



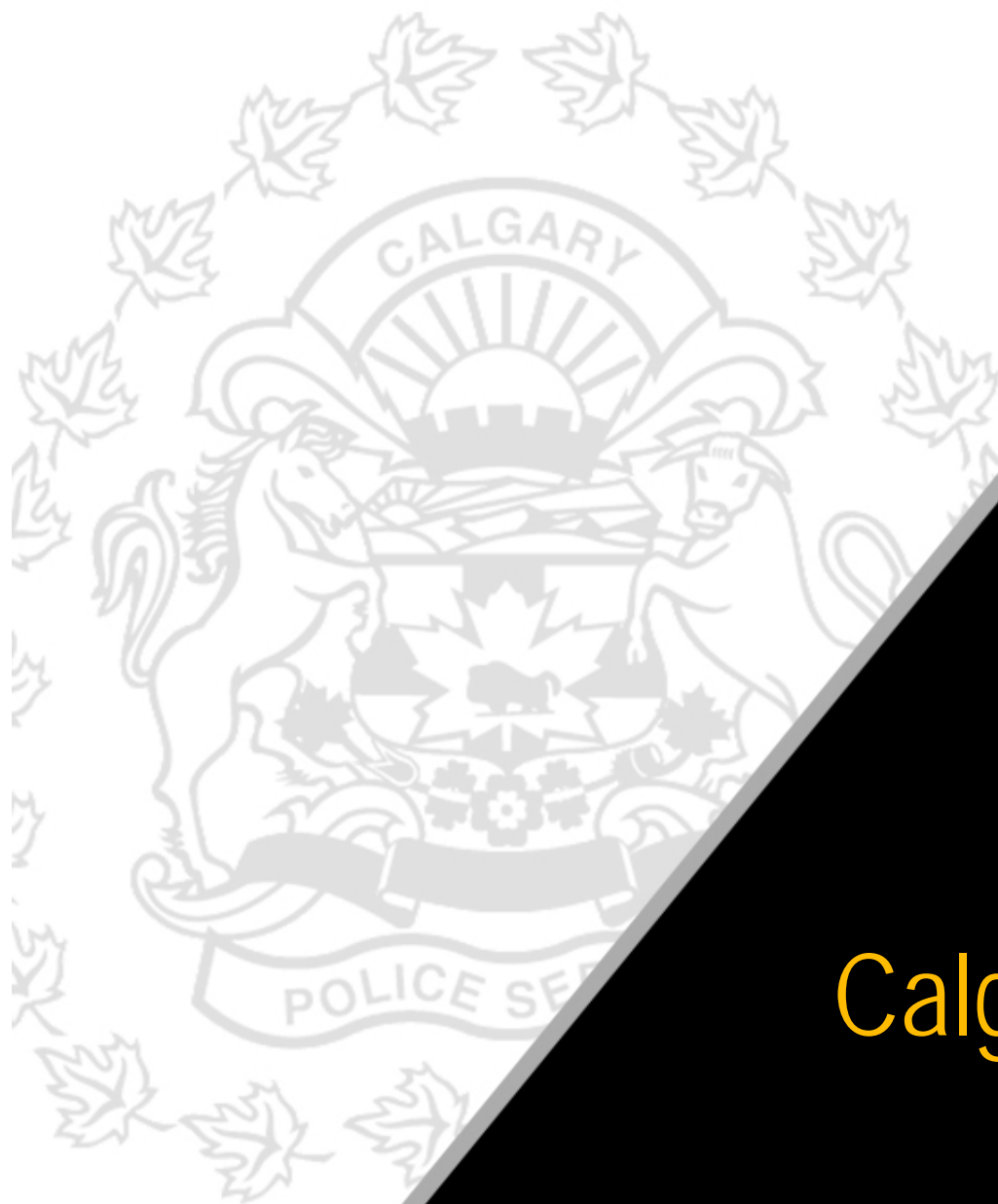
AGENDA

REGULAR MEETING OF COUNCIL

November 27, 2017, 9:30 AM
IN THE COUNCIL CHAMBER

1. CALL TO ORDER
2. OPENING REMARKS
3. CONFIRMATION OF AGENDA
4. BUDGET INTRODUCTION
5. PUBLIC SUBMISSIONS
6. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES
 - 6.1 Calgary Police Service Request
 - 6.2 Green Line
 - 6.3 Action Plan 2018 Adjustments, Bylaws 45M2017 and 46M2017, C2017-1123
7. URGENT BUSINESS
8. CONFIDENTIAL ITEMS

(None)
9. ADJOURNMENT



Calgary Police Service

November 27, 2017

Calls for Service |

Year-to-date comparisons

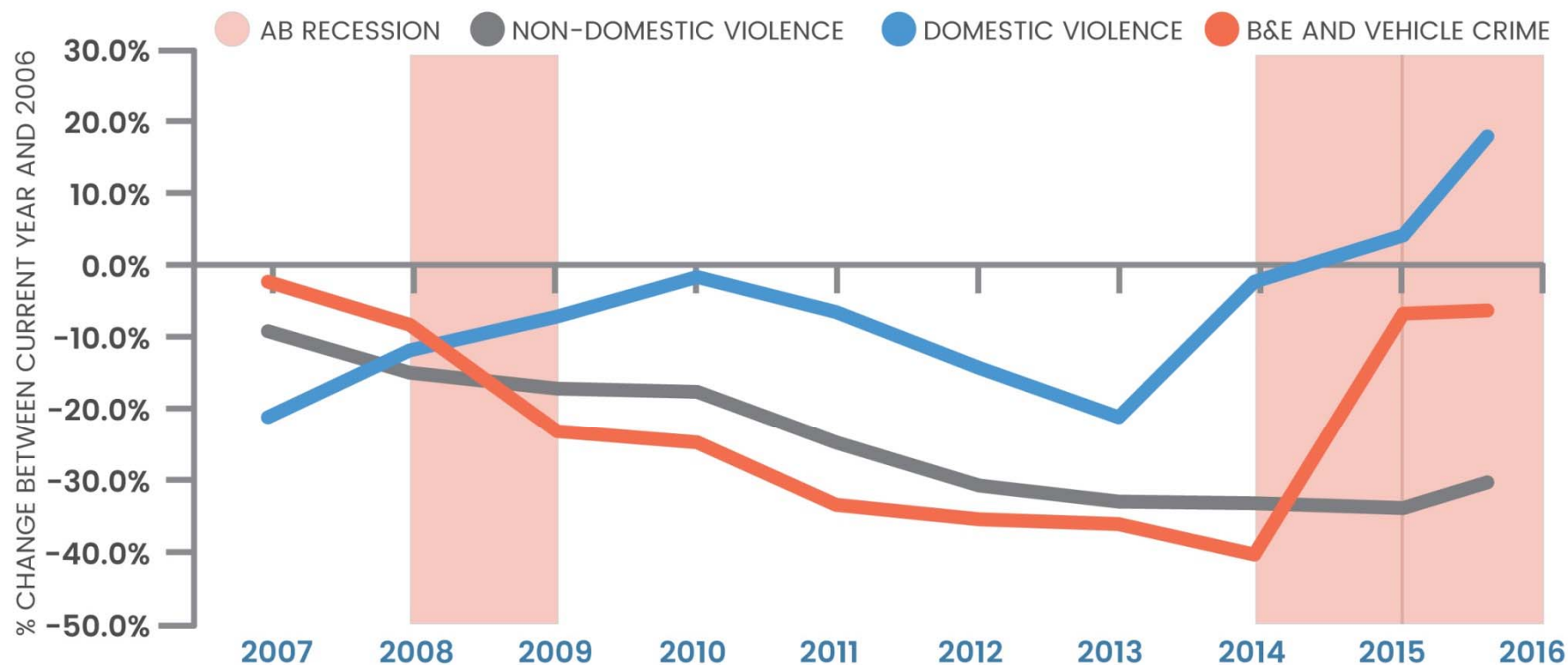


Crime trends |

Crime and the economy

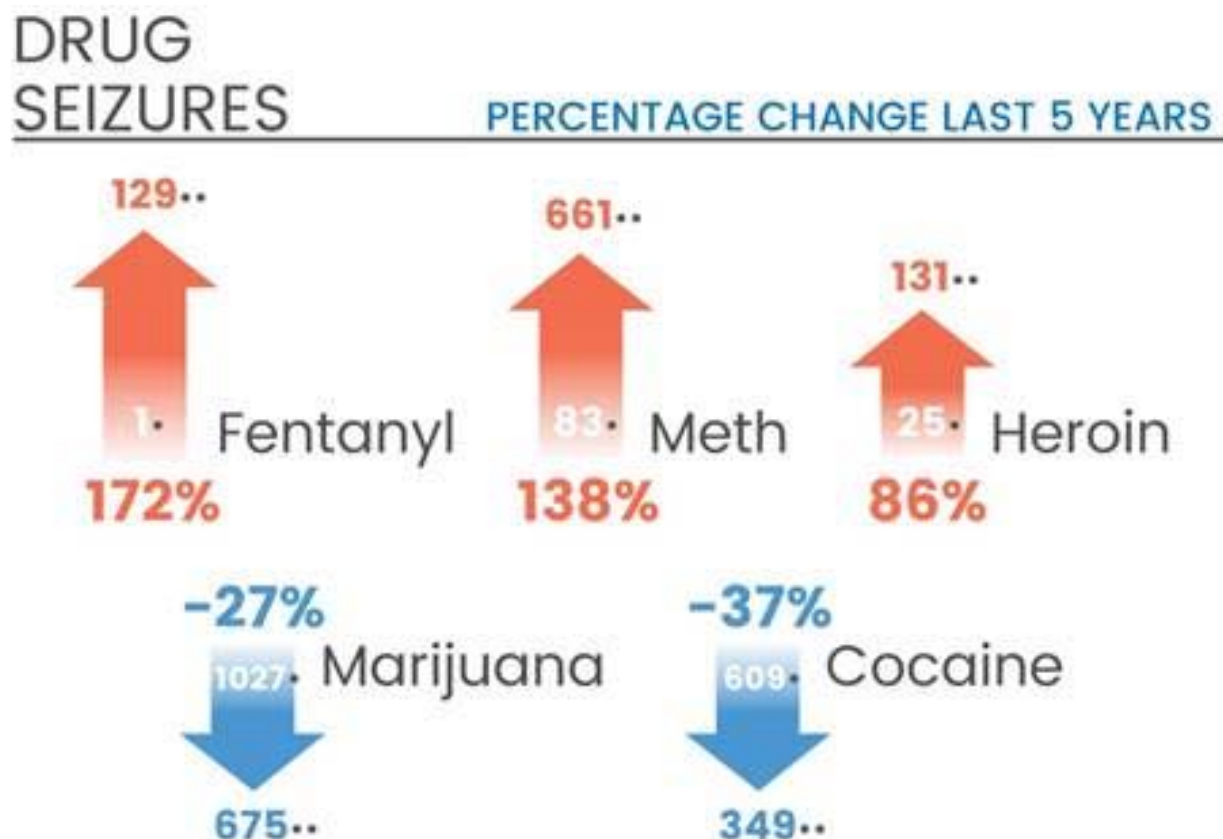
CHANGE IN CRIME RATE

2007-2016



Crime trends |

2017 seizures compared to the five-year average

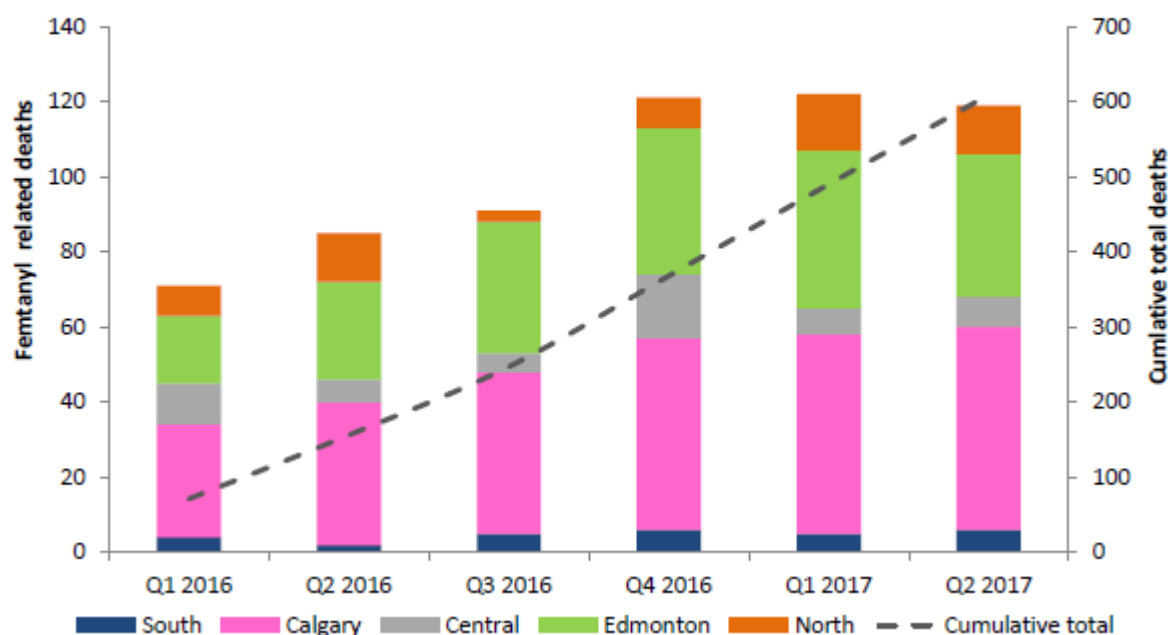


- The number of seizures in 2012
- The number of seizures in 2017

Drug Deaths |

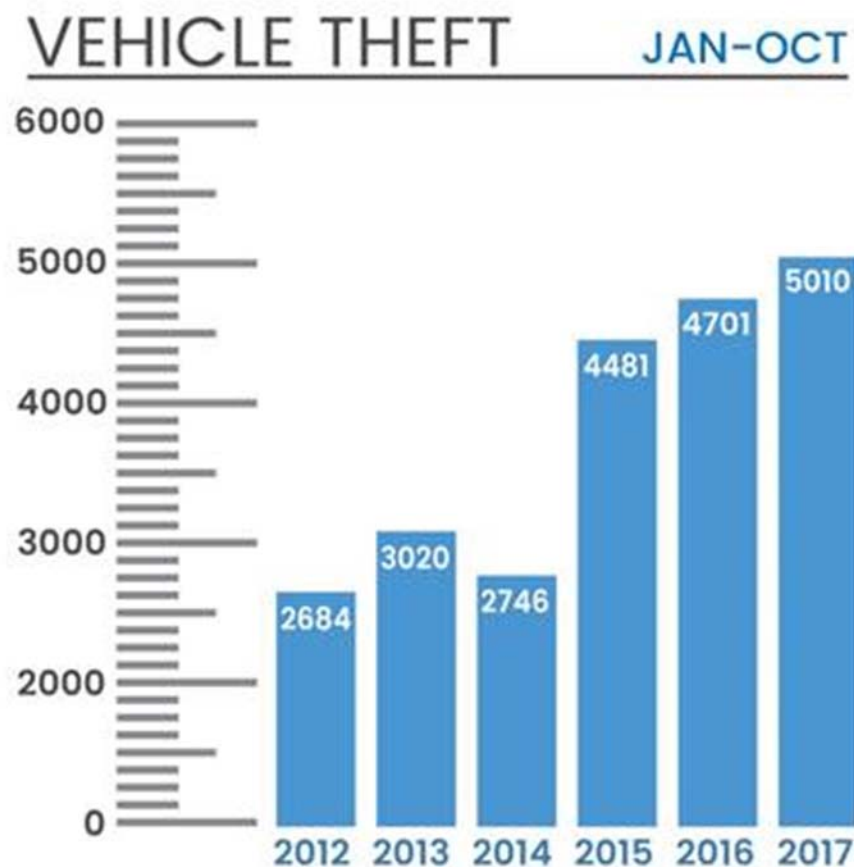
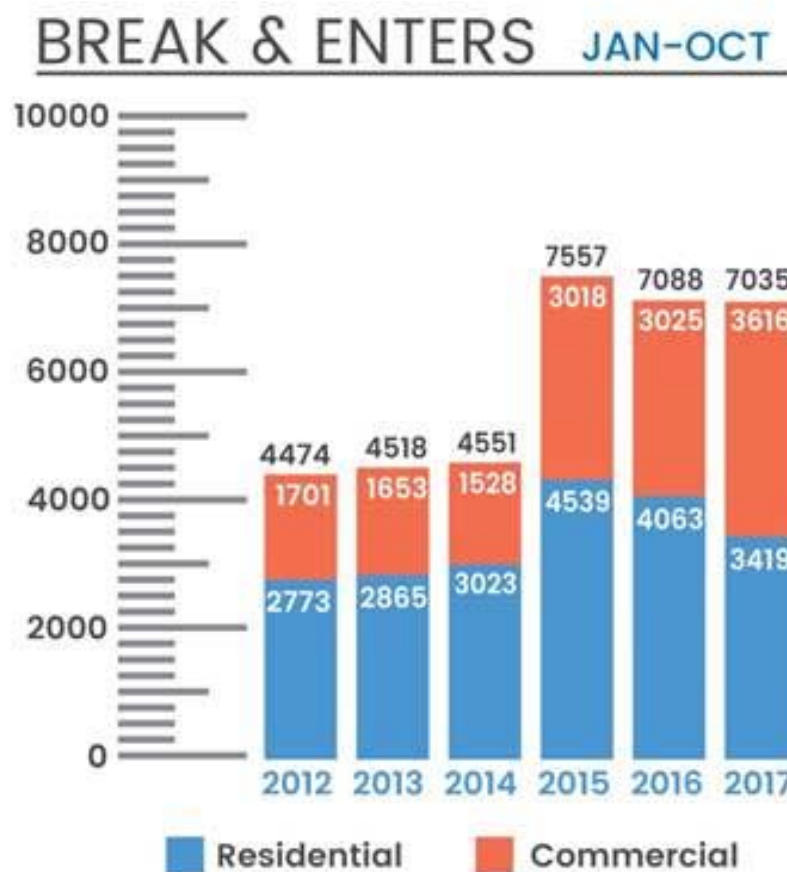
SOURCE: Opioids & Substances of Misuse: Alberta Report, 2017 Q2. Alberta Health

Figure 2: Number of individuals who died from an apparent drug overdose related to fentanyl, by Zone (based on place of death) and quarter. Jan. 1, 2016 to Jun. 30, 2017.



Calgary Zone-highest rate of opioid toxicity deaths per 100,000 compared to all other zones in Alberta

Crime trends |



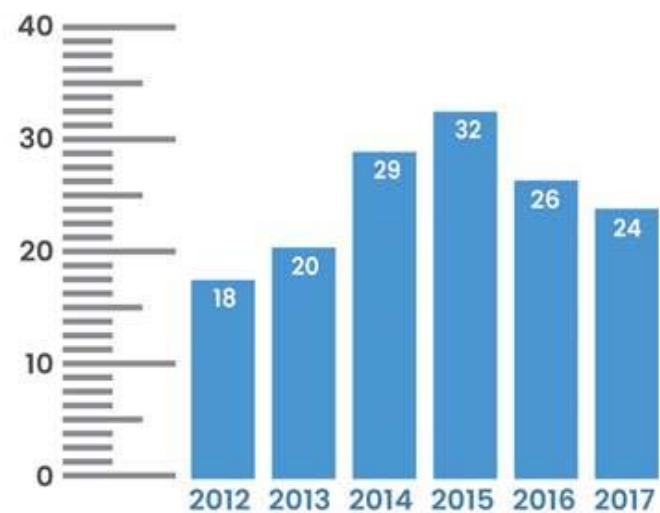
Crime trends |

Violent crime

SHOOTING EVENTS JAN-OCT

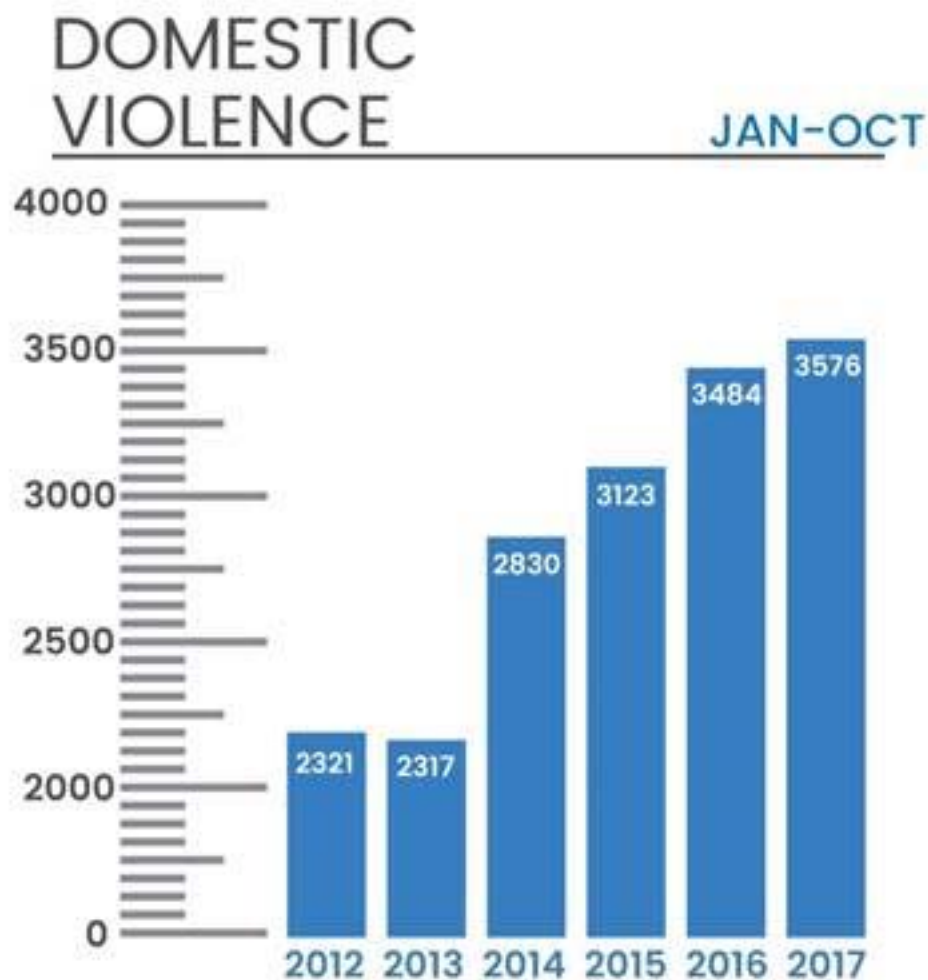


HOMICIDES JAN-OCT



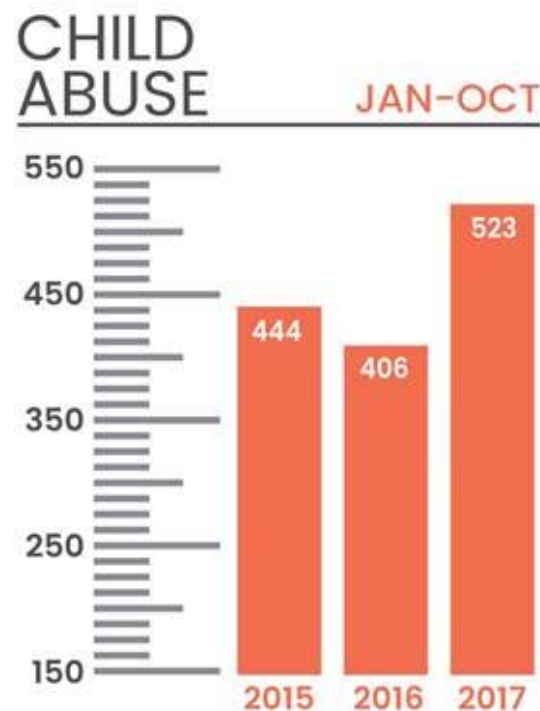
Crime trends |

Violent crime



Investigative Resources Under Pressure |

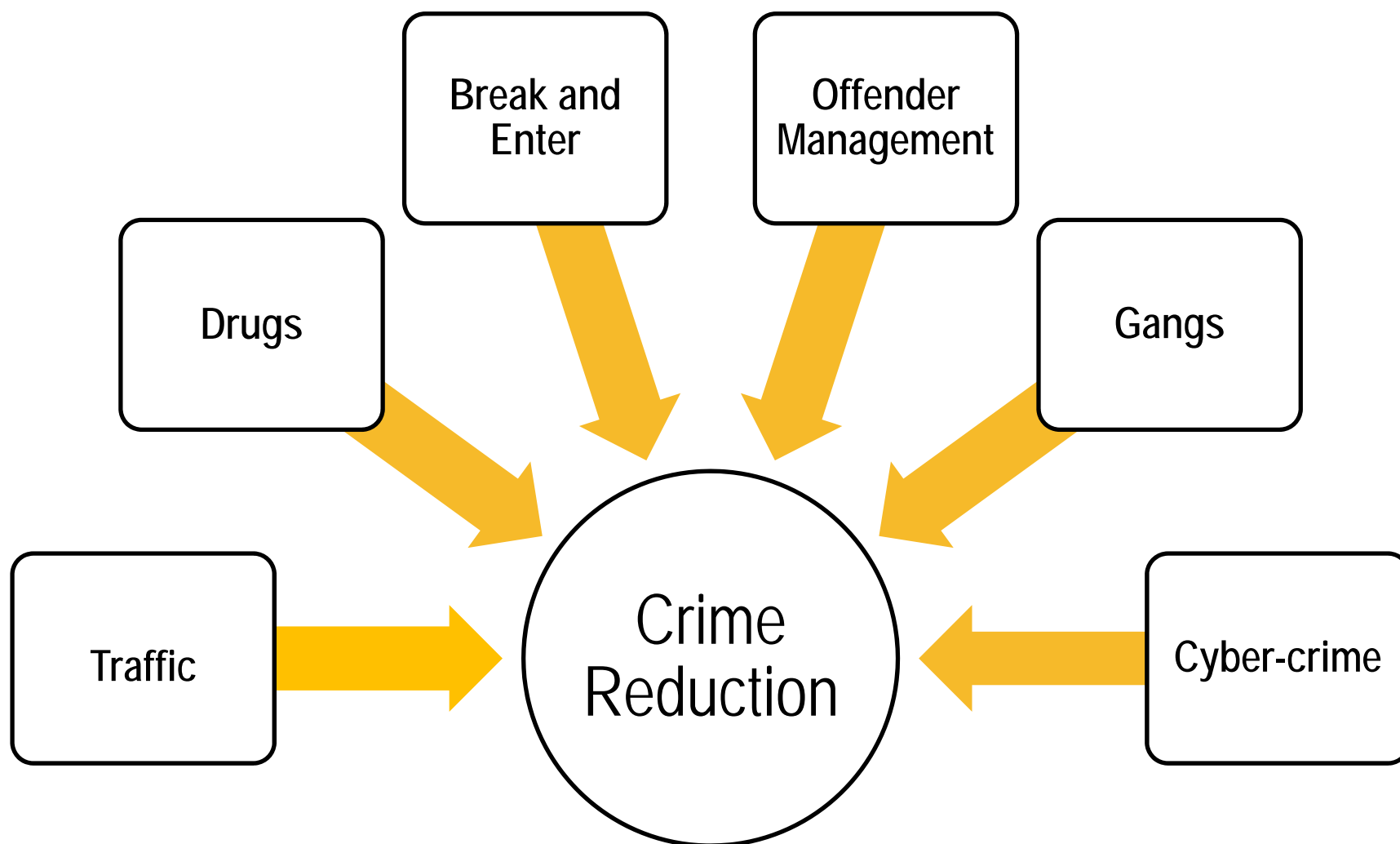
- Sex Crimes Unit has seen a significant increase in assigned files over the same period in 2016
- October 2017 saw the largest number of files assigned to Sex Crimes investigators over the past three years



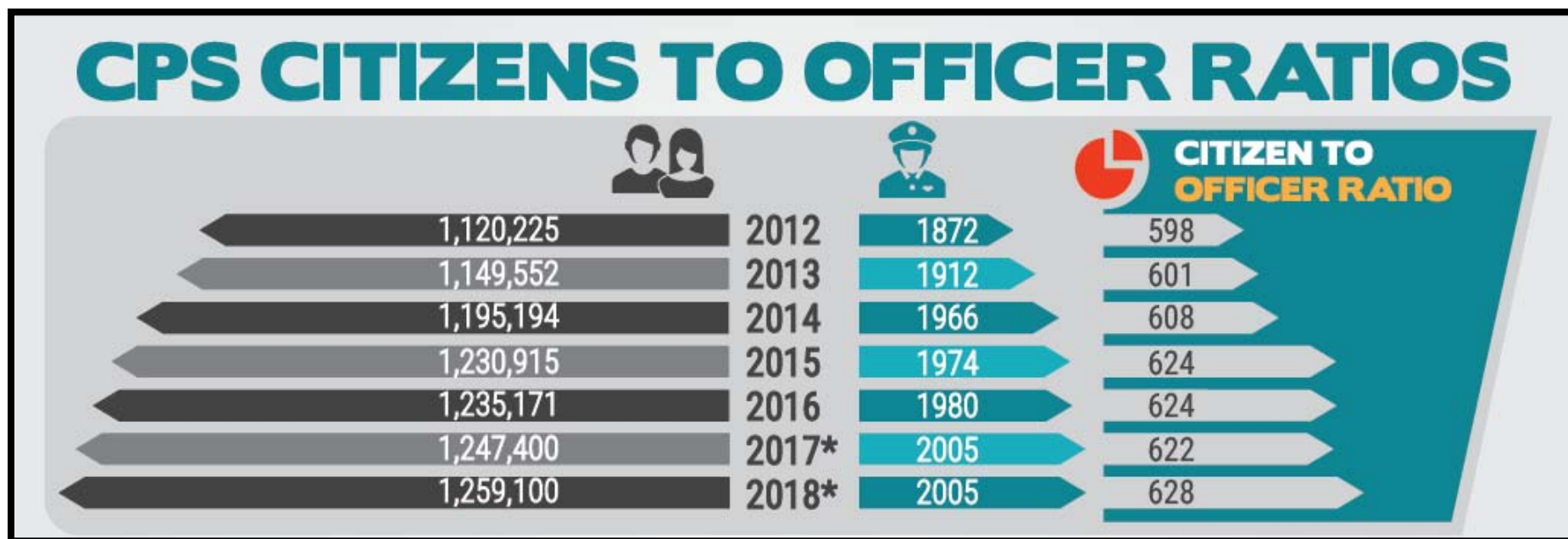
Environmental Factors |

- Vulnerable Populations
 - Mental Health
 - Drug and alcohol addictions
 - Homelessness
- Economic / Cyber Crimes
- Terrorism
- Legalization of marijuana
- Impact of the Jordan decision

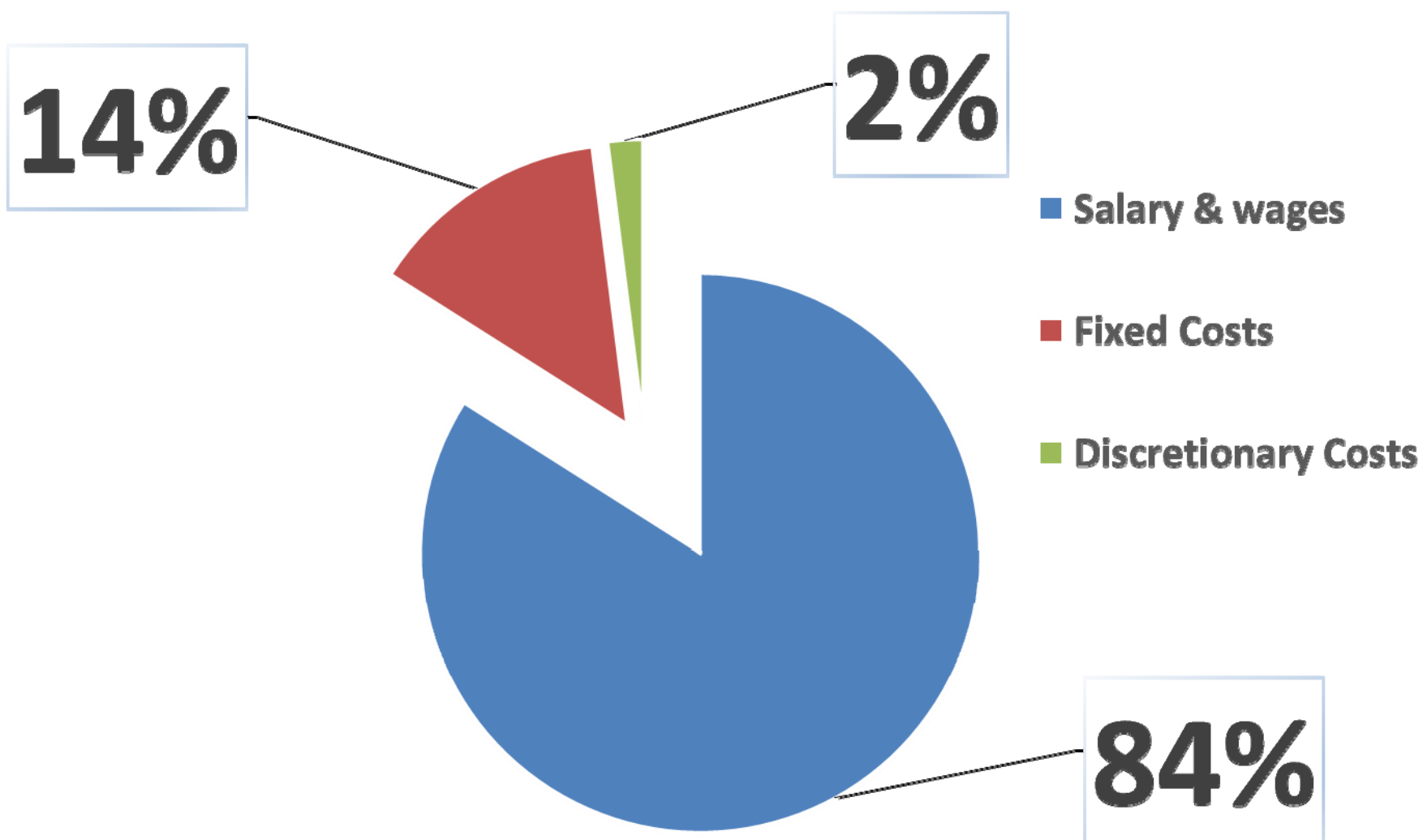
Crime Reduction |



Citizens to Officer |



Operating Budget Breakdown |



Structural Reorganization |

- Redeployed 48.0 sworn positions into frontline patrol
- Centralized operations (B&E, Gang Suppression, and Drug teams to address city wide response)
- Repurposed 25.0 civilian positions

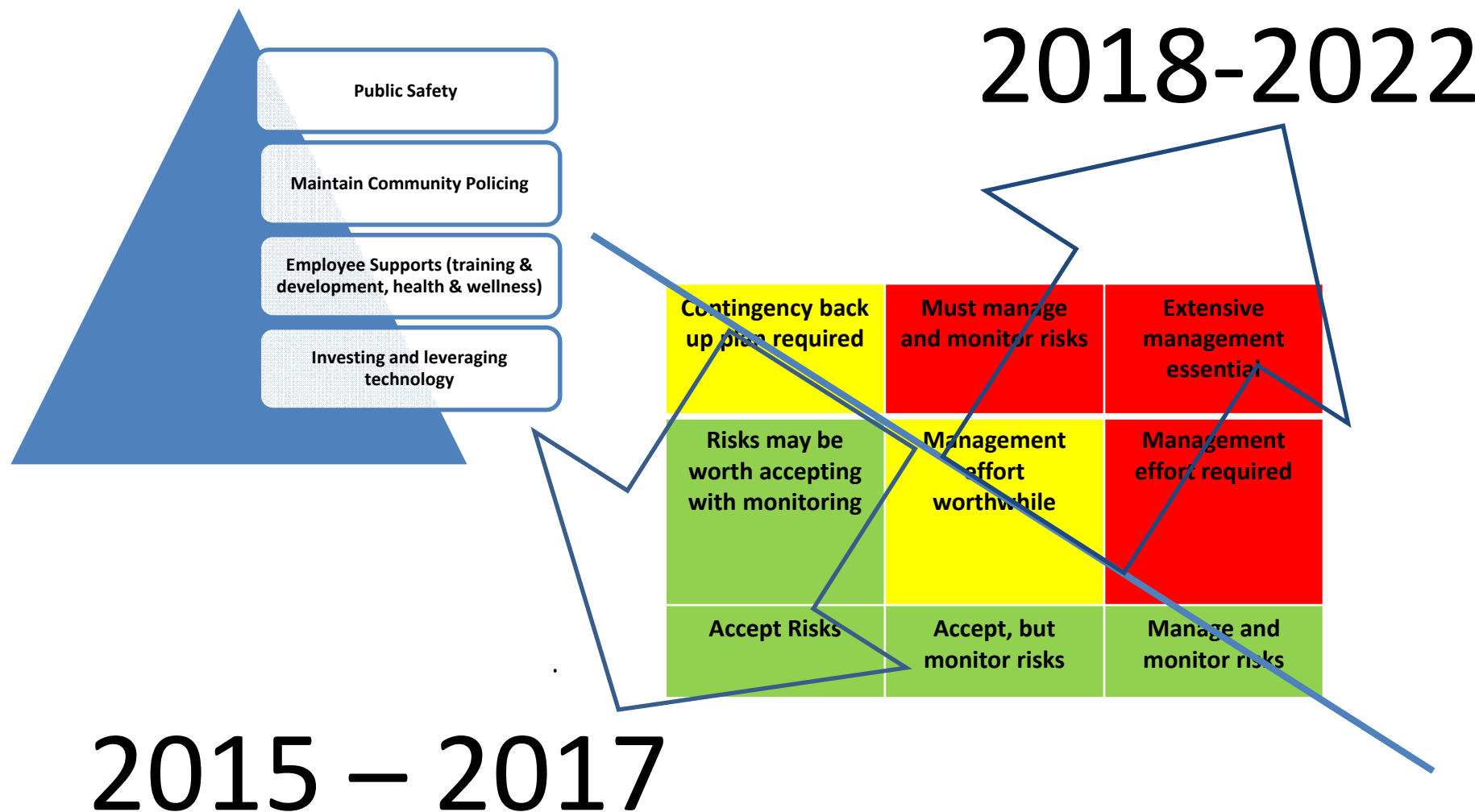
Supporting the Bottom Line |

- Limited requests for funding growth in 2015-2018 (10 FTEs)
- Contributed a total \$10.3 million in terms of reductions and corporate Budget Savings Account (BSA)
- Implemented new alarm bylaw penalties (70% reduction in false alarm response)
- Invested for operational efficiencies
 - Real-time Investigative Software
 - Lecture Hall (train locally)
 - Fleet Savings (realizing fuel savings)
 - Reduced leased locations (savings on lease and utilities)

Shifting the financial culture |

- 2017 Capitalized on revenue efficiencies for 50.0 new officers
- Implemented a retirement incentive program
- Implemented hiring freeze for both sworn & civilian
- Intentional management of resources
 - Managing controllable costs (vacations, acting, overtime, training)
 - Leveraged reserves/revenues to their fullest extent
 - Reviewed every position and line item within our budget

Guiding Principles & Risk |



Budget Request \$20.8 million |

- Maintain \$6.5 million within current budget in 2018
- 2018 Increase CPS budget by \$14.3 million





Questions?



Calgary



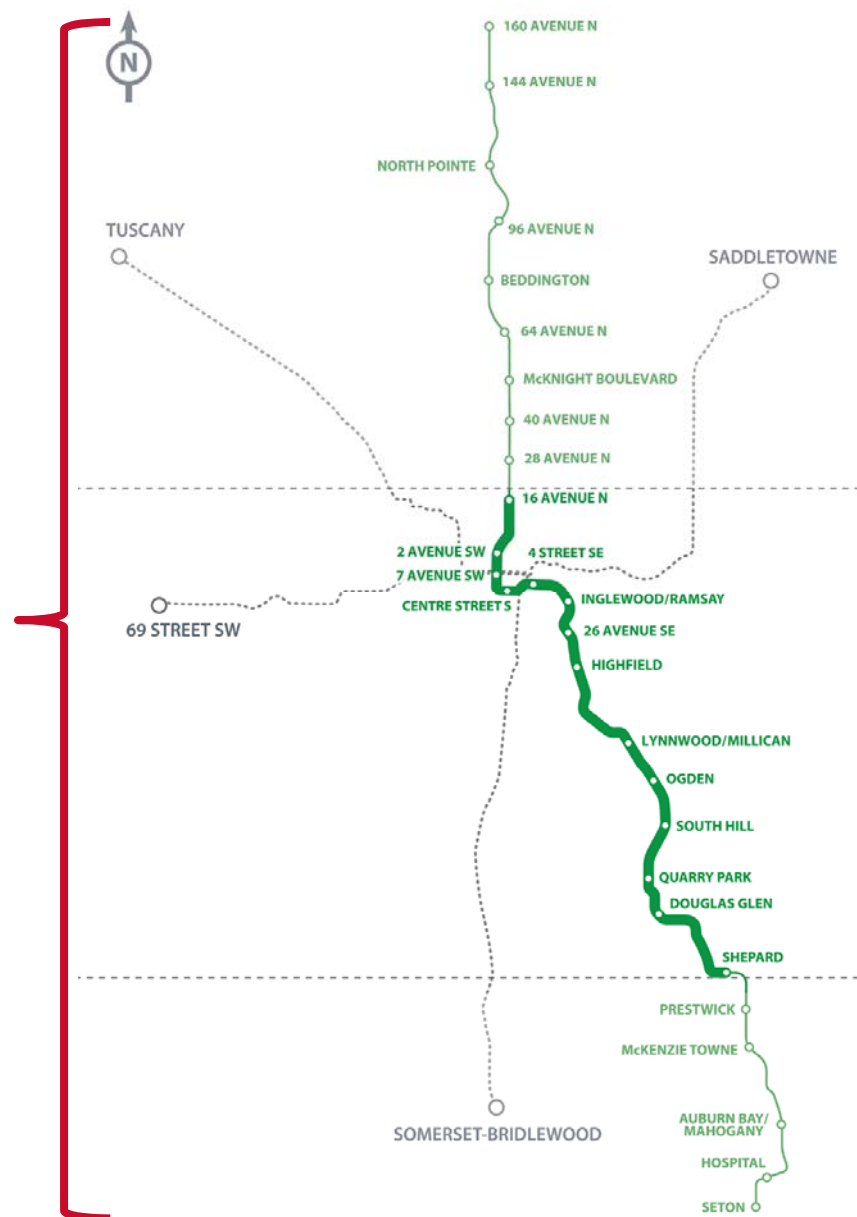
Green Line LRT

Council Presentation

November 27, 2017

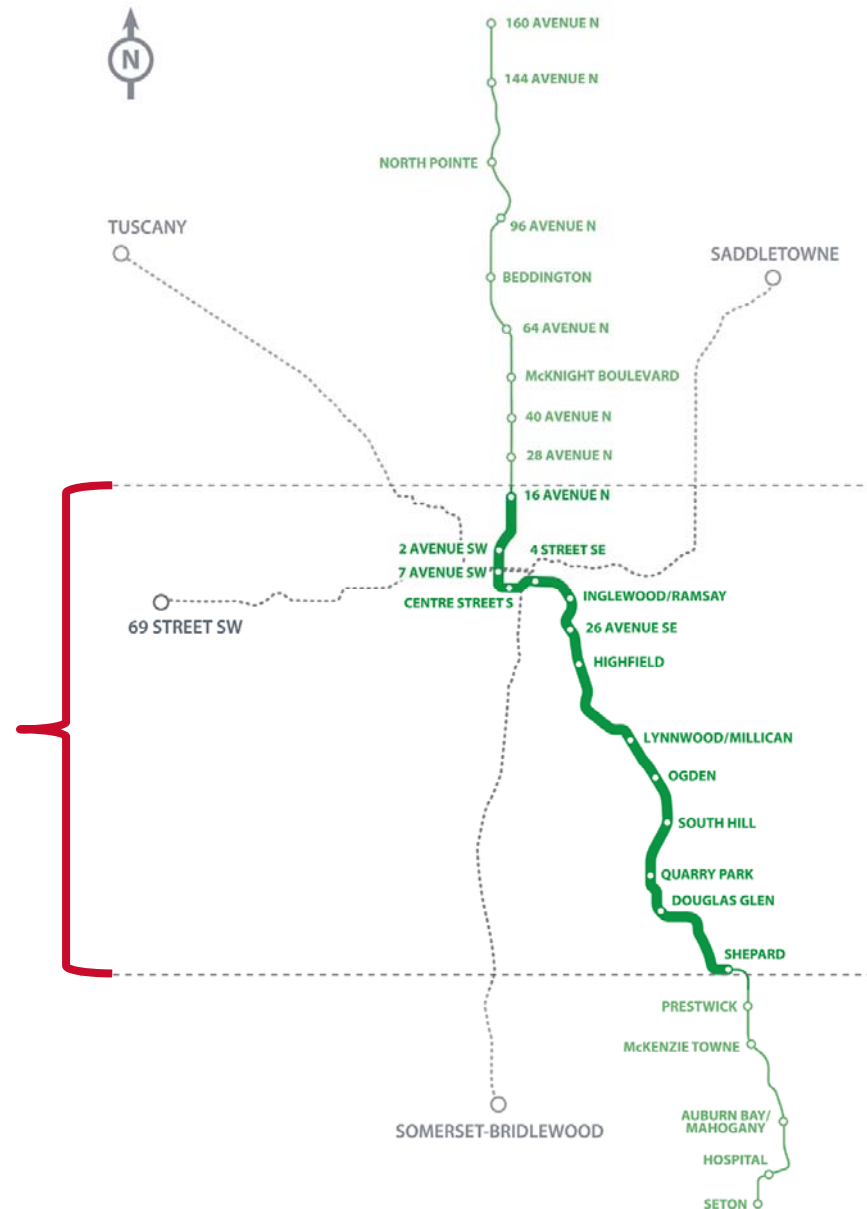
Green Line Program

- 46km in length
- 160 Ave (north) to Seton (south)
- Connects with existing LRT network at 7th Ave
- Transit Orientated Development & City Shaping are key components of the Green Line Vision



Green Line Project

- \$4.65 billion capital commitments for initial stage will fund:
 - 20km Track & 14 Stations
 - Approx. 70 LRV's
 - Maintenance Facility
 - 8 Bridges
 - 4km tunnel under the Bow river & through downtown
- Operating & Financing costs are not included



Approved Funding



\$1.53 B Announced

Terms to be defined

\$111 M Enabling Works

Public Transit Infrastructure Fund (PTIF) Phase 1



\$1.53 B Announced

\$195M/yr starting in 2019 (for 8 years)

\$147.9 M Enabling Works

(Green Trip & PTIF matching)



\$1.56 B Announced

\$52M/yr starting in 2015 (for 30 years)



May 15, 2017 Council Managing the Operating Impact

Two Operating Budget Impacts

Starting 2018	\$56M / yr debt service
Starting 2026	\$40M / yr net operating costs (2016 dollars, uninflated)

Recommended Financing Costs Funding

Starting 2018	\$23.7M - 2017 Tax Room (for debt service) - <i>\$32.3 debt service still unfunded + \$40 operating</i>
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Additional Funding Options

Starting 2018	\$24M - 2018 Base Budget (for debt service) - <i>\$8.3 debt service still unfunded + \$40 operating</i>
Starting 2019	\$32.3M - 2019 Base Budget (for debt service) - <i>All debt service funded + \$40 operating unfunded</i>
Starting 2019 through 2028	\$32.3M (debt service) + Dedicated 0.3% annual Tax builds to \$40M (for operating)
Starting 2026	\$40M - 2.5% base budget (for operating)



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Starting 2026	\$40M - 2.5% base budget (for operating)

Managing the Operating Impact

	Initial Scenario – 2017 May 15 Council Meeting	Current Scenario – Provincial Funding Over 8 Years (July 24, 2017)
Total Financing Cost (Interest)	\$1.54B	\$0.63B
Incremental Funding for Financing Cost	\$56M/year	\$25M/year
2017 Tax Room	\$23.7M	\$23.7M
Balance Required	\$32.3M	\$1.3M

Schedule

- Alberta Provincial & Federal Government bi-lateral agreement by March 2018
- Contracting Strategy to Council - Q1 2018
- RFQ – Q4 2018
- RFP – Q1 2019
- Financial Close 2020
- Construction Start 2020
- Opening Day 2026



Green Line Team Structure

Program - Supporting the Vision

- Future stages planning and design
- Finance & Environmental
- TOD and city shaping
- Government relations
- Currently 5 staff will increase to Approx. 20 staff

Project – Stage 1 LRT Delivery

- Specifications being completed
- Over 100 Properties being Acquired
- Procurement selection
- Managing enabling works construction projects
- Currently 18 staff will increase to Approx. 60 staff

Internal Support

- Support from over a dozen internal business units

External Consultants

- Technical/Design – Hatch
- Legal – Blakes
- Financial – KPMG
- Currently Approx. 150 full time consultants

Please note: Team structure is from present day to construction start (2020) and will change depending on procurement model

Next Steps

- Council approval of recommended financing costs
- Continue to build the Team to effectively deliver the project
- Finalize funding agreements with Federal and Provincial Governments
- Recommend contracting strategy to Council
- Continue property acquisition for Stage 1
- Continue with enabling works projects

Action Plan 2018 Adjustments, Bylaws 45M2017 and 46M2017

EXECUTIVE SUMMARY

Action Plan 2015-2018 (“Action Plan”) was prepared and approved during a time of economic prosperity and population growth. At the time of approval, the Calgary economy was beginning to show signs of a significant downturn stemming from rapidly declining oil prices. Although the economy has begun to recover, citizens and The City are still feeling the effects of the downturn. This has made the approved 4.7% tax rate increase approved for 2018 no longer acceptable.

The projected 2018 operating budget gap of \$170 million has been reduced to \$146 million. Administration has found solutions totalling \$154 million while reducing the 2018 tax rate increase to zero per cent. This does not include funding for potential additional investments for Police.

This report also:

- provides capital adjustments, including a recast of the 2018 capital budget;
- recommends reductions to the approved 2018 landfill tipping fees, and Planning & Development fees; and
- provides information and recommendations on reserves and long-term liabilities.

ADMINISTRATION RECOMMENDATION:

Administration recommends that Council:

1. Direct that the 2017 tax room (\$23.7 million) be retained in 2018 and future years and used to fund the financing costs for Green Line.
2. Approve the operating adjustments contained in Appendix 1 and 2 of Attachment 1 and adopt the 2018 operating budget as adjusted.
3. Approve the capital recast in Attachment 2 and the capital adjustments contained in Attachment 3 and adopt the 2018 capital budget as adjusted in Attachment 4.
4. Approve the proposed carry-forward of unspent operating budget to 2018 in Attachment 5;
5. Approve the revised performance measures in Attachment 6;
6. Approve the amendments to the Waste and Recycling Bylaw (20M2001) in Attachment 7 and give three readings to Bylaw 45M2017;
7. Approve the Planning and Development fee schedules in Attachment 8
8. Approve the amendments to the bylaws 64M94, 63M94, 46M2014 and 33M2005 in Attachment 9 and give three readings to Bylaw 46M2017, and
9. Receive for information the net zero operating budget Adjustments in Attachment 10.
10. Approve the recommendations for the 2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities contained on page 1 of Attachment 11

PREVIOUS COUNCIL DIRECTION / POLICY

The Multi-Year Business Planning and Budgeting Policy (CFO004) was approved by Council on 2005 January 31, and then amended in 2008 January 14. This policy stipulates the approach that The City uses for multi-year budgeting and business planning.

On 2013 April 22, Council approved a modified four-year approach to business planning and budgeting (PFC2013-0338). The approval aligns The City's business plan and budget process to the four-year election terms. It included a provision for annual adjustments.

On 2014 December 1, Council approved Action Plan 2015-2018 (C2014-0863) with a tax rate increase of 4.7% for 2018.

On 2016 June 27, Council approved a tax rate of 1.5% for 2017 with a one-time rebate of 1.5% for an effective tax rate increase of 0% for 2017.

On 2017 April 10, Council approved a 1.5% combined tax rate increase for 2017 (C2017-0288) which included \$23.7 million additional annual property tax room. In a motion arising with respect to this report, Council rebated the additional annual property tax room as a one-time return to taxpayers. A second notice of motion with respect to this report directed Administration to bring back a recommendation the use, or rebate, of the tax room for 2018 and future tax years.

On 2017 May 15, Council directed Administration to prepare adjustments to the 2018 business plans and budgets based on a property tax rate increase of 0% to 2%, with a maximum of 2% (C2017-0465).

BACKGROUND

By the time that Action Plan was approved in November 2014, the Calgary economy was already showing signs of a significant downturn, driven by rapidly falling oil prices. The unemployment rate doubled and population growth began to slow. Although the economy is beginning to recover, The City is experiencing the lagging effects of the downturn.

In response, The City has been finding savings since 2015, in addition to the efficiencies that were included in Action Plan. The Budget Savings Account (BSA) was also established that has increased the focus on finding savings. In total, Administration found a total of \$325 million in operating base and one-time savings between 2015 and the beginning of 2017.

The approved tax rate in Action Plan is currently 4.7%. Given the state of the economy and the challenges that taxpayers are facing, this is not an acceptable increase. This, along with other revenues challenges led Administration to identify a tax supported operating budget gap of \$170 million for 2018 comprising:

- \$75 million for the previously approved 4.7% property tax increase
- \$33 million related to one-time funding sources used to reduce the 2017 tax rate increase
- \$38 million related to lower revenues (dividends and franchise fees)
- \$24 million for a portion of the anticipated annual debt servicing related to Green Line

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Attachment 1 provides a summary of the current situation and Administration's recommended response.

2017 Tax room

The initial estimate for Green Line financing requirements was \$56 million per year, which led to including \$24 million in the 2018 gap to fund part of the requirements. The 2017 tax room of \$23.7 million was also identified as potentially contributing to the requirements, with no source identified for the balance.

As Green Line planning and capital grant commitments from other levels of government provided more clarity over time, Administration has re-estimated the financing requirements for Green Line and determined that is currently estimated at \$25 million per year (down by more than half from the initial estimate of \$56 million per year). Administration recommends that the \$23.7 million 2017 tax room be dedicated to Green Line financing costs. This will leave a minor portion of funding still left unidentified, however, there is still significant uncertainty surrounding the final costs.

As a result of the lower estimate, the additional \$24 million included in the 2018 \$170 million tax supported operating budget gap may not be required at this time or Green Line financing, reducing the 2018 tax supported operating budget gap to \$146 million.

Operating Savings

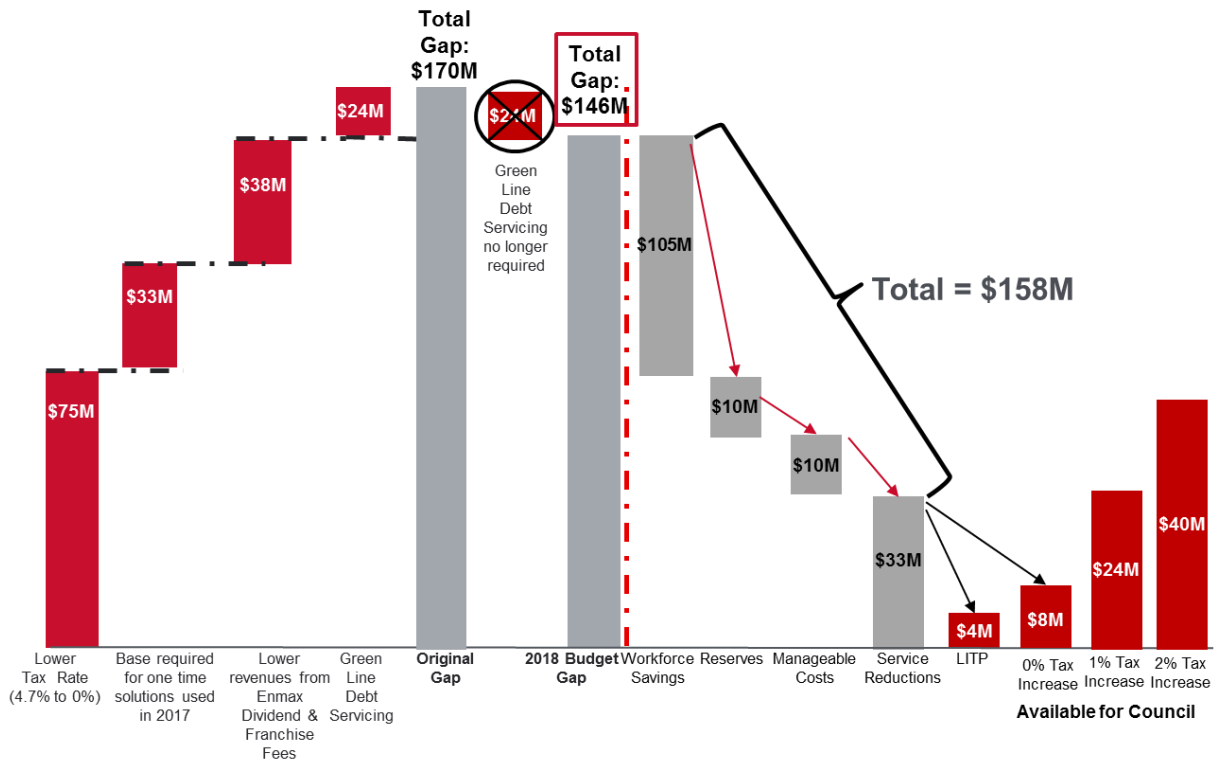
In balancing the 2018 tax supported operating budget, Administration has conducted a thorough and rigorous process. This process was based on the following guiding principles:

- Limit the impact on 2018 service delivery
- No new debt without identified repayment source and consideration of debt limits
- No new tax increases for the operating costs of service delivery, except where warranted
- Backing out growth where we can
- Some growth projects still require operating budget (e.g. fire, library)
- No new tax increase for the operating costs of capital projects
- Manage the bow wave in 2018 and beyond
- All Business Units will contribute to the reduction (it may not be equal and may not be at the same time)
- Compassionate and thoughtful approach to staff impacts
- Engage City leadership in finding and advancing solutions
- Continued investment to ensure long-term business sustainability

Through this process, Administration has identified \$154 million in 2018 tax supported operating solutions. This comprises:

- Work force savings of \$105 million, through lower past wage settlements and expected 2018 wage settlements and reduction of positions through the Corporate Work Force Planning Committee;
- \$10 million one-time from the ENMAX Dividend Stabilization Reserve to address the temporary decline in the ENMAX dividend;
- Reduction in Business Units' manageable costs of \$10 million; and
- Net service reductions of \$33 million offset by a \$4 million budget increase for the Low Income Transit Pass (LITP).

These solutions allow for \$8 million to be available for Council to allocate to additional needs if they choose. Administration recommends that the \$8 million be returned to citizens after consideration of additional needs.



Although Administration focused on a least harm approach to reductions, the net service reductions have some service impacts, which are summarized in Appendix 1 of Attachment 1. As well, the above solutions do not include funding for the following potential additional investments:

- Police - \$20.8 million (\$6.5 million for the service reductions included above + \$14.3 million for additional officers and body worn cameras)

Capital

In a continuing effort to be transparent and accountable for The City's capital investment, Administration has completed the 2018 capital budget recast to realign the capital budget to the years when the funds are expected to be spent. As shown in Attachment 2, the 2018 capital budget has been recast by approximately \$477 million, shifting the budget into the 2019-2021 period with no change to total project budget.

Attachment 3 identifies the capital budget adjustments being proposed to reflect changes that have arisen relating to actual experience with project delivery. Total relinquishments of \$233 million (2018 – 2021) reduce the 2018 capital budget by \$200 million, of which \$127 million relates to transfers from the Budget Savings Account as capacity has been reallocated through various Infrastructure Calgary implementation plans. This is offset by \$39 million of new budget requests in 2018 for a net reduction of \$161 million in 2018. The majority of new budget requests in 2018 relate to Transportation projects including:

- \$6.1 million for the City Centre Parkade;
- \$14.1 million for the Southwest & West Ring Road Connections; and
- \$12.0 million for the Inglewood Bridge Replacement.

Attachment 4 provides a summary by business unit of the capital adjustments included in attachments 1 and 2 and the revised budget after these changes. As a result of the changes noted above, the 2018 capital budget has decreased from \$2,352 million to \$1,714 million.

Fee adjustments

Waste and Recycling Services is recommending reducing the 2018 basic sanitary tipping fee from the \$119 per tonne, as approved in Action Plan, to \$113 per tonne. This is the same rate as 2016 and 2017 and will continue to reduce the burden on businesses in Calgary (Attachment 7).

Administration is also recommending an amendment to the Waste and Recycling Bylaw 20M2001 to transfer approval from Council to the Director, Waste & Recycling Services for the following rates:

- specific services at Waste Management Facilities; and
- short-term special rates in the event of a natural disaster.

Council would continue to set the primary Landfill Rates accounting for over 80 per cent of WRS' revenue:

- Basic Sanitary Waste;
- Minimum charge for loads less than 250 kilograms; and
- rates for residential programs:
 - the Blue Cart Program Rate;
 - Waste Management Rate; and
 - Green Cart Management Rate.

In order to support and stimulate development and building, and the costs of starting and running businesses, events, and installing equipment, Planning & Development is proposing a one-time adjustment to eliminate the previously Council-approved fee increase (of 3.3%) for 2018. This proposal applies to land use, subdivision, planning documents and records, development permit, building permit, trade permits and maintain the 2017 rates (that were unchanged from 2016) through 2018. The reduced revenue will be offset by contributions from the Calgary Building Services (CBS) Sustainment Reserve to a net zero budget impact. Attachment 8 presents the revised schedule of fees. Attachment 9 presents the amendments to the fee bylaw.

Financial Sustainability and Resilience

Attachment 11 presents the 2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities. Administration is committed to continually improving financial sustainability and resilience. Reserves play a key role in this commitment. Reserves are part of good management that allows for funds to be either spent judiciously over time or to ensure service levels are maintained and not immediately impacted by potential downturns in the economy. Reserves provide a measure of financial flexibility to react to budget shortfalls or to financial impacts of significant unexpected issues in a timely manner. A properly balanced approach to the planning and use of reserves is considered good financial management and is a key component of The City of Calgary's strong credit rating. For the majority of reserves, expenditures from and contributions to reserve funds are included in the Budget and Budget Adjustments approved by Council.

Stakeholder Engagement, Research and Communication

Ongoing internal communications regarding the tax supported operating budget gap has been occurring since April 2017. The 2018 Adjustments build off the extensive engagement conducted in 2017 for the Mid-Cycle Adjustments.

Strategic Alignment

The delivery of most City services continues as previously approved in Action Plan. The proposed adjustments are intended to take a least harm approach to reducing the 2018 tax rate increase. The proposed initiatives support strategies within the Economic Resilience Program, in particular:

- Review the economic situation for financial impacts while mitigating and responding to impacts on Action Plan;
- Focus on value for money in service delivery;
- Continue to provide services to Calgarians;
- Proceed with strategic infrastructure investment; and
- Work with partners to identify and respond to what is required.

Social, Environmental, Economic (External)

The 2018 adjustments as proposed address the current economic circumstances by reducing the tax rate increase to 0% while maintaining most services. The required reductions to services focused on a least harm approach.

Financial Capacity

Current and Future Operating Budget:

Administration's recommendation responds to Council's direction by eliminating the 2018 operating gap within a 0% to 2% tax rate increase. Base solutions have been proposed for all but \$10 million of the gap. Funding from the ENMAX Dividend Stabilization Reserve is recommended to be used for this \$10 million as the decline in the ENMAX dividend is expected to be temporary.

Current and Future Capital Budget:

There are no net impacts to the capital budget from the 2018 budget recast as this simply redistributes the budget across budget years, however, additional capital adjustments result in a net reduction in the total capital budget. The proposed adjustments will decrease the 2018 capital budget by \$638 million and increase the 2019-2021 capital budget by \$445 million.

Risk Assessment

There is a risk that all or part of the additional \$24 million for Green Line financing will be required due to considerable risk around factors such as construction costs, interest rates and exchange rates, as well as the impact of the procurement model selection.

The solutions in this report rely on wage settlements through union negotiations. Actual settlements may be higher than expected in this report.

Some citizens may disapprove of the impacts of the service reductions.

Some tax payers may disapprove of an increase in the tax bill due to the expiration of the 2017 tax rebates despite a 0 per cent tax increase.

REASON(S) FOR RECOMMENDATION(S):

Administration's recommendation responds to Council's direction by eliminating the 2018 tax supported operating gap within a 0% to 2% tax rate increase. The reductions identified have considered a least harm approach. The one-time use of the ENMAX Dividend Stabilization Reserve reflects the expectation that the reduction in the ENMAX dividend is temporary.

ATTACHMENT(S)

1. Attachment 1 – 2018 Adjustments
2. Attachment 2 – 2018 Capital Budget Recast
3. Attachment 3 – 2018 Capital Budget Adjustments
4. Attachment 4 – Capital Budget Adjustment Summary
5. Attachment 5 – Carry Forward of Operating Budget from 2017 to 2018 for Council Approval
6. Attachment 6 – Revised Performance Measures for Council Approval
7. Attachment 7 – Bylaw Number 45M2017
8. Attachment 8 – 2018 Planning Applications Fee Schedule
9. Attachment 9 – Bylaw Number 46M2017
10. Attachment 10 – 2018 Net Zero Adjustments (For Information)
11. Attachment 11 – 2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

2018 Adjustments

to Action Plan: 2015-2018



2018 Adjustments

Background

Action Plan 2015-2018 (“Action Plan”) was prepared during a time of economic prosperity and population growth. At that time, citizens’ priorities, as indicated in the Citizen Satisfaction Survey in 2014 were focused on the services they received, with the majority of citizens who responded indicating a preference for maintaining service levels rather than a preference to keep tax increases low. At that time, Calgary was experiencing low unemployment rates, which lead to upward pressure on wage rates. The majority of The City’s unions signed four year contracts in the spring of 2014, reflecting this pressure on wage rates. The pressures that this level of elevated growth and inflation were expected to have on City services and infrastructure led to approved property tax increases of 4.5% in 2015 and 4.7% annually for 2016-2018.

What is Action Plan?

- The City prepares business plans and budgets on a 4-year cycle.
- Action Plan 2015-2018 is the 4-year plan and budgets for the 2015-2018 period.
- Plans and budgets within the cycle are adjusted annually.
- The 2018 budget is the last year of Action Plan.

By the time that Action Plan was approved in November 2014, the Calgary economy was already showing signs of a significant downturn. Although population growth was still strong, rapidly falling oil prices, that were not anticipated during the preparation of Action Plan were beginning to result in job losses. This began two years of economic decline, increasing unemployment and declining economic activity that was much deeper than the oil price cycles that had been experienced in the past. In turn, this has resulted in negative effects on the well-being of individual citizens and the financial health of local businesses and community organizations. Table 1 below compares the actual and revised major economic indicators with the same indicators used when Action Plan was developed. While the Calgary economy is recovering, as evidenced by the growth in GDP in 2017 that is expected to continue in 2018, total growth over the four-year period is significantly below expectations at the start of the budget cycle.

The downsizing of business, particularly oil companies, resulting from the downturn has resulted in, among other impacts, a significant release of previously leased downtown commercial space. Combined with the completion of new office buildings, the downtown commercial vacancy rate has increased from 7% in 2014 to 21% in 2017. With additional space scheduled to come online in the next two years, the vacancy rate is expected to remain elevated until at least 2025.

The significant increase in the downtown commercial vacancy rate has reduced the assessed value of downtown non-residential property. As a result, this has shifted a significant portion of the non-residential tax burden to non-residential property outside of the downtown core.



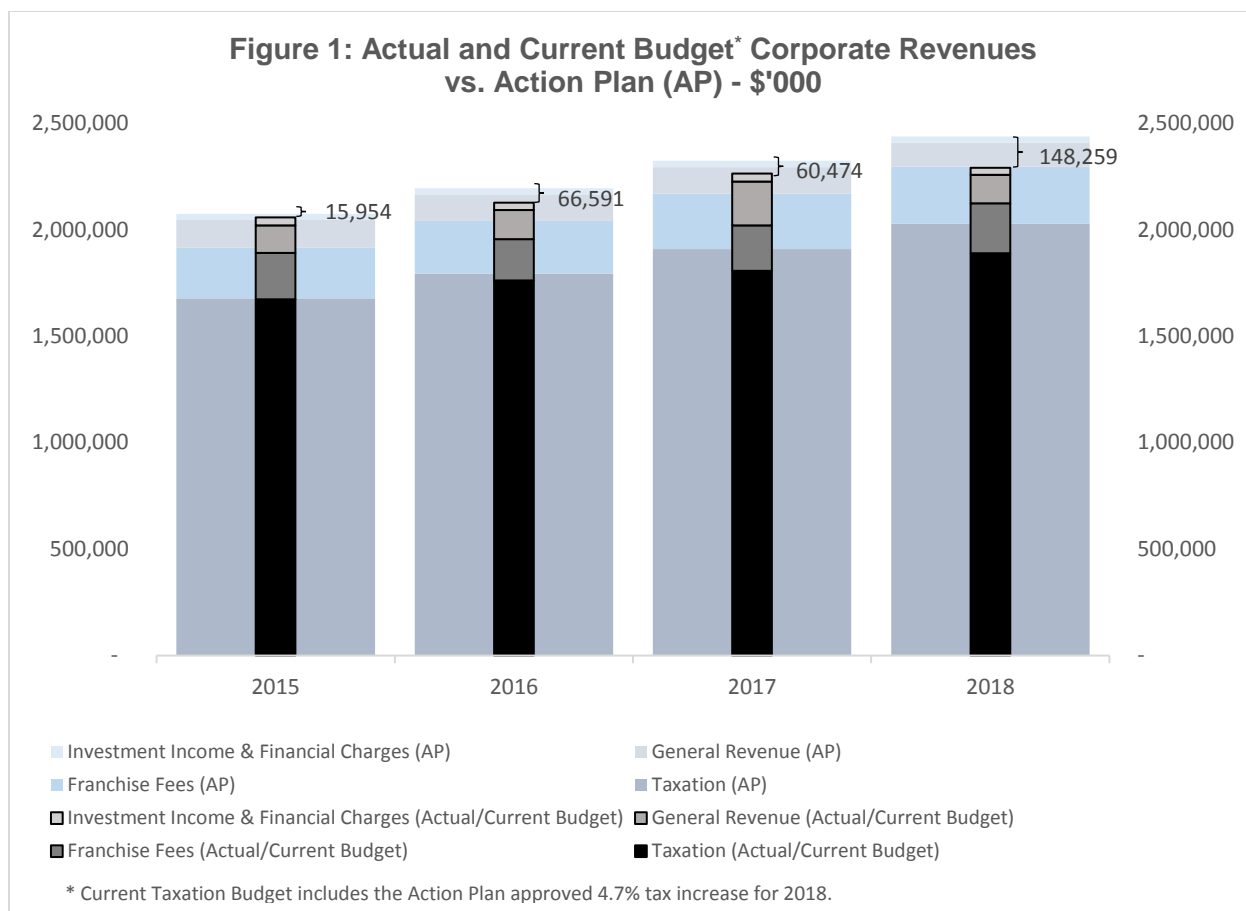
Table 1: Calgary Economic Indicators: Change since Action Plan

	2015		2016		2017		2018	
	Action Plan	Actual	Action Plan	Actual	Action Plan	Current Forecast	Action Plan	Current Forecast
GDP Growth	3.2%	-3.7%	2.7%	-1.2%	2.6%	3.0%	2.6%	2.4%
Unemployment rate (Calgary Economic Region)	4.4%	6.1%	4.3%	9.0%	4.5%	8.7%	4.5%	6.7%
Consumer Price Index (CPI) – inflation rate	2.1%	1.2%	2.1%	1.0%	2.1%	1.6%	2.1%	2.3%
Housing Starts (000s units)	9.4	10.6	10	7.7	10.8	6.3	12	4.4
Total building permits - midpoint (\$ billions)	6.1	6.3	5.6	4.7	4.8	4.5	4.5	3.6
Crude oil price - WTI (US\$/bbl)	90.00	49.00	92.70	43.00	95.00	49.80	95.70	50.80
Alberta natural gas price - AECO/NIT (Can\$/GJ)	4.91	2.56	4.98	1.96	5.18	2.47	5.53	2.78
Total population (000s)	1,196	1,231	1,223	1,235	1,251	1,246	1,274	1,259

The change in the local economy has had a significant impact on The City's operations. Although still rising annually, City revenues have dropped below the levels expected in Action Plan. Figure 1 indicates that 2018 budgeted corporate revenues are over \$100 million lower than the original Action Plan budget. The primary difference is a result of lower taxes and franchise fees.

This dramatic shift in the economy also brought with it a shift in citizens' needs and priorities. With unemployment increasing and average personal income levels falling, citizens have shown a willingness to accept some reduction in service levels in order to maintain low tax rates. For example, demand for fee supported services such as transit began to decline, while demand for citizen support services (e.g. financial assistance programs) increased. This changed The City's focus from a growth perspective to an emphasis on cost savings and lower tax increases to ensure value to citizens. As well, the focus on resiliency that began with the 2013 flood recovery expanded to include economic resiliency.





Fee Supported Services

Table 2 shows some of the operational impacts of the economic downturn on The City, including the impact to some fee supported services. Transit ridership is down 7% from its peak in 2014, which has led to a corresponding decrease in transit revenues. Transit has responded by implementing several efficiencies and adjustments to reduce costs, including contracting out Outside Maintenance job functions, operational changes to Calgary Transit Access dispatching and scheduling, position reductions and reorganization of divisions. These measures have resulted in expenditures reduction of \$4.56 million to offset the revenue shortfall.

The number of applications for Fair Entry has more than doubled, covering almost 30,000 more Calgarians than in 2015. These numbers are expected to continue to grow next year, despite the recovery. The number of applicants for property tax assistance has also increased dramatically, more than tripling the expectations in Action Plan. These indicators show two main impacts:

- The number of citizens impacted by the economic downturn is significant; and
- The demands on City services and employees supporting citizens on these issues are increasing.



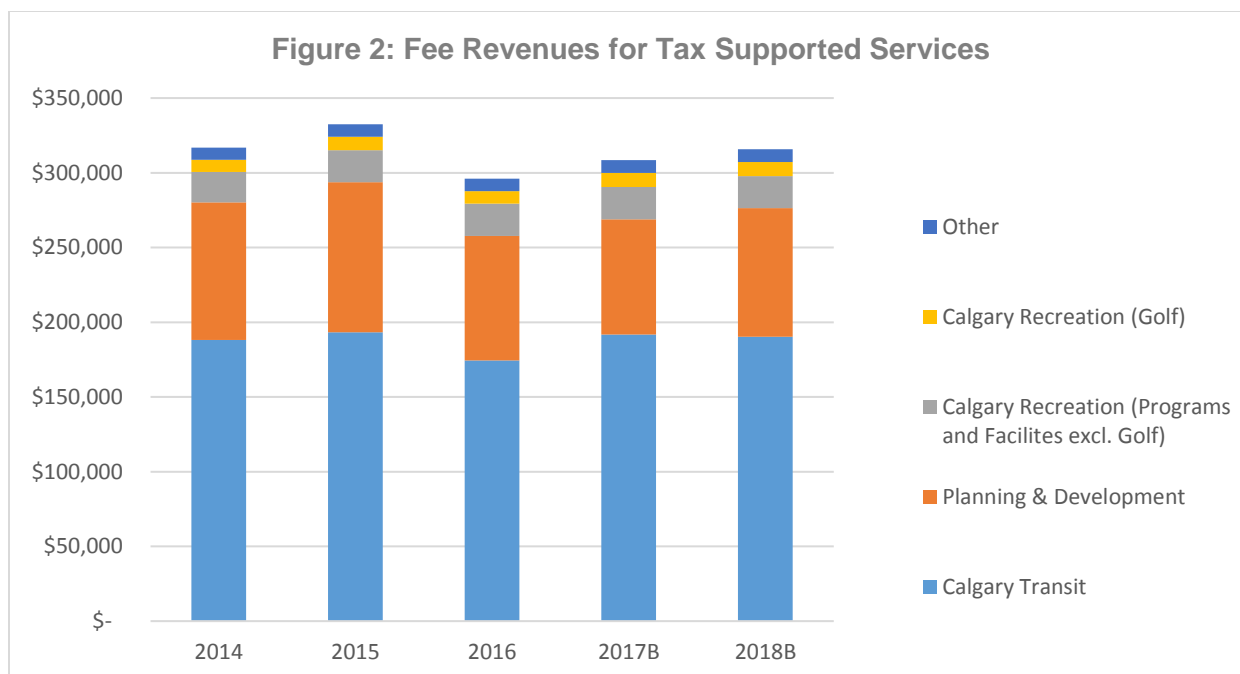
Table 2: City of Calgary Operational Indicators

	2015		2016		2017		2018	
	Action Plan	Actual	Action Plan	Actual	Action Plan	Current Forecast	Action Plan	Current Forecast
Transit Ridership (millions)	113.2	110.0	116.0	102.3	118.6	101.9	120.5	100.0
Corporate Contact Centre call volumes (000s)	1,161	1,059	1,161	980	1,056	1,053	n/a	n/a
Fire call volumes (000s)	58.0	57.5	60.0	57.0	57.0	57.0	59.0	59.0
Landfill tonnes - waste (thousand tones)	698	637	663	533	635	459	522	406
Total number of Fair Entry applications processed	n/a	22,775	n/a	44,495	n/a	58,000	n/a	65,000
Total number of Calgarians who have applied to Fair Entry	n/a	51,038	n/a	80,087	n/a	96,000	n/a	120,000
Total number Fair Entry Approved Calgarians	n/a	47,114	n/a	71,982	n/a	77,000	n/a	94,000
Total number Property Tax Assistance Program applications	1,350	2,653	1,350	3,714	1,350	4,700	1,350	6,400

Recreation is also showing signs of being impacted by the downturn. Although overall attendance rose in both 2015 and 2016, year-to-date figures through May are showing a 2% drop in attendance. Total revenue, which was virtually flat in 2016 despite the increase in attendance, is also showing a decrease through May 2017. The downturn is also reflected in the increased usage of the Fee Assistance program, with approved applications anticipated to be close to 60,000 in 2017, up from just over 28,000 in 2014. Figure 2 shows the decline in revenues for the major fee supported service in revenues. Budgeted revenues are expected to increase, but only reach 2014 levels next year.

Additional evidence of the increased demand for citizen support services, is found when looking at the uptake in purchasing of the Transit Low Income Monthly Pass offered under the sliding scale fee structure. Under the sliding scale fare structure, Low Income Monthly passes are better aligned with a customer's ability to pay with reduced rates ranging from a 95-50% discount off the regular cost of a monthly transit pass. In the first three months after introducing the sliding scale fee structure, there were almost 70,000 monthly passes sold versus approximately 50,000 sold during the same period in 2016. Administration has responded to this increase in demand by identifying an additional investment of \$4 million to address the funding gap for this program.





In addition to tax-supported operations, certain self-supported operations have also been impacted by the decline in the local economy. For a number of reasons including diversion programs and market competition, Waste & Recycling Services (WRS) revenue from landfill tipping fees has dropped significantly. This was a trend that was anticipated by WRS but the downturn in the economy has accelerated the impact.

A tipping fee is the fee charged to leave material at the landfill.

Since 2015, WRS has been experiencing a decline in revenue at a rate that was faster than anticipated and operational changes have been required to mitigate shortfalls and adapt to changes for the future. Operational changes have included service reductions in landfill operations, implemented over the winter of 2016/2017. Table 3 shows the impact on WRS revenues.

Table 3: Waste & Recycling Services Fees Revenue (\$ millions)

	2015		2016		2017		2018	
	Action Plan	Actual	Action Plan	Actual	Action Plan	Current Forecast	Action Plan	Current Forecast
Tipping Fee	\$38.0	\$34.5	\$39.8	\$25.1	\$40.3	\$17.5	\$40.1	\$17.5
Waste Management Charges	\$18.9	\$18.5	\$19.2	\$18.7	\$19.6	\$19.2	\$19.9	\$19.4
Residential Recycling Fee	\$29.8	\$29.4	\$31.1	\$30.7	\$32.5	\$32.0	\$33.8	\$33.2
Total	\$86.7	\$82.4	\$90.1	\$74.5	\$92.4	\$68.7	\$93.9	\$70.1



Revenue in the water utility (water, wastewater and stormwater management services) is in part from off-site levy rates charged, which recover costs associated with infrastructure to service new development. In 2016, land development was lower than anticipated resulting in a shortfall in off-site-levy revenue from developers. Off-site levy rates are set such that 100 per cent of growth related infrastructure costs are recovered through off site levies. However, the shortfall resulting from the pace of development in 2016 required the water utility to make reductions across the business. This means that some growth-related costs were absorbed by water utility rate-payers.

The Planning & Development department has seen a significant decline in the value of permit applications and related permitting revenues accompanied by an increase in the number of applications, as smaller building projects took over larger commercial and industrial ones. At the same time, Planning & Development has kept fees frozen at the 2016 level, which has further impacted revenues. This trend in decreased revenue is expected to continue through 2018, and Planning & Development will mitigate this revenue impact by taking the following actions:

- **Reserve contributions:** In the short term, the department has utilized its reserve fund to balance the budget. The department has been working collectively to reduce the total expenditures over the next two years while revenues are projected to be down.
- **Review of operating expenditures:** The need to realign total expenditures with current revenue projections will require a lower operating budget which will entail reductions in discretionary spending, creating efficiency savings and streamlining business activities.
- **Capital budget:** Capital budget will be directed mainly to the process improvement projects, including MyBusiness and MyHome, which will simplify the application intake for customers by accepting applications online. The simplified permit issuance process for businesses and homeowners is expected to trigger an increase in customer demand to apply for permits, while continuous process improvement will create additional efficiency savings.

Despite the slowdown, The City has moved forward with a number of major projects. In particular, approval of the Green Line Project will result in a major addition of infrastructure and will lay the framework for mobility, community development, and cultural amenities and resources. Funding from the federal and provincial governments will be leveraged together with City funds to total approximately \$4.65 billion in capital construction spending, excluding financing of \$630 million and operating costs of \$40 million annually (in 2017 dollars). This investment value does not include transit oriented development along the Green Line. Work has also progressed on a new City Charter to provide greater capital funding certainty and sustainability.

Although the recovery has begun, Table 2 shows that changes in the economy impacts The City with a lag and The City is experiencing the low point of the recession now. It is expected that this recovery will take much longer than in past business cycles. As a result, the level of Gross Domestic Product (GDP) in the Calgary region is not expected to return to pre-recession levels until 2018, while the unemployment rate is expected to stay above

Recovery vs. Growth

- Economic recovery refers to growing back to pre-recession levels.
- Once a recession ends, the economy begins to grow, but is not considered to have recovered until total GDP exceeds the pre-recession high.



the 2014 rate throughout the current five-year forecast period. The City will be continuing to deal with impacts into the next budget cycle.

The City's response to date

Although Action Plan was developed as a growth budget, The City entered into Action Plan with a focus on continuous improvement. Service efficiency gains, and ongoing service improvements, were built into the original Action Plan, alongside strategies to respond to service growth.

In recognition of the impact that the economic downturn has had on citizens and local businesses, City Administration's focus has changed. The growth focus that underscored Action Plan has been replaced by an increased focus on savings and value to citizens and local businesses.

In 2015, immediately after Action Plan was approved, Council approved the Budget Savings Account (BSA) program. This program focuses business units on intentional savings by directing these savings into the BSA and allowing business units, over the long term, to access half of these savings for one time initiatives. The remainder of the savings are to be used for corporate-wide initiatives. The change in the use of savings [previously any savings at yearend were transferred to the Fiscal Stability Reserve (FSR) for corporate use] created an incentive for business units to find savings throughout the year and has generated over \$67 million in operating contributions from business units since 2015. Capital transfers to the BSA program have totaled over \$200 million in the same period, which has been largely allocated by Infrastructure Calgary to deliver previously unfunded capital projects on the Capital Infrastructure Investment Strategy approved by Council.

Concurrently, work has continued to review and increase the value of City services on an ongoing basis. This work has included the Zero-Based Review (ZBR) program, which has, to date, identified more than \$50 million in annual (i.e. ongoing) efficiency gains for City services. This has been supplemented by other cost-savings related to reduced inflation and growth costs.

The ZBR program:

1. Increases the value Calgarians get from their tax dollars by improving the efficiency, effectiveness and sustainability of services; and
2. Builds the organization's capacity for continuous service improvement.

It complements The City's other continuous improvement activities by adding a periodic, more thorough review of whether the right services are being provided in the right way.

All of these initiatives have allowed The City to find some cost savings that have helped to reduce tax rate increases over the past three years. As a result, the approved 2016 tax rate increase was reduced from 4.7% (approved in Action Plan) to 3.5% with no service impacts.

Through the Mid Cycle Adjustments, efficiencies and reductions helped to reduce the 2017 tax rate increase from 4.7% down to 1.5% with limited service impacts. Council then directed the use of planned savings in the FSR

to rebate the 1.5% (\$24 million) property tax rate increase one-time for 2017 only.



However, in balancing to the 1.5% tax rate increase, one-time solutions were used in the amount of \$33 million (\$15 million from the operating BSA and \$18 million from planned and other corporate savings). As well, the impact of lower franchise fees resulting from lower energy prices was bridged with one-time funding from the FSR.

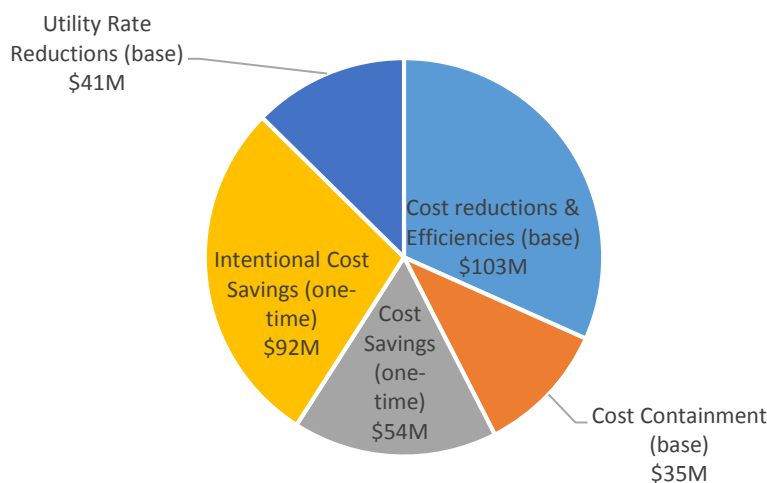
In addition to these decisions, during the approval of the Property Tax Bylaw in April 2017, Council directed that \$23.7 million (1.4% tax increase) in 2017 tax room made available through the provincial budget be taken and rebated one-time in 2017 only. Council further directed that Administration bring back a recommendation during the 2018 budget deliberations in November for the use of the tax room in 2018 and beyond.

In total, between 2015 and the beginning of 2017, The City has found base and one-time savings of \$325 million, as reported to Council in March 2017. This includes base cost reductions and efficiencies of \$179 million and one-time savings of \$146 million, as shown in Figure 3. This does not include any potential savings on wage settlements in 2018 and beyond.

Base vs. One-time

- The operating budget separates expenditures into base and one-time
- Base expenditures are the expenditures that re-occur on an annual basis (e.g. wages for permanent employees)
- One-time expenditures do not re-occur annually (e.g. Phased Tax Program)

**Figure 3: Summary of saving 2015 through 2017
\$325 million**



Beyond these savings, Council also approved \$45 million from the 2016 year end savings for the Municipal Non-Residential Phased Tax Program (PTP) on a one-time basis in 2017. This is in response to the shift in non-residential property assessments, and is designed to mitigate the tax shift to non-residential properties outside of the downtown core. Through the beginning of November, funds from PTP have been used to process credits to approximately 4,500 accounts totalling \$15.6 million. Processing of further credits will occur as appeals to the Assessment



Review Board are resolved. It is anticipated that most of the \$45 million will be distributed once appeals are resolved.

Through the creation of Infrastructure Calgary, Administration also focused on accelerating capital investment to support the economy. These efforts raised the total capital investment from a previous high of \$1.2 billion in 2015 to \$1.5 billion in 2016. Capital investment is trending to reach approximately \$1.8 billion in 2017. Increases in capital investment supported an estimated 12,400 jobs in 2016 and 7,500 jobs to date in 2017.

Self-supported areas have responded to declines in revenues as well. In WRS, based on the combination of lower tonnages coming to the landfill and a freeze to landfill tipping fees, WRS has needed to mitigate revenue reductions of 35 to 55 per cent in 2016, 2017 and forecast for 2018, while at the same time planning for and implementing the new residential organics program. Operational savings in 2017 were realized through reducing the hours and days of opening at the landfills, which has been perceived negatively by Calgarians with respect to the level of service, and has resulted in an increase in illegal disposal. 2018 will be the first full year of the residential organics collection and processing program and additional changes to landfill schedules are proposed that will maintain the same amount of service hours per week but will be more predictable for customers.

At Mid Cycle Adjustments, the Water Utility reduced the Action Plan approved rate increases for the water and wastewater utilities from 8.3 per cent per year, to 2.5 per cent per year for 2017 and 2018, and for Drainage from 19.1 per cent per year to 7.4 per cent per year. Collectively, these changes reduced rate revenue by \$41 million in 2017 and \$87 million in 2018. This revenue was offset in two ways – through reductions in operating expenditures and deferring the target of a 10% of revenue sustainment reserve balance from 2018 to 2022. Further reductions were made in the Water Utility in 2017 to address the shortfall in off-site levy revenue, while maintaining the reduced rate increases approved during Mid Cycle Adjustments.

Table 4 indicates the impact that The City's response has had on budgeted expenditures. Although investment in services has increased annually, the rate of increase has slowed such that the current 2018 budget, prior to the adjustments recommended in this report, is about \$175 million below the Action Plan budget for 2018. As a result, although population is lower than anticipated, per capita investment in 2018 is expected to be below the Action Plan level.

Table 4: Action Plan Budget vs. Actual/Current Budget

	2015		2016		2017		2018	
	Action Plan	Actual	Action Plan	Actual	Action Plan	Current	Action Plan	Current*
Budgeted base operating expenditures (\$ millions)	3,537.5	3,720.4	3,710.0	3,816.5	3,952.9	3,836.6	4,165.8	3,990.7
Population - millions	1.196	1.231	1.223	1.235	1.251	1.246	1.274	1.259
Budgeted base operating expenditures per capita	2,958	3,022	3,034	3,090	3,160	3,079	3,270	3,170

*Current 2018 budget is based on the Action Plan approved tax increase of 4.7%

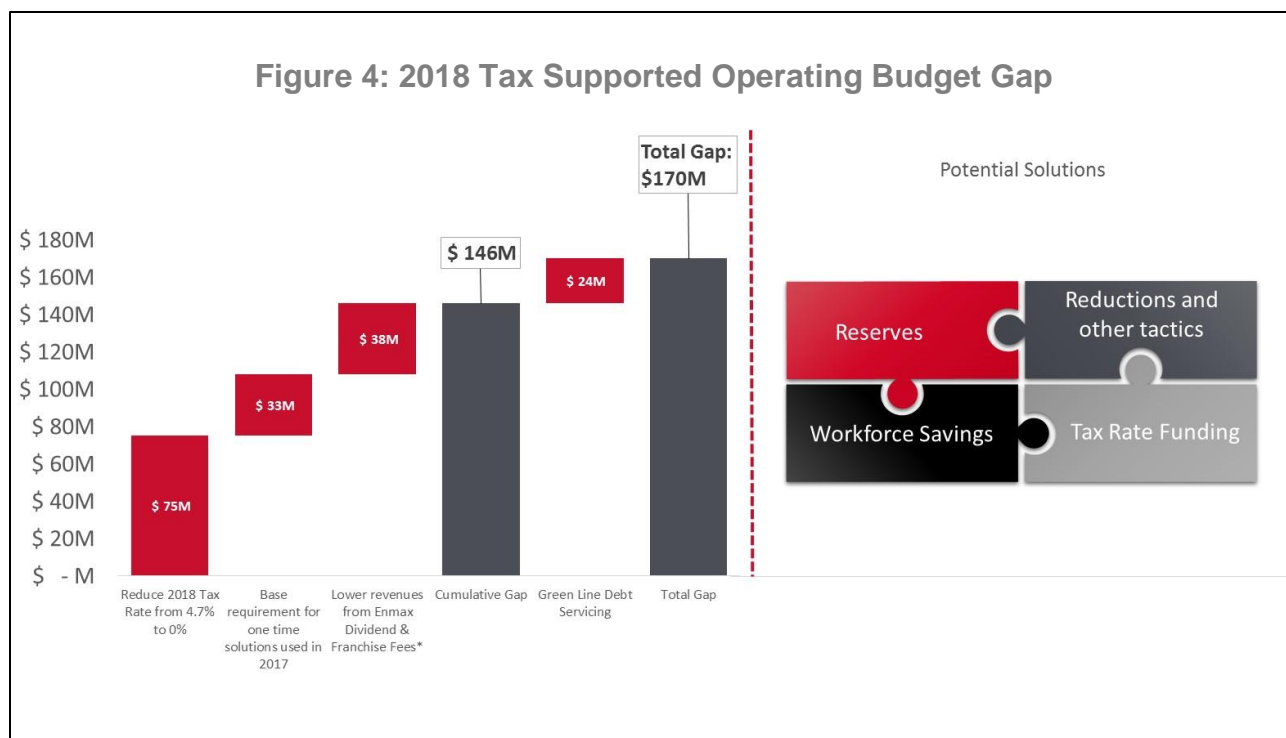


The 2018 Tax Supported Operating Budget Gap

The 2018 adjustments represent the changes to the final year of Action Plan. At the time that budget preparations began, Administration was anticipating a 2018 tax-supported operating budget gap of \$170 million (as shown in Figure 4) that needed to be addressed through these adjustments. This gap comprises:

- \$75 million for the approved 2018 property tax increase: With the decline in the economy, the 4.7% tax increase that was approved for 2018 through Action Plan was no longer acceptable. The 4.7% increase in 2018 equates to \$75 million that has been included in the current approved 2018 budget. To bring the 2018 tax rate increase down to 0% would therefore require expenditures to be reduced by \$75 million.
- \$33 million for one time solutions used in 2017: As noted above, the reduction of the 2017 tax rate from 4.7% to 1.5% included \$33 million that did not have on-going base solutions (one time funding of \$15 million from the BSA, and \$18 million from planned and other corporate savings).
- \$38 million for lower corporate revenues: Electricity and natural gas prices have remained low. This is expected to keep franchise fee revenue low, requiring an additional \$21 million base adjustment. As well, the dividend from ENMAX is expected to be \$17 million below budget.
- \$24 million for Green Line financing: Original estimates for the financing costs of Green Line were approximately \$56 million was needed annually. Through successful negotiation of accelerated grant receipts from other orders of government during the summer of 2017, Administration identified a need for less than half of that amount to be funded.





As Green Line planning and capital grant commitments from other levels of government provided more clarity over time, Administration re-estimated the bridge financing requirements for Green Line from the initial estimate of \$56 million per year. It is currently estimated that \$25 million per year will be required, although there is still considerable risk around factors such as construction cost inflation, interest rates and exchange rates. In addition, the procurement model selection (e.g. Public Private Partnership, etc.) may change these estimates. Administration recommends that the \$23.7 million 2017 tax room be dedicated to Green Line financing costs. As a result, the additional \$24 million previously included in the 2018 \$170 million budget gap may not be required at this time for Green Line financing, reducing the gap to \$146 million.

What is Tax Room?

- *Tax room* is created when the increase in the provincial property tax is lower than the increase in the municipal property tax.
- This allows a municipality to assume the tax room while keeping the combined tax increase at the approved municipal level.
- Tax room has provided a funding source for major capital projects such as recreation centres, the Central Library and the Green Line.

2018 Solutions

Administration has been working on solutions for 2018 throughout 2017 that balance the financial impact to citizens with the service demands from citizens. These solutions include both corporate and departmental savings and reductions. Administration has used the following principles to guide the determination of the solutions:



- Limit the impact on 2018 service delivery
- No new debt without identified repayment source and consideration of Debt Limits
- No new tax increase for the operating costs of service delivery, except where warranted
- Backing out growth where we can
- Some growth projects still require operating costs (e.g. fire, library)
- No new tax increase for the operating costs of capital projects
- Manage the bow wave in 2018 and beyond
- All Business Units will contribute to the reduction (it may not be equal and may not be at the same time)
- Compassionate and thoughtful approach to staff impacts
- Engage City leadership in finding and advancing solutions
- Continued investment to ensure long-term business sustainability

Adhering as closely as possible to these principles, Administration has provided the solutions noted below.

Work Force Savings

Through the Corporate Work Force Planning committee, administration has been actively reviewing budgeted growth and vacant positions to reduce these positions where possible. In addition to this work, since 2015, savings from lower settlements for Exempt staff and some unions has produced base savings. Further savings are expected from 2018 wage settlements, as a result of the state of the local economy. In total, these work force savings are expected to reduce costs by \$105 million in 2018. In September, Administration implemented a delay on new hiring with all exceptions to the delay for business continuity purposes requiring senior level approval.

Reserves

One key principle throughout the 2018 Adjustments process has been to manage the bow wave in 2018 and beyond. While Administration has followed the principle of closing the 2018 budget gap with permanent solutions, the reduction in the ENMAX dividend is expected, at this time, to be a temporary impact. As a result, Administration has identified the ENMAX Stabilization Reserve to be an appropriate one-time funding

What is a bow wave?

- A bow wave is the term used to describe the impact of using one-time solutions, such as reserves, to resolve on-going base budget gaps.
- This type of solution only solves the budget gap for one year and causes the gap to re-occur in the next year until a permanent solution can be found.
- It likens the impact to the wave generated by the bow of a ship, which just displaces the water.



mechanism. This reserve will contribute \$10 million to resolve the gap. However, if the reduction in ENMAX dividends perpetuates, The City will need to identify a permanent base solution.

Manageable Costs

In addition to looking to the work force for savings, all departments have been conducting an in-depth line-by-line analysis of manageable costs. Manageable costs are defined as discretionary (i.e. The City is not committed to these costs) non-salary and wage costs. These include costs such as:

- Business expenses
- Contracted services
- Consultants
- Materials

These do not include costs that are not considered to be discretionary such as insurance and interest costs. Through this exercise, Administration has identified \$10 million in base manageable cost savings, with no significant service impact. This exercise will continue throughout 2018.

Service Reductions and 2018 Tax Rate Increase

The above solutions total \$125 million of the original \$170 million tax supported operating gap with minimal anticipated service impacts. At the time that budget preparations began, this left a balance of \$45 million to be found through a combination of service reductions and a tax increase. Council's direction was to return in November 2017 with a recommended 2018 tax rate increase between 0% and 2%. A 2% tax rate increase results in a minimum of \$13 million in reductions that will have service impacts. Decreasing the tax rate increase to 1% requires \$29 million in reductions, while a 0% tax rate increase will result in a total of \$45 million in reductions that have service impacts.

In reaching a recommendation for Council, Administration has considered reduction packages from departments for three scenarios:

- Level 1 reductions: 2% tax increase/\$13 million in service reductions
- Level 2 reductions: 1% tax increase/\$29 million in service reductions
- Level 3 reductions: 0% tax increase/\$45 million in service reductions

Administration first considered the departmental impacts of the Level 3 reductions. Some impacts were considered to involve a level of service reductions that would be unsustainable, including some of the incremental impacts from Level 2 reductions for:

- Police



- Transit
- Roads
- Fire
- Recreation
- Civic Partners
- Council

As a result, certain incremental reductions were added that would have resulted in a tax rate increase of 0.7% before the \$24 million reduction in the gap. As well, Administration identified funding for additional needs for:

- Resourcing for the new Growth Management Board under the City Charter (\$0.3 million)
- Additional resources for Corporate Security (\$0.6 million)
- Additional resourcing for Zero Based Reviews, to ensure efficiencies are continued to be found (\$0.3 million)
- Permanent planning application resources for affordable housing (\$0.2 million)
- Low Income Transit Pass (LITP) (\$4.0 million)

These additional resources were considered critical to ensure service expectations can be met. With these additions, Administration has found reductions totaling \$154 million meaning that with the revised gap of \$146 million, a 2018 tax rate increase of 0% is possible with an additional \$8 million available for Council to distribute (shown in Figure 5). This is despite Administration's expectations for inflation, with the Municipal Price Index (MPI) for 2018 projected to increase by approximately 1.6%.

A summary of the required adjustments can be found in Appendix 1.

The recommended solution does not include potential additional investment in:

- Police - \$20.8 million (\$6.5 million for service reductions in Administration's recommendation + \$14.3 million for additional officers and body worn cameras)

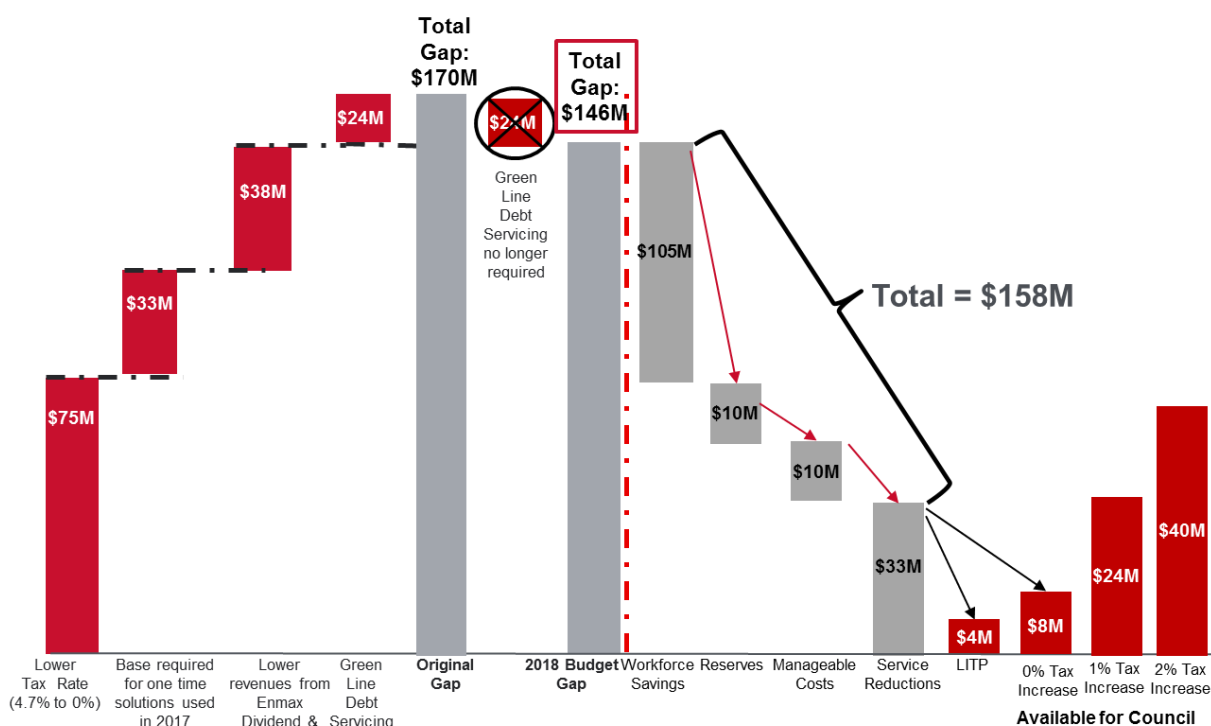
What is the MPI?

MPI (Municipal Price Index) is a composite number reflecting the prices of the goods and services that The City purchases. It is used to calculate the total inflationary impact of changes in prices paid by The City of Calgary for materials, labour and services.

Based on the above factors, Administration recommends a 0% tax rate increase for 2018, and that Council return any excess funding to citizens after consideration of additional needs.



Figure 5: Recommended Solutions to 2018 Tax Supported Operating Budget Gap



Impact to Citizens

As noted above, Council approved one-time rebates for the 2017 tax rate increase of 1.5% and the municipal increase of 1.4% related to the provincial tax room. This effectively sheltered taxpayers from the increases in 2017 by deferring the impact by one year. Combined, this means that without any further decisions, the impact to taxpayers will be a 2.9% increase on their 2018 tax bills relative to what was paid in 2017, in addition to any increase to the 2018 tax rate increase. With Administration's recommended tax rate of 0%, taxpayers would therefore see an average 2.9% increase on the final tax bill. This impact is the bow wave from the one-time 2017 rebates hitting shore, and demonstrates the main reason to avoid one-time solutions to solve base budget issues. Table 5 below shows an illustrative example of the impact of the 2017 decisions.

An additional reduction scenario was examined by Administration that would have seen a reduction in the tax rate of 2.9%, effectively offsetting the 2017 bow wave. This scenario assumed that the \$24 million noted above would be used to reduce the tax rate, along with \$69 million in service reductions from the departmental budgets. The service reductions in this scenario were found to be unsustainable across departments and have not been presented in this report.



Table 5: 2018 Tax Impact – Illustrative Example			
2017 Municipal Tax Bill Calculation		2018 Municipal Tax Bill Calculation	
2016 base tax bill	\$1,000	2017 base tax bill	\$1,029
2017 tax increase (1.5%)	\$15	2018 recommended tax rate increase (0%)	\$0
2017 tax room (1.4%)	\$14		
2017 base tax bill	\$1,029		
2017 rebates (one time)	-\$29		
2017 tax bill due	\$1,000	2018 tax bill due (0% tax increase)	\$1,029

Calgary Parking Authority

Calgary Parking Authority (CPA) is also presenting adjustments for Council approval. These adjustments can be found in Appendix 2 and are proposed in order to better reflect anticipated spending for the period. This includes accounting for decreases in budgeted revenues from parking and ParkPlus marketing, offset by increases in enforcement and Impound Lot revenue. CPA has increased its anticipated spending on building maintenance and professional fees, while decreasing expenditures on salaries and taxes. Overall, the net impact on the CPA's budgeted net income is a decrease of \$1.35 million.



Capital Investment Update

Infrastructure Calgary has focused on critically examining cash flows and maximizing capital investment to help support the economy. The capital budget recasts completed in 2016 and 2017 better aligned the capital budget with expected cash flows while continuing to enhance and accelerate capital investment. These efforts raised the total capital investment from a previous maximum of \$1.2 billion in 2015 to over \$1.5 billion in 2016. This investment supported an estimated 9,600 jobs in 2015 and 12,400 jobs in 2016. Capital investment is currently trending to increase to approximately \$1.8 billion in 2017 and the 2017 investment to date has resulted in the support of approximately 7,500 jobs.

In a continuing effort to be transparent and accountable for The City's capital investment, Administration has completed the 2018 capital budget recast to realign the capital budget to the years when the funds are expected to be spent. The 2018 capital budget has been recast from \$2.4 billion to approximately \$1.9 billion with no change to total project budgets. In addition, capital budget adjustments reducing the budget by net \$161 million are being proposed to reflect changes that have arisen relating to actual experience with project delivery, resulting in an adjusted 2018 capital budget of \$1.7 billion.

Capital Investment – Next Steps

Infrastructure Calgary continues to intentionally manage capital investment at The City across all departments and lead the integration of capital, transitioning the organization to an enterprise portfolio management approach. The Acceleration of Capital for Economic Resilience (ACER) Program continues to focus on ensuring The Corporation has the resources required to deliver capital projects and identify opportunities for process efficiencies and collaboration across the organization.

Infrastructure Calgary is also coordinating with business units to track progress on our capital investments and monitor the status of portfolio adjustments (19 additional investments approved by Council this year that used funding capacity identified by business units across The City). There is a dedicated effort to enhance capital reporting and investment analytics going forward.

In addition to identifying strategic investment opportunities and increasing capital investment, Infrastructure Calgary is focused on enhancing project management practices around estimation, stage gating and contingency management, and is currently working closely with the Capital Budget Office and Corporate Initiatives to improve the capital budget process for the next business planning and budget cycle (One Calgary) with a focus on alignment to services. Further updates on this capital work will be brought to the Priorities and Finance Committee in Q4 2017 or Q1 2018.



Appendix 1: 2018 Operating Budget Adjustments Summary (\$000s)							For Council Approval		
Business Unit	2018 net budget (as at June 30, 2017)	Manageable costs	Service reductions	Adds	Other	Net Adjustment	Adjusted 2018 net budget for adoption	FTEs	Service reduction impacts (Summary)
Calgary Neighbourhoods	36,738	(50)	(1,100)	4,000	-	2,850	39,588		Reductions will result in decreased services for at-risk youth and seniors which may have an impact on community safety, and require services from an alternate provider in the community. Reduced marketing and promotion of free City programs and services, may mean citizens are unaware of supports and assistance. Additional funding flows to Low Income Transit Pass.
Calgary Parks	89,055	(523)	(2,313)	-	-	(2,836)	86,219		Parks will implement some maintenance cost recoveries from select higher level sportsfields user groups. There will be adjusted levels of service for pathway edge fire cuts and select 311 response targets for tree inquiries. Conservation pilot projects will be reduced as will the flower program. Parks will suspend ice skating on the lagoon at Prince's Island Park. The reductions in this level will have select citizen impacts.
Calgary Recreation	54,239	(432)	(949)	-	-	(1,381)	52,858		Reductions will impact Recreation's ability to deliver on Council, Corporate and business unit priorities including getting non-traditional customer groups more active. A reduction in grant funding and support to sport organizations may result in reduction of services from sport partners. The variety of locations of mobile skateparks will be reduced.
Calgary Housing	3,570	-	(140)	200	-	60	3,630		Capitalize one position (100%). No service level change
Calgary Community Standards	52,626	(167)	(1,224)	-	-	(1,391)	51,235		Reductions will impact employee workloads and morale resulting in challenges achieving business objectives, will reduce capacity to promote bylaw compliance and may result in challenges meeting customer expectations at the Animal Services Centre. Elimination of funding support to partner organizations will have a negative political and socio-economic impact resulting in reduction in The City's ability to leverage existing outreach resources.
Calgary Emergency Management Agency	5,401	(15)	(210)	-	-	(225)	5,176		Reductions will result in increased workload for existing staff. Reduction in business and hosting expenses. Reduction in Canada Task Force 2 operating budget which will be offset by pursuing alternative funding.
Calgary Fire Department	236,004	(230)	(4,555)	-	-	(4,785)	231,219		Reductions will result in reduced command capacity and safety oversight, particularly at simultaneous emergency incidents; reduced organizational leadership capacity; and reduced fire safety education capacity. Reduced fire investigation capacity. Renegotiate contract with YYC or have YYC staff airport firehall; increased response times to grounds during Calgary Stampede.
GM - Community Services	843	-	-	-	-	-	843		N/A
TOTAL COMMUNITY SERVICES	478,477	(1,417)	(10,491)	4,200	-	(7,708)	470,769		



Appendix 1: 2018 Operating Budget Adjustments Summary (\$000s)

							For Council Approval		
Business Unit	2018 net budget (as at June 30, 2017)	Manageable costs	Service reductions	Adds	Other	Net Adjustment	Adjusted 2018 net budget for adoption	FTEs	Service reduction impacts (Summary)
Facility Management	41,732	(614)	(987)	-	-	(1,601)	40,131		Significant service reductions for Facility Management, along with a reduced ability to modify City facilities to address citizen and customer needs.
Resilience & Infrastructure Calgary	507	-	-	-	-	-	507		No Impact
Fleet Services	-	-	-	-	-	-	-		N/A
Corporate Analytics & Innovation	20,391	(52)	(563)	-	-	(615)	19,776		Reductions in consulting budgets will reduce our capacity to identify and implement efficiency improvements, conduct infrastructure condition inspections, and respond to unplanned work. Reductions also realign existing salaries to be funded from capital projects and projected new revenue from the Utility Bylaw. Existing staff positions will not be affected.
Real Estate & Development Services	3,837	(14)	(204)	-	-	(218)	3,619		Reduction of the management team from 5 to 4 managers, through retirement, results in significant savings, while adding to the workload of the remaining managers.
Supply Management	9,414	(92)	(289)	-	-	(381)	9,033		No service impacts anticipated. Budget reductions are formalizing existing efficiencies found within the business unit.
GM - Deputy City Manager's Office	2,877	-	-	300	-	300	3,377		No Impact
TOTAL DCMO	78,757	(772)	(2,043)	300	-	(2,515)	76,242		
Calgary Approvals Coordination	1,973	-	(294)	-	-	(294)	1,679		Calgary Approvals Coordination business unit is restructuring. Transitional training needs and continued high workload levels will yield a modest decline in service levels in the short term. These can be mitigated. In the medium to long term, productivity, customer service and outcomes will improve.
Calgary Growth Strategies	2,365	-	-	-	-	-	2,365		No Impact
Calgary Building Services	-	-	-	-	-	-	-		N/A
Community Planning	12,622	(29)	-	-	-	(29)	12,593		N/A
GM - Planning & Development	780	-	-	-	-	-	780		N/A
TOTAL PLANNING & DEVELOPMENT	17,741	(29)	(294)	-	-	(323)	17,418		
Urban Strategy	2,172	(33)	(56)	-	-	(89)	2,083		N/A



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							For Council Approval		
Business Unit	2018 net budget (as at June 30, 2017)	Manageable costs	Service reductions	Adds	Other	Net Adjustment	Adjusted 2018 net budget for adoption	FTEs	Service reduction impacts (Summary)
Calgary Transit	263,345	(2,070)	(4,761)	-	-	(6,831)	256,514		Transit service is reduced by 46,800 hours including deleting trips and reducing frequency on 27 routes. Various positions and contracts that support those hours are also reduced.
Roads	156,820	(1,602)	(2,658)	-	-	(4,260)	152,560		Various reductions including roadway repaving reduced by 26 lane km and grass cutting on boulevards reduced from 5 to 4 times annually.
Transportation Infrastructure	-	-	-	-	-	-	-		No impact
Transportation Planning	13,225	(100)	(330)	-	-	(430)	12,795		Tax support is reduced from transportation planning services.
GM - Transportation	1,171	-	-	-	-	-	1,171		N/A
TOTAL TRANSPORTATION	434,562	(3,772)	(7,749)	-	-	(11,521)	423,041		
<i>Utilities (WS & WR)</i>	-	-	-	-	-	-	-		N/A
Environmental & Safety Management	11,215	(63)	(290)	-	-	(353)	10,862		Requires modified approach to Occupational Health & Safety work, including greater role in coordinating field work to external consultants and transitioning industrial hygiene services to external consultants.
Waste & Recycling Services	41,352	-	-	-	-	-	41,352		N/A
GM - Utilities & Environmental Protection	433	(1)	(11)	-	-	(12)	421		Minimal Service Impacts.
TOTAL UEP	53,000	(64)	(301)	-	-	(365)	52,635		
City Manager's Office	2,236	(10)	(58)	-	-	(68)	2,168		The City Manager's Office was able to find efficiencies through the intentional management of its manageable costs, including business expenses and general contract services. There are no anticipated impacts to services, citizens and/or Council as a result of these reductions.
City Clerk's Office	13,372	(169)	(387)	-	-	(556)	12,816		Additional reduction to Assessment Review Board member expenses, plus various business expense reductions within the City Clerk's Office.
Corporate Security	8,597	(43)	(71)	618	-	504	9,101		Reductions in business expenses in Corporate Security resulting in minimal impacts to services.
Law	10,828	(20)	(424)	-	-	(444)	10,384		Reduction in the contracted external claims adjuster budget as costs arises from conflict of interest will be recovered directly from business units. Expropriation is required when land acquisitions for capital projects cannot be achieved through negotiation. The funding for these relating costs will be charged to the ACER program going forward instead of the contractual budget as there is a direct link to capital.
GC - Law & Legislative Services	1,731		(12)	-	-	(12)	1,719		N/A
TOTAL LAW & LEGISLATIVE SERVICES	34,528	(232)	(894)	618	-	(508)	34,020		



Appendix 1: 2018 Operating Budget Adjustments Summary (\$000s)

							For Council Approval		
Business Unit	2018 net budget (as at June 30, 2017)	Manageable costs	Service reductions	Adds	Other	Net Adjustment	Adjusted 2018 net budget for adoption	FTEs	Service reduction impacts (Summary)
Assessment	22,306	(29)	(577)	-	-	(606)	21,700		Reductions in several areas including; internal communication services, as well as reductions in business expenses. Realignment of roles, responsibilities and position reductions will result in operating, process and training challenges. This will have an impact on service levels by increasing customer response timeframes.
Customer Service & Communications	25,264	(82)	(653)	-	-	(735)	24,529		CSC will use digital platforms instead of printed materials to keep field workers informed and find efficiencies to manage employee intranet content through reorganizing efforts. This will not impact City services, citizens or Council. CSC will reduce 2018 engagement funding growth while maintaining 2017 service levels. This could impact citizens' ability to provide input into City programs/services. CSC will remove the Citizen Satisfaction ward analysis potentially impacting Councillors' ability to identify ward-specific information.
Finance	35,751	(70)	(901)	320	-	(651)	35,100		Lower contingent & supplies budgets, some service reductions, and customer service delays if urgent issues arise, particularly around tax deadlines or for unplanned /emerging project requests.
Human Resources	32,326	(133)	(836)	-	-	(969)	31,357		There will be an adjustment of HR service delivery levels and a reduction in the overall number of positions resulting in increased response timeframes for processing HR transactions and providing related HR Services. The impact is significant for corporate clients, while minimal for service delivery for citizen.
Information Technology	68,302	(595)	(1,769)	-	-	(2,364)	65,938		Reduction and re-alignment of positions will increase load on internal management and increase reliance on contract support. Project timelines will be impacted. Reduced hardware support could result in delays to service restoration in the event of failed systems.
GM - CFOD	831	(1)	(21)	-	-	(22)	809		Intentionally managed cost reductions where capacity existed resulting in no impact to service.
TOTAL CFOD	184,780	(910)	(4,757)	320	-	(5,347)	179,433		
Calgary Police Service	389,005	(2,235)	(6,481)	-	-	(8,716)	380,289		The Calgary Police Service (CPS) will freeze recruit application, assessment, hiring and training which is currently a one year process to have members support calls for service. We will also be in a position where we will not be hiring ahead of attrition which doesn't afford the ability to replace resigning or retiring members in a proactive manner. This will create a gap to provide the same level of service to citizens with support to the front line, reduce capacity in prevention, intervention and investigative areas.
Civic Partners	92,241	-	(2,079)	-	-	(2,079)	90,162		Reduction strategies proposed by The City's 16 Civic Partners will affect the level of services available to Calgarians and visitors. Strategies include shorter operating hours, reduced or cancelled programs and services, reduced staff levels, and deferred or reduced maintenance of facilities. Many partners have also sought efficiencies including wage and hiring freezes, and adjustments to their operating models.



Appendix 1: 2018 Operating Budget Adjustments Summary (\$000s)

							For Council Approval		
Business Unit	2018 net budget (as at June 30, 2017)	Manageable costs	Service reductions	Adds	Other	Net Adjustment	Adjusted 2018 net budget for adoption	FTEs	Service reduction impacts (Summary)
Office of the Councillors	9,311	-	(155)	-	-	(155)	9,156		N/A
Audit Committee	762	-	(13)	-	-	(13)	749		N/A
City Auditor's Office	2,963	-	(49)	-	-	(49)	2,914		N/A
Mayor's Office	1,974	-	(33)	-	-	(33)	1,941		N/A
TOTAL COUNCIL	15,010	-	(250)	-	-	(250)	14,760		
TOTAL BEFORE CORPORATE PROGRAMS	1,782,509	(9,474)	(35,453)	5,438	-	(39,489)	1,743,020	(156.4)	
Franchise Fees	(237,153)	-	-	-	440	440	(236,713)		N/A
General Revenue	(134,277)	-	-	-	21,000	21,000	(113,277)		N/A
Investment Income & Financial Charges	(30,500)	-	-	-	-	-	(30,500)		N/A
Taxation	(1,932,721)	-	-	-	76,409	76,409	(1,856,312)		N/A
Capital Financing Costs	336,250	-	-	-	(1,402)	(1,402)	334,848		N/A
Civic & Intergovernmental Affairs	387	-	-	-	-	-	387		N/A
Corporate Costs	221,382	-	-	-	(56,958)	(56,958)	164,424		N/A
Employee Benefits	(6,900)	-	-	-	-	-	(6,900)		N/A
Gas, Power and Telecom. Committee	950	-	-	-	-	-	950		N/A
Scholarships	73	-	-	-	-	-	73		N/A
TOTAL CORPORATE PROGRAMS	(1,782,509)	-	-	-	39,489	39,489	(1,743,020)		
TOTAL CITY	-	(9,474)	(35,453)	5,438	39,489	-	-	(156.4)	



Appendix 2: Calgary Parking Authority 2018 Operating Budget Adjustments (\$ 000s)

For Council Approval

	2018 Approved Budget	Adjustments	Adjusted 2018 Budget for adoption
<u>REVENUES</u>			
Enforcement	(9,598)	2,150	(7,448)
Enforcement Support	(7,445)	(5,055)	(12,500)
Impound Lot	(9,863)	(1,904)	(11,767)
On Street Revenue	(18,030)	1,300	(16,730)
Parkades	(31,579)	24,411	(7,168)
Surface Lots	(7,105)	(22,502)	(29,607)
Administration and General	(5,051)	3,071	(1,980)
Total Revenues	(88,671)	1,471	(87,200)

	2018 Approved Budget	Adjustments	Adjusted 2018 Budget for adoption
<u>EXPENDITURES</u>			
Administration	7,030	2,090	9,120
Enforcement	8,177	(514)	7,663
Enforcement Support	6,876	(281)	6,595
Impound Lot	10,162	(728)	9,434
On Street	1,615	69	1,684
Parkades	11,576	(242)	11,334
Surface Lots	4,012	(106)	3,906
Debt Principal Repayment	486	-	486
Debt Servicing costs	82	-	82
Depreciation	9,051	(410)	8,641
Total Expenditures	59,067	(122)	58,945

Net Income	(29,604)	1,349	(28,255)
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2018 CAPITAL BUDGET RECAST
(\$000s)

PROG. NO.	BUSINESS UNIT / PROJECT DESCRIPTION	2018 INC/(DEC)	2019 INC/(DEC)	2020 INC/(DEC)	2021 INC/(DEC)	Total
CALGARY COMMUNITY STANDARDS						
045-008	Deployment Management Planning Software	(900)	900	-	-	-
048-004	Communications Lifecycle	(20)	20	-	-	-
048-014	Compliance Services Communications Lifecycle	(30)	-	30	-	-
048-015	Compliance Services Equipment Lifecycle	(30)	-	30	-	-
498-001	Capital Conservation Grant	(2,000)	2,000	-	-	-
		(2,980)	2,920	60	-	-
CALGARY FIRE DEPARTMENT						
041-178	Cornerstone Emergency Response Station	(500)	500	-	-	-
042-002	Bow River Safety Boom	(500)	500	-	-	-
042-179	Station 17 Replacement	(1,400)	1,400	-	-	-
043-044	Transit Signals Priority System Upgrade	(450)	450	-	-	-
		(2,850)	2,850	-	-	-
CALGARY HOUSING						
489-013	AH Pre-Development	(2,006)	2,006	-	-	-
489-AHS	Increase Affordable Housing Supply 2012-2014	(30,379)	30,379	-	-	-
489-PKD	Wildwood	(1,064)	1,064	-	-	-
489-RSD	CH-Rosedale	(3,260)	3,260	-	-	-
		(36,709)	36,709	-	-	-
CALGARY PARKS						
500-004	Park Development	(24,300)	(10,000)	15,000	19,300	-
500-006	Park Upgrades	(705)	705	-	-	-
500-008	Park Lifecycle	(7,975)	9,875	(1,900)	-	-
502-026	UC & UF Upgrades	(200)	200	-	-	-
502-028	UC & UF Lifecycle	(1,700)	1,700	-	-	-
503-931	Pathways & Trails Development	(2,000)	2,000	-	-	-
503-933	Pathways & Trails Lifecycle	(3,000)	3,000	-	-	-
504-631	Cemetery Development	(1,000)	1,000	-	-	-
504-632	Cemetery Upgrades	(650)	650	-	-	-
932-001	Flood Pathways	(1,048)	1,048	-	-	-
932-004	Flood Other Parks	(2,466)	2,466	-	-	-
932-901	Flood Resiliency	(1,391)	1,391	-	-	-
		(46,435)	14,035	13,100	19,300	-
CALGARY RECREATION						
505-644	Willow Park Golf Course Irrigation Water Supply Li	(439)	439	-	-	-
CORPORATE ANALYTICS & INNOVATION						
819-003	Capital Planning Software	429	(429)	-	-	-
FACILITY MANAGEMENT						
768-062	Historic City Hall	(1,370)	1,370	-	-	-
773-706	Furniture Program	(600)	600	-	-	-
776-001	OWC Planning	400	200	(600)	-	-
779-714	Integrated Operations and Asset Management System	(1,842)	1,842	-	-	-
779-716	Integrated Customer Data Management	(1,080)	1,080	-	-	-
880-721	FM OWC Sites Program	(1,500)	1,500	-	-	-
880-881	Common Area Lifecycle	(2,900)	2,900	-	-	-
		(8,892)	9,492	(600)	-	-
FLEET SERVICES						
871-000	Replacements	(11,735)	-	11,735	-	-
871-001	Growth	(3,012)	-	763	2,249	-
872-001	Maintenance Mgmt. Systems	(1,787)	1,787	-	-	-
872-003	Machinery - Maintenance	(4,808)	4,808	-	-	-
		(21,342)	6,595	12,498	2,249	-
REAL ESTATE & DEVELOPMENT SERVICES						
696-BD1	Aurora Business Park	(8,300)	4,470	3,830	-	-
696-BVC	The Bridges - Bow Valley Centre Dev.	251	(251)	-	-	-
696-SBP	Royal Vista (Spyhill Business Park)	(300)	300	-	-	-
697-DI3	Dufferin Industrial III - Intermodal	(5,900)	5,900	-	-	-
697-FLC	Forest Lawn Creek	(3,750)	-	3,750	-	-
697-GP4	Great Plains IV	(929)	929	-	-	-
697-PTT	Point Trotter	(1,700)	-	1,700	-	-
705-DLS	Develop Land Servicing	(250)	150	100	-	-
705-GLS	Gen Land Sale Servicing	-	-	(100)	100	-
705-MHP	Midfield Mobile Home Park	150	-	-	(150)	-
705-PDV	OLSH Pre-Development	(250)	950	50	(750)	-
		(20,978)	12,448	9,330	(800)	-
SUPPLY						
736-008	Business Applications and Technology Maintenance U	(366)	100	266	-	-
CALGARY BUILDING SERVICES						
061-002	Capital Asset Lifecycle	(281)	281	-	-	-
CALGARY TRANSIT						
665-02W	Big Buses/Community Shuttle Buses	(13,000)	13,000	-	-	-
TRANSPORTATION INFRASTRUCTURE						
202-000	Noise Attenuation Retrofit	(115)	115	-	-	-
221-000	Future Land	(26,087)	26,087	-	-	-
223-000	Pedestrian Bridge Replacement and Upgrading	(21,632)	21,632	-	-	-
223-008	McHugh Bluff Stairs at 7th ST NW	(501)	501	-	-	-
234-003	Operational Improvement Projects	(1,532)	1,532	-	-	-
530-002	16 Av N: 6 St E - 14 St W	(1,253)	1,253	-	-	-
543-001	Connectors/Improv - Prov Ring Rd Projects	(5,615)	5,615	-	-	-
555-001	Deerfoot Trail and 212 Avenue SE	(2,000)	2,000	-	-	-
566-001	RouteAhead Rapid Transit Corridors	(17,684)	17,684	-	-	-
567-001	Chinook TOD	(3,163)	3,163	-	-	-

PROG. NO.	BUSINESS UNIT / PROJECT DESCRIPTION	2018 INC/(DEC)	2019 INC/(DEC)	2020 INC/(DEC)	2021 INC/(DEC)	Total
568-001	University of Calgary TOD (Banff Trail / Stadium)	(7,968)	7,968	-	-	-
570-001	Southwest & West Ring Road Connections	(35,543)	35,543	-	-	-
573-001	194 Avenue S Slough Crossing & CPR Grade Separatio	(9,300)	9,300	-	-	-
575-001	Vehicle Bridge Replacement - 9th Ave (Inglewood)	(18,377)	13,377	5,000	-	-
575-002	Vehicle Bridge Replacement - 12th Street (Zoo)	(330)	20	310	-	-
686-C01	96th Avenue N: Deerfoot Tr. To Harvest Hills Lk.	(4,403)	4,403	-	-	-
723-001	Macleod Tr / Lake Fraser Gate	(3,620)	3,620	-	-	-
724-001	TCH / Bowfort Road Interchange	(1,121)	1,121	-	-	-
733-001	MacLeod Trail & 162 Avenue Interchange	(1,000)	1,000	-	-	-
738-001	Financing costs	(7,896)	7,896	-	-	-
738-C01	West LRT: Downtown - 69 St W	(3,655)	3,655	-	-	-
832-001	Pre-Engineering Studies	(1,083)	1,083	-	-	-
854-000	Major Road Reconstruction	(14,288)	14,288	-	-	-
869-000	Green Line Transitway	(38,455)	38,455	-	-	-
	(226,621)	221,311	5,310	-	-	-
	ENVIRONMENTAL MANAGEMENT					
815-12F	Technology	(115)	115	-	-	-
815-14F	Environmental Programs	(50)	50	-	-	-
	(165)	165	-	-	-	-
	WASTE & RECYCLING SERVICES					
256-000	Landfill/Treatment Infrastructure	(1,813)	1,813	-	-	-
	UTILITIES					
891-000	Water Treatment Plants	(10,092)	10,092	-	-	-
892-000	Water Distribution Network	(9,025)	9,025	-	-	-
894-000	Wastewater Treatment Plants	12,670	(12,670)	-	-	-
895-000	Wastewater Collection Network	9,192	(9,192)	-	-	-
897-000	Drainage Facilities & Network	(26,373)	26,373	-	-	-
	(23,628)	23,628	-	-	-	-
	ASSESSMENT					
153-001	Assessment Systems Improvement	(2,250)	2,250	-	-	-
	CUSTOMER SERVICE & COMMUNICATIONS					
791-003	Customer Service Tools & Technology	400	(200)	(200)	-	-
	FINANCE					
737-001	Finance Capital	(300)	300	-	-	-
	INFORMATION TECHNOLOGY					
735-001	PeopleSoft FSCM	(147)	147	-	-	-
735-004	PeopleSoft HCM	(368)	368	-	-	-
741-040	IT Communications Infrastructure	(295)	295	-	-	-
741-050	IT -Lifecycle Replace-Desktop	(84)	84	-	-	-
741-100	IT-Enterprise Storage Units	(111)	111	-	-	-
741-102	Multi-Data Centre Strategy	(371)	371	-	-	-
741-140	IT-Enterprise Servers	(77)	77	-	-	-
741-170	Enterprise Software Licensing	(383)	383	-	-	-
741-190	Software Lifecycle Replacement	(123)	1,092	(969)	-	-
744-006	ATC Phase 3	(87)	87	-	-	-
744-007	Digital Strategy	(114)	114	-	-	-
751-001	Fibre Optics	(149)	149	-	-	-
803-001	IT-Development Pool	(252)	252	-	-	-
803-003	Real Estate Track Sys (REST)	(100)	100	-	-	-
	(2,661)	3,630	(969)	-	-	-
	CITY CLERKS OFFICE					
796-001	Content Suite (Phase 2) - Enterprise Document and	128	(520)	392	-	-
796-003	Assessment Review Board Online Service Enhancement	(316)	316	-	-	-
	(188)	(204)	392	-	-	-
	LAW					
709-001	Law Capital	(200)	200	-	-	-
	CORPORATE CAPITAL PROGRAMS					
888-001	Capital Corporate Programs	(60,717)	60,717	-	-	-
	CIVIC PARTNERS					
633-002	Civic Partners Infrastructure Grant	(5,427)	5,427	-	-	-
	TOTAL	(477,413)	417,477	39,187	20,749	-

CAPITAL BUDGET ADJUSTMENTS - FOR APPROVAL
(\$000s)

Program - Project	Project Descriptions	2018 Increase/ (Decrease)	2019 Increase/ (Decrease)	2020 Increase/ (Decrease)	2021 Increase/ (Decrease)	TOTAL Increase/ (Decrease)
Relinquishments						
<u>CALGARY BUILDING SERVICES</u>						
061-002	Capital Asset Lifecycle	(1,600)	-	-	-	(1,600)
064-001	Working Space Initiative	(7,400)	-	-	-	(7,400)
067-003	Technology Upgrades	(1,000)	-	-	-	(1,000)
	Total	(10,000)	-	-	-	(10,000)
Total approved project budget of \$24.297 million. Relinquishment of \$10 million funded by the CBS Sustainment Reserve relates to savings from extension of vehicle lifecycles, reduction of project scope and historical spending trend analysis.						
<u>CALGARY PARKING AUTHORITY</u>						
106-012	Signage	(230)	-	-	-	(230)
106-013	Information technology infrastructure	(261)	-	-	-	(261)
106-018	McDougall Parkade	(375)	-	-	-	(375)
106-023	Centennial West Parkade	(32,500)	(30,000)	-	-	(62,500)
	Total	(33,366)	(30,000)	-	-	(63,366)
Total approved project budget of \$73.671 million. Relinquishment of \$63.366 million funded by Capital Reserves relates to new capital policy and threshold, completed projects and projects suspended into next business cycle.						
<u>CALGARY PARKS</u>						
932-003	Flood Major Parks	(400)	-	-	-	(400)
932-004	Flood Other Parks	(3,139)	-	-	-	(3,139)
932-001	Flood Pathways	(1,000)	-	-	-	(1,000)
	Total	(4,539)	-	-	-	(4,539)
Total approved budget was \$37.992 million. Relinquishment of \$4.539 million funded by 2013 Flood Funding as these flood projects are now either complete or not going forward.						
<u>CORPORATE CAPITAL PROGRAMS</u>						
888-001	Capital Corporate Programs	(126,499)	(1,862)	(1,662)	-	(130,023)
Relinquishment of \$130.023 million from the Capital Budget Savings Account as this capacity has now been reallocated through various Infrastructure Calgary implementation plans.						
<u>REAL ESTATE & DEVELOPMENT SERVICES</u>						
696-WMA	Lincoln Park (Atco)/Westmount	(1,057)	-	-	-	(1,057)
697-WIP	Eastlake Industrial	(400)	-	-	-	(400)
	Total	(1,457)	-	-	-	(1,457)
Total approved project budget was \$111.527 million. Relinquishment of \$1.457 million funded by the Real Estate Reserve due to revised cost estimation.						
<u>UTILITIES</u>						
892-000	Water Distribution Network	(2,500)	-	-	-	(2,500)
Total approved project budget was \$975.851 million. Relinquishment of \$2.5 million funded by Debt.						
<u>WASTE & RECYCLING SERVICES</u>						
256-000	Landfill/Treatment Infrastructure	(9,058)	-	-	-	(9,058)
257-000	Diversion Infrastructure	(10,065)	-	-	-	(10,065)
258-000	Facilities & Equipment	(2,460)	-	-	-	(2,460)
	Total	(21,583)	-	-	-	(21,583)
Total approved project budget of \$463.329 million. Relinquishment of \$21.583 million funded by WRS Sustainment Reserve and Self-supported Debt due to revised cost estimation, work-plan and project re-prioritization.						
Total Relinquishments		(199,944)	(31,862)	(1,662)	-	(233,468)

CAPITAL BUDGET ADJUSTMENTS - FOR APPROVAL
(\$000s)

Program - Project	Project Descriptions	2018 Increase/ (Decrease)	2019 Increase/ (Decrease)	2020 Increase/ (Decrease)	2021 Increase/ (Decrease)	TOTAL Increase/ (Decrease)
Increases						
<u>CALGARY PARKING AUTHORITY</u>						
	Previously Approved Budget (including 2017)	21,519	-	-	-	21,519
106-002	City Centre Parkade	6,100	-	-	-	6,100
106-005	James Short Parkade	500	-	-	-	500
106-028	Impound Lot	340	-	-	-	340
106-029	ParkPlus	1,099	-	-	-	1,099
	Total New Request	8,039	-	-	-	8,039
	Revised Budget	29,558	-	-	-	29,558
Budget requests of \$8.039 million are funded by Capital Reserves.						
<u>CALGARY PARKS</u>						
503-931	Pathways & Trails Development					
	Previously Approved Budget (including 2017)	7,027	-	-	-	7,027
	New Request	1,000	-	-	-	1,000
	Revised Budget	8,027	-	-	-	8,027
Budget request of \$1 million funded by Fuel Tax and MSI.						
<u>CALGARY TRANSIT</u>						
665-02W	Big Buses/Community Shuttle Buses					
	Previously Approved Budget (including 2017)	49,713	-	-	-	49,713
	New Request	1,000	-	-	-	1,000
	Revised Budget	50,713	-	-	-	50,713
Budget request of \$1 million is funded by Centre City Levy.						
<u>CALGARY RECREATION</u>						
519-130	Facility Lifecycle					
	Previously Approved Budget (including 2017)	36,052	-	-	-	36,052
	New Request	270	-	-	-	270
	Revised Budget	36,322	-	-	-	36,322
Budget request of \$270 thousand funded by Private Contributions.						
<u>REAL ESTATE & DEVELOPMENT SERVICES</u>						
	Previously Approved Budget (including 2017)	6,029	-	-	-	6,029
698-101	Business Systems	900	-	-	-	900
698-104	Land Inventory	300	-	-	-	300
698-444	Real Est Demos + Abatements	1,000	-	-	-	1,000
703-TOD	Anderson TOD	400	-	-	-	400
	Total New Request	2,600	-	-	-	2,600
	Revised Budget	8,629	-	-	-	8,629
Budget requests of \$2.6 million are funded \$2.2 million by the Revolving Fund Reserve and \$400 thousand by the Real Estate Reserve.						
<u>TRANSPORTATION INFRASTRUCTURE</u>						
	Previously Approved Budget (including 2017)	157,676	10,040	17,000	-	184,716
575-001	Vehicle Bridge Replacement - 9th Ave (Inglewood)	12,000	-	-	-	12,000
573-001	194 Avenue S Slough Crossing & CPR Grade Separatio	212	-	-	-	212
570-001	Southwest & West Ring Road Connections	14,136	586	586	-	15,308
	Total New Request	26,348	586	586	-	27,520
	Revised Budget	184,024	10,626	17,586	-	212,236
Budget requests of \$12 million funded by Private Contributions, \$212 thousand funded by Developer Contributions and remaining \$15,308 funded by Other Provincial Government Grants.						
Total Increases		39,257	586	586	-	40,429

CAPITAL BUDGET ADJUSTMENTS - FOR APPROVAL
(\$000s)

Program - Project	Project Descriptions	2018 Increase/ (Decrease)	2019 Increase/ (Decrease)	2020 Increase/ (Decrease)	2021 Increase/ (Decrease)	TOTAL Increase/ (Decrease)
Transfers						
	<u>CALGARY BUILDING SERVICES</u>					
067-002	Technology Upgrade	500				500
067-003	Business Technology Sustainment	(500)				(500)
	Total	-	-	-	-	-
	The budget transfer of \$500 thousand is funded by the CBS Sustainment Reserve.					
	<u>CALGARY HOUSING</u>					
489-AHS	Increase Affordable Housing Supply 2012-2014	23,523	-	-	-	23,523
489-LSH	Increase Affordable Housing Supply	(23,523)	-	-	-	(23,523)
	Total	-	-	-	-	-
	The budget transfer of \$23.523 million is funded by Pay-As-You-Go of \$1.285 million, Corporate Housing Reserve of \$95 thousand and MSI of \$22.143 million.					
	<u>CALGARY TRANSIT</u>					
655-13W	Bus Rapid Transit Service	(1,500)	-	-	-	(1,500)
668-02W	Fare Collection Equipment & System	1,500	-	-	-	1,500
	Total	-	-	-	-	-
	The budget transfer of \$1.5 million is funded by Other Government Grants.					
	<u>SUPPLY</u>					
736-002	Warehouse	28	200	200	196	624
736-003	Shopping Cart/Order Management	-	108	240	-	348
736-001	Business Applications and Technology Maintenance U	(275)	(300)	(375)	-	(950)
736-008	Business Applications and Technology Maintenance U	247	(8)	(65)	(196)	(22)
	Total	-	-	-	-	-
	The budget transfer of \$977 thousand is funded by Pay-As-You-Go of \$877 thousand and the Lifecycle Maintenance and Upgrade Reserve of \$100 thousand.					
	<u>TRANSPORTATION INFRASTRUCTURE</u>					
223-000	Pedestrian Bridge Replacement and Upgrading	(1,500)	-	-	-	(1,500)
569-001	Centre City Mobility Program	1,500	-	-	-	1,500
570-001	Southwest & West Ring Road Connections	6,638	-	-	-	6,638
733-001	MacLeod Trail & 162 Avenue Interchange	(6,638)	-	-	-	(6,638)
	Total	-	-	-	-	-
	The budget transfer is funded \$6.638 million by MSI and \$1.5 million by Fuel Tax.					
Total Transfers		-	-	-	-	-
Total Revisions for Approval		(160,687)	(31,276)	(1,076)	-	(193,039)

CAPITAL BUDGET ADJUSTMENT SUMMARY
(\$000's)
For information

	As at 2017 June 30 (PFC2017-0615)		Adjustments				Revised	
Department/Business Unit	2018 Budget	2019-2021 Budget	2018 Recast (Att 2)	2018 Adjustments (Att 3)	2019-2021 Recast (Att 2)	2019-2021 Adjustments (Att 3)	2018 Revised Budget	2019-2021 Revised Budget
COMMUNITY SERVICES								
Calgary Community Standards	21,321	1,073	(2,980)	-	2,980	-	18,341	4,053
Calgary Emergency Management Agency	370	-	-	-	-	-	370	-
Calgary Fire Department	45,587	57,748	(2,850)	-	2,850	-	42,737	60,598
Calgary Housing	58,728	-	(36,709)	-	36,709	-	22,019	36,709
Calgary Parks	65,309	31,791	(46,435)	(3,539)	46,435	-	15,335	78,226
Calgary Recreation	147,513	18,912	(439)	270	439	-	147,344	19,351
TOTAL COMMUNITY SERVICES	338,828	109,524	(89,413)	(3,269)	89,413	-	246,146	198,937
DEPUTY CITY MANAGER'S OFFICE								
Corporate Analytics & Innovation	9,351	2,357	429	-	(429)	-	9,780	1,928
Facility Management	76,045	35,155	(8,892)	-	8,892	-	67,153	44,047
Fleet Services	56,241	69,975	(21,342)	-	21,342	-	34,899	91,317
Real Estate & Development Services	40,159	178,451	(20,978)	1,143	20,978	-	20,324	199,429
Supply	1,637	1,701	(366)	-	366	-	1,271	2,067
TOTAL DEPUTY CITY MANAGER'S OFFICE	183,433	287,639	(51,149)	1,143	51,149	-	133,427	338,788
PLANNING & DEVELOPMENT								
Calgary Growth Strategies	-	-	-	-	-	-	-	-
Calgary Building Services	16,181	-	(281)	(10,000)	281	-	5,900	281
TOTAL PLANNING & DEVELOPMENT	16,181	-	(281)	(10,000)	281	-	5,900	281
URBAN STRATEGY	380	-	-	-	-	-	380	-
TRANSPORTATION								
Calgary Transit	152,141	16,080	(13,000)	1,000	13,000	-	140,141	29,080
Roads	47,435	840	-	-	-	-	47,435	840
Transportation Infrastructure	698,714	434,927	(226,621)	26,348	226,621	1,172	498,441	662,720
TOTAL TRANSPORTATION	898,290	451,847	(239,621)	27,348	239,621	1,172	686,017	692,640
UTILITIES & ENVIRONMENTAL PROTECTION								
Environmental & Safety Management	879	-	(165)	-	165	-	714	165
Waste & Recycling Services	41,089	5,766	(1,813)	(21,583)	1,813	-	17,693	7,579
Utilities (Water Resources & Water Services)	384,389	656,343	(23,628)	(2,500)	23,628	-	358,261	679,971
TOTAL UTILITIES & ENVIR. PROT.	426,357	662,109	(25,606)	(24,083)	25,606	-	376,668	687,715
CALGARY POLICE SERVICE	34,612	8,000	-	-	-	-	34,612	8,000
CHIEF FINANCIAL OFFICER'S DEPARTMENT								
Assessment	5,750	5,722	(2,250)	-	2,250	-	3,500	7,972
Customer Service & Communications	6,776	5,260	400	-	(400)	-	7,176	4,860
Finance	1,982	-	(300)	-	300	-	1,682	300
Human Resources	1,689	-	-	-	-	-	1,689	-
Information Technology	47,154	18,677	(2,661)	-	2,661	-	44,493	21,338
TOTAL CFOD	63,351	29,659	(4,811)	-	4,811	-	58,540	34,470
CORPORATE ADMINISTRATION								
City Clerk's Office	961	990	(188)	-	188	-	773	1,178
Corporate Security	660	-	-	-	-	-	660	-
Law	400	-	(200)	-	200	-	200	200
TOTAL CORPORATE ADMINISTRATION	2,021	990	(388)	-	388	-	1,633	1,378
CORPORATE CAPITAL PROGRAMS	187,216	9,060	(60,717)	(126,499)	60,717	(3,524)	-	66,253
CIVIC PARTNERS								
Capital Investment in Civic Partner	8,637	-	(5,427)	-	5,427	-	3,210	5,427
Calgary Public Library	2,237	-	-	-	-	-	2,237	-
Calgary Telus Convention Centre	180	-	-	-	-	-	180	-
Calgary Zoological Society	1,027	-	-	-	-	-	1,027	-
Cultural Related Infrastructure	3,371	-	-	-	-	-	3,371	-
Fort Calgary	1,890	-	-	-	-	-	1,890	-
Recreation Culture Artifact	38	265	-	-	-	-	38	265
2013 Flood Civic Partners	130	-	-	-	-	-	130	-
TOTAL CIVIC PARTNERS	17,510	265	(5,427)	-	5,427	-	12,083	5,692
CALGARY PARKING AUTHORITY	57,136	49,642	-	(25,327)	-	(30,000)	31,809	19,642
Confidential Reports (Infrastructure Calgary Implementation Plans)	126,436	67,424	-	-	-	-	126,436	67,424
TOTAL CITY	2,351,751	1,676,159	(477,413)	(160,687)	477,413	(32,352)	1,713,651	2,121,220

Carry Forward of Operating Budget from 2017 to 2018 for Council Approval (\$000s)

Department		Business Unit (Program)	Project		2017 Approved Budget		2017 Proposed Carry Forward	
					Revenue	Expenditures	Revenue	Expenditures
Funding Source: Fiscal Stability Reserve								
Utilities & Environmental Protection	Waste & Recycling Services	Offset of Green Cart Revenue in 2017 with Fiscal Stability Reserve (NM2017-28)	11,700	1,300	3,300		-	
Community Services	Calgary Neighbourhoods	This is My Neighbourhood	-	300	-		100	
Community Services	Calgary Neighbourhoods	Business Improvement Areas	-	50	-		45	
Community Services	Calgary Neighbourhoods	Accessibility Customer Service Training	-	250	-		100	
Community Services	Calgary Recreation	Calgary Bid Exploration Committee - Olympic Bid	-	3,800	-		1,000	
Community Services	Calgary Parks	2014 September Tree Disaster	-	11,819	-		1,100	
Chief Financial Officer's Department	Finance	Feasibility assessments of potential innovative financing approaches including Public-Private Partnership (P3) and budget planning	-	150	-		50	
Civic Partners	Civic Partners	Carry Forward of One-Time Budget Economic Development and Policy Coordination (EDPC Programs)	-	587	-		587	
Civic Partners	Civic Partners	Carry Forward of Base Budget* Economic Development and Policy Coordination (EDPC Programs)	-	-	-		350	
Planning & Development	Calgary Growth Strategies	One Time Flood Mitigation	-	301	-		291	
Transportation	Transportation Planning	Cycling Strategy	-	677	-		300	
Transportation	Transportation Planning	Pedestrian Strategy Implementation	-	1,330	-		700	
Urban Strategy	Urban Strategy	Main Streets - One Time Project	-	407	-		370	
Urban Strategy	Urban Strategy	Mid Cycle Approved One Time Projects	-	150	-		120	
Corporate Programs	Corporate Costs	Council's Innovation Fund	-	2,825	-		2,150	
Subtotal - Proposed Carry Forward Funding from Fiscal Stability Reserve			11,700	23,946	3,300		7,263	
Funding Source: Public Housing Reserve								
Community Services	Calgary Housing	Corporate Affordable Housing Strategy	(1,500)	1,500	(664)		664	
Subtotal - Proposed Carry Forward Funding from Public Housing Reserve			(1,500)	1,500	(664)		664	

Carry Forward of Operating Budget from 2017 to 2018 for Council Approval (\$000s)

Department	Business Unit (Program)	Project	2017 Approved Budget		2017 Proposed Carry Forward	
			Revenue	Expenditures	Revenue	Expenditures
Funding Source: Community Economic Resiliency Fund						
Civic Partners	Civic Partners	Calgary Economic Development	-	3,500	-	1,200
Community Services	Calgary Housing	Affordable Housing Development Financial Incentive and Housing Application Coordination	-	6,673	-	5,015
Subtotal - Proposed Carry Forward Funding from Community Economic Resiliency Fund			-	10,173	-	6,215
Funding Source: Budget Savings Account Reserve						
Transportation	Calgary Transit	Calgary Transit ZBR	-	1,630	-	750
Subtotal - Proposed Carry Forward Funding from Budget Savings Account Reserve			-	1,630	-	750
Total Proposed Carry Forward Amount			10,200	37,249	2,636	14,892

As the Proposed Carry Forwards are best estimates at this time, they will be adjusted to actual and reported in both the 2017 Year-End Budget Revisions Report and the 2018 Mid-Year Budget Revisions Report.

* Unused 2017 base operating budget will be designated as a one-time budget to be funded by the Fiscal Stability Reserve in 2018.

2018 Adjustments to Performance Measures Requiring Council Approval

BU / Program Name	PM #	Performance Measure Description	Original 2018 Performance Target	Revised 2018 Performance Target	Performance Measure Change Description
Calgary Parks	M.PM2	Per cent of citizens satisfied with Calgary's pathway system.	90	89	Potential citizen dissatisfaction with reduced maintenance along pathways.
Calgary Transit	M.PM3	Transit service hours per capita	2.31	2.22	Decline accounts for the reduction in service hours and change in population, compared to current levels.
Calgary Transit	W.PM11	# of transit routes that perform below minimum expectations	5	32	Increase accounts for ridership declines and changes to productivity due to service adjustments compared to current levels (which are above 2017 targets).
Calgary Transit	M.PM4	Passenger trips per transit service hour	40	34.9	Decline accounts for the reduction in service hours and associated expected decline in ridership, compared to current levels.
Calgary Transit	W.PM13	Cost per transit trip	3.63	4.03	Increase accounts for reductions in budgeted costs and ridership associated with this Level's total reductions, compared to current levels
Calgary Transit	M.PM5	Annual CT ridership	120.5 million	99.8 million	Decline accounts for the expected decline in ridership from current levels, as a result of service reductions.
Calgary Transit	W.PM14	Operating cost per hour	146	147	Increase accounts for reductions in budgeted costs and service hours associated with this Level's total reductions, compared to current levels
Customer Service & Communications	P.PM4	Percentage who agree The City practices open and accessible government.	90	86	Revise performance measure to ensure service levels can be maintained given these reductions.
Customer Service & Communications	W.PM10	Percentage of citizens who say that The City allows citizens to have meaningful input into decision-making.	75	73	Revise performance measure to ensure service levels can be maintained given these reductions.

PROPOSED

C2017-1123
ATTACHMENT 7

BYLAW NUMBER 45M2017

#6.3

BEING A BYLAW OF THE CITY OF CALGARY TO AMEND BYLAW 20M2001, THE WASTE AND RECYCLING BYLAW

WHEREAS Council has considered report C2017-1123 and considers it necessary to amend Bylaw 20M2001, the Waste and Recycling Bylaw, in order to:

- (a) provide the Director, Waste and Recycling Services with the express authority to set the rates charged for the disposal of waste at City disposal sites, other than the basic sanitary waste rate and the minimum charge; and
- (b) reduce the basic sanitary waste rate for 2018.

NOW THEREFORE THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

1. Bylaw 20M2001, the Waste and Recycling Bylaw, as amended, is hereby further amended.
2. Section 3.1 is amended as follows:
 - (a) in subsection 3.1(1), after the words "Council shall set" the words "rates for" are deleted;
 - (b) subsection 3.1(1)(a) is deleted and replaced with the following:
 - "(a) the basic sanitary waste rate for waste disposed of at a City disposal site;
 - (a.1) the minimum charge for loads less than 250 kg disposed of at a City disposal site;"
 - and
 - (c) subsection 3.1(4) is deleted and replaced with the following:
 - "(4) The Director, Waste and Recycling Services, may:
 - (a) establish fees for products and services provided with respect to the collection and disposal of waste including the maintenance, repair and replacement of City-owned automated collection containers and commercial bins;
 - (b) except for the basic sanitary waste rate and the minimum charge for loads less than 250 kg as set by Council pursuant to subsection (1), set different rates for different types of waste disposed of at a City disposal site; and

PROPOSED

BYLAW NUMBER 45M2017

- (c) set temporary rates for basic sanitary waste and other types of waste that are generated in connection with an emergency or natural disaster and that are disposed of at a City disposal site.”

3. In Schedule “B”, **TABLE 1 - LANDFILL RATES – DISPOSAL RATES** is deleted and replaced with the following:

“TABLE 1 - DISPOSAL RATES

(sections 3.1(1)(a) and (a.1))

For waste disposed at a City Disposal Site (Waste Management Facility)	2015	2016	2017	2018
Basic Sanitary Waste	\$110/tonne	\$113/tonne	\$113/tonne	\$113/tonne
Minimum charge For loads less than 250 kilograms	\$20/load	\$20/load	\$20/load	\$20/load”

4. This bylaw comes into force on the day it is passed.

READ A FIRST TIME THIS ____ DAY OF _____, 2017.

READ A SECOND TIME THIS ____ DAY OF _____, 2017.

READ A THIRD TIME THIS ____ DAY OF _____, 2017.

MAYOR
SIGNED THIS ____ DAY OF _____, 2017.

CITY CLERK
SIGNED THIS ____ DAY OF _____, 2017.



2018 Planning Applications Fee Schedule

R2017-11

Estimate your application fee using the [Planning Applications Fee Calculator](#)

Development Permits

<i>Residential</i>		<i>Base Fee</i>	<i>Grades Fee</i>	<i>DCP Fee</i>	<i>Ad Fee</i>	<i>GST</i>	<i>Total Fee</i>
Additions	to Manufactured Home - 10 m ² and under	\$192	--	--	--	n/a	\$192
	to Manufactured Home - over 10 m ²	\$311	--	\$163	--	n/a	\$474
	to Single, Semi-detached & Duplex Dwellings in the Developed Area - 10 m ² and under	\$384	--	--	\$32	n/a	\$416
	to Single, Semi-detached & Duplex Dwellings in the Developed Area - over 10 m ²	\$621	\$472	\$163	\$32	n/a	varies²
New	Secondary Suite / Backyard Suite	\$0	--	--	--	n/a	\$0
	Contextual dwellings in the Developed Area	\$393	\$472	\$245	--	n/a	\$1,110
	Development Design Guidelines (tract housing)	\$621	--	--	\$32	n/a	\$653
	Home Occupation - Class 2	\$449	--	--	\$32	n/a	\$481
	Manufactured Home	\$592	--	\$245	--	n/a	\$837
	Multi-residential development, townhouses, rowhouses - discretionary use or relaxations	\$837 + \$50 / unit	--	\$245	\$32	n/a	varies³
	Multi-residential development, townhouses, rowhouses - permitted use	\$837 + \$50 / unit	--	\$245	--	n/a	varies³
	Single Detached, Semi-detached & Duplex Dwellings in the Developed Area	\$1,183	\$472	\$245	\$32	n/a	\$1,932
Relaxations	Proposed structures that do not meet all rules of Land Use Bylaw 1P2007	\$380	--	\$163	\$32	n/a	\$575
	Existing structures that do not meet all rules of Land Use Bylaw 1P2007	\$380	--	--	\$32	n/a	\$412
Renovations	Multi-residential development, townhouses, rowhouses - permitted use	\$690	--	\$163	--	n/a	\$853
	Multi-residential development, townhouses, rowhouses - discretionary use or relaxations	\$690	--	\$163	\$32	n/a	\$885

Commercial / Industrial / Mixed Use		Base Fee	DCP Fee	Ad Fee	GST	Total Fee
Additions / New	Commercial buildings	\$0.80 / sq. m. of GFA (\$1,823 min.)	\$245	\$32	n/a	varies ³
	Mixed use buildings	\$0.80 / sq. m. of commercial GFA (\$1,823 min.) + \$837 + \$50 per dwelling unit	\$245	\$32	n/a	varies ³
	Mezzanine / interior second floor addition - permitted use (no relaxations)	\$621	\$163	--	n/a	\$784
	Mezzanine / interior second floor addition - discretionary use or relaxations	\$621	\$163	\$32	n/a	\$816
Change of Use	Permitted use (no relaxations, no changes to site plan)	\$196	--	--	n/a	\$196
	Discretionary use or relaxations required (no changes to site plan)	\$621	--	\$32	n/a	\$653 ³
General	Excavating, stripping & grading	\$1,173	--	\$32	n/a	\$1,205
	Outdoor cafes	\$621	\$245	\$32	n/a	\$898
	Retaining walls (commercial/industrial sites and sites that span multiple parcels)	\$980	\$163	\$32	n/a	\$1,175
	Special function / event	\$380	\$245	\$32	n/a	\$657
	Surface parking lots	\$1,173	\$245	\$32	n/a	\$1,450
	Temporary structures (including portable classrooms)	\$980	--	\$32	n/a	\$1,012
Renovations	Change(s) to site plan (i.e. landscaping, parking, access)	\$1,634	\$163	\$32	n/a	\$1,829 ³
	Exterior renovations	\$621	\$163	\$32	n/a	\$816
Signs	Permitted use (no relaxations)	\$100	--	--	n/a	\$100
	Discretionary use or relaxations required	\$669	\$163	\$32	n/a	\$864

<i>Additional Fees</i>		<i>Base Fee</i>	<i>DCP Fee</i>	<i>Ad Fee</i>	<i>GST</i>	<i>Total Fee</i>
	Calgary Planning Commission (CPC) fee	\$653	--	--	n/a	\$653
	Planning approval for Business Licence applications	\$41			n/a	\$41
	Revised Plans application	50% of the applicable current base fee (max. \$817)	--	--	n/a	varies
	Reactivation fee	50% of the applicable current base fee (max. \$1,504)	--	--	n/a	varies
	Recirculation fee	\$1,203	--	--	n/a	\$1,203

Other Applications		Base Fee	GST	Total Fee
Antennas	Type A - new cell tower or height increase of more than 25% to existing tower	\$3,266	n/a	\$3,266
	Type B - roof top or pole mount	\$817	n/a	\$817
	Type C - co-located or temporary up to 3 months	\$124	n/a	\$124
	Amateur radio towers	\$311	n/a	\$311
Certificates of Compliance	Residential - single, semi-detached, duplex	\$169 per parcel	n/a	\$169 per parcel
	Multi-residential, commercial, industrial - (14 day review)	\$296 per parcel	n/a	\$296 per parcel
	Multi-residential, commercial, industrial - (7 day review)	\$455 per parcel	n/a	\$455 per parcel
General	Condominium application	\$40 per unit	n/a	\$40 per unit
	Confirmation of land use (zoning letter)	\$77 per parcel	n/a	\$77 per parcel
	CPAG Pre-application	\$631	n/a	\$631
	Development agreement status letter	\$491	n/a	\$491
	Home Occupation - Class 1	\$54	n/a	\$54
Licence of Occupation ¹	Outdoor cafes	\$7.38 per sq. ft.	\$0.37 per sq. ft.	\$7.75 per sq. ft.¹
	Commercial use of public easement space	\$11.09 per sq. ft.	\$0.55 per sq. ft.	\$11.64 per sq. ft.¹
Pushcarts	Non-food (per cart, per year)	\$547	n/a	\$547
	Food (per cart, per year)	\$817	n/a	\$817

NOTES:

Note 1: GST: GST is included in the total fee rate, in compliance with the Excise Tax Act, which regulates GST applicability on the supply of select services by municipalities.

Note 2: *Building Grade fee:* for new Single, Semi-detached, and Duplex Dwellings, the Building Grade fee is due at the time of Development Permit application, unless previously paid. This fee may also be charged on Additions to Single, Semi-detached, and Duplex Dwellings in the Developed Area - over 10 m², dependent on the scope of the application. The Building Grades fee for multi-residential, commercial and industrial developments is due at the time of Development Site Servicing Plan (DSSP) application. The Building Grade fee is set by Utility Site Servicing Bylaw 33M2005 and is listed on this schedule for convenience only.

Note 3: *Calgary Planning Commission:* the Calgary Planning Commission (CPC) fee may apply to this application if it listed on the Calgary Planning Commission List. Some examples of when the CPC fee may be required include:

- Developments which require the use of bonus provisions
- Shopping centres over 7000m²
- Direct Control sites where specific Council guidelines require CPC approval
- Proposed Place(s) of Worship - Large
- Addiction Treatment and Custodial Care developments with more than ten residents
- Prominent sites in entranceways or gateways, as defined in the MDP
- Developments which, in the opinion of the Development Officer, should be reviewed by CPC

The examples above are provided on this schedule for convenience only. For the official complete listing, please see the [Calgary Planning Commission List](#)

Note 4: *Condominium applications:* the Condominium application fee is set by the Condominium Property Regulation and is listed on this schedule for convenience only.

Note 5: *CPAG pre-application:* applicants are entitled to a 50% refund of their originally paid CPAG Pre-application fee, if they choose to cancel the pre-application prior to receipt of the Pre-application Preliminary Assessment Form. After receipt of the form, no refund is permitted.

Note 6: *Development Completion Permits (DCP):* the City is able to charge for any additional DCP inspections required as a result of project phasing or the need for re-inspection. The current DCP fee will be charged.

Note 7: *Resubmitted applications:* where identical applications are submitted at any time up to 30 days prior to expiry of the previous development permit, 50% of the applicable current fee will be charged.

Note 8: *Additions to a Multi-residential development, townhouses and rowhouses:* is a development which is producing new Gross Floor Area (GFA).

Note 9: *Renovations to a Multi-residential development, townhouses and rowhouses:* is a development which is NOT producing new Gross Floor Area (GFA), such as changes to the plan, exterior renovations, enclosing existing balconies, adding awnings, adding a roof-top mechanical enclosure, et cetera.

Note 10: *Refunds:* the policy on refunds is as follows. Where an applicant or The City wishes to cancel an application listed on this schedule:

- within seven calendar days of the application date: 75% of the base fee paid, plus any applicable DCP, CPC or advertising fee will be refunded
- after the initial seven days, and prior to a decision being rendered: 25% of the base fee paid, plus any applicable DCP, CPC or advertising fee will be refunded
- after a decision has been rendered: no refund of the fees paid

Land Use Amendments

Step 1: Calculate subtotals for each group that contains one or more of your proposed districts. If proposing multiple districts within one type, the base fees within that type are cumulative. For example, for an application that includes R-C1 and M-H1, you will enter \$9,162 (\$2,681 + \$6,481) in the "total base fees" field.

Type	Group	Proposed District	Base Fee	Hectares	Area Rate	Subtotals
Residential & Special Purpose	A	R-C1L, R-C1Ls, R-C1, R-C1s, R-C1N, R-C2, R-1, R-1s, R-1N, R-2, R-2M, R-MH, R-CG, R-G, R-Gm, S-SPR, S-CS, S-R, S-CI, S-CRI, S-UN, S-URP, S-FUD, S-TUC, CC-ER	\$2,681	ha		
	B	M-CG, M-C1, M-C2, M-G, M-1, M-2, M-X1, M-X2	\$4,987	ha		
	C	CC-MHX, CC-MH, M-H1, M-H2, M-H3	\$6,481	ha		
			\$	+ (ha x \$244 = \$) = \$
			<i>total base fees</i>	<i>total area (round total up to the next whole hectare)</i>	<i>Area Rate</i>	<i>Subtotal</i>
Commercial & Mixed Use	A	C-C2, C-COR2, C-COR3, C-O, C-R1, C-R2, C-R3, CC-COR, CC-X, CC-EMU, CC-ET, CC-EPR, CC-EIR, CC-ERR	\$9,342	ha		
	B	C-N1, C-N2, C-C1, C-COR1, MU-1, MU-2	\$5,884	ha		
	C	CR20-C20/R20	+ \$15,407	ha		
			\$	+ (ha x \$671 = \$) = \$
			<i>total base fees</i>	<i>total area (round total up to the next whole hectare)</i>	<i>Area Rate</i>	<i>Subtotal</i>
Industrial	A	I-G, I-B, I-E, I-C, I-R, I-O, I-H	\$6,483	ha	x \$344 = \$) = \$
				<i>total area (round total up to the next whole hectare)</i>	<i>Area Rate</i>	<i>Subtotal</i>
Direct Control	A	Direct Control - proposed use(s) listed in Section 21 (3) of LUB 1P2007	\$10,018	ha	x \$344 = \$) = \$
				<i>total area (round total up to the next whole hectare)</i>	<i>Area Rate</i>	<i>Subtotal</i>
Technical	A	Minor Technical Amendments (administrative corrections, as determined by the Approving Manager)	\$2,452	flat rate		= \$
						<i>Subtotal</i>
Step 1 subtotal (add all subtotals above):						\$

Step 2: Add applicable DC fee(s) if applying to create a Direct Control District based on one of the Residential, Special Purpose, Commercial or Industrial districts. Each DC fee is charged once per group. For example, for an application that includes Direct Control Districts based on R-C1L, M-CG, C-C2, C-COR2 and I-G, the total DC fee will be \$5,038 (\$1,118 + \$2,237 + \$1,683). If not applying for a Direct Control District based on one of the below districts, skip this step.

Group	District DC is based on	DC Fee
Residential & Special Purpose	A, B & C R-C1L, R-C1Ls, R-C1, R-C1N, R-C2, R-1, R-1s, R-1N, R-2, R-2M, R-MH, R-CG, R-G, R-Gm, M-CG, M-C1, M-C2, M-G, M-1, M-2, M-X1, M-X2, CC-MHX, CC-MH, M-H1, M-H2, M-H3, S-UN, S-SPR, S-CS, S-R, S-CI, S-CRI, S-URP, S-FUD, S-TUC, CC-ER	\$1,118
Commercial & Mixed Use	A & C C-C2, C-COR2, C-COR3, C-O, C-R1, C-R2, C-R3, CC-COR, CC-X, CC-EMU, CC-ET, CC-EPR, CC-EIR, CC-ERR, CR20-C20/R20	\$2,237
	B C-N1, C-N2, C-C1, C-COR1, MU-1, MU-2	\$1,683
Industrial	A I-G, I-B, I-E, I-C, I-R, I-O, I-H	+ \$1,683
Step 2 subtotal (add applicable DC fees):		\$

Step 3: Add required surcharges and combine subtotals to determine total fee.

Required surcharges	Advertising fee	\$1,472
	Calgary Planning Commission fee	+ \$653
Step 3 subtotal:		\$2,125

Total fee (add subtotals of Steps 1, 2, and 3): **\$**

Other Applications

<i>Policy Amendments</i>	<i>Base Fee</i>	<i>Advertising Fee</i>	<i>CPC Fee</i>	<i>Total Fee</i>
to approved Area Structure Plan, Community Plan or Area Redevelopment Plan (statutory or non-statutory)				
Minor Amendment	\$1,145 +	\$1,472 +	\$653 =	\$3,270
Major Amendment	\$3,835 +	\$1,472 +	\$653 =	\$5,960
<i>Additional Fees</i>				<i>Fee</i>
CPAG Pre-application				\$631
Recirculation fee				\$1,203

NOTES:

Note 1: GST: GST is not applicable for land use and policy amendment application fees.

Note 2: Secondary Suite / Backyard Suite: there is no fee for an individual land use amendment, when the purpose of the application is to add the use secondary suite or backyard suite.

Note 3: Calgary Planning Commission: applications that require review by the Calgary Planning Commission are listed on the [Calgary Planning Commission List](#).

Note 4: Concurrent applications: Policy amendment applications made concurrently with land use amendment applications will be advertised separately and are required to pay for advertising and CPC fees for each application.

Note 5: CPAG pre-application: applicants are entitled to a 50% refund of their originally paid CPAG Pre-application fee, if they choose to cancel the pre-application prior to receipt of the Pre-application Preliminary Assessment Form. After receipt of the form, no refund is permitted.

Note 6: Plan Amendment fees: plan amendment fees will be waived if, in the opinion of the Approving Manager, the plan amendment proposed is in response to a change in City standards or a technical requirement of a City Business Unit.

Note 7: Refunds: the policy on refunds is as follows. Where an applicant or The City wishes to cancel an application on this schedule:

- prior to circulation to civic departments: 90% of the base fee, area rate, and DC fee will be refunded, plus the full CPC and advertising fee
- after circulation and prior to CPC, the CPC and advertising fee will be refunded
- prior to advertising for the public hearing: the advertising fee will be refunded
- after advertising but prior to the public hearing: no refund of the fees paid

Subdivision Applications

Category	Application Type	Base Fee	Endorsement Fee	GST	Total Fee
Outline Plan	0 - 10 hectares (no growth management overlay is in place in whole or in part at time of submission)	\$5,967	--	n/a	\$5,967
	Over 10 hectares (no growth management overlay is in place in whole or in part at time of submission)	\$597 / ha	--	n/a	varies
Comprehensive Developments	Conforming, bareland condominium, or half acre in East Springbank area, 2 - 10 lots	\$3,002	\$536	n/a	\$3,538
	Conforming, bareland condominium, or half acre in East Springbank area, over 10 lots	\$301 / lot	\$54 / lot	n/a	varies
	Non-conforming - minor (no-recirculation), 2 - 10 lots	\$3,162	\$536	n/a	\$3,698
	Non-conforming - minor (no-recirculation), over 10 lots	\$319 / lot	\$54 / lot	n/a	varies
	Non-conforming - major (re-circulation required), 2 - 10 lots	\$4,320	\$536	n/a	\$4,856
	Non-conforming - major (re-circulation required), over 10 lots	\$451 / lot	\$54 / lot	n/a	varies
	No outline plan, or redivision of previous outline plan parcel, 2 - 10 lots	\$5,967	\$536	n/a	\$6,503
	No outline plan, or redivision of previous outline plan parcel, over 10 lots	\$428 / lot	\$54 / lot	n/a	varies
Single & Two-family Dwellings	1 - 2 lots	\$1,174	--	n/a	\$1,174
	3 - 10 lots	\$3,002	\$536	n/a	\$3,538
	Subdivision by instrument	\$1,174	--	n/a	\$1,174
Reserve Parcels	Subdivision of a reserve parcel	\$1,174	--	n/a	\$1,174

Other Applications

		Base Fee	Advertising Fee	CPC Fee	GST	Total Fee
Addressing ⁵	Address number change - single address	\$869	--	--	\$43.45	\$912.45⁵
	Address number change - multiple addresses	\$869 plus \$101 / address	--	--	\$43.45 + \$5.05 / address	varies⁵
	Street name change	\$869 plus \$101 / address	--	\$653	\$43.45 + \$5.05 / address	varies⁵
General	Comfort letter ⁵	\$53	--	--	\$2.65	\$55.65⁵
	Road closure ⁶	\$2,379	\$1,472	--		\$3,851⁶
	Off site levies estimate fee ⁵	\$160	--	--	\$8.00	\$168⁵
	Disposition of reserve parcel	\$3,155	\$1,472	\$653		\$5,280
Additional Fees				Base Fee	GST	Total Fee
	Indemnification agreement fee ⁵			\$1,601	\$80.05	\$1,681.05⁵
	CPAG Pre-application			\$631	n/a	\$631
	Land appraisal surcharge			\$6,680	n/a	\$6,680
	Recirculation fee			\$1,203	n/a	\$1,203

NOTES:

Note 1: Calgary Planning Commission: applications that require review by the Calgary Planning Commission are listed on the [Calgary Planning Commission List](#).

Note 2: CPAG pre-application: applicants are entitled to a 50% refund of their originally paid CPAG Pre-application fee, if they choose to cancel the pre-application prior to receipt of the Pre-application Preliminary Assessment Form. After receipt of the form, no refund is permitted.

Note 3: Dedication of reserve: no fee is charged for lots being dedicated as reserve

Note 4: GST: GST is included in the total fee rate, in compliance with the Excise Tax Act, which regulates GST applicability on the supply of select services by municipalities. No GST is charged on the CPC fee.

Note 5: Road closure: road closure always requires Land Use Amendment approval, prior to Subdivision application approval. The Calgary Planning Commission fee is included in the Land Use Amendment application fees.

Note 6: Refunds: the policy on refunds is as follows. Where an applicant or The City wishes to cancel an application listed on this schedule:

- after the services of an appraiser have been retained: land appraisal surcharge is non-refundable
- prior to circulation to civic departments: 90% of the base fee paid, plus any applicable endorsement, CPC and advertising fee will be refunded
- after circulation and prior to endorsement or CPC: any applicable endorsement, CPC and advertising fee will be refunded
- prior to advertising for the public hearing: the advertising fee will be refunded
- after advertising but prior to the public hearing: no refund of the fees paid
- if Council does not approve a street name change: \$101 per address is refunded

Subscriptions

Category	Subscription Type	Base Fee	GST	Total Fee
Agendas	Calgary Planning Commission meeting agendas with full reports	\$27 / meeting	n/a	\$675 / year
Builder's Report	Listing of Building Permit applications for new single and two-family houses	\$36 / month	n/a	\$432 / year
	Listing of Building Permit applications for new multi-family developments	\$36 / month	n/a	\$432 / year
Register	Listing of all Building Permit applications	\$10 / week	n/a	\$520 / year
	Listing of all Antenna Submissions	\$25 / month	n/a	\$300 / year
	Listing of all Tenancy Change applications issued	\$2.70 / week	n/a	\$140.40 / year
Statement	Listing of the number and value of Building Permits issued	\$4.80 / month	n/a	\$57.60 / year

Property Records

Category	Search Type	Base Fee	GST	Total Fee
Property Research	Commercial / multi-family parcels	\$139	n/a	\$139
	Commercial / multi-family parcels - micro-film search for Building Permit from 1959-1979	\$53	n/a	\$53
	Development Site Servicing Plans	\$0	n/a	\$0
	Residential parcels	\$75	n/a	\$75
	Residential parcels - micro-film search for Building Permit from 1959-1979	\$27	n/a	\$27
	Trade Permits - commercial	\$27 / permit	n/a	\$27 / permit
	Trade Permits - residential	\$27 / address	n/a	\$27 / address
Additional Fees		Base Fee	GST	Total Fee
	Additional file & associated roll plan	\$27 each	n/a	\$27 each
	Additional research hours	\$53 / hour	n/a	\$53 / hour
	Copies of plans - original in paper format	\$9 / sheet	n/a	\$9 / sheet
	Copies of plans - original in microfiche format	\$17 / sheet	n/a	\$17 / sheet
	Copies of plans - digital	\$17 / sheet	n/a	\$17 / sheet
	Copies of plans - digital in CD format	\$11 / CD	n/a	\$11 / CD
	Copies of other documents - 8.5" x 11" & 8.5" x 14"	\$0.50 / page	n/a	\$0.50 / page
	Copies of other documents - 11" x 17"	\$1.10 / page	n/a	\$1.10 / page

Policy Reports

Category	Document Name	Free online copy	Print Fee	GST	Total Fee
Annexation	Annex Map - Final / Annexation Open House (2006)	--	\$14	\$0.70	\$14.70
	Annexation CD (2006)	--	\$25	\$1.25	\$26.25
Community & Area Plans	10th, 11th, 12th Ave South: Planning & Transportation Study (August 2003)	Yes	\$5	\$0.25	\$5.25
	16 Ave North Urban Corridor Area Redevelopment Plan (office consolidation May 2017)	Yes	\$25	\$1.25	\$26.25
	16 Ave North Urban Corridor Study - Market Assessment (April 2004)	--	\$14	\$0.70	\$14.70
	16 Ave North Urban Corridor Long Range Concept Plan (April 2005)	--	\$14	\$0.70	\$14.70
	16 Ave Urban Corridor Long Range Concept Plan CD (April 2005)	--	\$25	\$1.25	\$26.25
	17th Ave SW Urban Design Strategy (office consolidation March 2008)	Yes	\$19	\$0.95	\$19.95
	50th Avenue SE Area Redevelopment Plan (office consolidation July 2013)	Yes	\$12	\$0.60	\$12.60
	52nd Street SE Special Study (April 1988)	Yes	\$14	\$0.70	\$14.70
	Albert Park / Radisson Heights Area Redevelopment Plan (office consolidation January 2013)	Yes	\$14	\$0.70	\$14.70
	Applewood Park Area Structure Plan (office consolidation November 2016)	Yes	\$14	\$0.70	\$14.70

Policy Reports

Category	Document Name	Free online copy	Print Fee	GST	Total Fee
	Auburn Bay Community Plan (June 2007)	Yes	\$14	\$0.70	\$14.70
	Aurora Business Park Area Structure Plan (March 2008)	Yes	\$16	\$0.80	\$16.80
	Banff Trail Area Redevelopment Plan (office consolidation August 2017)	Yes	\$14	\$0.70	\$14.70
	Bankview Area Redevelopment Plan (office consolidation July 2017)	Yes	\$14	\$0.70	\$14.70
	Barlow Area Structure Plan (office consolidation November 2012)	Yes	\$14	\$0.70	\$14.70
	Bearspaw East Area Structure Plan (July 2003)	Yes	\$14	\$0.70	\$14.70
	Beddington Policy Report & Design Brief (May 1977)	--	\$14	\$0.70	\$14.70
	Beltline Area Redevelopment Plan (office consolidation December 2016)	Yes	\$57	\$2.85	\$59.85
	Belvedere Area Structure Plan (office consolidation May 2013)	Yes	\$50	\$2.50	\$52.50
	Blueprint for the Beltline (April 2003)	--	\$5	\$0.25	\$5.25
	Bonavista Design Brief (office consolidation June 2010)	Yes	\$5	\$0.25	\$5.25
	Bow Valley Centre Concept Plan (office consolidation March 2003)	Yes	\$19	\$0.95	\$19.95
	Bowmont Design Brief (August 1978)	--	\$11	\$0.55	\$11.55
	Bowness Area Redevelopment Plan (office consolidation December 2016)	Yes	\$15	\$0.75	\$15.75
	Bridgeland - Riverside Area Redevelopment Plan (office consolidation September 2017)	Yes	\$14	\$0.70	\$14.70
	Burlington Area Structure Plan Phase 1 (office consolidation August 2006)	Yes	\$14	\$0.70	\$14.70
	Burlington Area Structure Plan Phase 2 (office consolidation September 2006)	Yes	\$1	\$0.05	\$1.05
	Burlington Area Structure Plan Phase 3 (office consolidation July 2006)	Yes	\$14	\$0.70	\$14.70
	Burnsmead Design Brief (August 1971)	--	\$4	\$0.20	\$4.20
	Calgary Mount Royal A Garden Suburb (September 1994)	--	\$14	\$0.70	\$14.70
	Calgary North Phase 1 Area Structure Plan (office consolidation October 2016)	--	\$14	\$0.70	\$14.70
	Calgary North Phase 2 Community Plan (office consolidation June 2009)	Yes	\$14	\$0.70	\$14.70
	Calgary North Policy Report (March 1981)	--	\$14	\$0.70	\$14.70
	Calgary Research & Development Park Area Structure Plan (April 1983)	--	\$14	\$0.70	\$14.70
	Calgary West Area Structure Plan (November 2014)	Yes	\$14	\$0.70	\$14.70
	Canada Olympic Park & Adjacent Lands Area Structure Plan (office consolidation July 2017)	--	\$16	\$0.80	\$16.80
	Centre Street North Study (May 1989)	--	\$14	\$0.70	\$14.70
	CFB East Community Plan (April 1998)	Yes	\$41	\$2.05	\$43.05
	CFB West Master Plan (office consolidation May 2015)	Yes	\$53	\$2.65	\$55.65
	Chaparral Area Structure Plan & Supporting Information (office consolidation June 2006)	Yes	\$14	\$0.70	\$14.70
	Cliff Bungalow Area Redevelopment Plan (office consolidation June 2013)	Yes	\$14	\$0.70	\$14.70
	Connaught/West Victoria Area Redevelopment Plan (November 1993, Revised October 1997)	--	\$14	\$0.70	\$14.70
	Cornerstone Area Structure Plan (office consolidation June 2015)	Yes	\$14	\$0.70	\$14.70
	Cranston Community Plan (office consolidation June 2008)	Yes	\$15	\$0.75	\$15.75
	Crescent Heights Area Redevelopment Plan (office consolidation January 2017)	Yes	\$14	\$0.70	\$14.70
	Crossroads Special Study (February 1986)	Yes	\$14	\$0.70	\$14.70
	Crowchild Phase 1 Design Brief (July 1975)	--	\$14	\$0.70	\$14.70
	Crowchild Phase 2 Policy Report & Design Brief (June 1977)	--	\$14	\$0.70	\$14.70
	Crowchild Phase 3 Policy Statement & Area Structure Plan (office consolidation March 2016)	Yes	\$14	\$0.70	\$14.70
	Crowchild Phase 4 Area Structure Plan (July 1983, office consolidation April 2017)	--	\$14	\$0.70	\$14.70
	Dalhousie Design Brief & Extract (December 1972, Extract - February 1973)	--	\$14	\$0.70	\$14.70
	Dover Design Brief & Concept Plan for West Dover (January 1974, CP - July 1977)	--	\$16	\$0.80	\$16.80
	Dover Land Use Study (September 1995)	Yes	\$14	\$0.70	\$14.70
	East Macleod Trail Area Structure Plan (office consolidation February 2017)	Yes	\$15	\$0.75	\$15.75
	East McKenzie Area Structure Plan - Revised (office consolidation January 2009)	Yes	\$16	\$0.80	\$16.80
	East Paskapoo Slopes Area Structure Plan - Aspen Village (office consolidation July 2013)	Yes	\$14	\$0.70	\$14.70
	East Regional Context Study (office consolidation April 2009)	Yes	\$19	\$0.95	\$19.95
	East Scenic Acres Area Structure Plan & Supporting Information - Proposed (October 1990)	--	\$14	\$0.70	\$14.70

Policy Reports

Category	Document Name	Free online copy	Print Fee	GST	Total Fee
	East Springbank Area Structure Plan (office consolidation July 2017)	Yes	\$14	\$0.70	\$14.70
	East Springbank Area Structure Plan Appendix 2 (office consolidation November 2012)	Yes	\$14	\$0.70	\$14.70
	East Springbank Area Structure Plan Appendix 4 (office consolidation March 2010)	Yes	\$14	\$0.70	\$14.70
	East Springbank Area Structure Plan Appendix 5 (office consolidation June 2005)	Yes	\$14	\$0.70	\$14.70
	East Stoney Area Structure Plan (May 2017)	Yes	\$10	\$0.50	\$10.50
	East Village Area Redevelopment Plan (office consolidation February 2017)	Yes	\$14	\$0.70	\$14.70
	East Village Community Study: Final Report (January 1992)	--	\$14	\$0.70	\$14.70
	Eastfield Area Structure Plan (office consolidation May 2005)	Yes	\$14	\$0.70	\$14.70
	Eau Claire Area Redevelopment Plan (office consolidation March 2016)	Yes	\$14	\$0.70	\$14.70
	Erlton Area Redevelopment Plan (office consolidation June 2014)	Yes	\$14	\$0.70	\$14.70
	Evergreen Estates Policy Report (January 1989)	--	\$14	\$0.70	\$14.70
	Facilitator's Report - Review of the Proposed Mission Area Redevelopment Plan (January 2005)	--	\$14	\$0.70	\$14.70
	Fairview Land Use Study (office consolidation September 2003)	Yes	\$14	\$0.70	\$14.70
	Forest Lawn-Forest Heights / Hubalta Area Redevelopment Plan (office consolidation November 2015)	Yes	\$14	\$0.70	\$14.70
	Forest Lawn Design Brief - Extract (July 1975)	--	\$2	\$0.10	\$2.10
	Foxdale Area Structure Plan (office consolidation June 2006)	Yes	\$14	\$0.70	\$14.70
	Glacier Ridge Area Structure Plan (office consolidation October 2016)	Yes	\$12	\$0.60	\$12.60
	Glamorgan / Glenbrook Design Brief (March 1971, Revised November 1977)	--	\$14	\$0.70	\$14.70
	Glenmore Trail Land Use Study (April 2006)	Yes	\$14	\$0.70	\$14.70
	Glenmore Design Brief (office consolidation March 2006)	Yes	\$14	\$0.70	\$14.70
	Glenmore Sector Design Brief - Extract (May 1973)	--	\$2	\$0.10	\$2.10
	Glenmore Sector Design Brief (February 1973)	--	\$14	\$0.70	\$14.70
	Haskayne Area Structure Plan (July 2015)	Yes	\$16	\$0.80	\$16.80
	Hillhurst-Sunnyside Area Redevelopment Plan (office consolidation September 2017)	Yes	\$25	\$1.25	\$26.25
	Hounsfield Heights / Briar Hill Area Redevelopment Plan (office consolidation September 2017)	Yes	\$14	\$0.70	\$14.70
	Inglewood Area Redevelopment Plan (office consolidation September 2015)	Yes	\$14	\$0.70	\$14.70
	Keystone Hills Area Structure Plan (office consolidation July 2015)	Yes	\$15	\$0.75	\$15.75
	Killarney / Glengarry Area Redevelopment Plan (office consolidation May 2017)	Yes	\$14	\$0.70	\$14.70
	Lincoln Park Special Planning Study (February 1992)	--	\$14	\$0.70	\$14.70
	Livingston Design Brief - Revised (April 1978, Revised April 1981)	--	\$14	\$0.70	\$14.70
	Mahogany Community Plan (office consolidation June 2013)	Yes	\$15	\$0.75	\$15.75
	Manchester Area Redevelopment Plan (office consolidation June 2008)	Yes	\$14	\$0.70	\$14.70
	Marda Loop Area Redevelopment Plan (office consolidation July 2017)	Yes	\$16	\$0.80	\$16.80
	Marlborough Design Brief (August 1974)	--	\$14	\$0.70	\$14.70
	Marlborough Park East Policy Statement & Design Brief (June 1976, Revised November 1985)	--	\$14	\$0.70	\$14.70
	McKenzie Lake Area Structure Plan (office consolidation July 2006)	Yes	\$14	\$0.70	\$14.70
	McKenzie Towne Principles of Town Planning (November 1993)	--	\$14	\$0.70	\$14.70
	Midnapore 1 Design Brief 1975 (June 1975, Revised July 1985)	--	\$14	\$0.70	\$14.70
	Midnapore Phase 2 Area Structure Plan - Revised (March 2006)	Yes	\$14	\$0.70	\$14.70
	Midnapore III Community Plan (office consolidation December 2003)	Yes	\$14	\$0.70	\$14.70
	Millican - Ogden Community Revitalization Plan (December 2009)	Yes	\$16	\$0.80	\$16.80
	Mission Area Study on Affordable Housing (August 2001)	--	\$14	\$0.70	\$14.70
	Mission Area Redevelopment Plan (office consolidation June 2013)	Yes	\$21	\$1.05	\$22.05
	Montgomery Area Redevelopment Plan (office consolidation April 2017)	Yes	\$21	\$1.05	\$22.05
	Mount Royal Area Redevelopment Plan - Lower (June 2013)	Yes	\$14	\$0.70	\$14.70
	Mount Royal Area Redevelopment Plan - Upper (June 2008)	Yes	\$14	\$0.70	\$14.70
	New Directions for East Village (April 1990)	--	\$14	\$0.70	\$14.70
	North Bow Design Brief (March 1977)	--	\$14	\$0.70	\$14.70

Policy Reports

Category	Document Name	Free online copy	Print Fee	GST	Total Fee
	North Bow Special Study (March 1979)	--	\$14	\$0.70	\$14.70
	North Bow Special Study Crescent Heights/Regal Terrace (March 1979)	--	\$14	\$0.70	\$14.70
	North Hill Area Redevelopment Plan (office consolidation September 2017)	Yes	\$15	\$0.75	\$15.75
	North Kelvin Grove Area Redevelopment Plan (September 2012)	Yes	\$13	\$0.65	\$13.65
	North Regional Context Study (office consolidation June 2010)	Yes	\$19	\$0.95	\$19.95
	Northeast Community 'A' Area Structure Plan (office consolidation July 2013)	Yes	\$16	\$0.80	\$16.80
	Northeast Industrial Area Structure Plan (office consolidation September 2013)	Yes	\$15	\$0.75	\$15.75
	Northeast Regional Policy Plan (July 2013)	Yes	\$19	\$0.95	\$19.95
	Northeast Residual Area Policy Plan (July 2013)	Yes	\$15	\$0.75	\$15.75
	Nose Creek Area Structure Plan (December 2015)	Yes	\$15	\$0.75	\$15.75
	Panorama Hills Concept Plan (September 1994)	--	\$5	\$0.25	\$5.25
	Parkdale Neighbourhood Activity Centre Area Redevelopment Plan (office consolidation September 2013)	Yes	\$10	\$0.50	\$10.50
	Parkdale Northwest (Bowness Road) Planning Study (May 1997)	--	\$14	\$0.70	\$14.70
	Parkdale Special Planning Study (May 2004)	Yes	\$14	\$0.70	\$14.70
	Parkhill / Stanley Park Area Redevelopment Plan (office consolidation May 2017)	Yes	\$14	\$0.70	\$14.70
	Patterson Heights - Strathcona Cell 'A' (office consolidation March 2014)	Yes	\$17	\$0.85	\$17.85
	Providence Area Structure Plan (December 2015)	Yes	\$12	\$0.60	\$12.60
	Ramsay Area Redevelopment Plan (office consolidation January 2016)	Yes	\$14	\$0.70	\$14.70
	Rangeview Area Structure Plan (June 2016)	Yes	\$13	\$0.65	\$13.65
	Richmond Area Redevelopment Plan (office consolidation May 2017)	Yes	\$14	\$0.70	\$14.70
	Riverbend Area Structure Plan (office consolidation October 2006)	Yes	\$14	\$0.70	\$14.70
	Rocky Ridge Area Structure Plan & Supporting Information (office consolidation September 2017)	Yes	\$14	\$0.70	\$14.70
	Saddle Ridge Area Structure Plan & Supporting Information (office consolidation January 2016)	Yes	\$14	\$0.70	\$14.70
	Saddle Ridge Area Structure Plan Industrial Land Use Policy Review (March 1998)	--	\$14	\$0.70	\$14.70
	Shaganappi Point Area Redevelopment Plan (November 2014)	Yes	\$11	\$0.55	\$11.55
	Shepard Industrial Area Structure Plan (June 2013)	Yes	\$27	\$1.35	\$28.35
	Silver Springs Design Brief (August 1971)	--	\$14	\$0.70	\$14.70
	South Calgary / Altadore Area Redevelopment Plan (office consolidation August 2017)	Yes	\$14	\$0.70	\$14.70
	South Macleod Centre Area Structure Plan (office consolidation September 2017)	Yes	\$16	\$0.80	\$16.80
	South Macleod Trail Regional Policy Plan (May 2007)	Yes	\$17	\$0.85	\$17.85
	South Nose Creek Site Plan (April 2008)	--	\$14	\$0.70	\$14.70
	South Shaganappi Communities Area Plan (office consolidation July 2011)	Yes	\$19	\$0.95	\$19.95
	South Shepard Area Structure Plan (May 2013)	Yes	\$63	\$3.15	\$66.15
	Southeast 17 Avenue Corridor - Land Use & Urban Design Concept (August 2010)	Yes	\$25	\$1.25	\$26.25
	Southeast 68 Street Industrial Area Structure Plan (July 2010)	Yes	\$30	\$1.50	\$31.50
	Southeast Centre Area Structure Plan (June 2004)	Yes	\$14	\$0.70	\$14.70
	Southeast Industrial Area Structure Plan & Supporting Information (office consolidation October 2015)	Yes	\$14	\$0.70	\$14.70
	Southeast Planning Area Regional Policy Plan (January 2004)	Yes	\$15	\$0.75	\$15.75
	Southeast Policy Report (April 1980)	--	\$14	\$0.70	\$14.70
	Southwest Community 'A' & Employment Centre/Mixed Use Area Structure Plan (July 2015)	Yes	\$19	\$0.95	\$19.95
	Southwest Regional Policy Plan (November 2006)	Yes	\$16	\$0.80	\$16.80
	Springbank Hill Area Structure Plan (office consolidation June 2017)	Yes	\$14	\$0.70	\$14.70
	Stadium Shopping Centre Area Redevelopment Plan (office consolidation December 2014)	Yes	\$10	\$0.50	\$10.50
	Stoney Industrial Area Structure Plan Revised (May 2014)	Yes	\$14	\$0.70	\$14.70
	Strathcona Design Brief (office consolidation May 1985)	--	\$14	\$0.70	\$14.70
	Strathcona Design Brief (Amendment Cell 'H' November 1987)	--	\$14	\$0.70	\$14.70
	Sunalta Area Redevelopment Plan (office consolidation July 2010)	Yes	\$14	\$0.70	\$14.70
	Symons Valley Community Plan (office consolidation July 2009)	Yes	\$15	\$0.75	\$15.75

Policy Reports

Category	Document Name	Free online copy	Print Fee	GST	Total Fee
	Valley Ridge Revised Area Structure Plan (office consolidation September 2009)	Yes	\$14	\$0.70	\$14.70
	Varsity Acres Design Brief (March 1974, Revised November 1989)	--	\$14	\$0.70	\$14.70
	Varsity Community Special Study (July 1989)	Yes	\$14	\$0.70	\$14.70
	Varsity Land Use Study (July 2007)	Yes	\$25	\$1.25	\$26.25
	Victoria Park East Area Structure Plan (office consolidation May 1994)	--	\$14	\$0.70	\$14.70
	West Macleod Area Structure Plan (office consolidation June 2014)	Yes	\$27	\$1.35	\$28.35
	West Regional Context Study (office consolidation April 2010)	Yes	\$7	\$0.35	\$7.35
	West Scenic Acres Revised Area Structure Plan & Supporting Information (January 2015)	Yes	\$14	\$0.70	\$14.70
	West Springs Area Structure Plan (office consolidation December 2015)	Yes	\$14	\$0.70	\$14.70
	West Thorncliffe Design Brief (December 1973)	--	\$14	\$0.70	\$14.70
	West Village Area Redevelopment Plan (office consolidation May 2010)	--	\$30	\$1.50	\$31.50
	Westbrook Village Area Redevelopment Plan (office consolidation November 2014)	Yes	\$19	\$0.95	\$19.95
	Windsor Park Transition Area Policy Statement (December 2000)	Yes	\$3	\$0.15	\$3.15
	Winston Heights/Mountainview Area Redevelopment Plan (office consolidation June 2008)	Yes	\$38	\$1.90	\$39.90
Downtown	Bird Friendly Design Guidelines (March 2011)	Yes	\$16	\$0.80	\$16.80
	Centre City Illumination Guidelines (office consolidation March 2011)	Yes	\$19	\$0.95	\$19.95
	Centre City Plan (office consolidation May 2015)	Yes	\$55	\$2.75	\$57.75
	Chinatown Area Redevelopment Plan (office consolidation June 2009)	Yes	\$14	\$0.70	\$14.70
	Chinatown Handbook of Public Improvements (January 1986)	Yes	\$14	\$0.70	\$14.70
	Core Area Policy Brief (office consolidation December 1996)	--	\$14	\$0.70	\$14.70
	Design Standards for Downtown Surface Parking Lots	--	\$3	\$0.15	\$3.15
	Downtown Parking Strategy - Summary & Revisions (September 2008 & June 2005)	--	\$14	\$0.70	\$14.70
	Downtown Plan - Proposed (October 1978, Revised February 1979)	--	\$14	\$0.70	\$14.70
	Downtown Underpass Urban Design Guidelines (July 2010)	Yes	\$44	\$2.20	\$46.20
	Downtown West End Policy Consolidation (office consolidation June 2009)	Yes	\$14	\$0.70	\$14.70
	Electric Avenue Mini-Plan (July 1992)	--	\$5	\$0.25	\$5.25
	Framework for Planning the Future of Calgary's Downtown (September 2002)	--	\$23	\$1.15	\$24.15
	Historic Downtown Calgary Brochure (June 2005)	--	\$2	\$0.10	\$2.10
	Inner City Plan 1979 (May 1979)	Yes	\$14	\$0.70	\$14.70
	Inner City Transportation System Management Strategy (July 2000)	Yes	\$18	\$0.90	\$18.90
	Plus 15 Policy Revisions (November 1991)	--	\$14	\$0.70	\$14.70
	Plus 15 System Signage Proposal (May 1982)	--	\$14	\$0.70	\$14.70
	Plus 15 System User Survey (September 1998)	--	\$14	\$0.70	\$14.70
	Public Sculpture Opportunities for Downtown & Central Calgary (June 1992)	Yes	\$16	\$0.80	\$16.80
General	A Guide to Contextual Dwellings (office consolidation April 2013)	Yes	\$17	\$0.85	\$17.85
	A Policy on Stormwater Lakes (August 1981)	--	\$4	\$0.20	\$4.20
	A Second Look at Calgary's Public Art (1992)	--	\$20	\$1.00	\$21.00
	Access Design Guidelines (January 2002)	--	\$19	\$0.95	\$19.95
	Agreement LU Dev Guide (December 1993)	--	\$14	\$0.70	\$14.70
	Airport Phase I DB (March 1977, Revised August 1980)	--	\$14	\$0.70	\$14.70
	Airport Phase II DB (October 1972)	--	\$14	\$0.70	\$14.70
	Airport Phase III DB (June 1976, Revised July 1981)	--	\$14	\$0.70	\$14.70
	Billboard Development Policy Guide for Calgary (May 1999)	--	\$5	\$0.25	\$5.25
	Calgary: An Approach to Design for Winter (1990)	--	\$14	\$0.70	\$14.70
	Calgary Cycle Plan (October 1996)	--	\$14	\$0.70	\$14.70
	Calgary: A Decade of Heritage	--	\$14	\$0.70	\$14.70

2018 Planning Documents & Records Fee Schedule



Policy Reports

Category	Document Name	Free online copy	Print Fee	GST	Total Fee
	Calgary's Municipal Development Plan (office consolidation August 2017)	Yes	\$88	\$4.40	\$92.40
	Calgary's Municipal Development Plan (September 1998, Revised December 2007)	--	\$19	\$0.95	\$19.95
	Calgary River Valley Plan & Policy (July 1984)	--	\$16	\$0.80	\$16.80
	Calgary River Valley Supporting (July 1984)	--	\$6	\$0.30	\$6.30
	Calgary River Valley Addendum (May 1994)	--	\$5	\$0.25	\$5.25
	Calgary Transportation Plan 2009 (January 2014)	Yes	\$75	\$3.75	\$78.75
	Calgary Transportation Plan 2005 Summary Report (December 2005)	--	\$19	\$0.95	\$19.95
	Calgary Transportation Plan 2004 (GO PLAN)	--	\$19	\$0.95	\$19.95
	Calgary Transportation Plan 1998 - Monitoring Discussion (March 1998)	--	\$14	\$0.70	\$14.70
	City of Calgary Slope Adaptive Development Policy & Guidelines (March 2009)	Yes	\$14	\$0.70	\$14.70
	City-wide Planning & Economics - Information Package (December 2005)	--	\$19	\$0.95	\$19.95
	Commuter Cyclist Survey 2000 (December 2000)	--	\$38	\$1.90	\$39.90
	Dry Ponds Policy (June 1989)	--	\$3	\$0.15	\$3.15
	Dry Ponds Technical Report (July 1988)	--	\$5	\$0.25	\$5.25
	Fire Stopping Service Penetrations in Buildings 2003 (March 2003)	--	\$14	\$0.70	\$14.70
	Improving Calgary's Entranceways (office consolidation February 2012)	Yes	\$14	\$0.70	\$14.70
	Integrated Pest Management Plan	--	\$14	\$0.70	\$14.70
	Land Use Bylaw 1P2007 Part 1-9, 11-13	Yes	\$138	\$6.90	\$144.90
	Land Use Bylaw 1P2007 Part 1-9, 11-13 - paper only	--	\$106	\$5.30	\$111.30
	Land Use Bylaw 1P2007 Amendment 4 Tabs	--	\$5	\$0.25	\$5.25
	Land Use Bylaw 1P2007 Part 12 Tabs	--	\$5	\$0.25	\$5.25
	Land Use Bylaw 1P2007 Part 13 Tabs	--	\$5	\$0.25	\$5.25
	Land Use Bylaw 1P2007 Part 14 Tabs	--	\$5	\$0.25	\$5.25
	Land Use Bylaw 1P2007 Development Servicing Tab	--	\$5	\$0.25	\$5.25
	Land Use Bylaw 1P2007 R-CG Tab	--	\$5	\$0.25	\$5.25
	Land Use Bylaw 1P2007 Part 10	Yes	\$49	\$2.45	\$51.45
	Land Use Bylaw 1P2007 Part 10 - paper only	--	\$30	\$1.50	\$31.50
	Low Density Residential Housing Guidelines (office consolidation December 2010)	Yes	\$14	\$0.70	\$14.70
	Merchant Survey: Preliminary Report for Discussion (May 1994)	--	\$14	\$0.70	\$14.70
	Natural Area Management Plan - Calgary Parks & Rec (1994)	--	\$16	\$0.80	\$16.80
	Open Space Plan - CD	--	\$27	\$1.35	\$28.35
	Pedestrian Retail Survey: Preliminary Report for Discussion (June 1994)	--	\$14	\$0.70	\$14.70
	Sustainable Suburbs Study (July 1995)	Yes	\$14	\$0.70	\$14.70
	The City of Calgary Traffic Calming Policy (May 2011)	--	\$14	\$0.70	\$14.70
	Transportation and Utility Corridor Secondary Use Policy (August 2010)	Yes	\$5	\$0.25	\$5.25
	Work Program 2008 (January 2008)	--	\$14	\$0.70	\$14.70
Growth Management	Calgary Economic Outlook 2007-2012 vol. 1 & 2	--	\$30	\$1.50	\$31.50
	Calgary Snapshots 2013 (office consolidation June 2014)	Yes	\$19	\$0.95	\$19.95
	Developed Areas Growth & Change (office consolidation November 2010)	Yes	\$44	\$2.20	\$46.20
	Employment Areas Growth & Change 2013 (office consolidation November 2013)	Yes	\$25	\$1.25	\$26.25
	Employment Centres Strategy (July 1999)	--	\$14	\$0.70	\$14.70
	Strategic Growth and Capital Investment 2009 - 2011 (December 2011)	--	\$30	\$1.50	\$31.50
	Suburban Residential Growth 2017 - 2021 (Draft, March 2017)	--	\$30	\$1.50	\$31.50
Regional	Municipal District of Rocky View Intermunicipal Development Plan (November 2012)	Yes	\$18	\$0.90	\$18.90
	Our Shared Boundary - An Intermunicipal Development Plan for MD of Foothills and The City of Calgary	Yes	\$14	\$0.70	\$14.70

Policy Reports

Category	Document Name	Free online copy	Print Fee	GST	Total Fee
Transit Oriented Development	Anderson Station Area Redevelopment Plan (July 2017)	Yes	\$14	\$0.70	\$14.70
	Banff Trail Station Area Redevelopment Plan (office consolidation October 2011)	Yes	\$14	\$0.70	\$14.70
	Brentwood Station Area Redevelopment Plan (office consolidation December 2009)	Yes	\$19	\$0.95	\$19.95
	Chinook Station Area Plan (office consolidation September 2017)	Yes	\$25	\$1.25	\$26.25
	Northwest LRT Impact Monitoring Volume 111 (October 1989)	--	\$14	\$0.70	\$14.70
	Transit Friendly Design Guide (December 1995)	--	\$14	\$0.70	\$14.70
	Transit Oriented Development Policy Guideline - TOD (December 2005)	Yes	\$14	\$0.70	\$14.70

NOTES:

Note 1: Building Permit Statement: the Building Permit Statement is also available free of charge on calgary.ca.

Note 2: Calgary Planning Commission agendas: the Calgary Planning Commission agendas are also available free of charge on, calgary.ca.

Note 3: Policy Documents: policy documents may also be available free of charge on calgary.ca.

Note 4: Subscriptions: subscriptions are provided to subscribers digitally, with the exception of the Calgary Planning Commission agendas and the Antenna Submission Register.

Note 5: GST: GST is included in the total fee rate, in compliance with the Excise Tax Act, which regulates GST applicability on the supply of select services by municipalities.

PROPOSED

C2017-1123
ATTACHMENT 9

#6.3

BYLAW NUMBER 46M2017

**BEING A BYLAW OF THE CITY OF CALGARY
TO AMEND BYLAW 64M94,
THE CALGARY BUILDING PERMIT BYLAW,
BYLAW 63M94,
THE SAFETY CODES PERMIT FEE BYLAW,
BYLAW 46M2014,
THE ELECTRICAL PERMIT BYLAW AND
BYLAW 33M2005,
THE UTILITY SITE SERVICING BYLAW

WHEREAS Council has approved C2017-1123 and considers it necessary to adjust the fees related to:

- (a) building, mechanical, electrical, plumbing and gas permits; and
- (b) utility site servicing;

for 2018;

**NOW THEREFORE THE COUNCIL OF THE CITY OF CALGARY ENACTS AS
FOLLOWS:**

1. Bylaw 64M94, the Calgary Building Permit Bylaw, as amended, is further amended by deleting Schedule "A" in its entirety and substituting the following:

"SCHEDULE "A"

TO THE CALGARY BUILDING PERMIT BYLAW

The fees described in this Schedule are for the years 2015, 2016, 2017 and 2018 and shall apply in the calendar year indicated (from January 1 to December 31, inclusive).

A. BUILDING PERMIT FEES

1. (a) (i) For the purposes of this Bylaw, "residential dwelling" means a Single Detached Dwelling, Semi-detached Dwelling or Duplex Dwelling, as those terms are defined in the City of Calgary Land Use Bylaw, 1P2007, as amended.
- (ii) For the construction of a new residential dwelling, a permit fee will be charged which includes the fees for building, electrical, mechanical, and plumbing and gas permits, and is referred to as a Single Permit Fee. The Single Permit Fee shall be based on the estimated construction value of the new construction and calculated as follows:

PROPOSED

BYLAW NUMBER 46M2017

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$10.33 per \$1000 or part thereof	\$10.67 per \$1000 or part thereof	\$10.67 per \$1000 or part thereof	\$10.67 per \$1000 or part thereof

The estimated construction value for new Single Detached, Semi-detached, and row or townhouses shall be based upon the following:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Single-Detached – Living Area – per sq ft	\$ 145.55	\$ 150.35	\$ 150.35	\$ 150.35
Semi-Detached/Row or Townhouses – Living Area – per sq ft	\$ 106.76	\$ 110.28	\$ 110.28	\$ 110.28
Basement Development – per sq ft	\$ 33.26	\$ 34.36	\$ 34.36	\$ 34.36
Fireplaces – per fireplace	\$4528.67	\$4678.12	\$4678.12	\$4678.12
Garage – per sq ft	\$ 45.92	\$ 47.43	\$ 47.43	\$ 47.43
Carport – per sq ft	\$ 33.26	\$ 34.36	\$ 34.36	\$ 34.36
Deck (or balcony) – per sq ft	\$ 22.57	\$ 23.32	\$ 23.32	\$ 23.32
Porch (or covered balcony) – per sq ft	\$ 33.26	\$ 34.36	\$ 34.36	\$ 34.36

- (iii) The fee for a building permit for residential buildings other than new residential dwellings shall be based on the estimated construction value for the new construction and calculated as follows:

PROPOSED

BYLAW NUMBER 46M2017

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$9.98 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof

There shall be a minimum processing fee as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

- (iv) The fee for a building permit for buildings other than residential dwellings shall be based on the estimated construction value for the new construction and calculated as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$10.75 per \$1000 or part thereof	\$11.11 per \$1000 or part thereof	\$11.11 per \$1000 or part thereof	\$11.11 per \$1000 or part thereof

There shall be a minimum processing fee as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

- (b) In addition to the fees set out in section A 1(a), there shall be an additional fee upon resubmission of the plans or specifications for re-examination where such re-examination is required or requested by an officer due to inaccuracies or lack of information in the plans or specifications originally submitted as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$226	\$234	\$234	\$234

PROPOSED

BYLAW NUMBER 46M2017

- (c) The fees for a partial permit or staged permit as provided for in section 7 of the Bylaw, in addition to the basic fees in section A 1(a) shall be as follows:

- (i) Single Detached Dwelling, Semi-detached Dwelling, or Duplex dwelling:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$96 per dwelling unit	\$99 per dwelling unit	\$99 per dwelling unit	\$99 per dwelling unit

- (ii) all other buildings:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 1.47 per square meter of floor area	\$ 1.52 per square meter of floor area	\$ 1.52 per square meter of floor area	\$ 1.52 per square meter of floor area

but not less than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

and not more than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$4516	\$4665	\$4665	\$4665

- (c.1) The safety inspection fee for buildings closed due to unsafe conditions pursuant to section 48(2) of the Act, as provided for in section 5 of the Bylaw, which is in addition to the basic fees in section A 1(a) of this Schedule, is as follows:

PROPOSED

BYLAW NUMBER 46M2017

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$5727	\$5916	\$5916	\$5916

- (d) If a contractor/owner starts the construction, use or occupancy of the building prior to obtaining a permit, a permit fee as calculated in section A 1(a) above and based on the estimated construction value of the work done without a permit shall be paid, as an additional fee, prior to the issuance of the appropriate permit.
- (e) Despite subsection (d), an officer may allow work that requires a permit to proceed before a permit is obtained or waive permit fees if, in the opinion of the officer, the work is required to be done on an emergency basis or extenuating circumstances exist.
- (f) If, in the opinion of the Safety Codes Officer, more than one inspection is necessitated by the failure of the contractor/owner to either ensure accessibility to a site for which the contractor/owner has requested an inspection, or the failure of the contractor/owner to ensure the correction of the same deficiency/ies notified through an inspection report, or work not being ready for the requested inspection, an additional fee will be charged for each re-inspection as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$301	\$311	\$311	\$311

- (g) At the request of the contractor/owner and if agreed upon by the Safety Codes Officer, an additional inspection can be performed and for each additional inspection, the following fee will be charged if the inspection takes place Monday through Friday, excluding statutory holidays:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$121	\$125	\$125	\$125

- (h) At the request of the contractor/owner and if agreed upon by the Safety Codes Officer, an additional inspection can be performed and for each additional inspection, the following fee will be charged if the inspection takes place on a weekend or on a statutory holiday:

PROPOSED

BYLAW NUMBER 46M2017

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$184 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person

but not less than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$735	\$760	\$760	\$760

- (i) The fees for an occupancy permit shall be as follows, except when the work is done under a valid and subsisting permit:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$234	\$242	\$242	\$242

- (j) The fees for demolition permits shall be calculated as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 1.47 per square meter of floor area	\$ 1.52 per square meter of floor area	\$ 1.52 per square meter of floor area	\$ 1.52 per square meter of floor area

but not less than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

and not more than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$4516	\$4665	\$4665	\$4665

PROPOSED

BYLAW NUMBER 46M2017

- (k) Whether or not a valid and subsisting permit has been issued, where a contractor or owner requests a revision to submitted plans or specifications, there shall be an additional fee for each submission equivalent to the greater of the following:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
10% of the original permit fees but not less than \$116	10% of the original permit fees but not less than \$120	10% of the original permit fees but not less than \$120	10% of the original permit fees but not less than \$120

or:

\$121 per hour per staff person	\$125 per hour per staff person	\$125 per hour per staff person	\$125 per hour per staff person
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- (l) The fees for extension of a permit shall be as follows:

- (i) where no revisions are proposed, 10% of the original permit fees but not less than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

and not more than:

\$9020	\$9318	\$9318	\$9318
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- (ii) where revisions are proposed, the greater of the following:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
10% of the original permit fees but not less than \$116	10% of the original permit fees but not less than \$120	10% of the original permit fees but not less than \$120	10% of the original permit fees but not less than \$120

or:

PROPOSED

BYLAW NUMBER 46M2017

\$121 per hour per staff person	\$125 per hour per staff person	\$125 per hour per staff person	\$125 per hour per staff person
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- (m) Where permit types are not specifically identified, fees shall be based upon the most comparable fee type.
- (n) Permit privileges may be revoked where fees and charges are not paid within 30 days of the billing date.

B. FEES FOR MECHANICAL WORK

- 1. (a) The fees for installing mechanical equipment and systems for HVAC, Refrigeration and AFE for buildings other than a new residential dwelling shall be based on the estimated mechanical installation value and calculated as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$9.98 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof

There shall be a minimum processing fee as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

- (b) If a contractor/owner starts the installation of the mechanical systems and/or equipment prior to obtaining a permit, a permit fee as calculated in section B 1(a) above and based on the estimated construction value of the work done without a permit shall be paid, as an additional fee, prior to the issuance of the appropriate permit.
- (c) Despite subsection (b), an officer may allow work that requires a permit to proceed before a permit is obtained or waive permit fees if, in the opinion of the officer, the work is required to be done on an emergency basis or extenuating circumstances exist.
- (d) If, in the opinion of the Safety Codes Officer, more than one inspection is necessitated by the failure of the contractor/owner to either ensure accessibility to a site for which the contractor/owner has requested an inspection, or the failure of the contractor/owner to ensure the correction of the same deficiency/ies notified through an inspection report, or work

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not being ready for the requested inspection, an additional fee will be charged for each re-inspection as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$301	\$311	\$311	\$311

- (e) At the request of the contractor/owner and if agreed upon by the Safety Codes Officer, an additional inspection can be performed and for each additional inspection, the following fee will be charged if the inspection takes place Monday through Friday, excluding statutory holidays:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$121	\$125	\$125	\$125

- (f) At the request of the contractor/owner and if agreed upon by the Safety Codes Officer, an additional inspection can be performed and for each additional inspection, the following fee will be charged if the inspection takes place on a weekend or on a statutory holiday:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$184 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person

but not less than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$735	\$760	\$760	\$760

- (g) The fees for extension of a mechanical permit shall be 10% of the original permit fees but not less than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

and not more than:

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\$193	\$200	\$200	\$200
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- (h) Each contractor installing any work shall provide the Safety Codes Officer with an Identification Number and a letter to the City as proof that the person performing the work or supervising the work is a licensed contractor as defined in the Business Licence Bylaw 32M98, as amended.
- (i) Where permit types are not specifically identified, fees shall be based upon the most comparable fee type.
- (j) Permit privileges may be revoked where fees and charges are not paid within 30 days of billing date.

C. PERMIT REFUNDS

- 1. When a written request for refund of a building permit for which construction work has not commenced is received, the Safety Codes Officer shall withhold 25% of the original fees, subject to a minimum as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$102	\$106	\$106	\$106

- 2. When a written request for a refund of a permit for mechanical work for which construction work has not commenced is received, the Safety Codes Officer shall withhold 10% of the original fees, subject to a minimum as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$48	\$49	\$49	\$49

- 3.
 - (a) Notwithstanding section 11(3), when a written request is received for a refund of a permit for which construction has commenced or for a project which a Safety Codes Officer has determined to be abandoned, or significantly stalled for a period of 120 days or more, and the permit is no longer valid, the Safety Codes Officer may take into consideration extenuating circumstances in order to make a refund.
 - (b) Extenuating Circumstances include unusually adverse weather or broad labour or materials supply issues.

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- (c) If a refund is considered valid by the Safety Codes Officer, a minimum of 25% of the original fees, plus all costs incurred by Building Regulations, including design review, inspections and maintenance costs for a safe and clean site environment, shall be withheld.”
2. Bylaw 63M94, The Safety Codes Permit Fee Bylaw, as amended, is further amended by deleting Schedule “A” in its entirety and substituting the following:

“SCHEDULE “A”

TO THE SAFETY CODES PERMIT FEE BYLAW

The fees described in this Schedule are for the years 2015, 2016, 2017 and 2018 and shall apply in the calendar year indicated (from January 1 to December 31, inclusive).

1. The fees for installing **MECHANICAL EQUIPMENT, SYSTEMS FOR PLUMBING AND DRAINAGE, HYDRONIC HEATING AND SYSTEMS FOR GASFITTING**, shall be as follows, based on the estimated mechanical installation value, including appliances, equipment and fixtures:
- (a) For the purposes of this Bylaw, “residential dwelling” means a Single Detached Dwelling, Semi-detached Dwelling or Duplex Dwelling, as those terms are defined in the City of Calgary Land Use Bylaw, 1P2007, as amended.
- (b) For construction in buildings other than new residential dwellings, fees shall be based on the estimated mechanical installation value including systems for plumbing and drainage, and systems for gasfitting and calculated as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$9.98 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof

There shall be a minimum processing fee as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

2. If a contractor/owner starts the installation of the mechanical equipment system, plumbing system or gas system prior to obtaining a permit, a permit fee as calculated in section 1 above and based on the estimated construction value of

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the work done without a permit shall be paid, as an additional fee, prior to the issuance of the appropriate permit.

3. Despite section 2, an officer may allow work that requires a permit to proceed before a permit is obtained or waive permit fees if, in the opinion of the officer, the work is required to be done on an emergency basis or extenuating circumstances exist.
4. (a) If, in the opinion of the Safety Codes Officer, more than one inspection is necessitated by the failure of the contractor/owner to either ensure accessibility to a site for which the contractor/owner has requested an inspection, or the failure of the contractor/owner to ensure the correction of the same deficiency/ies notified through an inspection report, or work not being ready for the requested inspection, an additional fee will be charged for each re-inspection as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$301	\$311	\$311	\$311

-
- (b) At the request of the contractor/owner and if agreed upon by the Safety Codes Officer, an additional inspection can be performed and for each additional inspection the following fee will be charged if the inspection takes place Monday through Friday, excluding statutory holidays:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$121	\$125	\$125	\$125

-
-
- (c) At the request of the contractor/owner and if agreed upon by the Safety Codes Officer, an additional inspection can be performed and for each additional inspection, the following fee will be charged if the inspection takes place on a weekend or on a statutory holiday:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$184 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person
\$735 minimum fee	\$760 minimum fee	\$760 minimum fee	\$760 minimum fee

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5. The fees for extension of a mechanical equipment, plumbing or gas permit shall be 10% of the original permit fees but not less than:

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<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

and not more than:

\$193	\$200	\$200	\$200
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6. Each contractor installing any mechanical equipment, plumbing systems or gas systems work shall provide the Safety Codes Officer with an Identification Number and a letter to the City as proof that the person performing the work or supervising the work is a licensed contractor as defined in the Business Licence Bylaw 32M98, as amended.
7. A gas permit shall be required for each meter/regulator installation.
8. A plumbing permit shall be required for each building or part thereof.
9. A gas permit is required for each gas fireplace installation. There shall be a minimum processing fee charge for each permit as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

10. When a written request for refund of a mechanical equipment, plumbing or gas permit is received, the inspector shall withhold 10% of the original fees, subject to a minimum as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$48	\$49	\$49	\$49

11. Where permit types are not specifically identified, fees shall be based upon the most comparable fee type.
12. Permit privileges may be revoked where fees and charges are not paid within 30 days of the billing date.
13. The fee for the inspection of a full service food vehicle licensed pursuant to the Business Licence Bylaw 32M98 in respect of **MECHANICAL EQUIPMENT**,

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SYSTEMS FOR PLUMBING AND DRAINAGE AND SYSTEMS FOR GASFITTING is as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$72	\$73	\$73	\$75"

3. Bylaw 46M2014, the Electrical Permit Bylaw, as amended, is further amended by deleting Schedule "A" in its entirety and substituting the following:

"SCHEDULE "A"

PERMIT FEES

The fees described in this Schedule are for the years 2015, 2016, 2017 and 2018 and shall apply in the calendar year indicated (from January 1 to December 31, inclusive).

1. For the purposes of this Bylaw, "residential dwelling" means a Single Detached Dwelling, Semi-detached Dwelling or Duplex Dwelling, as those terms are defined in the Calgary Land Use Bylaw, 1P2007.
2. The minimum fee for a *permit* is as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

(includes one inspection only.)

3. (1) Fees for residential dwellings (other than new residential dwellings), multi-family dwellings, commercial, industrial, fire alarm systems, and electrical sign installations will be based on the electrical value as follows:
 - (i) when the *applicant* provides labour and material for an electrical installation, the *permit* fee will be based on the total value of all electrical equipment installed and all electrical work performed in connection with the installation; and
 - (ii) when an *applicant* provides only labour for an electrical installation, the *permit* fee will be based on the charge to the customer for all electrical work performed plus the value of applicable electrical equipment supplied by the customer.
- (2) Fees charged under this section will be calculated as follows:

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<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$9.98 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof	\$10.31 per \$1000 or part thereof

4. (1) If any person starts the installation of an electrical installation prior to obtaining the required *permit*, the *applicant* must pay, prior to the issuance of the appropriate *permit*, an additional fee equal to the greater of:
- (i) the fee as calculated in section 3 based on the estimated construction value of the work done without a *permit*; or
 - (ii) the fee set out below:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$159	\$164	\$164	\$164

- (2) Emergency work may proceed after hours without first obtaining a *permit*, in which case the *permit* application must be made on the first working day following commencement of the emergency work.
 - (3) Despite subsection (1), a *permit issuer* may waive *permit* fees if, in the opinion of the *permit issuer*, the work is required to be done on an emergency basis or extenuating circumstances exist.
5. The fees for an extension or reinstatement of a *permit* are 10% of the original *permit* fee but not less than:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

and not more than:

\$9020	\$9318	\$9318	\$9318
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for each extension or reinstatement.

6. Fees for plan review are on a per hour basis or fraction thereof, as follows:

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<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$121 per hour per staff person	\$125 per hour per staff person	\$125 per hour per staff person	\$125 per hour per staff person

7. Fees for a homeowner *permit* issued pursuant to section 9(1)(d) of the *Regulation* are as follows:

- (1) Basic Rate (maximum two inspections):

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$108	\$112	\$112	\$112

- (2) Each additional inspection:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$77	\$80	\$80	\$80

8. Fees for additional inspections will be charged as follows:

- (a) If, in the opinion of the *permit issuer*, more than one inspection is necessitated by the failure of the contractor/owner to either ensure accessibility to a site for which the contractor/owner has requested an inspection, or the failure of the contractor/owner to ensure the correction of the same deficiency/ies notified through an inspection report, or work not being ready for the requested inspection, an additional fee may be charged for each re-inspection as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$301	\$311	\$311	\$311

- (b) At the request of the *applicant* and if agreed upon by the *permit issuer*, additional inspections may be performed and for each additional inspection, a fee will be charged if the inspection takes place Monday through Friday, excluding statutory holidays as follows:

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<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$121	\$125	\$125	\$125

- (c) At the request of the *applicant* and if agreed upon by the *permit issuer*, additional inspections may be performed and for each additional inspection, a fee will be charged if the inspection takes place on a weekend or on a statutory holiday as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$184 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person	\$190 per hour per staff person
\$735 minimum fee	\$760 minimum fee	\$760 minimum fee	\$760 minimum fee

9. The fee for an annual *permit* issued pursuant to section 23 of the *Regulation* is:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$159	\$164	\$164	\$164

10. When a written request for a refund of a *permit* is received, the *permit issuer* must withhold 10% of the original fees, subject to a minimum as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$61	\$63	\$63	\$63

11. Where *permit* types are not specifically identified, fees will be based upon the most comparable fee type.”
4. Bylaw 33M2005, The Utility Site Servicing Bylaw, as amended, is further amended by deleting Schedule “A” in its entirety and substituting the following:

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"SCHEDULE "A"

SERVICE FEES FOR SERVICES RENDERED WITH RESPECT TO UTILITY SITE SERVICING

The fees described in this Schedule are for the years 2015, 2016, 2017 and 2018 and shall apply in the calendar year indicated (from January 1 to December 31, inclusive).

The fees required by this Schedule are not refundable and are charged based on the individual application requirements.

(1) Building Grade Fee

A fee for determining Building Grade, due at time of application:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Residential (single detached, semi-detached, duplex or triplex)	\$457	\$472	\$472	\$472
Other Residential (fourplex or more), Commercial and Industrial	\$562	\$580	\$580	\$580
Residential Private Garage (Applies only when the Building Grade for a garage is requested by the applicant.)	\$282	\$291	\$291	\$291

(2) Plan Review Fee

A fee for the review and approval of Utility Site Servicing Installation plans due at time of application. Applicable to plans for Commercial, Industrial, or High-Density Residential premises, but excludes single detached, semi-detached, duplex or triplex premises:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Initial (includes two (2) reviews)	\$922	\$953	\$953	\$953
Additional Reviews (each)	\$212	\$219	\$219	\$219

Additional Review Fee applies only where an extra review is required as a result of the Applicant's failure to comply with the requirements of a utility site servicing application. This fee applies to each additional review required.

(3) Inspection Fees

Base Fee

A fee for inspections is due at time of application and is applicable to Commercial, Industrial, or High-Density Residential premises but excludes single detached, semi-detached, duplex or triplex premises. A set number of inspections are included in the Base Fee.

Additional Fee

For an additional fee, extra inspections may be added at time of application. The Additional Fee is due at time of application and applies to each additional inspection added to the Base Fee.

Re-inspection Fee

Applicable where the extra inspection service trip is required because of the applicant's failure to ensure compliance with the requirements of a utility site servicing application or because of inadequate or unsafe conditions (including but not limited to the situation where The City is unable to gain access to the premises to be inspected at the time of inspection). This fee applies to each return trip by The City of Calgary service employees or personnel made in addition to the inspections pursuant to the Base Fee and Additional Fee.

- (a) Where 200 metres or less of new sewer mains are to be installed and the new water service pipes will be 50 millimetres or less in diameter:

(i) Base Fee

Site Size	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
up to and including 0.5 hectares (3 inspections)	\$916	\$947	\$947	\$947
more than 0.5 hectares and up to and including 2.0 hectares (4 inspections)	\$1218	\$1258	\$1258	\$1258
more than 2.0 hectares (5 inspections)	\$1521	\$1571	\$1571	\$1571

(ii) Additional Fee

Site Size	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
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All site sizes	\$305	\$315	\$315	\$315
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(iii) Re-Inspection Fee

Site Size	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
All site sizes	\$608	\$629	\$629	\$629

- (b) Where 200 metres or less of new sewer mains are to be installed and the new water service pipes will be greater than 50 millimetres in diameter:

(i) Base Fee

Site Size	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
up to and including 0.5 hectares (3 inspections)	\$1787	\$1846	\$1846	\$1846
more than 0.5 hectares and up to and including 2.0 hectares (4 inspections)	\$2093	\$2162	\$2162	\$2162
more than 2.0 hectares (5 inspections)	\$2394	\$2474	\$2474	\$2474

(ii) Additional Fee

Site Size and Utility	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
All site sizes - Water	\$113	\$116	\$116	\$116
All site sizes - Sewer	\$305	\$315	\$315	\$315

(iii) Re-Inspection Fee

Site Size and Utility	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
All site sizes - Water	\$223	\$230	\$230	\$230
All site sizes - Sewer	\$608	\$629	\$629	\$629

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- (c) Where more than 200 metres of new sewer mains are to be installed and any new water service will be more than 50 millimetres in diameter the following fees apply:

Fee Type	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Base Fee (includes 11 inspections)	\$1324	\$1368	\$1368	\$1368
Additional Fee (each inspection added at time of application)	\$113	\$116	\$116	\$116
Re-inspection Fee	\$223	\$230	\$230	\$230

5. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME THIS ____ DAY OF _____, 2017.

READ A SECOND TIME THIS ____ DAY OF _____, 2017.

READ A THIRD TIME THIS ____ DAY OF _____, 2017.

MAYOR
SIGNED THIS ____ DAY OF _____, 2017.

CITY CLERK
SIGNED THIS ____ DAY OF _____, 2017.

Net Zero Adjustment Requests for 2018 (\$000s)

Department	Business Unit (Program)	Adjustment Expenditures (\$000s)	Adjustment Recoveries (\$000s)	Adjustment Revenues (\$000s)	Adjustment Net	Reason for Net Zero Adjustment
Chief Financial Officer's Department	Finance	-	-	-	-	To better align budget with planned activities in 2018 and to appropriately distribute expenses.
Chief Financial Officer's Department	Human Resources	142	(142)	-	-	Transfer of 1 FTE (HR Health Consultant) from Utilities to Human Resources. Human Resources to continue to recover from Utilities for the services.
Chief Financial Officer's Department	Information Technology	(530)	-	530	-	Contract fees related to the Public Safety Radio System incurred on behalf of ENMAX will no longer be incurred by Information Technology nor collected from ENMAX.
Chief Financial Officer's Department	Information Technology	-	(313)	313	-	To align budget to recoveries from Telecommunications versus Revenue from ENMAX.
Community Services	Calgary Fire Department	23	-	(23)	-	Calgary Fire Department receives revenue from Alberta Health Services for rental space at fire stations which is then transferred into the lifecycle reserve. The annual amount fluctuates so a net zero adjustment is required more accurately reflect budgets.
Community Services	Calgary Fire Department	700	(700)	-	-	Calgary Fire Department maintains the Emergency Operations Centre and recovers the applicable costs to its tenants (Information Technology & 911). The net zero adjustment is required to reflect the recovery.
Community Services	Calgary Fire Department	150	-	(150)	-	Calgary Fire Department wellness department recovers expenses from Workers Compensation Board and Alberta Health Services for doctor fees incurred. Previously there hasn't been a budget line for this source of revenue and the matching expenditure.
Community Services	Calgary Neighbourhoods	525	(525)	-	-	Budget increases to the Calgary Neighbourhoods, Family Community Support Services funded programs. Increases were approved by Council in 2016.
Corporate Programs	Franchise Fees	(250)	-	250	-	Franchise Fee Test.
Planning & Development	Calgary Approvals Coordination	(278)	278	-	-	Calgary Approvals Coordination is relinquishing reserve funded items that will not be fully utilized.
Planning & Development	Calgary Building Services	-	-	-	-	To transfer 2018 communication budget (\$587 thousands) from salaries & wages to communication account group to reflect the transfer of communication staff from Calgary Building Services to Customer Services & Communications.
Planning & Development	Calgary Building Services	(196)	-	196	-	To correct 2017 budget by reducing Revenue - Contribution form Reserve instead of increasing Expenditure - Contribution to Reserve to reflect the discontinuation of funding 1 Development Compliance Inspection position working in Calgary Community Standards effective in 2017.

Net Zero Adjustment Requests for 2018 (\$000s)

Department	Business Unit (Program)	Adjustment Expenditures (\$000s)	Adjustment Recoveries (\$000s)	Adjustment Revenues (\$000s)	Adjustment Net	Reason for Net Zero Adjustment
Planning & Development	Calgary Building Services	-	-	-	-	Increase CPAG revenue transfer from Calgary Building Services to Transportation Planning (\$330K) and Parks (\$150K), a total revenue reduction in 2018 Calgary Building Services revenue of \$480K (1-time only for 2018); fully offset by increased contribution from Calgary Building Services reserve to a net zero budget impact for 2018.
Planning & Development	Calgary Building Services	(278)	-	278	-	To reduce financial supported to Calgary Approvals Coordination in 2018 at their request; fully offset by reduced contribution from CBS Sustainment Reserve to a net zero budget impact.
Planning & Development	Calgary Building Services	-	-	-	-	To reflect the 2018 Fees Freeze in Program 61, which is fully offset by the increased contribution from reserve.
Planning & Development	Calgary Growth Strategies	(322)	322	-	-	A recovery was budgeted for the Communications team embedded in PD for work done on assessment. That team has moved to CSC, and PD is no longer billed for Assessment work and therefore the recovery is not required. Please reduce Account 20900 with the offset to Recovery 97150.
Transportation	Calgary Transit	(4,560)	-	4,560	-	Reduction in revenue budget in response to revenue shortfall offset through efficiencies and adjustments.
Transportation	Roads	610	(355)	(255)	-	Reconciliation of FTEs with general ledger for the Construction division. Salary budget and 4 FTEs are required for existing employees, with funding from capital recoveries for 2 employees and excavation permit revenue for the other 2 employees.
Transportation	Roads	260	-	(260)	-	Reconciliation of FTEs with general ledger for the Development & Projects division. Salary budget and 2 FTEs are required for existing employees, with funding from indemnification inspection fees.
Transportation	Roads	1,100	(1,100)	-	-	Reconciliation of FTEs with general ledger for the Traffic division. Salary budget and 9 FTEs are required in 2018 for L37 labour pool employees, with funding from capital recoveries.
Transportation	Transportation Infrastructure	1,487	(1,487)	-	-	This adjustment is to reduce budget related shortfalls as a result of additional communication, information technology, project management fees and engineer in training costs. The costs are fully recoverable from capital projects.
Transportation	Transportation Planning	500	-	(500)	-	Redistribution of budget into appropriate cost categories based on anticipated and committed expenditures. Funding from CPA received for TP operations for strategic priorities.
Transportation	Transportation Planning	3,000	-	(3,000)	-	TP administers and tracks The City's parking charges and CPA recoveries however they are not budgeted in TP's operating budget. Net zero adjustment is required to better reflect budget variances in TP monthly reports.

Net Zero Adjustment Requests for 2018 (\$000s)

Department	Business Unit (Program)	Adjustment Expenditures (\$000s)	Adjustment Recoveries (\$000s)	Adjustment Revenues (\$000s)	Adjustment Net	Reason for Net Zero Adjustment
Transportation	GM - Transportation	600	(600)	-	-	Reconciliation of FTEs in HCM with GL (4 FTEs) for Sustainability Strategy. These positions are funded by capital recoveries.
Utilities & Environmental Protection	Utilities (Water Resources and Water Services)	15,930	-	(15,930)	-	Adjustments on Offsite Levy Revenue based on revised land forecast and Drainage Rate Revenue based on current year actual and year-end projection. Revenue will be transferred to reserve to be used for capital related expenditure.
Utilities & Environmental Protection	Waste & Recycling Services	(9,382)	(925)	10,307	-	This adjusts the Landfill Tipping Fees revenue to better align with the lower disposal volume anticipated and no increase to the Basic Sanitary tipping fee rate for 2018. Expenditures reflect changes in landfill operation.
Utilities & Environmental Protection	Waste & Recycling Services	5,293	-	(5,293)	-	This adjusts the Landfill Tipping Fees revenue to be realized from the Highfield and Ogden waste removal due to the Green Line project. The increase in revenue is offset by the increase in expenditures.

2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

EXECUTIVE SUMMARY

This report provides an update on the status of The City's reserves. It summarizes the results of the 2017 Triennial Reserve Review as well as the process performed by an Administrative Reserve Review Committee. Additionally, The City's Report on Reserves and Long Term Liabilities for 2016 is included.

ADMINISTRATION RECOMMENDATION:

That Council:

1. Approve the changes to reserves recommended by the 2017 Triennial Reserves Review as outlined in Attachment 11.1 and Attachment 11.2;
2. Approve the list of reserves to be reviewed in 2018 as outlined in Attachment 11.3;
3. Approve the amendment of the Community Sustainability & Public Art Reserve as outlined in Attachment 11.4; and
4. Receive for information the 2016 Report on Reserves and Long Term Liabilities, contained in Attachment 11.5.

PREVIOUS COUNCIL DIRECTION / POLICY

The City Auditor's Office completed an audit of The City's Financial Reserves in 2009. In response to this audit, FCS2010-01 (AC2009-74), Administration assisted in the creation of a Council Policy on Financial Reserves, #CFO013, along with an associated Administration Policy and procedures.

Council Policy #CFO013 mandates a Triennial Reserve Review process in which every reserve is reviewed at least once every three years. Nine reserves were reviewed in 2017; the review of these reserves was approved by Council (PFC2016-0796 Attachment 3) on 2016 December 13. A report on the results of the review and any recommendations is to be provided to the Priorities and Finance Committee for its review and thereafter forwarded to Council for approval.

Council Policy #CFO013 requires that Reserves information be reported to the Priorities and Finance Committee and to Council in the annual Reserves Report for information purposes.

Council Policy #CFO013 provides for amendments to a reserve, which may be undertaken as a response to the Triennial Reserve Review or proactively by the originating City department.

To allow this year's reserve review to coincide with and be considered alongside the 2018 budget adjustments process, it is being reported directly to Council by special approval by the Chief Financial Officer and City Manager as allowed by and in accordance with Council policy #CFO013.

BACKGROUND

The creation, use and management of reserve funds in a formalized financial reserve policy is a best practice and consistent feature of most large cities in Canada and the United States.

2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

Reserves are a part of good management that allows for funds to be either spent judiciously over time or to ensure service levels are maintained and not immediately impacted by potential downturns in the economy. Reserves provide a measure of financial flexibility to react to budget shortfalls or to financial impacts of significant unexpected issues in a timely manner. A properly balanced approach to the planning and use of reserves is considered good financial management and is a key component of The City of Calgary's strong credit rating. For the majority of reserves, expenditures from and contributions to reserve funds are included in the Budget and Budget Adjustments approved by Council.

The City's reserves consist of the following:

Reserve Type	# of Reserves	Reserve Balance as of 2016 Dec 31
Operating	15	\$676 million
Capital	17	\$900 million
Sustainment	12	\$513 million
Total per Reserve Report	44	\$2,089 million

Within the 15 operating reserves, \$557 million is held in the Fiscal Stability Reserve as an operating contingency fund and to provide for one-time funding. The majority of the 17 capital reserves totalling \$900 million are either fully committed or have substantial commitments against them to finance existing approved projects and these commitments will reduce the balances over time. A total of \$513 million is held in 12 separate sustainment reserves.

The attached reports present:

- The results of the Triennial Reserves Review for 2017;
- Recommendations for reserve amendments as a result of the review process as well as the proactive amendment of the Community Sustainability & Public Arts reserve; and
- Detail on all reserves and long term liabilities including the approval and authorization, funding sources, any conditions and restrictions on use and a summary of activity in each of the last five years.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Triennial Reserves Review Process

For 2017, Council approved the review of nine reserves, representing \$551 million in reserve balance as of 2016 December 31.

The purpose of the Triennial Review process is to ensure that:

- Reserve activity meets all authorizing documents requirements;
- Reserve activity is in accordance with City reserve policies and procedures;
- The reserve's purpose, conditions and/or restrictions are still relevant; and
- The reserve is still required in its current form.

2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

The review for each active reserve is completed by the Administrative Reserve Review Committee and covers reserve operations for its current and previous full year of operations. The Administrative Reserve Review Committee is comprised of:

- The Chief Financial Officer;
- Finance Manager, Corporate Budget Office;
- Finance Manager, Corporate Financial Reporting;
- A General Manager; and
- A Business Unit Director.

1.0 Initial Review

A review team completed a detailed review of reserve transactions and documentation of each reserve. The review team collected all relevant reserve documents and reviewed selected 2015 and 2016 transactions in order to evaluate:

- Contributions from operations to reserves;
- Contributions from reserves to operations or capital;
- Transfers between reserves;
- Compliance of reserve activities with the reserve's mandate and all other City policies and procedures; and
- Completeness and accuracy of the disclosure of financial information in the Annual Reserve Report.

The review team provided findings to the Administrative Reserve Review Committee. The committee met several times throughout the year to consider the initial review results, evaluate recommendations made by the review team, determine whether the reserves are still relevant, and whether they continue to align with current Council objectives.

2.0 Review Guiding Principles

Over the years, reserves have been created for a number of reasons and with various purposes. In order to consistently evaluate various types of reserves and determine whether changes should be recommended, the Administrative Reserve Review Committee previously agreed on a number of guiding principles.

2.1 Minimize Number of Open Reserves

Wherever possible, the number of reserves should be reduced. The Administrative Reserve Review Committee looked to consolidate or close reserves where multiple reserves serve similar purposes and to eliminate miscellaneous and redundant reserves.

2.2 Business Categories

Currently, reserves are categorized in accounting terms as operating, capital or sustainment. However, the Administrative Reserve Review Committee also categorized reserves by business purpose such that reserves can be evaluated consistently based on the business reason for the reserve. For example, some reserves have been created to manage the timing of cash flows.

2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

Such reserves should have a reserve plan and transactions should be budgeted wherever possible, but they do not necessarily lend themselves to a target balance.

Alternatively, reserves created for contingency purposes should have a target balance. Not all transactions for these reserves can be budgeted since Administration can not anticipate a contingent event, but establishing a target balance based on an estimate of risk is appropriate.

2.3 Ongoing Relevance of Reserves

The Administrative Reserve Review Committee also looked to ensure that the business reason for the reserve was still relevant and where applicable, that Administration has a plan on the strategic use of the reserve going forward and that reserve activity be budgeted where applicable.

3.0 Results of the Reviews

3.1 Reserve Activity Meets all Authorizing Documents Requirements

All reserves reviewed are being administered as intended.

3.2 Reserve Activity is in Accordance with City Reserve Policies and Procedures

All reserve activity reviewed was recorded in a timely fashion and in accordance with Council and Administrative reserve policies and Administrative reserve procedures. No issues were identified with recorded reserve activity; however, there is an opportunity to present the reserve activities more clearly within the reserve reports. Recommendations on this are included within this report. Refer to Attachment 11.1 and 11.2 for further information.

3.3 The Reserve's Purpose, Funding, Conditions and/or Restrictions are Still Relevant

The reserves' purposes, funding, conditions and/or restrictions are still relevant. There are instances where a reserve's purpose, funding, conditions and/or restrictions are recommended for update.

Council directed Administration (C2016-0632) to work with the Calgary Police Service to review the maximum annual contribution to, and the maximum year-end balance of, the Pay-As-You-Go Fund as part of the Triennial Reserve Review in 2017. The review was conducted by the Calgary Police Service, and the Calgary Police Commission approved a recommendation for no change to these restrictions at this time. This recommendation is included within this report.

This report also recommends for approval a one-time contribution from the Fleet Services Capital Reserve to the capital portion of the Budget Savings Account for Infrastructure Calgary.

The Golf Course Division within the Recreation business unit received a gift of \$1 million in 2017 from the estate of a private citizen. The direction from the estate for the use of these funds aligns with the purpose of the Golf Course Levy Reserve. A recommendation is being made in this report to authorize this one-time contribution to the Golf Course Levy Reserve. There are associated restrictions for the use of these funds included within the recommendation in Attachment 11.1.

Although the Community Sustainability & Public Arts reserve was not included in the 2017 Triennial Reserves Review process, Administration is proactively recommending an amendment to the reserve to provide more transparency between the two initiatives by splitting the reserve

2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

into two reserves: one for Community Sustainability, and one for Public Arts. The realignment of this reserve into two reserves meets the public's need for transparency and accountability.

Refer to Attachments 11.1, 11.2 and 11.4 for further information on these recommendations.

3.4 The Reserve is Still Required

As part of the review, the Administrative Reserve Review Committee questions whether every reserve being reviewed is needed, or can be closed. No reserve has been recommended for closure as a result of this year's review.

The Fleet Services Capital reserve has not been used in the past three years. Fleet Services is developing a capital plan in 2018 for the utilization of the reserve. It is recommended that a limited scope review of the reserve be performed in 2018 based on this capital expenditure plan; any recommendations arising will be brought forward in the 2018 Triennial Reserve Review.

Council, through a motion arising as a result of report CPS2017-0539, directed Administration to return to Council at the 2018 budget adjustment process with options on how to move forward with City-owned golf course operations. The outcome of this analysis may have implications to the Golf Course Levy Reserve. It is recommended that, should a significant change in the golf courses' operating model result from the motion arising project, these changes be reviewed in the 2018 Triennial Reserve Review cycle to determine whether there are any implications for the reserve.

As previously approved by Council (PFC2015-0917), the Millican-Ogden Community Enhancement Reserve was to be closed by no later than 31 December 2017. As the reserve has met its purpose and its funds have been spent with no balance remaining, it will be closed in accordance with previous approval. The reserve will no longer be reviewed as part of the Triennial Reserve Review process, but will continue to be reported on in accordance with the reserve policy and procedures.

Refer to Attachment 11.1 and 11.2 for further information.

3.5 Report Attachments

Refer to Attachment 11.1 for a complete list of general comments and reserve recommendations.

Attachment 11.2 includes reserve summaries from the 2016 Report on Reserves and Long Term Liabilities for the reserves reviewed. Recommended changes to the text are printed in red. Text with strikethroughs is to be removed.

Attachment 11.3 includes the list of reserves to be reviewed in 2018.

Attachment 11.4 includes a recommendation for a proactive amendment of the Community Sustainment & Public Art Reserve.

The first four attachments require Council approval.

Attachment 11.5 contains the 2016 Report on Reserves and Long Term Liabilities, which is presented without any edits recommended as a result of the 2017 Triennial Reserves Review as changes recommended to be made occur after 2016 December 31. This report is for Council information.

2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

Stakeholder Engagement, Research and Communication

All relevant reserve leads and General Managers were informed and consulted as part of the review.

Strategic Alignment

The Triennial Reserve Review process helps The City become a more effective organization by ensuring its reserves are being managed properly and effectively.

The 2016 Report on Reserves and Long Term Liabilities is provided for information to contribute to Council fulfilling their governance responsibilities. Robust public information on reserves and long term liabilities is essential to ensure public confidence and fulfill our obligation for transparency and accountability.

Social, Environmental, Economic (External)

A number of reserves reviewed support social and environmental programs which assist The City in providing such services. Proper management of the reserves helps The City maintain its commitment to these social and environmental initiatives.

Financial Capacity

Current and Future Operating Budget:

In certain instances, some reserve transactions are a result of unplanned activities (for example, use of contingency funds) and therefore cannot be budgeted. However, where reserve activities can be planned, those transactions are included in the operating budget. There is no impact on the current operating budget resulting from this report.

Current and Future Capital Budget:

Where reserve activities can be planned, those transactions are included in the capital budget. There is no impact on the current capital budget resulting from this report.

Risk Assessment

The Triennial Reserve Review process and the Report on Reserves and Long Term Liabilities promote responsible stewardship of reserves and ensure that these funds are managed prudently.

REASON(S) FOR RECOMMENDATION(S):

As directed in the Council-approved policy #CFO013, Administration is required to provide a Triennial Reserves Review process as well as make annual reports to the PFC and Council on Reserves and Long Term Liabilities; as detailed above, this report is being made directly to Council.

The recommendations provided in this report meet these obligations, and help to streamline administration of reserves and, where required, update reserve purposes, conditions and restrictions to Council and the general public.

2017 Triennial Reserve Review Report and 2016 Report on Reserves and Long-Term Liabilities

ATTACHMENT(S)

1. Attachment 11.1 – Comments and Recommendations of the 2017 Triennial Reserves Report
2. Attachment 11.2 – Excerpts from the 2016 Report on Reserves and Long-Term Liabilities
3. Attachment 11.3 – List of reserves proposed to be reviewed in 2018
4. Attachment 11.4 – Amendment of the Community Sustainability & Public Arts Reserve
5. Attachment 11.5 – 2016 Report on Reserves and Long Term Liabilities

Reserve Comments and Recommendations

Reserve Name	Attachment 2 Page Number	Reserve Type	Balance 2016 (in thousands)	General Comments	Recommendation(s)
Calgary Police Service Court Fine Operating Reserve	1	Operating	\$4,000	The reserve is used to mitigate potential future revenue shortfalls in the Court Fine budgeted revenue portion of the Calgary Police Service (CPS) operating budget. The reserve is funded with a one-time contribution from Calgary Police Service operating budget in 2012.	There are no recommendations at this time.
Calgary Police Service Helicopter Maintenance Reserve	2	Operating	\$2,390	The reserve is used to finance maintenance of the Calgary Police Service helicopters (HAWCS); minimizing major fluctuations in the Calgary Police Service operating budget, as costs vary dramatically from year to year depending on the life cycle of the various maintenance components.	There are no recommendations at this time.
911 Communications Centre Capital Financing Reserve	3	Capital	\$24,141	<p>The reserve is used to fund future capital improvements and upgrades to the Calgary 911 Communications Centre.</p> <p>Council approved a portion of the monthly fee on wireless phones as a funding source for the reserve in report CPS2014-0255. The reserve template is to be updated for this funding source and a recommendation is being made in this report.</p> <p>The budget for the transfer of a portion of the these revenues to the reserve is at historical levels and needs to be updated to reflect the actual amounts. A recommendation to update the business unit budgeting practice for this is being made in this report.</p>	<p>Recommend changes to the reserve's purpose and funding sources. The changes are outlined in Attachment 2.</p> <p>Recommend that the business unit update its budgeting practice for the transfer of funds to this reserve in the next budget cycle.</p>
Calgary Police Service Capital Reserve	4	Capital	\$40,254	<p>The reserve is used to fund police vehicle purchases, automated fingerprint identification system (AFIS) upgrades, Pay-As-You-Go capital assets, red light camera program and other infrastructure requirements. The reserve is used in accordance with the reserve purpose.</p> <p>Council directed Administration in report C2016-0632 dated 2016 July 25 to work with the Calgary Police Service to review the maximum annual contribution to, and maximum year end balance of, the Pay-As-You-Go fund as part of the Triennial Reserve Review in 2017. The review was conducted by the Calgary Police Service and recommendations were approved by the Calgary Police Commission. These recommendations are included in this report for Council approval.</p>	<p>Recommend change to the financial activity table for the addition of a disclosure note to the Pay-As-You-Go fund to explain the closing balance for 2016. This change is outlined in Attachment 2.</p> <p>Recommend that the existing restrictions to the maximum annual contribution of \$2,500 and the maximum year end balance of \$2,500 be maintained.</p>

Reserve Comments and Recommendations

Reserve Name	Attachment 2 Page Number	Reserve Type	Balance 2016 (in thousands)	General Comments	Recommendation(s)
Fleet Services Capital Reserve	6	Capital	\$14,326	<p>The reserve is used to fund Fleet Services capital expenditures and is funded from business unit operating budget surplus and proceeds from disposal of assets. The reserve has not been used in the past three years.</p> <p>There is a proposal by the business unit for a one-time transfer in 2017 of \$4,900 to the capital portion of the Budget Savings Account for Infrastructure Calgary. A recommendation for this is being made in this report.</p> <p>The business unit is in the process of developing expenditure plans to demonstrate that the remainder of the reserve is still relevant for the business unit needs. A recommendation is being proposed for the review of the reserve for relevance in the 2018 Triennial Reserve Review cycle to allow the business unit to develop a capital plan inclusive of maintenance facilities.</p>	<p>Recommend changes to the reserve purpose and financial activity table. These changes are outlined in Attachment 2.</p> <p>Recommend a one-time transfer in 2017 of \$4,900 from the reserve to the capital portion of the Budget Savings Account for Infrastructure Calgary.</p> <p>Recommend that a limited scope review of the future of the reserve be undertaken in the 2018 Triennial Reserve Review based on the capital expenditure plan to be developed by the business unit.</p>
Information Technology Reserve	7	Capital	\$20,746	<p>The reserve is used to fund information technology projects and infrastructure, fibre optics projects, lifecycle replacement of City hardware and software.</p> <p>There is a condition around the target balance for the hardware lifecycle portion of the reserve. This condition is to be updated to align with business needs and for clarity purposes. A recommendation for this is being made in this report.</p> <p>The funding sources for this reserve as reported on the reserve template are to be clearly stated. A recommendation for this is being made in this report.</p> <p>The proceeds from disposal of replaced computer equipment is a funding source for the Information Technology Initiatives component of the reserve. These funds are being proposed to be redirected to the Hardware Replacement component within the same reserve. A recommendation for this is being made in this report.</p> <p>The various components within this reserve earn investment income on their respective balances. It is being proposed that only the Fibre Optics component receive an interest income allocation on the balances within this component. A recommendation for this is being made in this report.</p> <p>The financial activity within the different components in this reserve are reported in a combined table. It is being proposed that the presentation of the financial activity be broken-out by the various components based on the purposes. A recommendation for this is being made in this report.</p>	<p>Recommend changes to the reserve purpose, funding sources and source contacts. These changes are outlined in Attachment 2.</p> <p>Recommend changes to the reserve condition for the target balance for the Hardware Replacement component of the reserve. The target balance for the lifecycle portion of the reserve is to be updated to be between two times and two and a half times the three year average forecast of capital spending for hardware lifecycle replacement. This change is outlined in Attachment 2.</p> <p>Recommend changes to the allocation of the proceeds from disposal of replaced computer equipment from the Information Technology Initiatives component to the Hardware Replacement component within this reserve. This change is effective 2017.</p> <p>Recommend changes to the allocation of interest income to the various components within this reserve. Only the Fibre Optic component within the reserve is to earn investment income on its balances. This change is effective 2018.</p> <p>Recommend that breakout of the presentation of the financial activity for this reserve by the various reserve components that are based on the reserve purposes. This change is outlined in Attachment 2.</p>

Reserve Comments and Recommendations

Reserve Name	Attachment 2 Page Number	Reserve Type	Balance 2016 (in thousands)	General Comments	Recommendation(s)
Life Cycle Maintenance and Upgrade Reserve	9	Capital	\$116,122	<p>The reserve is used to fund the maintenance and upgrade of capital assets.</p> <p>The property tax room allocated to the Green Line is also administered through this reserve.</p>	Recommend changes to the reserve to include missing authorization documents, to break-out the financial activity table to separate out the funds related to the Green Line and to update the source contacts. The changes are outlined in Attachment 2.
Reserve for Future Capital (RFC)	11	Capital	\$327,014	<p>The reserve collects funds for three major purposes: Pay-As-You-Go (PAYG) funding of certain capital assets, capital contingencies, and miscellaneous flow-through reserves allocated to particular business units. While all of these components are included in the RFC, they generally have distinct funding sources, balances and purposes.</p> <p>The City's PAYG fund was initially established in 1986. It is funded primarily by a contribution from The City's operating budget and from accumulated debt savings. Administration uses PAYG funding as an alternative to debt in order to pay for lifecycle maintenance and upgrade projects, short-term capital projects producing assets with a life of under five years, and certain grant-ineligible costs on grant-funded projects. While this last use has been common practice for years, meets the original intent of PAYG funding, and has been clearly disclosed to City Council on multiple occasions (e.g. FCS2006-42, FCS2008-28), it is not reflected in the reserve's authorizing documents; a recommendation that use be authorized is included in this report.</p> <p>Over the course of the review, opportunities to streamline the administration of the reserve and its components were identified. Once they have been implemented, the reserve template can be revised to show a more detailed breakdown of the uses and commitments of funds between its three major components.</p>	<p>Recommend changes to the reserve authorizing documents and purpose. These changes are outlined in Attachment 2.</p> <p>Recommend that following completion of Administration's efforts to streamline the internal management of this reserve, the presentation of the RFC be revised to show a breakdown of the reserve's balance and activities between its three major components. The revised presentation of the financial activity to be implemented in the 2019-22 budget cycle.</p>

Reserve Comments and Recommendations

Reserve Name	Attachment 2 Page Number	Reserve Type	Balance 2016 (in thousands)	General Comments	Recommendation(s)
Golf Course Levy Reserve	13	Sustainment	\$1,712	<p>The reserve is used to fund Golf Course capital projects and any Golf Course operating budget deficit.</p> <p>The funding sources for the reserve includes a surcharge on all golf passes and green fees and surplus transferred from operations. A recommendation is being made in this report to clarify the funding sources and for a change in the reserve title to remove the term 'levy' since the funding sources have expanded from the initial years.</p> <p>The Recreation business unit has received a gift of \$1,000 in 2017 from the estate of a private citizen to be used for the Shaganappi Golf Course. The business units is proposing that the funds be held in this reserve with restrictions around its use. This is a one-time contribution to the reserve and, in accordance with policy, Council approval is required. A recommendation is being made in this report for this.</p> <p>Council, through a motion arising as a result of report CPS2017-0539, directed Administration to consider the contents of the motion arising and return to Council at the 2018 budget adjustment process with options on how to move forward with City-owned golf course operations. The outcome of this analysis may have implications for this reserve. There is a recommendation being made in this report to review these implications, if any, in the 2018 Triennial Reserve Review cycle, if there is a significant change to the golf courses' operating model.</p>	<p>Recommend changes to the reserve name, authorizing documents, purpose and funding sources. These changes are outlined in Attachment 2.</p> <p>Recommend that the gift of \$1,000 from the estate of a private citizen be transferred to the reserve as a one-time contribution. These funds are to be tracked separately and in accordance with directions from the estate, the funds are restricted for use for upgrades and maintenance projects at the Shaganappi Golf Course.</p> <p>Recommend that the reserve leads advise the Administrative Review Committee of any implications to the reserve should a significant change in the golf courses' operating model result from the motion arising project. This information is to be provided during the 2018 cycle of the Triennial Reserve Review.</p>

Calgary Police Service Court Fine Revenue Operating Reserve**\$ 4,000**

Operating Reserve (\$000s)

(2016)**Authorization:** PFC2013-0084**Purpose:** To mitigate potential future revenue shortfalls in the Court Fine budgeted revenue portion of the Calgary Police Service (CPS) operating budget.**Conditions:** Contribute \$4,000 from the 2012 Court Fine revenue portion of the CPS operating budget.

Future year contributions are not scheduled unless recommended by the Calgary Police Commission or specifically approved by Council. If requesting permission from Council to contribute to the Operating reserve, the Commission must first fund any operating shortfalls, as well as the CPS Pay-As-You-Go Reserve (to the maximum of \$2,500) before any remaining surplus will be contributed to the Operating Reserve. The CPS Operating and Capital budgets (including the Court Fine revenue portion of the Operating budget), will be approved by Council as part of the multi-year budget cycles and through the adjustment process when required.

Restrictions: The reserve is funded with a one-time contribution from the CPS in 2012, unless further Council direction is received. Withdrawals from the Operating Reserve to fund shortfall in the Court Fine revenue portion of the CPS Operating budget will require a written request from the Calgary Police Commission to the attention of the City Treasurer. Any other withdrawal requests from the reserve would require a similar written request, but would also require Council's approval of each specific request.

Funding Sources: Police operating budgetInvestment income: ____ yes x no**Related Budget Programs:** Operating program: #070 Calgary Police Service**Special Reporting Requirements:** None**Current Activity (\$000s):**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	4,000	4,000	4,000	4,000	-
Contributions from operations	-	-	-	-	4,000
Closing balance	4,000	4,000	4,000	4,000	4,000

Source Contacts: **Business Unit – Calgary Police Service**
Financial Lead – C. Male, City Treasurer
Operational Lead - B. Hutchins, Finance Manager

Review Schedule: Last Review: 2014 Next Review: 2017

Calgary Police Service Helicopter Maintenance Reserve\$ 2,390
(2016)

Operating Reserve (\$000s)

Authorization: FB96-48 and FCS2006-29**Purpose:** To provide an operating reserve to stabilize maintenance costs for the Police Service helicopter (HAWCS), as costs vary dramatically from year to year depending on the life cycle of the various maintenance components. Reserve funds will be used to finance maintenance of the Calgary Police Service helicopters, minimizing major fluctuations in the Calgary Police Service operating budget.**Conditions:** Funds are to be used to finance maintenance of the CPS helicopters.**Restrictions:** As per purpose.**Funding Sources:** Police operating fundsInvestment income: ____ yes x no**Related Budget****Programs:** Operating program: #070 Calgary Police Service**Special Reporting****Requirements:** None**Current Activity (\$000s):**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	3,024	3,000	2,706	2,905	2,617
Contributions from operations	808	809	808	809	808
Contributions to operations	(1,442)	(785)	(514)	(1,008)	(520)
Closing balance	<u>2,390</u>	<u>3,024</u>	<u>3,000</u>	<u>2,706</u>	<u>2,905</u>

Source Contacts:**Business Unit – Calgary Police Service**

Financial Lead – B. Hutchins, Finance Manager

Operational Lead – R. Chaffin, Deputy Chief

Review Schedule:

Last Review: 2014

Next Review: 2017

911 Communications Centre Capital Financing Reserve\$ 24,141
(2016)**Authorization:** GP98-21, FCS2004-59, FCS2010-10, CPS2014-0255 and PFC2014-0847**Purpose:** To fund future capital improvements/ and upgrades to the **Calgary** 911 **Public Safety** Communications Centre.**Conditions:** As per purpose.**Restrictions:** Funds to be used as per purpose.**Funding Sources:** A portion of revenue generated from the monthly fee charged to **Calgarians citizens on both landlines and wireless phones. (\$0.37 per voice phone line).**Investment income: ____ yes x no**Related Budget****Programs:** Operating Program: # 004 CCS – Calgary 911 (formerly # 002 Public Safety Communications)

Capital Program: # 045 Calgary 911 (formerly # 045 Public Safety Communications)

Special Reporting**Requirements:** None**Current Activity (\$000s):**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	18,577	11,830	8,821	6,612	3,440
Contributions from operations (1)	6,769	8,300	3,498	2,611	3,227
Contributions to capital financing	(1,205)	(1,553)	(489)	(402)	(100)
Transfer from Police Reserve	-	-	-	-	45
Closing balance	<u>24,141</u>	<u>18,577</u>	<u>11,830</u>	<u>8,821</u>	<u>6,612</u>

(1) As per report CPS2014-0255, Council approved directing the 2014 wireless 911 funding to the 911 Communications Centre Capital Financing Reserve.

Source Contacts: Business Unit – Calgary Community StandardsFinancial Lead – G. Drall, Finance Lead
Operational Lead – D. Odney, Commander**Review Schedule:** Last Review: 2014

Next Review: 2017

Calgary Police Service Capital Reserve

Capital Reserve (\$000s)

\$ 40,254
(2016)

Authorization: FB93-80, FB2000-12, FB2000-24, FCS2004-22, FCS2004-61, FCS2011-34, PFC2014-0847 and C2016-0632

Per FCS2011-34, this is a consolidation of the Calgary Police Services Pay-As-You-Go Capital Reserve, the Calgary Police Services Capital Financing Reserve and the red light camera funds from the Reserve for Future Capital.

Purpose:

- 1) To provide for the capital financing of Police Vehicles.
- 2) To provide for the capital financing of Police Automated Fingerprint Identification System (AFIS) upgrades. AFIS is a joint venture with the Edmonton Police Service.
- 3) To assist with financing Calgary Police Service (CPS) capital assets (Pay-As-You-Go).
- 4) To provide for the capital financing of the Red Light Camera program and other CPS infrastructure requirements.

Conditions: As per purpose.

Restrictions: Maximum annual contribution for the Pay-As-You-Go fund cannot exceed \$2,500 and the Pay-As-You-Go year-end balance cannot exceed \$2,500.

2016 - Allow a contribution of ~~\$10.5 million~~ 10,500 to the Pay-As-You-Go fund of the Calgary Police Service Capital Reserve in 2016 only.

Funding Sources: Vehicles – Police operating funds;
AFIS upgrades – All user fees received from AFIS operations;
Pay-As-You-Go – Police operating funds and proceeds from disposal of capital assets;
Red Light Camera Surplus Funds.

Investment income: ☒ yes (AFIS only) ☐ no

**Related Budget
Programs:**

Operating Program: #070 Calgary Police Service

Capital Programs: #031 Police Equipment
#037 Police Vehicles
#034 Automated Fingerprint System
#038 Police Facilities
#039 Police Computer Systems

**Special Reporting
Requirements:**

None

Current Activity (000's): Vehicles

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	22,319	18,531	18,066	17,293	11,685
Contributions from operations	5,750	9,483	6,760	7,190	9,457
Contributions from Revolving Fund for General Land Purchases (1)	-	-	-	-	7,500
Contributions to capital financing	(5,740)	(5,695)	(6,295)	(6,417)	(11,349)
Closing Balance	22,329	22,319	18,531	18,066	17,293

(1) Per LAS2009-45, this transfer is from the Real Estate & Development Services Revolving Fund for General Land Purchases (7,500) (formerly Corporate Properties Revolving Fund) for acquisition of the Police block 39 property.

Current Activity (000's): AFIS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	819	783	751	718	801
Contributions from operations	13	16	15	17	12
Investment Income (AFIS only)	19	20	17	16	18
Contributions to capital financing	-	-	-	-	(113)
Closing Balance	851	819	783	751	718

Current Activity (000's): Pay-As-You-Go

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	2,500	2,500	2,430	2,500	2,500
Contributions from operations	8,272	2,500	2,499	2,325	2,500
Contributions to capital financing	(1,534)	(2,500)	(2,429)	(2,395)	(2,500)
Closing Balance (2)	9,238	2,500	2,500	2,430	2,500

(2) Per FCS2004-22, a maximum amount of \$2,500 to be held in the reserve (at December 31). The 2016 balance is in excess of this maximum because of an additional transfer (C2016-0632) approved by Council in 2016.

Current Activity (000's): Red Light Camera

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	8,711	9,164	7,115	5,412	5,165
Contributions from operations	2,796	3,230	3,119	2,917	2,693
Contributions to capital financing	(3,671)	(3,683)	(1,070)	(1,214)	(2,446)
Closing Balance	7,836	8,711	9,164	7,115	5,412
Consolidated Closing Balance (3)	40,254	34,349	30,978	28,362	25,923

(3) Per FCS2011-34, the above balances were consolidated and the above values represent a consolidation of reserve balances from prior years for illustrative purposes only. The reserves consolidated into this are Red Light Camera Funds and the Calgary Police Service Pay-As-You-Go Reserve.

Source Contact: Business Unit – Calgary Police Service
Financial Lead – B. Hutchins, Finance Manager
Operational Lead – R. Chaffin, Chief

Review Schedule: Last Review: 2014 Next Review: 2017

Fleet Services Capital Reserve**\$ 14,326**
(2016)

Capital Reserve (\$000s)

- Authorization:** Commissionaires Report, FCS2010-10, FCS2011-34 and PFC2014-0847
- Purpose:** To finance future Fleet Services capital expenditures under Council's ~~specific or blanket~~ approvals.
- Conditions:** Funds must be used to finance capital expenditures relating to Fleet Services only.
- Restrictions:** Funds are to be used as per purpose outlined above.
- Funding Sources:** Allocation of operating proceeds from disposal of capital assets and operating budget surpluses.
- Investment income: ____ yes x no
- Related Budget Programs:** Capital Program: #871 Acquisitions
- Special Reporting Requirements:** None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	10,456	4,042	-	-	-
Proceeds from asset disposal	961	1,496	278		
Contributions from operations	2,909	4,918	3,764	-	-
Closing balance	14,326	10,456	4,042	-	-

Source Contacts: **Business Unit – Fleet Services**
Financial Lead – E. Jarvo – Finance Lead
Operational Lead – M. Belzile, Manager Business Operations

Review Schedule: Last Review: 2014 Next Review: 2017

Information Technology Reserve

Capital Reserve (\$000s)

\$ 20,746
(2016)

- Authorization:** FB96-101, C98-74, FCS2007-45, FCS2010-10, FCS2011-34 and PFC2014-0847
- Purpose:** To fund information technology projects **and infrastructure**, fibre optics projects; and lifecycle replacement of City hardware and software.
- Conditions:** The reserve will be used to fund systems costing \$50 or more. ~~Per FCS2011-34,~~ The target balance for the lifecycle portion of the reserve is ~~equal to between~~ two times **and two and a half times** the **three year** average **annual forecast of** capital spending for ~~desktops, laptops and printers.~~ **hardware lifecycle** replacement.
- Restrictions:** Funds are to be used as per purpose.
- Funding Sources:** Initial funding – 1996 Operations
- Future funding – replenished on an ongoing basis by annual operating budget contributions, **personal computer** replacement contributions, **network account recoveries from business units**, telecommunication projects and proceeds from sales of replaced computer equipment.
- Investment income: x yes (**Fibre Optics only**) no
- Related Budget Programs:** Capital Programs: #803 IT Development Projects
#741 Information Technology Infrastructure
#751 Fibre Network
- Special Reporting Requirements:** **None**

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	—18,658	—18,189	—15,867	—15,156	—16,322
—Investment income	—211	—209	—155	—117	—92
—Net contribution from operations	—13,577	—10,499	—9,849	—8,933	—8,747
—Contribution to capital	—(11,700)	—(10,239)	—(7,682)	—(8,339)	—(10,605)
—Transfer from Reserve for Future Capital (1)	—	—	—	—	—600
Closing balance	<u>—20,746</u>	<u>—18,658</u>	<u>—18,189</u>	<u>—15,867</u>	<u>—15,156</u>

Current Activity (000's): IT Initiatives

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	4,754	2,002	1,660	1,627	1,520
Contribution from operations	2,886	2,918	145	-	-
Proceeds from asset disposal	164	127	162	-	70
Investment income	122	67	35	33	37
Contribution to capital	(908)	(360)	-	-	(600)
Transfer from Reserve for Future Capital (1)					600
Closing Balance	7,018	4,754	2,002	1,660	1,627

(1) Transfer from City Clerks to IT to fund Election and Census System re-development

Current Activity (000's): IT Projects Pool

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	5,138	6,898	4,772	4,166	5,496
Contribution from operations	3,000	2,000	5,000	5,000	5,000
Contribution to capital	(4,236)	(3,760)	(2,874)	(4,394)	(6,330)
Closing Balance	3,902	5,138	6,898	4,772	4,166

Current Activity (000's): Corporate Telecom – Fibre Optics

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	3,160	2,777	2,268	2,167	2,689
Contribution from operations	3,300	1,322	1,273	846	610
Investment income	53	68	51	(786)	50
Contribution to capital	(3,303)	(1,007)	(815)	41	(1,182)
Closing Balance	3,210	3,160	2,777	2,268	2,167

Current Activity (000's): Hardware Replacement

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	4,014	3,094	4,285	5,778	6,617
Contribution from operations	2,827	2,760	2,150	1,665	1,654
Contribution to capital	(1,947)	(1,840)	(3,341)	(3,158)	(2,493)
Closing Balance	4,894	4,014	3,094	4,285	5,778

Current Activity (000's): Enterprise Software Growth

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	1,592	3,418	2,882	1,418	-
Contribution from operations	1,400	1,371	1,119	1,422	1,412
Investment income	36	74	69	42	6
Contribution to capital	(1,306)	(3,271)	(652)	-	-
Closing Balance	1,722	1,592	3,418	2,882	1,418
Consolidated Closing Balance	20,746	18,658	18,189	15,867	15,156

Source Contact: Business Unit –Information Technology

Financial Leads – E. Galindo, Finance Lead; T. Nguyen, Finance Manager
Operational Lead – H. Reed-Fenske, Director

Review Schedule: Last Review: 2014

Next Review: 2017

Lifecycle Maintenance and Upgrade Reserve**\$ 116,122**
(2016)

Capital Reserve (\$000s)

Authorization: C2002-082, ~~CPS2005-03~~, FCS2006-042, FCS2008-028, FCS2011-34, M2012-0828, ~~C2013-0330~~, ~~C2013-0668~~ and ~~PFC2014-847~~
~~NM2015-33~~

Purpose: The Lifecycle Maintenance and Upgrade Reserve (LMUR) was established to maintain and upgrade capital assets (C2002-082).

Conditions: Funds are to be used as per purpose outlined above.

Restrictions:

1. Funds are to be used as per purpose outlined above.
2. Net proceeds from sale of surplus fire capital assets and future funds received from Alberta Health Services (AHS) are to be used exclusively for fire protective equipment (FCS2011-034).
3. Net proceeds from the sale of surplus transit capital assets are to be used exclusively for transit capital purchases (FCS2011-034).
4. Funds of the ~~Additional Property~~ Tax Room to be used as per Council approval (M2012-0828, ~~C2013-0330~~).

Funding Sources: Funding Sources include:

- 2.6% of annual property taxes (FCS2008-28);
- \$10,000/yr from Debt Servicing Reserve (FCS2008-028), provided no new tax-supported debt is issued and funds are not required for the interest payments for MSI related bridge financing;
- The Debt Servicing Reserve be reviewed annually and any available funding not committed for tax supported debt will be transferred to the LMUR (FCS2006-042);
- Net proceeds from sale of surplus transit and fire assets, and funds received from AHS (FCS2011-34);
- ~~Additional~~ Tax Room funds (M2012-0828 and C2013-0330);
- Transfer of \$475 in 2014 from City Clerk Operating Budget to LMUR to fund capital projects (C2014-0608).

Related Budget Programs: Investment income: ____ yes x no

Operating Program: #840 Capital Financing Costs.

Capital Programs: Capital programs in various business units

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Lifecycle Maintenance & Upgrade					
Opening balance	106,487	97,251	125,729	102,075	92,205
Contributions from operations (1)	42,031	37,859	36,071	33,051	29,552
Contributions from Debt Servicing Reserve	17,879	14,528	11,710	10,000	10,000
Contributions from Property Tax Room (2)	10,346	10,346	10,231	62,346	10,231
Contributions to capital	(81,322)	(53,883)	(87,558)	(81,830)	(38,545)
Transfer to Budget Savings Account (3)	-	(150)	-	-	-
Transfer (to) from Misc Capital - Fire (4)	1,940	393	151	12	120
Transfer (to) from Misc Capital - Transit (4)	981	143	917	75	(1,488)
Closing balance (5)	<u>98,342</u>	<u>106,487</u>	<u>97,251</u>	<u>125,729</u>	<u>102,075</u>
Green Line Fund					
Opening balance	42,904	-	-	-	-
Contributions from Property Tax Room (2)	52,000	52,000	-	-	-
Contributions to capital	(77,123)	(9,096)	-	-	-
Closing balance	<u>17,781</u>	<u>42,904</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Reserve					
Closing balance (5)	<u>116,123</u>	<u>149,391</u>	<u>97,251</u>	<u>125,729</u>	<u>102,075</u>

(1) 2.6% of annual property taxes

(2) As per report M2012-0828 and C2013-0330, the ~~Additional~~ Property Tax Room funds are transferred to the LMUR annually.

(3) Allocated but unspent funds from capital projects financed by LMUR funding can be transferred to the capital Budget Savings Account upon project completion.

(4) As per report FCS2011-34, the Misc Capital Fire and Transit reserves are transferred into the LMUR.

(5) Committed amounts included in the closing balance total \$46,187 for future projects.

Source Contact: Business Unit – Finance
Financial and Operational – ~~K. Hapke~~, K. Ohlhauser, Budget Officer

Review Schedule: Last Review: 2014

Next Review: 2017

Reserve for Future Capital (RFC)

Capital Reserve (\$000s)

\$ 327,014
(2016)

Authorization:	C85-66, C96-15, NM2004-17, FCS2004-62, FCS2006-42, FCS2008-24, FCS2008-28, LPT2008-38, CPS2010-24, FCS2010-27, CPS2010-41, FCS2011-34, LAS2011-66, LAS2012-23, C2014-0774, C2014-0863, and GP2015-0485.
Purpose:	<ol style="list-style-type: none"> 1. To fund various capital projects as per Council approval; 2. To hold Pay-As-You-Go (PAYG) funding which helps to pay for City maintenance and upgrade projects, projects producing assets with a useful life of five years or less, and, for grant-funded projects, costs ineligible to be paid using grant funding; 3. To hold contingency funds (for unforeseen projects or new emergency needs).
Conditions:	A target balance for contingency purposes is 10% of previous year's capital spending less Municipal Sustainability Initiative (MSI) and less self-funded capital projects (FCS2011-034).
Restrictions:	<ol style="list-style-type: none"> 1. Funds are to be used as per purpose outlined above. 2. Facility Management (FM, formerly Corporate Properties & Buildings) lease/sales revenue be reserved for corporate accommodation facilities and sites managed by FM (FCS2010-027).
Funding Sources:	<p>Funding sources include:</p> <ol style="list-style-type: none"> 1. FM lease/sales revenue and space provision funds for new employees (FCS2010-027) 2. Franchise Fee amounts in excess of budget (FCS2004-62) 3. Contribution from Debt Servicing Reserve (DSR) for PAYG funding (up to \$30,000 as of 2013) 4. PAYG funding from operation. Funding increase every 4-year planning period with population and non-residential construction inflation (FCS2008-28) 5. Transfer of Provincial Disaster Recovery reimbursement of 2013 Flood operating costs received to RFC to fund resiliency capital projects (C2014-0774) 6. Heritage Building Preservation fund, one-time \$35 million allocation of 2014 operating surplus to restore and preserve city-owned heritage buildings (C2014-0863) 7. Other funding sources as directed by Council.
Related Budget Programs:	<p>Investment income: ___ yes _x_ no</p> <p>Operating Programs: #840 Capital Financing Costs #694 Facility Management</p> <p>Capital Programs: Capital programs are identified in various business units</p>
Special Reporting Requirements:	None

Current Activity (\$000s):**Reserve for Future Capital - Total**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	354,190	318,286	269,629	271,888	255,491
Net contribution from operations	62,726	80,575	155,979	78,539	89,713
Transfer from DSR	30,000	30,000	30,000	30,000	25,000
Contribution from Parking Authority	1,000	1,000	1,000	1,000	1,000
Contribution to capital financing	(119,402)	(74,171)	(136,822)	(107,225)	(94,981)
Contribution to debt prepayment	-	-	-	(3,073)	(2,835)
Contribution to Community Investment Reserve	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Closing balance (1)	327,014	354,190	318,286	269,629	271,888

Represented By:**Allocated**

Property owners' local

improvement repayments

	-	-	-	-	3,072
RFC Flow Through (2)	119,683	122,247	96,791	26,231	15,758
Committed PAYG not spent	67,038	81,998	63,641	71,484	78,057
Committed RFC not spent	28,305	11,673	20,051	64,824	58,381

Unallocated

RFC - contingency (3)	111,988	138,272	137,803	107,090	116,620
	327,014	354,190	318,286	269,629	271,888

- (1) Committed amounts including in the closing balance net of 2017 and 2018 budgeted PAYG contributions is \$200,164 (\$132,266 for PAYG and \$67,898 for RFC).
- (2) Flow through funds include specific amounts committed to major projects typically spanning multiple years. In 2016, these funds primarily relate to future flood resiliency, heritage building restoration and preservation, and the management of corporate accommodation facilities.
- (3) Per FCS2011-34 the target balance for contingency purposes is 10% of previous year's capital less MSI and self-funded capital projects. As such the \$111,988 includes \$73,227 as the target contingency balance with the remaining \$38,761 as unallocated.

Source Contact:**Business Unit – Finance**Financial Lead – ~~K. Hapke~~ K. Ohlhauser, Budget Officer**Business Unit – Facility Management**Financial Lead – ~~G. Myres~~ K. Campbell, Finance Lead

Operational Lead – T. Hansen, Director

Review Schedule:

Last Review: 2014

Next Review: 2017

Golf Course Levy Reserve

Combined Operating and Capital Reserve (\$000s)

\$ 1,712
(2016)**Authorization:** CS91-64-02, FB92-64, **CS95-07**, FCS2004-22, FCS2011-13 and PFC2014-0847**Purpose:** To finance golf course capital projects and to fund any Golf Course operating **budget** deficit.**Conditions:** As per purpose.**Restrictions:** Funds are to be used as per the purpose outlined above.**Funding Sources:** Surcharge on all golf passes and green fees and additional **budget** surplus transferred from **golf course and recreation** operations.Investment income: x yes no**Related Budget Programs:**

Operating Program: #426 Recreation

Capital Program: #505 Golf Courses

Special Reporting Requirements:**None****Current Activity (\$000s):**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	1,126	529	327	148	111
User surcharges	147	161	183	166	-
Investment income	36	25	19	13	27
Contributions from operations	403	411	-	389	532
Contributions to capital	-	-	-	-	(30)
Debt service repayments	-	-	-	(389)	(492)
Closing balance	<u>1,712</u>	<u>1,126</u>	<u>529</u>	<u>327</u>	<u>148</u>

Source Contacts:**Business Unit – Calgary Recreation**

Financial Lead – J. Au, Finance Lead

Operational Lead – G. Steinraths, Manager, Golf Course Operations

Review Schedule:

Last Review: 2014

Next Review: 2017

Reserves to be Reviewed in 2018

Reserve Name	Reserve Type	Reserve Balance as of Dec 31, 2016 (in \$ thousands)	Previously Reviewed Year
Calgary Heritage Authority Reserve	Operating	1,765	2015
Children's Reserve Fund	Operating	4,693	2015
ENMAX Dividend Stabilization Reserve	Operating	20,000	2015
Family & Community Support Services (FCSS) Stabilization Fund	Operating	5,504	2015
Fiscal Stability Reserve	Operating	556,561	2015
Group Life Reserve	Operating	1,685	2015
Health, Safety and Wellness Reserve	Operating	15,984	2015
Heritage Incentive Reserve	Operating	965	2015
Mall Programming Fund	Operating	788	2015
Self-Insurance Reserve	Operating	7,000	2015
Snow and Ice Control (SNIC) Reserve	Operating	15,000	2015
Asphalt and Crusher Plant Lifecycle Capital Reserve	Capital	7,500	2015
Corporate Housing Reserve	Capital	29,885	2015
Downtown Improvement Fund	Capital	3,684	2015
LED Street Light Re-Lamping Reserve	Capital	5,688	2015
Parking Land Acquisition Reserve	Capital	40,772	2015
Budget Savings Account	Sustainment	130,103	N/A
Real Estate Services	Sustainment	63,969	2015
Total		911,546	

Community Sustainability & Public Art Reserve

\$ 7,228
(2016)

Combined Operating & Capital Reserve (\$000s)

Authorization: CPS2008-39, C2008-76, CPS2009-06, FCS2009-26, FCS2010-28, PFC2013-0745, PFC2014-254, ALT2014-0153, ALT2014-0909 and PFC2016-0796

Purpose: This reserve has two separate purposes with two separate funding sources.

1. The purpose of the Community Sustainability Reserve is to provide interim support to assist community organizations in need of short term assistance to address operational shortfalls, as determined by Calgary Neighbourhoods. This Reserve is intended to assist organizations so that they may continue to operate and meet the needs of their community, and/or the citizens of Calgary at large. Funding is available to provide financial support, and if applicable, resources such as consultation support, in order to maximize the capacity and sustainability of an organization to contribute to inspiring neighbourhoods. Funding is provided for:
 - a. Stabilization and redevelopment assistance to organizations that encounter unexpected financial circumstances or have been dealing with organizational or governance issues for more than a year.
 - b. Professional consulting services support to organizations in any area that may impact sustainability to deliver improved programs and services to citizens, whether in crisis or not.
2. Per ALT2014-0909, the purpose of the Public Art Reserve is lifecycle and conservation, maintenance and programming, and pooling for iconic art pieces.

Conditions: Community Sustainment Reserve:

In order to qualify for funding, Community Associations and social recreational organizations must have an active lease or license of occupation with The City through the Community Association or Social Recreation Leasing Policy.

CSPS011 – Lease/License of Occupation to Community Organizations.

Qualifying organizations must agree to work with Administration to develop and implement recommendations resulting from professional reviews, where possible and reasonable.

The maximum funding amount for operational use is \$200 over a 5 year period of time, and approved by the Director of Calgary Neighbourhoods. The maximum funding amount includes both stabilization and redevelopment assistance.

Public Art Reserve: As per purpose.

Restrictions: As per purpose and conditions.

Funding Sources: The Community Sustainability Reserve received a one-time transfer of \$580 from the Lifecycle Assistance and Energy Reserve (CPS2008- 39) for operating purposes and \$3,000 from corporate in 2008 (C2008- 76) for capital purposes. The purpose of the reserve was amended in 2016 so that the remaining reserve balance at Dec 31, 2015 of \$2,270 could only be used for operational purposes. Funds can only be used for capital projects if the funds were approved prior to the 2016 reserve purpose amendment.

The annual amount transferred to the Public Art Reserve is approved by ALT before each multi-year budget cycle and is based on a calculation in accordance with the Corporate Public Art Policy.

Investment income: ☐ yes ☒ no

Related Budget

Programs: Operating Program: #426 Recreation

Special Reporting None
Requirements:

Current Activity (\$000s):

Community Sustainability Reserve	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	2,270	2,443	2,678	3,151	3,580
Contributions from operations	-	-	-	-	-
Contributions to operations	-	-	-	(473)	(429)
Transfer between reserves	(147)	(173)	(235)	-	-
Closing Balance	2,123	2,270	2,443	2,678	3,151
Public Art Reserve	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	4,093	3,272	2,607	1,885	156
Contributions from operations	26	-	-	15	39
Contributions to operations	(290)	(454)	(124)	-	(597)
Transfer between reserves	1,276	1,275	789	707	2,287
Closing Balance	5,105	4,093	3,272	2,607	1,885
Total Closing Balance	7,228	6,363	5,715	5,285	5,036

Source Contacts: **Business Unit – Calgary Neighbourhoods**
Financial Lead – J. Salazar, Finance Lead
Operational Lead – J. Drucker, Manager, Neighbourhood Connections
Business Unit – Calgary Recreation
Financial Lead – J. Au, Finance Lead
Operational Lead – S. Iley, Manager, Arts and Culture

Review Schedule: Last Review: 2016 Next Review: 2019

Community Sustainability & ~~Public Art~~ Reserve

\$ 2,123
(2016)

Combined Operating & Capital Reserve (\$000s)

Authorization: CPS2008-39, C2008-76, CPS2009-06, FCS2009-26, FCS2010-28, PFC2013-0745, and PFC2016-0796 ~~PFC2014-254, ALT2014-0153 and ALT2014-0909~~

Purpose: ~~This reserve has two separate purposes with two separate funding sources.~~

The purpose of the Community Sustainability Reserve is to provide interim support to assist community organizations in need of short term assistance to address operational shortfalls, as determined by Calgary Neighbourhoods. This Reserve is intended to assist organizations so that they may continue to operate and meet the needs of their community, and/or the citizens of Calgary at large. Funding is available to provide financial support, and if applicable, resources such as consultation support, in order to maximize the capacity and sustainability of an organization to contribute to inspiring neighbourhoods. Funding is provided for:

- a. Stabilization and redevelopment assistance to organizations that encounter unexpected financial circumstances or have been dealing with organizational or governance issues for more than a year.
- b. Professional consulting services support to organizations in any area that may ~~impact sustainability to deliver improved programs and services to~~ citizens, whether in crisis or not.

~~Per ALT2014-0909 the purpose of the Public Art Reserve is lifecycle and conservation, maintenance and programming, and pooling for iconic art pieces.~~

Conditions: In order to qualify for funding, Community Associations and social recreational organizations must have an active lease or license of occupation with The City through the Community Association or Social Recreation Leasing Policy.

CSPS011 – Lease/License of Occupation to Community Organizations.

Qualifying organizations must agree to work with Administration to develop and implement recommendations resulting from professional reviews, where possible and reasonable.

The maximum funding amount for operational use is \$200 over a 5 year period of time, and approved by the Director of Calgary Neighbourhoods. The maximum funding amount includes both stabilization and redevelopment assistance.

~~Public Art Reserve: As per purpose.~~

Restrictions: As per purpose and conditions.

Funding Sources: The Community Sustainability Reserve received a one-time transfer of \$580 from the Lifecycle Assistance and Energy Reserve (CPS2008- 39) for operating purposes and \$3,000 from corporate in 2008 (C2008- 76) for capital purposes. The purpose of the reserve was amended in 2016 so that the remaining reserve balance at Dec 31, 2015 of \$2,270 could only be used for operational purposes. Funds can only be used for capital projects if the funds were approved prior to the 2016 reserve purpose amendment.

~~The annual amount transferred to the Public Art Reserve is approved by ALT before each multi-year budget cycle and is based on a calculation in accordance with the Corporate Public Art Policy.~~

Investment income: ☐ yes ☒ no

Related Budget Programs:

N/A ~~Operating Program:~~ #426 Recreation

Special Reporting Requirements:

None

Current Activity (\$000s):

Community Sustainability Reserve	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	2,270	2,443	2,678	3,151	3,580
Contributions from operations	-	-	-	-	-
Contributions to operations	-	-	-	(473)	(429)
Transfer between reserves	(147)	(173)	(235)	-	-
Closing Balance	2,123	2,270	2,443	2,678	3,151

Public Art Reserve	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	4,093	3,272	2,607	1,885	156
Contributions from operations	26	-	-	15	39
Contributions to operations	(290)	(454)	(124)	-	(597)
Transfer between reserves	1,276	1,275	789	707	2,287
Closing Balance	5,105	4,093	3,272	2,607	1,885

Total Closing Balance	7,228	6,363	5,715	5,285	5,036
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Source Contacts:

Business Unit – Calgary Neighbourhoods

Financial Lead – J. Salazar, Finance Lead

Operational Lead – J. Drucker, Manager, Neighbourhood Connections

~~Business Unit – Calgary Recreation~~

~~Financial Lead – J. Au, Finance Lead~~

~~Operational Lead – S. Iley, Manager, Arts and Culture~~

Review Schedule: Last Review: 2016

Next Review: 2019

Community Sustainability & Public Art Reserve

\$ 5,105
(2016)

Combined Operating & Capital Reserve (\$000s)

Authorization: ~~CPS2008-39, C2008-76, CPS2009-06, FCS2009-26,~~ FCS2010-28, PFC2013-0745, PFC2014-254, ALT2014-0153, ALT2014-0909 and PFC2016-0796

Purpose: ~~This reserve has two separate purposes with two separate funding sources.~~

~~The purpose of the Community Sustainability Reserve is to provide interim support to assist community organizations in need of short term assistance to address operational shortfalls, as determined by Calgary Neighbourhoods. This Reserve is intended to assist organizations so that they may continue to operate and meet the needs of their community, and/or the citizens of Calgary at large. Funding is available to provide financial support, and if applicable, resources such as consultation support, in order to maximize the capacity and sustainability of an organization to contribute to inspiring neighbourhoods. Funding is provided for:~~

- ~~a. Stabilization and redevelopment assistance to organizations that encounter unexpected financial circumstances or have been dealing with organizational or governance issues for more than a year.~~
- ~~b. Professional consulting services support to organizations in any area that may impact sustainability to deliver improved programs and services to citizens, whether in crisis or not.~~

Per ALT2014-0909 the purpose of the Public Art Reserve is lifecycle and conservation, maintenance and programming, and pooling for iconic art pieces.

Conditions: ~~Community Sustainment Reserve:~~

~~In order to qualify for funding, Community Associations and social recreational organizations must have an active lease or license of occupation with The City through the Community Association or Social Recreation Leasing Policy.~~

~~CSPS011—Lease/License of Occupation to Community Organizations.~~

~~Qualifying organizations must agree to work with Administration to develop and implement recommendations resulting from professional reviews, where possible and reasonable.~~

~~The maximum funding amount for operational use is \$200 over a 5 year period of time, and approved by the Director of Calgary Neighbourhoods. The maximum funding amount includes both stabilization and redevelopment assistance.~~

~~Public Art Reserve:~~ As per purpose.

Restrictions: As per purpose and conditions.

Funding Sources: ~~The Community Sustainability Reserve received a one-time transfer of \$580 from the Lifecycle Assistance and Energy Reserve (CPS2008-39) for operating purposes and \$3,000 from corporate in 2008 (C2008-76) for capital purposes. The purpose of the reserve was amended in 2016 so that the remaining reserve balance at Dec 31, 2015 of \$2,270 could only be used for operational purposes. Funds can only be used for capital projects if the funds were approved prior to the 2016 reserve purpose amendment.~~

The annual amount transferred to the Public Art Reserve is approved by ALT before each multi-year budget cycle and is based on a calculation in accordance with the Corporate Public Art Policy.

Investment income: ☐ yes ☒ no

Related Budget Programs: Operating Program: #426 Recreation

Special Reporting Requirements: None

Current Activity (\$000s):

Community Sustainability Reserve	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	2,270	2,443	2,678	3,154	3,580
Contributions from operations	-	-	-	-	-
Contributions to operations	-	-	-	(473)	(429)
Transfer between reserves	(147)	(173)	(235)	-	-
Closing Balance	2,123	2,270	2,443	2,678	3,154

Public Art Reserve	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	4,093	3,272	2,607	1,885	156
Contributions from operations	26	-	-	15	39
Contributions to operations	(290)	(454)	(124)	-	(597)
Transfer between reserves	1,276	1,275	789	707	2,287
Closing Balance	5,105	4,093	3,272	2,607	1,885

Total Closing Balance	7,228	6,363	5,715	5,285	5,036
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Source Contacts: ~~Business Unit – Calgary Neighbourhoods~~
 ~~Financial Lead – J. Salazar, Finance Lead~~
 ~~Operational Lead – J. Drucker, Manager, Neighbourhood Connections~~
 Business Unit – Calgary Recreation
 Financial Lead – J. Au, Finance Lead
 Operational Lead – S. Iley, Manager, Arts and Culture

Review Schedule: Last Review: 2016 Next Review: 2019

THE CITY OF CALGARY
REPORT ON
RESERVES AND LONG TERM LIABILITIES
2016

December 2017

THE CITY OF CALGARY
RESERVES AND LONG TERM LIABILITIES
AS AT DECEMBER 31, 2012 - 2016
(\$000's)

	Page	2016	2015	2014	2013	2012
		(Restated)				
<u>Operating Reserves</u>						
Calgary Heritage Authority Legacy Endowment Fund	Closed 6	-	-	-	-	-
Calgary Heritage Authority Reserve	7	1,765	1,770	1,736	1,698	1,664
Calgary Police Service Court Fine Revenue Operating Reserve	8	4,000	4,000	4,000	4,000	4,000
Calgary Police Service Helicopter Maintenance	9	2,390	3,024	3,000	2,706	2,905
Children's Reserve Fund	10	4,693	4,605	4,605	4,595	4,502
Civic Partners Review Reserve	Closed 12	-	-	-	-	65
ENMAX Dividend Stabilization Reserve	14	20,000	20,000	16,450	10,100	-
Family & Community Support Service (FCSS) Stabilization Fund	16	5,504	5,704	3,710	3,688	3,348
Fiscal Stability Reserve	18	556,561	547,811	443,371	365,460	294,985
Group Life Reserve	20	1,685	1,580	1,494	1,338	1,253
Health, Safety and Wellness Reserve	21	15,984	13,271	10,975	7,566	7,166
Heritage Incentive Reserve	22	965	1,087	1,369	1,283	1,185
Special Reserve Fund for Heritage Preservation	Closed 24	-	-	-	-	-
Mall Programming Fund	25	788	770	754	744	1,017
Parks Foundation Reserve	26	2,376	2,395	2,257	2,114	2,099
Self - Insurance Reserve	28	7,000	7,000	7,000	7,000	7,000
Snow and Ice Control (SNIC) Reserve	30	15,000	8,940	-	4,141	3,220
Tax Loss Provision Reserve	31	37,398	37,398	37,398	39,823	39,823
Unappropriated Surplus	Closed 32	-	-	-	-	31,258
		676,109	659,355	538,119	456,256	405,490

**THE CITY OF CALGARY
RESERVES AND LONG TERM LIABILITIES
AS AT DECEMBER 31, 2012 - 2016
(\$000's)**

	Page	2016	2015	2014	2013	2012
		(Restated)				
Capital Reserves						
911 Communications Centre Capital Financing Reserve	33	24,141	18,577	11,830	8,821	6,612
Artificial Turf Field Lifecycle Reserve	34	3,015	2,221	1,548	1,047	2,108
Asphalt and Crusher Plant Lifecycle Capital Reserve	35	7,500	6,367	5,363	7,500	6,459
Calgary Police Service Capital Reserve	36	40,254	34,349	30,978	28,362	25,923
Community Investment Reserve	38	102,204	152,379	168,302	151,077	112,223
Corporate Housing Reserve	40	29,885	38,504	36,073	34,105	46,749
Debt Servicing Reserve	42	52,570	52,570	52,570	52,570	67,769
Downtown Improvement Fund	44	3,684	3,629	3,372	3,207	3,033
Fleet Services Capital Reserve	45	14,326	10,456	4,042	-	-
Information Technology Reserve	46	20,746	18,658	18,189	15,867	15,156
LED Street Light Re-Lamping Reserve	47	5,688	5,528	5,816	5,622	5,666
Legacy Parks Reserve	48	10,558	18,450	23,033	19,738	13,332
Lifecycle Maintenance and Upgrade Reserve	50	116,122	149,391	97,251	125,729	102,075
Parking Land Acquisition Reserve	52	40,772	38,215	32,657	24,688	19,991
Reserve for Future Capital	54	327,014	354,190	318,286	269,629	271,888
Revolving Fund Reserve for General Land Purchases	56	101,073	86,881	84,505	52,347	58,654
TELUS Convention Centre Reserve	58	242	213	253	200	200
		899,794	990,578	894,068	800,509	757,838
Sustainment Reserves						
(combined operating & capital reserves)						
Budget Savings Account	60	130,103	60,905	-	-	-
Community Sustainability Reserve	62	2,123	2,270	2,443	2,678	3,151
CBS and CCS - Business License Sustainment Reserve	64	106,363	98,408	76,247	48,701	30,794
Golf Course Levy Reserve	66	1,712	1,126	529	327	148
Livery Transport Services	67	3,737	4,076	4,539	3,722	3,127
Millican-Ogden Community Enhancement	68	5	132	171	171	171
Parks Endowment and Sustainment Reserve	70	3,118	2,328	1,291	1,184	1,408
Perpetual Care of the Municipal Cemetery System Reserve	72	15,905	13,949	12,549	10,359	8,635
Public Art Reserve	73	5,105	4,093	3,272	2,607	1,885
Real Estate Services	74	63,969	68,396	97,664	80,552	76,122
Utility Sustainment Reserve	76	133,033	83,257	49,153	44,076	52,226
Waste and Recycling Sustainment Reserve	77	48,019	48,809	41,968	33,808	41,911
		513,192	387,749	289,826	228,185	219,578
Total Reserves		2,089,095	2,037,682	1,726,552	1,488,672	1,386,033
Amounts included in the Reserve Report but recorded in other funds						
(Operating or Capital Fund) or consolidated for financial reporting purposes						
Less:						
Unappropriated Surplus (Current year surplus)		(37,731)	(59,026)	(27,490)	(8,159)	(31,258)
Livery Transport Services surplus		-	-	-	-	-
Revolving Fund for General Land Purchases		(101,073)	(86,881)	(84,505)	(52,347)	(58,654)
CMLC Internally Restricted (Real Estate Services)		(4,964)	(4,964)	(6,750)	(6,752)	(7,883)
AHCC Internal Sale (Corporate Housing Reserve)		(326)	(299)	(323)	(2,203)	(2,204)
Amounts not included in the Reserve Report but recorded in						
the Reserve Fund for financial reporting purposes						
Calgary Housing Company surplus (deficit)		27,448	27,426	22,589	17,010	13,737
Calgary Public Library operating fund		993	993	573	1,672	1,147
Calgary Arts Development Authority Ltd. operating fund		269	245	169	173	132
Utility Sustainment Adjustment (offset with capital deposits)		2,098	-	-	-	-
Reserves per financial statements		1,975,809	1,915,176	1,630,815	1,438,066	1,301,050

THE CITY OF CALGARY
RESERVES AND LONG TERM LIABILITIES
AS AT DECEMBER 31, 2012 - 2016
(\$000's)

	Page	2016	2015 (Restated)	2014	2013	2012
<u>Long Term Liabilities</u>						
<u>Capital Deposits</u>						
Acreage Assessments	80	402,170	339,009	341,689	316,486	304,502
Alberta Municipal Infrastructure Program (AMIP) Agreement	82	-	-	11,699	25,969	45,351
Cash in Lieu of Parking Fund	83	15,098	14,697	8,882	5,783	5,219
Eau Claire Improvement Fund	84	829	2,296	931	975	934
Federal Gas Tax Fund	85	76,132	67,079	-	32,769	44,377
Basic Municipal Transportation Grant	86	-	8,817	259,873	134,742	131,561
Infrastructure Canada - Alberta Program (ICAP)	87	-	-	173	173	173
Miscellaneous Capital Deposits	88	241,435	209,686	200,066	267,930	138,070
Municipal Sustainability Initiative (MSI)	90	259,942	362,375	99,264	132,973	4,387
Plus 15 Cash in Lieu Fund	91	24,665	24,364	23,999	22,937	22,350
Total Capital Deposits		1,020,271	1,028,323	946,576	940,737	696,924
Utility Sustainment Adjustment (offset with reserves)		(2,098)	-	-	-	-
Capital Deposits per financial statements		1,018,173	1,028,323	946,576	940,737	696,924
<u>Employee Benefit Obligations</u>						
Defined Benefit Pension Plans (Registered & Non-Registered)	92	86,738	78,890	68,153	59,873	43,690
Funded Vacation and Overtime Liability	93	217,074	208,480	195,551	189,095	180,688
Other Retirement Benefits Liability	94	176,341	167,879	160,036	149,941	137,514
		480,153	455,249	423,740	398,909	361,892
<u>Supplementary Schedules</u>						
Reserves Continuity	97					

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***OPERATING, CAPITAL
AND SUSTAINMENT RESERVES***

Calgary Heritage Authority (CHA) Legacy Endowment Fund - CLOSED

\$ -
(2016)

Operating Reserve (\$000s)

Authorization: LAS2006-118 and PFC2012-0159

Purpose: Calgary Heritage Authority Legacy Endowment Fund from the sale of unused density from fire hall #1 site.

Conditions: As per Confirmed Council Minutes October 16, 17 & 18, 2006: "That the Report and Recommendations remain confidential following the in camera discussion pursuant to Section 24(1) of the Freedom of Information and Protection of Privacy Act until a report returns to Council and is approved following development permit approval". The development permit has been approved. In July 2012 Council authorized the reserve to be amalgamated with the Special Reserve Fund for Heritage Preservation under the newly named Calgary Heritage Authority Reserve. All funds were transferred in 2012.

Restrictions: Restrictions transferred to the Calgary Heritage Authority reserve per PFC2012-0159.

Funding Sources: Funding sources transferred to the Calgary Heritage Authority Reserve per PFC2012-0159.

Related Budget Programs:

**Special Reporting
Requirements:** None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	-	-	-	-	1,487
Investment income	-	-	-	-	-
Contribution	-	-	-	-	-
Transfer to Calgary Heritage Authority (1)	-	-	-	-	(1,487)
Closing balance	-	-	-	-	-

(1) Per PFC2012-0159 this reserve has been closed and the balance transferred to the Calgary Heritage Authority Reserve.

Source Contacts: Financial – Finance Lead, Planning, Development & Assessment (PDA),
Finance & Supply
Operational – Manager, City Wide Planning & Design

Review Schedule: Not applicable – reserve closed

Calgary Heritage Authority Reserve

Operating Reserve (\$000s)

\$ 1,765 ^{#6.3}
(2016)

Authorization: PFC2012-0159 and PFC2015-0917

Purpose: Provide financial operating resources for the overall activities and responsibilities of the Calgary Heritage Authority ("CHA").

Conditions: Reserve will maintain a minimum, protected balance of \$1,338.

Restrictions: Funds are to be used at the sole discretion of the Calgary Heritage Authority to support their activities as mandated by the Calgary Heritage Authority Act.

Funding Sources: The opening balance of this reserve is funded through the transfers from the CHA Legacy Endowment Fund (original funding from sale of unused density from fire hall #1 site) and transfers from the Heritage Preservation Fund. Investment income earned on the balances in this reserve will provide future funding.

Investment income: x yes no

Related Budget Programs:

Operating program: #610 Calgary Growth Strategies (formerly #610 City Wide Policy & Integration) on behalf of the CHA.

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	1,770	1,736	1,698	1,664	-
Transfer from CHA Legacy Endowment Fund (1)	-	-	-	-	1,487
Transfer from Special Reserve for Heritage Preservation (1)	-	-	-	-	141
Contribution to operations	(45)	(9)	-	-	-
Investment Income	40	43	38	34	36
Closing balance	<u>1,765</u>	<u>1,770</u>	<u>1,736</u>	<u>1,698</u>	<u>1,664</u>

(1) As per report PFC2012-0159, these reserves were closed and balances transferred to Calgary Heritage Authority Reserve.

Source Contacts:

Business Unit – Calgary Growth Strategies

Financial Lead – E. Coyle, Finance Lead

Operational Lead – D. Sargent, Coordinator, City Wide Policy

Review Schedule:

Last Review: 2015

Next Review: 2018

Calgary Police Service Court Fine Revenue Operating Reserve

Operating Reserve (\$000s)

\$ 4,000 ^{#6.3}
(2016)

Authorization: PFC2013-0084

Purpose: To mitigate potential future revenue shortfalls in the Court Fine budgeted revenue portion of the Calgary Police Service (CPS) operating budget.

Conditions: Contribute \$4,000 from the 2012 Court Fine revenue portion of the CPS operating budget.

Future year contributions are not scheduled unless recommended by the Calgary Police Commission or specifically approved by Council. If requesting permission from Council to contribute to the Operating reserve, the Commission must first fund any operating shortfalls, as well as the CPS Pay-As-You-Go Reserve (to the maximum of \$2,500) before any remaining surplus will be contributed to the Operating Reserve. The CPS Operating and Capital budgets (including the Court Fine revenue portion of the Operating budget), will be approved by Council as part of the multi-year budget cycles and through the adjustment process when required.

Restrictions: The reserve is funded with a one-time contribution from the CPS in 2012, unless further Council direction is received. Withdrawals from the Operating Reserve to fund shortfall in the Court Fine revenue portion of the CPS Operating budget will require a written request from the Calgary Police Commission to the attention of the City Treasurer. Any other withdrawal requests from the reserve would require a similar written request, but would also require Council's approval of each specific request.

Funding Sources: Police operating budget

Investment income: ____ yes x no

Related Budget Programs: Operating program: #070 Calgary Police Service

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	4,000	4,000	4,000	4,000	-
Contributions from operations	-	-	-	-	4,000
Closing balance	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>

Source Contacts: **Business Unit – Calgary Police Service**
Financial Lead – C. Male, City Treasurer
Operational Lead - B. Hutchins, Finance Manager

Review Schedule:
Last Review: 2014 Next Review: 2017

Calgary Police Service Helicopter Maintenance Reserve

Operating Reserve (\$000s)

\$ 2,390 ^{#6.3}
(2016)

Authorization: FB96-48 and FCS2006-29

Purpose: To provide an operating reserve to stabilize maintenance costs for the Police Service helicopter (HAWCS), as costs vary dramatically from year to year depending on the life cycle of the various maintenance components. Reserve funds will be used to finance maintenance of the Calgary Police Service helicopters, minimizing major fluctuations in the Calgary Police Service operating budget.

Conditions: Funds are to be used to finance maintenance of the CPS helicopters.

Restrictions: As per purpose.

Funding Sources: Police operating funds

Investment income: ____ yes x no

Related Budget

Programs: Operating program: #070 Calgary Police Service

Special Reporting

Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	3,024	3,000	2,706	2,905	2,617
Contributions from operations	808	809	808	809	808
Contributions to operations	(1,442)	(785)	(514)	(1,008)	(520)
Closing balance	<u>2,390</u>	<u>3,024</u>	<u>3,000</u>	<u>2,706</u>	<u>2,905</u>

Source Contacts:

Business Unit – Calgary Police Service

Financial Lead – B. Hutchins, Finance Manager

Operational Lead – R. Chaffin, Deputy Police Chief

Review Schedule:

Last Review: 2014

Next Review: 2017

Children's Reserve Fund

Operating Reserve (\$000s)

\$ 4,693 ^{#6.3}
(2016)

Authorization: C2000-07, FCS2004-22, CPS2008-87, FCS2010-19, FCS2011-34, PFC2012-0606 and PFC2015-0917

Purpose: To support access for low-income families and their children (up to 18 years of age) or directly for low income children, to programs which will enhance their social well-being (including arts, recreation and sports programs).

Conditions: Administration may use up to 100% of the annual interest earned to help fund operating programs for children and youth. Interest earned not used in a year can be carried forward into future years.

Restrictions: None

Funding Sources: As per Report FCS2004-22 in 2004 all funds from the Emerging Social Issues Reserve have been transferred to a new Children's Reserve Fund. Other sources are at the discretion of Council.

Investment income: x yes no

Related Budget Programs: Operating program: #421 Calgary Neighbourhoods

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	4,605	4,605	4,595	4,502	4,492
Investment Income	105	115	101	93	99
Contribution to Recreation/Calgary Neighbourhoods	(17)	(115)	(91)	-	(89)
Closing balance	<u>4,693</u>	<u>4,605</u>	<u>4,605</u>	<u>4,595</u>	<u>4,502</u>

Source Contacts: **Business Unit – Calgary Neighbourhoods**
Financial Lead – J. Salazar, Finance Lead
Operational Lead – M. Hulsker, Manager, Strategic Services

Review Schedule: Last Review: 2015 Next Review: 2018

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Civic Partners Review Reserve - CLOSED

\$ -
(2016)

Operating Reserve (\$000s)

Authorization: CPS2003-92, FCS2004-22, CPS2004-63, FCS2010-10 and PFC2012-0606

Purpose: To conduct reviews which assess strategic alignment between The City and its Civic Partners in the following Civic Partner categories: Agencies, Alliances, Joint Ventures, City Related Entities and Provincially-Legislated Entities.

To support research efforts to examine The City's support of partners within a sector (including but not limited to Tourism, Heritage, Culture, Arts). The research would be used to gain understanding of trends and to develop strategic approaches for The City to support organizations in a given sector.

Conditions: The Director of Recreation will authorize funding in accordance with Council approved direction. Funding will be used to support review costs such as:

- Research required for analysis and recommendations to be made to Council;
- Management of a review project in conjunction with designated City staff;
- Other review-related support;
- Expenses associated with any public consultations, surveys, etc.

The Civic Partner Accountability Framework presents three core principles to ensure partnership accountability:

- Mission Alignment – the partner must be able to deliver services that benefit the public good as determined by Council;
- Partner Organization Governance – the partner must be able to demonstrate good governance practices;
- Measure Performance – partnerships should have defined goals that are measured and publicly reported on a regular basis.

As per Report FCS2004-22 the reserve was established from the closure of the Agency Review Reserve; no impact to existing budgets. The fund is expected to be closed within four years; once it is fully expended.

As per Report FCS2010-10, this fund is extended to the end of the 2009-2010 business cycle, following which Administration will report back to Council to recommend disposition of any unspent balance.

As per Report PFC2012-0606, the reserve is to be closed once current outstanding balance has been spent.

Restrictions: Funding will be used to research and report to Council the results of a partner review and sector review with recommended future direction.

Funding Sources:

Investment income: ____ yes x no

Related Budget Programs:

Operating program: #426 Recreation

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	-	-	-	65	65
Transfer to operations	-	-	-	(65)	-
Closing balance	-	-	-	-	65

Source Contacts: Financial – Finance Lead, Recreation, Finance & Supply
Operational – Manager Strategy and Partnerships, Community Neighbourhood Services

Review Schedule: Not applicable – reserve closed

ENMAX Dividend Stabilization Reserve

Operating Reserve (\$000s)

\$ 20,000 ^{#6.3}
(2016)

Authorization: NM2012-05

Purpose: To provide an operating reserve to stabilize the ENMAX dividend for any budget shortfall, as ENMAX dividend varies from year to year.

Conditions: Fund balance cannot exceed \$20,000 in total.

Restrictions: Reserve is a contingency to fund shortfalls in the ENMAX dividend compared to budget.

Funding Sources: 50% of the ENMAX dividend received in excess of the annual budget, to be transferred to this reserve, to a maximum of \$20,000.

Investment income: ☐ yes ☒ no

Related Budget

Programs: Operating program: #860 General Revenue

Special Reporting

Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	20,000	16,450	10,100	-	-
Contributions from operations	-	3,550	6,350	10,100	-
Closing balance	<u>20,000</u>	<u>20,000</u>	<u>16,450</u>	<u>10,100</u>	<u>-</u>

Source Contacts:

Business Unit – Corporate Revenue & Costs
Financial Lead – C. Fung, Corporate Finance Lead
Operational Lead – J. Kwong, Finance Manager

Review Schedule:

Last Review: 2015

Next Review: 2018

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Family & Community Support Service (“FCSS”) Stabilization Fund

Operating Reserve (\$000s)

\$	<u>5,504</u>
	(2016)

Authorization: CS95-21, CS008, CPS98-12, CPS2003-26; FCS2004-22, CPS2009-09, CPS2011-19 and PFC2015-0917

Purpose: The reserve is used to:

- Cover any shortfalls in case the Provincial FCSS allocation of funds is less than expected at any given year;
- Respond to emerging social issues; and
- To support clearly defined capacity-building initiatives as per Council's Policy of FCSS.

Conditions: Agencies wishing to access funds, must meet the requirements stated above under Purpose. In addition, they are required to complete an application. Administration will review the application and consult with community partners to determine the project's impact and viability.

Restrictions: As per purpose.

Funding Sources:

1. Unexpended or surplus funds from previously allocated ongoing and one-time contributions.
2. Any increase to the provincial or municipal portion of the FCSS budget announced after Council's approval of allocation for the year.

Investment income: ____ yes x no

Related Budget Programs:

Operating Program: #421 Calgary Neighbourhoods

Special Reporting Requirements:

Annual review by Community & Neighbourhood Services, as described under conditions.

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	5,704	3,710	3,688	3,348	3,343
Contributions from operations	2,605	2,630	1,474	1,894	1,439
Contributions to operations (1)	(2,897)	(636)	(1,452)	(1,554)	(1,434)
Investment income	92	-	-	-	-
Closing balance	<u>5,504</u>	<u>5,704</u>	<u>3,710</u>	<u>3,688</u>	<u>3,348</u>

- (1) As per CPS2011-19, Council approved an annual transfer of \$1,000 from the FCSS Stabilization Fund. Administration is to use the funds on a one-time basis as per the purpose above. In 2015, Council approved the annual transfer amount of \$500 as per CPS2015-0150. An additional transfer of \$2,100 was approved by Council in 2016, as per CPS2016-0036, to be allocated to 72 funded agencies.

Source Contacts:**Business Unit – Calgary Neighbourhoods**

Financial Lead – J. Salazar, Finance Lead

Operational Lead – M. Hulsker, Manager, Strategic Services

Review Schedule:

Last Review: 2015

Next Review: 2018

Fiscal Stability Reserve

Operating Reserve (\$000s)

#6.3
\$ 556,561
(2016)

Authorization: Mill Rate bylaw 20M79, C2005-04, and FCS2007-45

Purpose: Prior to January 2005, the reserve was used to stabilize tax increases from year to year in order to balance operating budgets without large tax increases; planned contributions from the reserve are made as required and operating surpluses are returned to the reserve. After January 2005, the reserve has been mandated to serve the following purposes:

- A contingency fund for operational emergencies, urgent or contingency capital expenditures, and to compensate for unplanned revenue reductions with significant financial impacts;
- Investment income from the reserve would be used to fund one-time operating budget expenditures.

Conditions: As per report FCS2007-45, the reserve must maintain a minimum balance of 5% of The City's tax-supported gross expenditures (net of recoveries) and the Fiscal Stability Reserve (FSR) target balance is set at 15% of The City's tax-supported gross expenditures (net of recoveries).

Restrictions: As per purpose.

Funding Sources: Council approved annual tax supported operating surpluses transferred to the reserve, and investment income earned on reserve funds. As per report FCS2007-45, Council approved previously committed one-time contingent funds that are no longer required for their original purpose, such as recoveries from provisions for tax losses, legal claims or environmental provisions.

Investment income: ☒ yes ☐ no

**Related Budget
Programs:**

Operating Programs: #856 Taxation
#860 General Revenues

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
		(Restated)			
Opening Balance	547,811	443,371	365,460	294,985	240,932
Surplus (Previous year)	-	-	-	31,258	5,240
Surplus (Current year) (1)	37,731	59,026	27,490	8,159	-
Investment income	12,319	11,465	8,504	6,855	5,444
Net contribution to operations (6)	(21,728)	(14,359)	(27,106)	(17,370)	(11,123)
Net contribution (to) from capital (2)	(1,382)	4,892	(16,310)	-	-
Funding contribution from operations (3)	10,945	55,809	84,713	45,073	57,450
Transfers (to)/from other reserves (4)	(29,135)	(12,393)	620	(3,500)	(2,958)
Closing balance (5)	556,561	547,811	443,371	365,460	294,985

- (1) Due to a change in policy commencing 2013, the current year surplus is included to more appropriately reflect the funds in the FSR. In years prior, the current year surplus used to be shown as a separate item called Unappropriated Surplus in the Reserves Report.
- (2) 2016: Consists mostly of contribution to capital for Utilities flood expenditures.
2015: Excess insurance receipt of \$4,892 transferred back to FSR.
2014: Net contribution to capital relates to expenditures for flood resiliency projects and other flood related projects incurred as a result of the 2013 flood.
- (3) Funding contribution from operations are from the transfer of various unspent contingency funds (Property and Business Tax contingent fund).
- (4) Transfer (to) from other reserves:
2016: As per report C2014-0863, transfer funds from FSR to Roads Snow and Ice Control (SNIC) of (\$5,000); funding to capital budget program 639 of (\$900), for the Decidedly Jazz Dance Centre Project; transfer of funds from FSR to various business units' flow through FSR (\$23,235).
2015: As per report C2014-0863, transfer funds from FSR to Roads SNIC of (\$5,000), transfer funds from FSR to various business units' flow through FSR (\$7,393).
2014: As per report C2014-0863, \$620 of unallocated funds transferred from the Council Innovation Fund.
2013: As per report PFC2012-0045, transfer of funds from FSR to Roads SNIC of (\$3,500).
2012: Transfers from other reserves per PFC2012-0707, transfer of Office of Civic Partners – Economic Development and Policy Coordination (EDPC) year end surplus of \$542. As per PFC2012-0045, transfer of funds to Roads SNIC of (\$3,500).
- (5) Committed amounts in the closing balance total \$228,862 consisting of: \$112,034 one-time approved council items and \$116,828 of balance remaining for Flood Commitment. Closing balance ratio to tax supported gross expenditures (net of recoveries) after committed amounts is 9.6% before current year surplus and 10.8% including current year surplus.

Source Contacts:**Business Unit – Finance**

Financial Lead – J. Kwong, Finance Manager, Corporate Budget Office
Operational Lead – C. Male, City Treasurer

Review Schedule:

Last Review: 2015

Next Review: 2018

Group Life Reserve

Externally Restricted Operating Reserve (\$000s)

\$ 1,685 ^{#6.3}
(2016)

- Authorization:** FB95-92, Group Policy No. 127 and PFC2012-0606
- Purpose:** To satisfy contractual obligations under the Group Life benefit contract between The City and Great West Life (GWL).
- Conditions:** As per purpose.
- Restrictions:** Under the terms of the contract, The City must maintain a reserve balance comprised of two activities: 1) Incurred but Not Reported (IBNR) for claims incurred by employees in the current year but not reimbursed by the plan until the following year. The IBNR portion of the reserve is equal to 12% (2015) of the annualized Refund Billed Premium based on the last month of the policy year; and 2) a Claims Fluctuation reserve (CFR) balance equal to 25% (2015) of the Refund Billed Premium for the last complete policy year.
- Funding Sources:** Operating Budget Program 787, Employee Benefits.
- Investment income: ☒ yes ☐ no
- Related Budget Programs:** Operating Program: #787 Employee Benefits
- Special Reporting Requirements:** Quarterly financial reports and annual Core Plan financial statements for the City management and MEBAC executive. The financial statements are subject to an external audit every four years effective 2014.

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	1,580	1,494	1,338	1,253	1,189
Investment income	36	37	29	25	26
Contributions From/(to) Operations	69	49	127	60	38
Closing balance	<u>1,685</u>	<u>1,580</u>	<u>1,494</u>	<u>1,338</u>	<u>1,253</u>

Source Contact: **Business Unit - Finance**
Financial Lead – D. Christensen, Benefits Finance Leader
Operational Lead – C. An, Finance Manager, Corporate Financial Reporting

Review Schedule: Last Review: 2015 Next Review: 2018

Health, Safety and Wellness Reserve

Operating Reserve (\$000s)

\$ 15,984 ^{#6.3}
(2016)

Authorization: FB94-126, FB98-64, FCS2006-32, and FCS2010-10

Purpose: To fund preventive and proactive health, safety and wellness programs as part of The City's ongoing commitment to the safety, health and wellness of employees.

Conditions: Environment & Safety to report annually to the S.P.C. on Utilities and Environment on safety compliance and performance. Human Resources provides an annual report to the Human Resources Client Council (HRCC) on health and wellness expenditures and outcomes.

Future Workers Compensation Board (WCB) rebates and dividends will be allocated 75% to the Health, Safety and Wellness (HSW) Reserve and 25% to general revenue. The Human Resources and Environment & Safety Management business units share responsibility for the HSW Reserve. Each business unit manages and report independently on its portion which is derived from half of the 2008 opening balances plus half of the annual contributions to the reserve.

Restrictions: As per purpose.

Funding Sources: A portion of the \$1,600 received in 1994 from the Workers Compensation Board (WCB) as a result of increased diligence in the management of WCB claims. Effective 1998, funding will be received (\$600 per year) through an increase to the employee benefit rate. A portion of WCB rebates to The City are also transferred to the reserve.

Investment income: ___ yes x no

Related Budget Programs:

Operating Program: #787 Employee Benefits

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	13,271	10,975	7,566	7,166	7,350
Contributions from operations:					
Employee benefits rate	600	600	600	600	600
WCB	5,119	4,870	4,928	1,183	490
Contributions to operations	(3,006)	(3,174)	(2,119)	(1,383)	(1,274)
Closing balance	<u>15,984</u>	<u>13,271</u>	<u>10,975</u>	<u>7,566</u>	<u>7,166</u>

Source Contacts:

Business Unit – Human Resources

Financial Leads – M. Moroz, Finance Lead and T. Nguyen, Finance Manager
Operational Lead – M. Lavallee, Chief Human Resources Officer

Review Schedule:

Last Review: 2015

Next Review: 2018

Heritage Incentive Reserve

Operating Reserve (\$000s)

\$ 965 #6.3
(2016)

Authorization: FB2002-27, FCS2004-15, FCS2004-20, PFC2012-0159 and PFC2015-0917

Purpose: To fund the implementation of the Heritage Incentive Program which began in 2003.

Grants are provided to non-city owned municipal historic resources to:

- Promote the rehabilitation and economic re-use of buildings designated as Municipal Historic Resources under the Historical Resources Act of Alberta (HRA).
- Address inequities that property owners assume when rehabilitating buildings designated under the HRA.
- Revitalize and rehabilitate derelict or underutilized heritage buildings.
- Revitalize older communities and commercial districts.

Conditions: Specific Conditions relating to use of the Reserve with respect to the grant application process, payment process, and sign requirements are detailed in report PFC2012-0159.

Restrictions: There shall be a maximum expenditure of 50% of the approved project costs or 15% of the current assessed value of the property; whichever is the lesser, except for special circumstances approved by Council. All grants may be paid out in a single payment or over the course of a 5-year period.

Applications may be accepted every five years but the total grant amount cannot exceed 50% of the approved project costs or 15% of the current assessed value of the property; whichever is the lesser, every 15 years except for special circumstances approved by Council.

Funding Sources: To be funded annually from operating budget #610 Calgary Growth Strategies (formerly #610 City Wide Policy & Integration). Prior to 2014, it was funded by operating budget #616 Land Use Planning & Policy (formerly #611 Planning & Transportation Policy).

Investment income: ____ yes X no

Related Budget Programs:

Operating Program: #610 Calgary Growth Strategies (formerly #610 City Wide Policy & Integration)

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	1,087	1,369	1,283	1,185	1,153
Contributions from operations	225	225	225	225	225
Contributions to operations	(347)	(507)	(139)	(127)	(193)
Closing balance	965	1,087	1,369	1,283	1,185

Source Contacts:**Business Unit – Calgary Growth Strategies**

Financial Lead – E. Coyle, Finance Lead

Operational Lead – D. Sargent, Coordinator, City Wide Policy

Review Schedule:

Last Review: 2015

Next Review: 2018

Special Reserve Fund for Heritage Preservation - CLOSED

Externally Restricted Operating Reserve (\$000s)

\$ - #6.3
(2016)

Authorization: OE95-36, C2007-83, LPT2007-64 and PFC2012-0159

Purpose: To fund high profile projects which demonstrate an aspect of historical preservation, which serve to acquire important historical collections, or which promote awareness and enjoyment of the City's history.

Conditions: Funds are to be used for Historical Preservation purposes. In July 2012 Council authorized the reserve to be amalgamated with the Calgary Heritage Authority (CHA) Legacy Endowment Fund under the newly named Calgary Heritage Authority Reserve. All funds were transferred in 2012.

Restrictions: Council must approve expenditures from the fund at the recommendation of the Heritage Advisory Board (now the Calgary Heritage Authority). Only projects initiated by The City or the Calgary Heritage Authority, with a \$10,000 limit, are considered.

Funding Sources: Revenues from the disposal of the Herald Building gargoyle collection. Additional funds received by The City through the sale of historical resources and artifacts, or received through special donations of a similar nature, would augment this fund.

Investment income: ☒ yes ☐ no

Related Budget Programs:

Operating Program: #616 Land Use Planning & Policy

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	-	-	-	-	141
Investment income	-	-	-	-	-
Transfer to Calgary Heritage Authority Reserve (1)					(141)
Closing balance	-	-	-	-	-

(1) As per report PFC 2012-0159 this reserve has been closed and the balance transferred to the Calgary Heritage Authority Reserve.

Source Contacts: Financial – Finance Lead, PDA, Finance & Supply
Operational – Manager, City Wide Strategy

Review Schedule: Not applicable – reserve closed

Mall Programming Fund

Operating Reserve (\$000s)

\$ 788
(2016)

Authorization: OE2001-03 and PFC2012-0606

Purpose: To maintain and supplement activities and programs on Stephen Avenue Mall, specifically in the 300 west block between Bankers Hall and Toronto Dominion Square.

Conditions: Funds are to be managed by the Mall Programming Fund Management Committee ("MPFMC") comprising of a representative from Gentra/Brookfield, Oxford Properties, the Calgary Downtown Association, and The City, with The City representative as chairman.

Restrictions: The MPFMC is authorized to approve expenditures that utilize the investment income earned by the Fund while any expenditure involving the principal of the Fund is subject to Council approval.

Funding Sources: The developer of Bankers Hall was required to pay \$850 to establish the Fund. The interest earned on the initial contribution will be used for programming activities on the 300-west block on Stephen Avenue. Interest income can be carried forward if not spent in the year which it was earned.

Investment income: x yes no

Related Budget Programs:

Operating Program: #651 Urban Strategy (formerly #612 Local Area Planning & Implementation)

Capital Program: #616 Centre City Initiatives

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	770	754	744	1,017	1,002
Investment income	18	18	16	18	22
Contributions (to) from operations	-	3	-	-	(7)
Contributions to capital financing (1)	-	(5)	(6)	(291)	-
Closing balance	<u>788</u>	<u>770</u>	<u>754</u>	<u>744</u>	<u>1,017</u>

(1) In December 2012, as per PFC2012-0606, Council approved use of up to \$300 of the principal to fund a lighting program for the block.

Source Contacts:

Business Unit – Urban Strategy

Financial Lead – M. Fung, Finance Lead

Operational Lead – B. Barrington, Program Manager

Review Schedule:

Last Review: 2015

Next Review: 2018

Parks Foundation Reserve

Operating Reserve (\$000s)

#6.3
\$ 2,376
(2016)

- Authorization:** CS90-17-01, FB99-48, FCS2004-22, Memorandum of Agreement – April 15, 2004, FCS2007-09 and PFC2016-0796
- Purpose:** Create an Endowment fund and use the investment income to fund the administrative costs of Parks Foundation Calgary – a City of Calgary Civic Partner, and eliminate the annual contribution from The City to Parks Foundation Calgary's operating budget.
- Conditions:** Should Parks Foundation Calgary remove the funds from the Endowment Fund, except as outlined in the Restrictions below, The City will request the return of the funds in the Parks Foundation Calgary's Operating Endowment Fund.
- Restrictions:** Only investment earnings as outlined in the Memorandum of Agreement may be withdrawn to be used for administrative services of Parks Foundation Calgary.
- Funding Sources:** The City contributed \$200 to the operating endowment for every \$300 Parks Foundation Calgary raised for capital endowment, up to a maximum contribution by The City of \$2,000, which was reached in 1998.

Investment income: x yes no

**Related Budget
Programs:**

Operating Program: #449 Civic Partners (Liaison: Community Services)

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	2,395	2,257	2,114	2,099	2,100
Investment income	140	213	218	90	74
Contributions to operations	(159)	(75)	(75)	(75)	(75)
Closing balance	<u>2,376</u>	<u>2,395</u>	<u>2,257</u>	<u>2,114</u>	<u>2,099</u>

Source Contacts:

Business Unit – Calgary Parks

Financial Lead – T. LePrieur, Finance Lead

Operational Lead – A. Charlton, Director

Review Schedule:

Last Review: 2016

Next Review: 2019

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Self-Insurance Reserve

Operating Reserve (\$000s)

\$ 7,000 ^{#6.3}
(2016)

Authorization: FB86-130, FB94-26, FCS2010-19, PFC2012-0606 and PFC2015-0917

Purpose: All activities undertaken by The City are covered under the Civic Insurance Program using common insurance industry principles. This program is comprised of purchased insurance coverage as well as a self-funded component for any losses not covered by the purchased policy. This reserve is utilized to offset any large claim against The City either in excess of a purchased policy limit or a loss that is not covered by any insurance policy.

The City is self-insured pursuant to section 825 of the Insurance Act of Alberta for auto.

Outside insurance coverage exists for claims exceeding established self-insurance retention levels for:

- a) Auto and general liabilities
- b) Property – insured on statement of value of approximately \$10,300

Conditions: To be compliant with regulatory requirements a minimum of \$2,000 with the Self-Insurance Reserve must be allocated specifically to address auto liabilities.

In order to self-insure auto liability, The Alberta Insurance Act requires The City to maintain a separate fund.

Interest is only earned up to the amount required to maintain a reserve balance of \$7,000.

Restrictions: The reserve only funds losses in excess of \$500.

Funding Sources: Contributions from operations, subject to Council's budget approval.

Investment income: x yes no

Related Budget Programs: Operating Program: #858 Investment Income, #810 Law Program

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	7,000	7,000	7,000	7,000	7,000
Contributions to operations	-	-	-	-	-
Investment income	-	-	-	-	-
Closing balance	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>

In addition to the closing balance above, a liability has been accrued to help cover the cost of various claims and lawsuits brought against The City in the ordinary course of business.

Administration provides an annual report to the Audit Committee on the Risk Management and Claims Division's information on the number of claims per year and claims paid per year. This confidential report is presented to the Audit Committee every year.

The reserve is only used when necessary and has not been used for the periods reported above.

Source Contact: **Business Unit – Corporate Administration**
Financial Lead – L. Marsh, Finance Lead
Operational Lead – P. Corbeil, Manager, Risk Management & Claims

Review Schedule: Last Review: 2015 Next Review: 2018

Snow and Ice Control (SNIC) Reserve

Operating Reserve (\$000s)

\$ 15,000 ^{#6.3}
(2016)

Authorization: PFC2012-0045 and C2014-0863

Purpose: Council directed Administration to establish a Snow and Ice Control (SNIC) reserve during the 2012-2014 Business Plan and Budget debates. The reserve shall be used exclusively by the Roads Business Unit to supplement its annual SNIC budget in order to maintain Council's approved SNIC policy during years with above average severity (the number of snow events and a combination of snow, temperature and wind). The eligible expenditures are those activities as defined in the Council Policy on Snow and Ice Control (LPT2011-57).

Conditions: If the reserve fund is depleted to zero in a future year, Administration will advise Council.

Fund balance cannot exceed \$15,000 as per C2014-0863.

Restrictions: As stated above.

Funding Sources: The reserve will be replenished from any surplus in Roads' SNIC budget in winters with below average severity. Contributions of \$5,000 per year for 2015 and 2016 to the reserve from the Fiscal Stability Reserve (FSR) was approved in Action Plan 2015-2018.

Roads will work with Finance at the end of March and December of each year to determine the required draw or replenishment of funds to the SNIC Reserve. Roads' SNIC budget will not be adjusted in order to maintain the established baseline budgets.

Investment income: ___ yes X no

Related Budget Programs:

Operating Program: #132 Roads

Special Reporting Requirements:

The terms of reference will be reviewed prior to the beginning of each business planning and budget cycle.

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	8,940	-	4,141	3,220	-
Contributions from (to) operations	1,060	2,050	(4,141)	(2,579)	(280)
Contribution from Calgary Transit	-	1,890	-	-	-
Contribution from FSR	5,000	5,000	-	3,500	3,500
Closing balance	15,000	8,940	-	4,141	3,220

Source Contact:

Business Unit – Roads

Financial Lead – L. Wong, Finance Lead

Operational Lead – B. Biensch, Maintenance Manager

Review Schedule:

Last Review: 2015

Next Review: 2018

Tax Loss Provision Reserve

Operating Reserve (\$000s)

#6.3
\$ 37,398
(2016)

Authorization: FCS2007-45, PFC2013-0812 and PFC2016-0796

Purpose: In the event of a substantial unanticipated adverse outcome from Assessment complaints and appeals, this reserve has been established to provide for such losses.

Conditions: The level (balance) of the Tax Loss Provision Reserve shall be determined by the Chief Financial Officer with input from the Tax Provision Steering Committee. The level of the Tax Loss Provision Reserve shall not exceed the level of the current year tax provision contingency balance.

Restrictions: Contributions and withdrawals relating to specific tax loss related circumstances are authorized by the Chief Financial Officer. Any other contributions or withdrawals require Council approval.

Funding Sources: Initial funding source in 2007 is \$27,000 transferred from the Assessment and Tax Contingency Provision Liability fund. Future required contributions are from operations.

Investment income: ____ yes x no

Related Budget Programs: Operating Program: #856 Taxation

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	37,398	37,398	39,823	39,823	36,329
Contributions from operations	-	-	-	-	3,494
Contributions to from other sources (1)	-	-	(2,425)	-	-
Closing balance	<u>37,398</u>	<u>37,398</u>	<u>37,398</u>	<u>39,823</u>	<u>39,823</u>

(1) As per PFC2013-0812, \$2,425 was used to minimize the impact to the tax base in 2014 as a result of a decrease in assessed value for properties impacted by the 2013 flood.

Source Contacts: **Business Unit – Corporate Revenue & Costs**
Financial Lead – C. Fung, Corporate Finance Lead
Operational Lead – E. Sawyer, Chief Financial Officer

Review Schedule: Last Review: 2016 Next Review: 2019

Unappropriated Surplus - CLOSED

Operating Reserve (\$000s)

\$ - **#6.3**
(2016)

Authorization: FCS2010-19 and PFC2013-0745 (1)**Purpose:** Under Council policy, the current year's tax supported operating surplus is transferred to the Fiscal Stability Reserve (formerly Mill Rate Stabilization Reserve) in the following year.**Conditions:** As per purpose.**Restrictions:** The balance of this reserve is transferred to the Fiscal Stability Reserve in the following year.**Funding Sources:** The current year's net tax supported operating resultInvestment income: ___ yes x no**Related Budget Programs:** Operating Program: #860 General Revenues**Special Reporting Requirements:** None**Current Activity (\$000s):**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	-	-	-	31,258	5,243
Surplus (1)	-	-	-	-	31,258
Transfer to Fiscal Stability Reserve	-	-	-	(31,258)	(5,243)
Surplus	-	-	-	-	31,258

(1) As per PFC2013-0745, this reserve was closed in 2012. Current year surplus was included in the Fiscal Stability Reserve

Source Contact: Financial and Operational – Manager, Corporate Budget Office, Finance & Supply**Review Schedule:** Not applicable – reserve closed

911 Communications Centre Capital Financing Reserve

Capital Reserve (\$000s)

#6.3
\$ 24,141
(2016)

Authorization: GP98-21, FCS2004-59, FCS2010-10, CPS2014-0255 and PFC2014-0847

Purpose: To fund future capital improvements/upgrades to the 911 Public Safety communications centre.

Conditions: As per purpose.

Restrictions: Funds to be used as per purpose.

Funding Sources: A portion of revenue generated from the monthly fee charged to Calgarians. (\$0.37 per voice phone line).

Investment income: ____ yes x no

Related Budget**Programs:**

Operating Program: # 004 CCS – Calgary 911 (formerly # 002 Public Safety Communications)

Capital Program: # 045 Calgary 911 (formerly # 045 Public Safety Communications)

Special Reporting**Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	18,577	11,830	8,821	6,612	3,440
Contributions from operations (1)	6,769	8,300	3,498	2,611	3,227
Contributions to capital financing	(1,205)	(1,553)	(489)	(402)	(100)
Transfer from Police Reserve	-	-	-	-	45
Closing balance	<u>24,141</u>	<u>18,577</u>	<u>11,830</u>	<u>8,821</u>	<u>6,612</u>

(1) As per report CPS2014-0255, Council approved directing the 2014 wireless 911 funding to the 911 Communications Centre Capital Financing Reserve.

Source Contacts:**Business Unit – Calgary Community Standards**

Financial Lead – G. Drall, Finance Lead

Operational Lead – D. Odney, Calgary 911 Commander

Review Schedule:

Last Review: 2014

Next Review: 2017

Artificial Turf Field Lifecycle Reserve

Capital Reserve (\$000s)

\$ 3,015 ^{#6.3}
(2016)

Authorization: FCS2010-19, CPS2011-15, CPS2012-24, PFC2013-745 and PFC2016-0796

Purpose: Per FCS2010-19, expenditures associated with artificial turf field replacement.

Conditions: As per purpose.

Restrictions: Per FCS2010-19, Administration will return to Council for approval to withdraw funds from the reserve for artificial turf replacement.

Funding Sources: Beginning in 2010, annual contribution from Recreation's actual net revenue generated by artificial turf field rentals fees.

Investment income: x yes no

Related Budget Programs:

Capital Program: #507 Recreation, Facilities

Special Reporting Requirements:

Administration will be closely monitoring field revenues, expenses and the annual reserve balances and report back to Council if the yearend reserve balance deviates by 25% from projection in any year. Any significant modifications in contribution amounts will be identified through the annual budget process as necessary. At each of the 2010 and 2011 playing season, Administration reported back to the SPC on Community Services (formerly Community and Protective Services) regarding financial information for management of artificial turf.

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	2,221	1,548	1,047	2,108	428
Contributions from operations	908	628	476	298	271
Investment income	59	45	25	40	10
Contribution (to)/from capital	(173)	-	-	3,601	(3,601)
Transfer (to)/from Reserve for Future Capital	-	-	-	(5,000)	5,000
Closing balance	<u>3,015</u>	<u>2,221</u>	<u>1,548</u>	<u>1,047</u>	<u>2,108</u>

Source Contact:

Business Unit – Calgary Recreation

Financial Lead – J. Au, Finance Lead

Operational Leads – J. McLaughlin, Manager, Capital Development;
H. Bruce, Manager, West Region

Review Schedule: Last Review: 2016

Next Review: 2019

Asphalt and Crusher Plant Lifecycle Capital Reserve

Capital Reserve (000's)

\$ 7,500 **#6.3**
(2016)

Authorization: FCS2010-10 and PFC2012-0606**Purpose:** To finance future capital expenditures under Council's specific or blanket approvals.**Conditions:** Funds must be used to finance capital expenditures relating to Roads – Plant Operations only.

As per report FCS2004-22, in 2004 this reserve will reflect only the funds available for capital improvement and not inventory.

Maximum balance: \$7,500

Once this maximum balance is reached or if the balance is deemed sufficient to fund upgrade work within the four year business cycle, a portion or all of the annual budget surplus plant generates could go to fund additional paving projects at the discretion of the Director of Roads.

Restrictions: Funds are to be used as per the purpose outlined above.**Related Budget Programs:**

Operating Program: #132 Roads
Capital Programs: #128-136, Plants Capital

Funding Sources: All or a portion of any Roads – plants and paving operating budget surplus, proceeds from sale of surplus assets, depreciation on plant assets and interest income.

Investment income: x yes no

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	6,367	5,363	7,500	6,459	7,497
Investment Income	107	60	119	76	78
Contributions to capital financing	(910)	(1,056)	(2,256)	(2,272)	(1,116)
Contributions from operations	1,936	2,000	-	3,237	-
Closing balance	<u>7,500</u>	<u>6,367</u>	<u>5,363</u>	<u>7,500</u>	<u>6,459</u>

Source Contacts:**Business Unit – Roads**

Financial Lead – L. Wong, Finance Lead

Operational Lead – I. Spoljarich, Senior Plants Leader

Review Schedule:

Last Review: 2015

Next Review: 2018

Calgary Police Service Capital Reserve

Capital Reserve (\$000s)

\$ 40,254 ^{#6.3}
(2016)

Authorization: FB93-80, FB2000-12, FB2000-24, FCS2004-22, FCS2004-61, FCS2011-34, PFC2014-0847 and C2016-0632

Per FCS2011-34, this is a consolidation of the Calgary Police Services Pay-As-You-Go Capital Reserve, the Calgary Police Services Capital Financing Reserve and the red light camera funds from the Reserve for Future Capital.

Purpose:

- 1) To provide for the capital financing of Police Vehicles.
- 2) To provide for the capital financing of Police Automated Fingerprint Identification System (AFIS) upgrades. AFIS is a joint venture with the Edmonton Police Service.
- 3) To assist with financing Calgary Police Service (CPS) capital assets (Pay-As-You-Go).
- 4) To provide for the capital financing of the Red Light Camera program and other CPS infrastructure requirements.

Conditions: As per purpose.

Restrictions: Maximum annual contribution for the Pay-As-You-Go fund cannot exceed \$2,500 and the Pay-As-You-Go year-end balance cannot exceed \$2,500.

2016 - Allow a contribution of \$10,500 to the Pay-As-You-Go fund of the Calgary Police Service Capital Reserve in 2016 only.

Funding Sources:

Vehicles – Police operating funds;
AFIS upgrades – All user fees received from AFIS operations;
Pay-As-You-Go – Police operating funds and proceeds from disposal of capital assets;
Red Light Camera Surplus Funds.

Investment income: x yes (AFIS only) no

Related Budget Programs:

Operating Program: #070 Calgary Police Service

Capital Programs: #031 Police Equipment
#037 Police Vehicles
#034 Automated Fingerprint System
#038 Police Facilities
#039 Police Computer Systems

Special Reporting Requirements:

None

Current Activity (000's): Vehicles

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	22,319	18,531	18,066	17,293	11,685
Contributions from operations	5,750	9,483	6,760	7,190	9,457
Contributions from Revolving Fund for General Land Purchases (1)	-	-	-	-	7,500
Contributions to capital financing	(5,740)	(5,695)	(6,295)	(6,417)	(11,349)
Closing Balance	22,329	22,319	18,531	18,066	17,293

(1) Per LAS2009-45, this transfer is from the Real Estate & Development Services Revolving Fund for General Land Purchases (\$7,500) (formerly Corporate Properties Revolving Fund) for acquisition of the Police block 39 property.

Current Activity (000's): AFIS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	819	783	751	718	801
Contributions from operations	13	16	15	17	12
Investment Income (AFIS only)	19	20	17	16	18
Contributions to capital financing	-	-	-	-	(113)
Closing Balance	851	819	783	751	718

Current Activity (000's): Red Light Camera

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	8,711	9,164	7,115	5,412	5,165
Contributions from operations	2,796	3,230	3,119	2,917	2,693
Contributions to capital financing	(3,671)	(3,683)	(1,070)	(1,214)	(2,446)
Closing Balance	7,836	8,711	9,164	7,115	5,412

Current Activity (000's): Pay-As-You-Go

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	2,500	2,500	2,430	2,500	2,500
Contributions from operations	8,272	2,500	2,499	2,325	2,500
Contributions to capital financing	(1,534)	(2,500)	(2,429)	(2,395)	(2,500)
Closing Balance	9,238	2,500	2,500	2,430	2,500

Consolidated Closing Balance (2)	40,254	34,349	30,978	28,362	25,923
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(2) Per FCS2011-34, the above balances were consolidated and the above values represent a consolidation of reserve balances from prior years for illustrative purposes only. The reserves consolidated into this are Red Light Camera Funds and the Calgary Police Service Pay-As-You-Go Reserve.

Source Contact: **Business Unit – Calgary Police Service**
 Financial Lead – B. Hutchins, Finance Manager
 Operational Lead – R. Chaffin, Chief of Police

Review Schedule: Last Review: 2014

Next Review: 2017

Community Investment Reserve

Capital Reserve (\$000s)

#6.3
\$ 102,204
(2016)

Authorization: C2004-60, NM2004-17, CPS 2005-24, NM2006-05, LAS2008-101, CPS2011-39, FCS2011-18, LAS2011-59, PFC2012-0248, C2014-0863, CPS2015-0647 and PFC2016-0796

NM2004-17 and CPS2005-24 established a Community Investment Reserve Fund in the amount of \$102,100 (GST) for five specified community capital infrastructure projects.

NM2006-05 increased the Community Investment Reserve Fund by \$100,000 (GST).

CPS2011-39 directed that \$42,000 annually Vacated Tax Room (VTR) be transferred to the Community Investment Reserve and funding for 2011-2016 be allocated.

PFC2012-0248 approved allocation of VTR and GST funding for the debt servicing of four New Recreation Facilities.

C2014-0863 approved allocation of VTR funding for 2017-2018 and the remaining GST funding.

CPS2015-0647 directed Administration to use the proposed guiding principles to allocate the VTR funding over the course of the next two business plan and budget cycles (to 2026).

Purpose:

- 1) To invest in priority community capital infrastructure and address emerging community needs.
- 2) To target the reduction of the growing infrastructure gap as identified through the Community Services capital infrastructure investment strategy.

Conditions: As per purpose

Restrictions: CPS2011-39 approves a new ongoing program for investment in community infrastructure.

Funding Sources:

- 1) Investment income generated from the reserve: to fund the cost of project management and other associated program costs.
- 2) Federal GST rebate effective Feb 01, 2004: \$102,100 (2004-2013 approx)
- 3) Federal GST rebate effective Feb 01, 2004: \$100,000 (2014-2023 approx)
- 4) VTR: \$42,000 annually (effective 2011)

Investment income: x yes no

Related Budget Programs: Numerous Community Services Capital Programs

Special Reporting Requirements: None

Current Activity (\$000s):

Current Activity (000's):	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	152,379	168,302	151,077	112,223	76,959
Contributions from Federal GST rebate	8,919	8,919	8,919	8,919	8,919
Contribution to capital projects - GST (1)	(8,196)	(30,321)	(14,101)	(717)	(6,670)
Contribution from Reserve for Future Capital - GST	1,500	1,500	1,500	1,500	1,500
Contributions from VTR	42,000	42,000	42,000	42,000	42,000
Contribution to capital projects - VTR (1)	(100,258)	(45,340)	(27,697)	(16,909)	(12,265)
Investment income (2)	5,860	7,369	6,604	4,181	2,152
Contribution to program costs	-	(50)	-	(120)	(372)
Closing Balance (3)	102,204	152,379	168,302	151,077	112,223

(1) Includes debt servicing payments for Regional Recreation Centres.

(2) Includes GST funds, VTR funds and Regional Recreation Centres debt.

(3) Committed amounts included in the closing balance total \$102,204 for future projects.

Source Contact:**Business Unit – Civic Partners**

Financial Lead – S. MacFayden, Finance Manager

Operational Lead – K. Black, Director

Review Schedule:

Last Review: 2016

Next Review: 2019

Corporate Housing Reserve

Capital Reserve (\$000s)

\$ 29,885 ^{#6.3}
(2016)

- Authorization:** FB99-62, CPD2002-57, LAS2000-206, CPS2004-55, LPT2007-61, FCS2010-10, PFC2012-0606 and LAS2013-06
- Purpose:** To support the development of affordable rental, social and special need housing infrastructure and operating costs associated with affordable housing initiatives.
- Conditions:** In accordance with the terms of reference established for this reserve, the reserve funds will be used to support development initiatives that enhance or increase the supply of affordable rental and social/special needs housing. Municipal, non-profit, public and private organizations may be considered for funding, individually or as part of a partnership/joint venture.
- Restrictions:** External - \$15,411 Internal - \$6,627
- 2% of reserve (up to \$50 maximum) is designated as an emergency fund for unanticipated costs related to The City's Homeless Strategy
- Unless approved by Council, funding cannot be used to support operating and social support services associated with affordable housing.
- Funding Sources:**
- 1) The sale proceeds from selected City-Owned properties that are surplus to The City's needs; sales proceeds from other City-Owned properties not being used for affordable housing purposes and that are surplus to The City's needs shall be subject to Council approval through the Utilities and Corporate Services Committee (formerly Land and Asset Strategy Committee – LASC); 5% of gross industrial land sales proceeds.
 - 2) Lease revenues generated from City-owned properties being utilized for current and future affordable housing initiatives;
 - 3) Contribution of City funding (mill rate) for an amount equal to the amount previously paid in municipal subsidy agreements for provincially-owned public housing units;
 - 4) Third-party donations, grants and contributions from individuals, public and private organizations or agencies; and
 - 5) As approved in LA2000-206, 20% of net eligible revenue generated from Real Estate & Development Services (formerly Corporate Properties) Residential Portfolio be transferred annually to Corporate Housing Capital Reserve to fund municipally operated housing initiatives, and
 - 6) Investment income.
- Related Budget Programs:**
- Operating Program: # 495 Calgary Housing (formerly #488 Land Servicing & Housing)
- Capital Program: # 489 Affordable Housing (formerly #489 Public Housing)

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
	(Restated)				
Opening balance	38,504	36,073	34,105	46,749	45,153
Investment income	645	762	597	784	868
Contributions from operations (1)	2,235	3,155	4,895	3,496	13,208
Contributions to operations (3)	(8,242)	(403)	(647)	(1,554)	(1,905)
Contributions to debt repayment	(245)	(245)	(997)	(1,750)	(1,751)
Contributions to capital (2)	(3,335)	(2,690)	(1)	(13,620)	(8,824)
Transfer (to)/from Reserve (1)	323	1,852	(1,879)	-	-
Closing balance	<u>29,885</u>	<u>38,504</u>	<u>36,073</u>	<u>34,105</u>	<u>46,749</u>

- (1) Includes provincial block funding of \$4,162 for 2012. The amount also includes sale proceeds from Manchester North for \$5,520 which was unbudgeted due to unknown timing and applied to the project in 2012. In addition, 5% of the Industrial Land sale revenue was contributed from operations which amount to \$2,040 in 2012, \$1,313 in 2013 and \$3,215 in 2014. Also, in 2015 a correction was made to reclassify the AHCC mortgage payment of \$1,879 from contributions from operations to transfer between reserves. This correction is for the 2014 mortgage payment.
- (2) Contributions to capital:
 2016: Demolition at Louise Station (\$1,000), Kingsland (\$1,204), Bridgeland (\$1,080), AH Pre-development (\$51)
 2015: Contributions to Capital: Construction with redesign of building and configuration for Kingsland (\$1,044) and demolition at Louise Station (\$1,646)
 2014: Contributions to Capital: Completion of North Manchester (\$1)
 2013: Contributions to Capital: Construction of North Manchester (\$1,834), purchase of Bridges Site 155 units (\$11,558) and two housing projects (\$228)
 2012: Construction of North Manchester (\$6,180) and Vida affordable housing projects (\$2,485) and (\$159) for two other affordable housing projects
- (3) Contributions to operations:
 2016: Includes funds transferred to Calgary Housing Company for the purchase of East Village.

Source Contact:**Business Unit – Calgary Housing**

Financial Leads – M. Alarakyia, Finance Coordinator;

S. MacFayden, Finance Manager

Operational Lead – T. Goldstein, Manager, Affordable Housing

Review Schedule:

Last Review: 2015

Next Review: 2018

Debt Servicing Reserve

Capital Reserve (\$000s)

\$ 52,570 ^{#6.3}
(2016)

Authorization: FCS2004-22 combined three reserves Sinking Fund (C98-18), Major Project Reserve (C96-15, C98-93) and Transportation Capital Reserve (C98-16) FCS2006-42, UE2007-07, C2007-14, FCS2008-28, FCS2008-28 and PFC2016-0796.

Purpose: For principal and interest payments of tax-supported debt.

FCS2008-28, Contribute to Lifecycle Maintenance and Upgrade Reserve (LMUR) and Pay-As-You-Go (PAYG).

On C2007-14 for Calgary Municipal Land Corporation (CMLC) – for operating expenditures up to \$10,000.

Conditions: As per purpose.

Restrictions: Funds are to be used as purpose outlined above.

Funding Sources: Allocation of 84% of annual debt charge savings.

Investment income: x yes no

**Related Budget
Programs:**

Operating Program: #840 Capital Financing Costs

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	52,570	52,570	52,570	67,769	72,996
Investment income	1,177	1,340	1,207	1,473	2,026
Contributions (to)/from from operations:					
Debt Charge Savings	94,752	94,752	94,752	94,752	94,752
Principal Payment	(36,733)	(38,505)	(39,374)	(54,506)	(57,981)
Interest Payment	(11,317)	(13,059)	(14,875)	(16,918)	(19,024)
Loan to Calgary Municipal Land Corp. (CMLC) (3)	-	-	-	-	10,000
Contributions to other Reserves:	-				
Contribution to LMUR (1)	(17,879)	(14,528)	(11,710)	(10,000)	(10,000)
Contribution to PAYG (2)	(30,000)	(30,000)	(30,000)	(30,000)	(25,000)
Closing Balance	52,570	52,570	52,570	52,570	67,769

- (1) As per report FCS2006-42 and FCS2008-28, the amounts transferred to Lifecycle Maintenance & Upgrade Reserve are:
- fixed amount of \$10,000 annually: 2007 to 2016
 - funding not committed to tax supported debt: none in 2012 to 2013, \$1,710 for 2014, \$4,528 for 2015 and \$7,879 for 2016
- (2) As per report FCS2008-28 contribution to Pay-As-You-Go from Debt Servicing Reserve of \$10,000 in 2009, escalating by \$5,000 per year to \$30,000 by 2013;
- (3) As per report C2007-14 Council approved a loan to Calgary Municipal Land Corporation (Loan bylaw 32M2007). This loan was fully repaid at the end of 2012.

Source Contact:**Business Unit – Finance**

Financial & Operational Lead – K. Ohlhauser, Budget Officer

Review Schedule:

Last Review: 2016

Next Review: 2019

Downtown Improvement Fund
Excluding Stephen Avenue Heritage Area Society Fund
 Capital Reserve (\$000s)

\$ 3,684 ^{#6.3}
 (2016)

Authorization: OD85-120, OD87-113, FB94-93, M2007-009, LPT2008-74, PUD2012-03, PFC2012-0606, and PFC2015-0917

Purpose: The Downtown Improvement Fund assists in the implementation of public improvement projects in the Centre City. Reserve funds may be used to help fund operating maintenance costs of specialty assets in the Centre City.

Conditions: Funds are to be used for high priority downtown improvement projects through the capital budget process. The annual maximum the reserve may fund is \$300 plus any accrued carry-forward capital spending from previous years.

Restrictions: Centre City is defined in the May 2007 Centre City Plan (pg 33) and includes the Beltline.

Funding Sources: License fees charged to commercial users of public rights-of-way (OD84-45).

Funds included in approved capital projects set aside for extraordinary maintenance of specialty assets.

Investment income: x yes no

Related Budget Programs:

Operating Program: #651 Urban Strategy (formerly #612 Local Area Planning & Implementation)

Capital Programs: #152 Downtown Improvement
 #126-176 Industrial Sidewalk Retrofit

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	3,629	3,372	3,207	3,033	3,435
Investment income	83	87	73	65	73
Contribution from operations (P 651)	255	178	142	211	270
Transfer to Public Art Reserve (1)	-	-	-	-	(2)
Contribution to capital	(283)	(8)	(50)	(102)	(743)
Closing balance	<u>3,684</u>	<u>3,629</u>	<u>3,372</u>	<u>3,207</u>	<u>3,033</u>

(1) Transfer to Public Art Reserve as approved by ALT to meet requirements of Public Art Policy

Source Contacts:

Business Unit – Urban Strategy
 Financial Lead – M. Fung, Finance Lead
 Operational Lead – B. Barrington, Program Manager

Review Schedule:

Last Review: 2015

Next Review: 2018

Fleet Services Capital Reserve

Capital Reserve (\$000s)

#6.3
\$ 14,326
(2016)

Authorization: Commissionaires Report, FCS2010-10, FCS2011-34 and PFC2014-0847

Purpose: To finance future Fleet Services capital expenditures under Council's specific or blanket approvals.

Conditions: Funds must be used to finance capital expenditures relating to Fleet Services only.

Restrictions: Funds are to be used as per purpose outlined above.

Funding Sources: Allocation of operating proceeds from disposal of capital assets and operating budget surpluses.

Investment income: ____ yes x no

Related Budget Programs: Capital Program: #871 Acquisitions

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	10,456	4,042	-	-	-
Contributions from operations	3,870	6,414	4,042	-	-
Closing balance	<u>14,326</u>	<u>10,456</u>	<u>4,042</u>	<u>-</u>	<u>-</u>

Source Contacts: **Business Unit – Fleet Services**
Financial Lead – E. Jarvo – Finance Lead
Operational Lead – M. Belzile, Manager, Business Operations

Review Schedule: Last Review: 2014 Next Review: 2017

Information Technology Reserve

Capital Reserve (\$000s)

#6.3
\$ 20,746
(2016)

Authorization:	FB96-101, C98-74, FCS2007-45, FCS2010-10, FCS2011-34 and PFC2014-0847
Purpose:	To fund information technology projects, fibre optics projects; and lifecycle replacement of City hardware and software.
Conditions:	The reserve will be used to fund systems costing \$50 or more. Per FCS2011-34, the target balance for the lifecycle portion of the reserve is equal to two times the average annual capital spending for replacement desktops, laptops and printers.
Restrictions:	Funds are to be used as per purpose.
Funding Sources:	Initial funding – 1996 Operations Future funding – replenished on an ongoing basis by annual operating budget contributions, PC replacement contributions, telecommunication projects and proceeds from sales of replaced computer equipment. Investment income: <u> x </u> yes <u> </u> no
Related Budget Programs:	Capital Programs: #803 IT Development Projects #741 Information Technology Infrastructure #751 Fibre Network
Special Reporting Requirements:	None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	18,658	18,189	15,867	15,156	16,322
Investment income	211	209	155	117	92
Net contribution from operations	13,577	10,499	9,849	8,933	8,747
Contribution to capital	(11,700)	(10,239)	(7,682)	(8,339)	(10,605)
Transfer from Reserve for Future Capital (1)	-	-	-	-	600
Closing balance	<u>20,746</u>	<u>18,658</u>	<u>18,189</u>	<u>15,867</u>	<u>15,156</u>

(1) Transfer from City Clerks to IT to fund Election and Census System re-development.

Source Contacts: **Business Unit – Information Technology**
Financial Leads – M. Moroz, Finance Lead; T. Nguyen, Finance Manager
Operational Lead – H. Reed-Fenske, Chief Information Technology Officer

Review Schedule: Last Review: 2014 Next Review: 2017

LED Street Light Re-Lamping Reserve
 (formerly LED Traffic Signal Display Re-Lamping Reserve)
 Capital Reserve (\$000s)

\$ 5,688 ^{#6.3}
 (2016)

Authorization: TTP2002-44, PFC2012-0606 and PFC2015-0917

Purpose: To help finance initial capital expenditures for streetlight Light Emitting Diode (LED) units and future lifecycle replacement of streetlights.

Conditions: Funds are to be used as per the purpose outlined above.

Restrictions: Funds are to be used as per the purpose outlined above.

Related Budget Programs:
 Operating Program: #132 Roads
 Capital Programs: #128-131 Traffic Signals-LED Relamp
 #128-100 LED Streetlights

Funding Source: Annual operating contribution based on energy savings as a result of the streetlight LED replacement program.

Investment income: ____ yes x no

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	5,528	5,816	5,622	5,666	4,963
Contribution from operations	1,750	1,466	697	703	703
Contribution to capital	(1,590)	(1,754)	(503)	(747)	-
Closing balance	<u>5,688</u>	<u>5,528</u>	<u>5,816</u>	<u>5,622</u>	<u>5,666</u>

Source Contact: **Business Unit – Roads**
 Financial Lead – L. Wong, Finance Lead
 Operational Lead – R. Seera, Traffic Operations Manager

Review Schedule: Last Review: 2015 Next Review: 2018

Legacy Parks Reserve

Capital Reserve (\$000s)

\$ 10,558 ^{#6.3}
(2016)

Authorization:	LPC2003-17, NM2003-36, NM2003-40, C2003-67, C2006-62, NM2007-35, C2008-76, LPC2008-02, CPS2009-36, M2010-08, NM2012-05, LPC2012-0809, LPC2013-0428, LPC2014-0172, LPC2014-0823 and LPC2016-0626
Purpose:	To create new park space and enhance existing parks for the benefit of Calgarians, now and in the future.
Conditions:	<p>Allocation of funds are as follows:</p> <ul style="list-style-type: none">• \$30,000 to fund the purchase and development of lands to comprise three new regional parks.• \$20,000 to fund upgrading and/or development of parks within The City limits.• Per C2006-62, Council approved an additional \$10,400 to fund the purchase of Bears paw District.• Per LPC2008-02, Council approved an additional \$75,000 of new funding to fund Legacy Parks projects.• Per CPS 2009-36, reallocated \$7,000 of funds from Legacy to Devonian Gardens Redevelopment.• Per NM2012-05, Council approved \$75,000 of new funding to fund Legacy Parks projects.• Per LPC2012-0809 Council approved \$200 one-time operating budget from 2013 to 2017 for Parks Foundation Calgary funded by the Legacy Parks Reserve.• Per LPC2014-0823 Council approved specific projects to be funded by \$75,000 from NM2012-05.• Per LPC2016-0626, the Legacy projects underway were reprioritized and strategically phased and high priority projects were identified.
Restrictions:	Funds are to be used as per purpose outlined above.
Related Budget Programs:	Capital Programs: #499 Legacy Parks #500 Parks and Natural Areas
Funding Sources:	<p>As per NM2007-35, ENMAX dividends in excess of \$35,000 (to fiscal year end 2012).</p> <p>C2008-76 changed the funding to ENMAX dividends in excess of \$43,000. As per NM2012-05, ENMAX dividend in excess of \$47,000 be directed to ENMAX Legacy Parks fund for the next approximately 5 years, with the exception of 50% of any excess dividend, to a maximum of \$20,000, be set aside in a new reserve as a contingency fund for any shortfall in the ENMAX dividends below \$47,000.</p> <p>Investment income: <u> x </u> yes <u> </u> no</p>
Special Reporting Requirements:	Per LPC2013-0428, The Legacy Parks Fund Steering Committee reports directly to Council annually through the SPC on Community Services.

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	18,450	23,033	19,738	13,332	19,738
Contributions from operations	-	4,950	6,150	9,900	8,700
Investment income	335	449	435	287	234
Contributions to capital	(11,107)	(9,982)	(3,290)	(3,781)	(5,297)
Contribution from Reserve for Future Capital	2,880	-	-	-	-
Closing balance	<u>10,558</u>	<u>18,450</u>	<u>23,033</u>	<u>19,738</u>	<u>23,375</u>

Source Contact:**Business Unit – Calgary Parks**

Financial Lead – T. LePrieur, Finance Lead

Operational Lead – D. Marter, Manager, Capital Development

Review Schedule:

Last Review: 2016

Next Review: 2019

Lifecycle Maintenance and Upgrade Reserve

Capital Reserve (\$000s)

#6.3
\$ 116,122
(2016)

Authorization:	C2002-082, FCS2006-042, FCS2008-028, FCS2011-34, M2012-0828 and PFC2014-847
Purpose:	The Lifecycle Maintenance and Upgrade Reserve (LMUR) was established to maintain and upgrade capital assets (C2002-082).
Conditions:	Funds are to be used as per purpose outlined above.
Restrictions:	<ol style="list-style-type: none">1. Funds are to be used as per purpose outlined above.2. Net proceeds from sale of surplus fire capital assets and future funds received from Alberta Health Services (AHS) are to be used exclusively for fire protective equipment (FCS2011-034).3. Net proceeds from the sale of surplus transit capital assets are to be used exclusively for transit capital purchases (FCS2011-034).4. Funds of the Additional Tax Room to be used as per Council approval (M2012-0828).
Funding Sources:	<p>Funding Sources include:</p> <ul style="list-style-type: none">- 2.6% of annual property taxes (FCS2008-28);- \$10,000/yr from Debt Servicing Reserve (FCS2008-028), provided no new tax-supported debt is issued and funds are not required for the interest payments for MSI related bridge financing;- The Debt Servicing Reserve be reviewed annually and any available funding not committed for tax supported debt will be transferred to the LMUR (FCS2006-042);- Net proceeds from sale of surplus transit and fire assets, and funds received from AHS (FCS2011-34);- Additional Tax Room funds (M2012-0828 and C2013-0330);- Transfer of \$475 in 2014 from City Clerk Operating Budget to LMUR to fund capital projects (C2014-0608).
Related Budget Programs:	<p>Investment income: ___ yes <u>x</u> no</p> <p>Operating Program: #840 Capital Financing Costs.</p> <p>Capital Programs: Capital programs in various business units</p>
Special Reporting Requirements:	None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	149,391	97,251	125,729	102,075	92,205
Contributions from operations	42,031	37,859	36,071	33,051	29,552
Contributions from Debt Servicing Reserve	17,879	14,528	11,710	10,000	10,000
Contributions from Property Tax Room (1)	62,345	62,346	10,231	62,346	10,231
Contributions to capital	(158,445)	(62,979)	(87,558)	(81,830)	(38,545)
Transfer to Budget Savings Account	-	(150)	-	-	-
Transfer from Misc Capital - Fire (2)	1,940	393	151	12	120
Transfer (to) from Misc Capital - Transit (2)	981	143	917	75	(1,488)
Closing balance (3)	116,122	149,391	97,251	125,729	102,075

- (1) As per report M2012-0828 and C2013-0330, the Additional Tax Room funds are transferred to the LMUR annually.
- (2) As per report FCS2011-34, the Misc Capital Fire and Transit reserves are transferred into the LMUR.
- (3) Committed amounts included in the closing balance total \$46,616 for future projects.

Source Contact:**Business Unit – Finance**

Financial and Operational – K. Hapke, Budget Officer

Review Schedule:

Last Review: 2014

Next Review: 2017

Parking Land Acquisition Reserve

Capital Reserve (\$000s)

\$ 40,772 ^{#6.3}
(2016)

Authorization: LPT2006-13, C2008-61, LAS2009-45, FCS2007-26, PFC2012-0606, C2013-0509, TT2013-0124, and TT2016-0204

Purpose: Enable Calgary Parking Authority to access the funds to support lifecycle requirements for existing cash-in-lieu parking facilities.

Council approved the following special purposes:

1. Allocate \$500 in 2013 and \$4,000 in 2014 from this reserve to Roads Program #127 to be used for Hillhurst/Sunnyside Transit Oriented Development project in Investing in Mobility.
2. Allocate \$100 in 2013 from this reserve to Roads Program #127 to be used as seed money for the Catherine Avenue Woonerf project to facilitate further design and cost estimates, conduct engagement and address land issues.

Conditions: As per purpose.

Restrictions: Funds are to be used as per the purpose outlined above.

Funding Sources: An annual allocation from monies received by The City from the Calgary Parking Authority to a cash-in-lieu of parking land acquisition fund. This allocation will be \$500 per annum commencing in 2007 as well as any Calgary Parking Authority revenues received by the City in excess of budgeted levels plus any associated investment income earned on fund balances.

Investment income: ☒ yes ☐ no

**Related Budget
Programs:**

Capital Programs: #851 Future Downtown Infrastructure Land
#127-140 Various Street Improvements

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	38,215	32,657	24,688	24,688	12,801
Contributions from Calgary Parking Authority	3,876	5,928	7,639	4,276	6,907
Contributions to capital financing	(4,636)	(1,180)	(248)	-	-
Contribution from Revolving Fund for General Land Purchases (1)	2,441	-	-	-	-
Investment income allocation	876	810	578	421	283
Closing balance	<u>40,772</u>	<u>38,215</u>	<u>32,657</u>	<u>29,385</u>	<u>19,991</u>

(1) Per C2008-61, this transfer was to purchase the portion of land not utilized by the District Energy Plant.

Source Contacts: **Business Unit – Calgary Transit & Transportation Infrastructure**
Finance Lead – T. Johnson, Finance Lead

Business Unit – Transportation Planning
Operational Lead – C. Blaschuk, Manager, Transportation Strategy

Review Schedule: Last Review: 2015 Next Review: 2018

Reserve for Future Capital (RFC)

Capital Reserve (\$000s)

\$ 327,014 ^{#6.3}
(2016)

Authorization:	C85-66, C96-15, FCS2004-62, FCS2008-28, FCS2010-27 and FCS2011-34.
Purpose:	<ol style="list-style-type: none">1. To fund various capital projects as per Council approval;2. To hold Pay-As-You-Go (PAYG) funding which helps to pay for City maintenance and upgrade projects;3. To hold contingency funds (for unforeseen projects or new emergency needs).
Conditions:	A target balance for contingency purposes is 10% of previous year's capital spending less Municipal Sustainability Initiative (MSI) and less self-funded capital projects (FCS2011-034).
Restrictions:	<ol style="list-style-type: none">1. Funds are to be used as per purpose outlined above.2. Facility Management (FM, formerly Corporate Properties & Buildings) lease/sales revenue be reserved for corporate accommodation facilities and sites managed by FM (FCS2010-027).
Funding Sources:	<p>Funding sources include:</p> <ol style="list-style-type: none">1. FM lease/sales revenue and space provision funds for new employees (FCS2010-027)2. Franchise Fee amounts in excess of budget (FCS2004-62)3. Contribution from Debt Servicing Reserve (DSR) for PAYG funding (up to \$30,000 as of 2013)4. PAYG funding from operation. Funding increase every 4-year planning period with population and non-residential construction inflation (FCS2008-028)5. Transfer of Provincial Disaster Recovery reimbursement of 2013 Flood operating costs received to RFC to fund resiliency capital projects (C2014-0774)6. Heritage Building Preservation fund, one-time \$35 million allocation of 2014 operating surplus to restore and preserve city-owned heritage buildings (C2014-0863)7. Other funding sources as directed by Council.
Related Budget Programs:	<p>Investment income: ___ yes <u> x </u> no</p> <p>Operating Programs: #840 Capital Financing Costs #694 Facility Management</p>
Special Reporting Requirements:	<p>Capital Programs: Capital programs are identified in various business units</p> <p>None</p>

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	354,190	318,286	269,629	271,888	255,491
Net contribution from operations	62,726	80,575	155,979	78,539	89,713
Transfer from DSR	30,000	30,000	30,000	30,000	25,000
Contribution from Parking Authority	1,000	1,000	1,000	1,000	1,000
Contribution to capital financing	(119,402)	(74,171)	(136,822)	(107,225)	(94,981)
Contribution to debt prepayment	-	-	-	(3,073)	(2,835)
Contribution to Community Investment Reserve	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Closing balance (1)	<u>327,014</u>	<u>354,190</u>	<u>318,286</u>	<u>269,629</u>	<u>271,888</u>
Represented By:					
Allocated					
Property owners' local improvement repayments	-	-	-	-	3,072
RFC Flow Through	119,683	122,247	96,791	26,231	15,758
Committed PAYG not spent	67,038	81,998	63,641	71,484	78,057
Committed RFC not spent	28,305	11,673	20,051	64,824	58,381
Unallocated					
RFC - contingency (2)	<u>111,988</u>	<u>138,272</u>	<u>137,803</u>	<u>107,090</u>	<u>116,620</u>
	<u>327,014</u>	<u>354,190</u>	<u>318,286</u>	<u>269,629</u>	<u>271,888</u>

- (2) Committed amounts including in the closing balance net of 2017 and 2018 budgeted PAYG contributions is \$200,164 (\$132,266 for PAYG and \$67,898 for RFC).
- (3) Per FCS2011-34 the target balance for contingency purposes is 10% of previous year's capital less MSI and self-funded capital projects. As such the \$111,988 includes \$73,227 as the target contingency balance with the remaining \$38,761 as unallocated.

Source Contact:**Business Unit – Finance**

Financial & Operational Lead – K. Ohlhauser, Budget Officer

Business Unit – Facility Management

Financial Lead – C. Myres, Finance Lead

Operational Lead – T. Hansen, Director

Review Schedule:

Last Review: 2014

Next Review: 2017

Revolving Fund Reserve for General Land Purchases\$ 101,073
(2016)

Capital Reserve (000's)

Authorized:	Commissioners' Report FB98-43, LAS2008-173 and PFC2016-0796
Purpose:	Land required for City use must often be purchased well in advance of construction, but the capital budget has funds only for projects commencing within the current four year budget cycle. The purpose of this reserve is to acquire land required for City use in a timely manner for projects beyond the four year budget cycle, improvements to city-owned land and program administration.
Conditions:	As per purpose.
Restrictions:	None
Funding Sources:	<p>Initial funding in 1998 was as follows:</p> <ul style="list-style-type: none"> - \$5,306 from Real Estate Retained Earnings. - \$2,500 from non-transportation project funding from the \$40,200 set aside for non-transportation capital projects in excess of the Envelope. <p>Ongoing funding:</p> <ul style="list-style-type: none"> - Income from existing net land leases. Revenue from existing leases may be routed to business units based on approval of business case to the Corporate Land Committee (CLC). - Sales of general lands. - Repayment of land purchases by business unit no later than year one of the next four year budget cycle or other alternate pay back arrangements as may be approved by CLC. <p>Investment income: <input checked="" type="checkbox"/> yes <input type="checkbox"/> no</p>
Related Budget Programs:	<p>Operating Programs: #694 – Net General Lease Revenue #488 – General Land Sales Revenue</p> <p>Capital Program: #695 Land Acquisitions – Other Civic Departments</p>
Special Reporting Requirements:	<p>Status update to Council on the Revolving Fund every two years with the Corporate Land Framework Report.</p> <p>Reporting to SPC on Utilities and Corporate Services every four years on the status of current land holdings.</p>

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	86,881	84,505	52,347	58,654	49,799
Investment Income	2,086	2,031	1,317	1,089	839
Contributions from land sales	32,854	29,394	35,869	12,711	6,177
Contributions from operations	7,720	1,048	1,739	2,181	2,401
Contributions (to)/from capital	(23,296)	(10,760)	(3,005)	(17,447)	3,510
Contributions to other reserves	(5,141)	(18,931)	-	(1,429)	(2,068)
Net transfers to restricted reserve (1)	(31)	(406)	(3,762)	(3,412)	(2,004)
Closing Balance	101,073	86,881	84,505	52,347	58,654

(1) Transfers to restricted reserves:

Funds are restricted sales of land sold to Calgary Municipal Land Corporation (CMLC) and Attainable Homes Calgary Corporation (AHCC). Sales set up as receivables. Receipt of funds will be the earlier of a) ten years from the advancement date, or b) in the event that CMLC/AHCC had disposed of the property, or any portion thereof, the date CMLC/AHCC receives proceeds of the sale to the third party. These funds are restricted until receipt of the funds from CMLC/AHCC is deposited. Total funds to be received equal \$5,845.

Source Contacts:**Business Unit – Real Estate & Development Services**

Financial Lead – S. Thompson, Finance Lead

Operational Lead – J. Halfyard, Manager, Land & Asset Management

Review Schedule:

Last Review: 2016

Next Review: 2019

TELUS Convention Centre Reserve
Externally Restricted Capital Reserve (\$000s)

\$ 242 **#6.3**
(2016)

Authorization: C97-83 and C2000-70

Purpose: In 1985 the reserve was created to finance carpeting and other major replacement items with a useful life of five years or less. Commissioners' Report C97-83 amended the use of this reserve for capital purchases regardless of their useful life.

Conditions: In order to cover emergencies, a minimum balance of \$200 must be maintained in the combination of this reserve and TELUS Convention Centre's operating reserve. C2000-70 approved the reduction in the minimum balance from \$500 to \$200.

Restrictions Expenditures are approved by the Calgary Convention Centre Authority.

Funding Sources: Annual contribution of \$180 from City operations.

Investment income: ____ yes x no

Related Budget Programs:
Operating Program: #449 Civic Partners, Convention Centre
Capital Program: #626 Calgary Convention Centre

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	213	253	200	200	200
Contributions from operations	180	180	180	180	180
Contributions to capital	(151)	(220)	(127)	(180)	(295)
Closing balance	<u>242</u>	<u>213</u>	<u>253</u>	<u>200</u>	<u>85</u>

Source Contacts: **Business Unit – Civic Partners**
Financial Lead – J. Salazar, Finance Lead
Operational Lead – L. Kerr, Manager, Partnership Management

Review Schedule: Last Review: 2016 Next Review: 2019

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Budget Savings Account Reserve

Combined Operating and Capital Reserve (\$000s)

\$ 130,103
(2016)**Authorization:** PFC2015-0181, PFC2015-0959, PFC2016-0081 and C2016-0544**Purpose:** Regular Budget Savings Account (BSA): To encourage and provide incentives for business units to seek annual savings, innovation and efficiencies, within their operating and capital budgets, including, but not limited to the use of "savings accounts".

Community Economic Resiliency Fund (CERF) Budget Savings Account: As per Council directive, to set aside funding from Corporate surplus / intentional savings to Community Economic Resiliency Fund within the Budget Savings Account for initiatives that support Calgarians and local businesses affected by the challenging economic conditions in Calgary. The Community Economic Resiliency Fund provides the opportunity to respond to the needs of the community in three ways; citizens see the direct benefit of the fund through frozen fees for key City services, non-profits and business units are able to maintain service levels and meet the increasing demand through the emergency fund and can be used as a direct stimulus to the economy by investing in initiatives for economic development and affordable housing.

Conditions: As per purpose.**Restrictions:** To remain responsive to current economic conditions The City will retain flexibility in the uses of these funds in the short-term.

Any savings generated by business units will fund the Budget Savings Account. Funds will be allocated 50% to initiatives at the business unit level and 50% to initiatives at the corporate level; or, at 100% to Corporate during economic downturns.

Any savings generated in Corporate Programs, unless as directed by Council, will be directed to the Fiscal Stability Reserve as per Council's current direction.

Funding Sources: Funding for the savings account will be generated by favorable budget variances identified by business units through the management of their operating and capital budgets, and by Corporate as directed by Council.

Capital funding sources are subject to restrictions which potentially limit the uses of any funds saved. Any potential capital savings identified would require disposition in a manner consistent with the terms and conditions of any governing policies or agreements.

Investment income: ____ yes x no**Related Budget Programs:**

Operating Programs: All impacted City Business Units
Capital Programs: All impacted City Business Units

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening Balance	60,905	-	-	-	-
Contributions from operations (1)	24,246	30,313	-	-	-
Contributions from Op - CERF (2)	58,800	30,000	-	-	-
Contributions from capital (3)	3,392	592	-	-	-
Contributions to operations	(269)	-	-	-	-
Contributions to Op - CERF	(16,971)	-	-	-	-
Closing Balance	130,103	60,905	-	-	-
Breakdown of Closing Balance:					
Operating BSA (4)	54,290	30,313	-	-	-
Operating BSA - CERF (5)	71,829	30,000	-	-	-
Capital BSA	3,984	592	-	-	-
Closing Balance	130,103	60,905	-	-	-

(1) Operating savings from various business units.

(2) 2016: Contribution for Phased Tax Program, Calgary Neighborhood Emergency Resilience and freeze user fee for Transit, Recreation fee and Pet Service Fee.

2015: Contribution for Affordable Housing Initiative in the Community, Economic Development Initiative, Calgary Neighborhood Emergency Resilience and freeze user fee for Transit, Parks fee, Recreation fee and Pet Service Fee.

(3) Capital savings from various business units.

(4) Committed amount in the closing balance is \$1,630 for Calgary Transit Fleet Reliability, Janitorial and Outside Maintenance and Rail System Communications.

(5) Committed amounts in the closing balance total \$68,973 consisting of: \$45,000 for Phased Tax Program, \$3,500 for Economic Development Initiative, \$6,673 for Affordable Housing Initiatives, \$8,800 to freeze User Fees Increases and \$5,000 for Calgary Neighborhoods Emergency Resilience.

Source Contacts:**Business Unit – Finance**

Financial Lead – J. Kwong, Finance Manager

Operational Lead – C. Male, City Treasurer

Review Schedule:

Last Review: N/A

Next Review: 2018

Community Sustainability Reserve
Combined Operating & Capital Reserve (\$000s)

\$ 2,123 ^{#6.3}
(2016)

Authorization: CPS2008-39, C2008-76, CPS2009-06, FCS2009-26, FCS2010-28, PFC2013-0745 and PFC2016-0796

Purpose: The purpose of the Community Sustainability Reserve is to provide interim support to assist community organizations in need of short term assistance to address operational shortfalls, as determined by Calgary Neighbourhoods. This Reserve is intended to assist organizations so that they may continue to operate and meet the needs of their community, and/or the citizens of Calgary at large. Funding is available to provide financial support, and if applicable, resources such as consultation support, in order to maximize the capacity and sustainability of an organization to contribute to inspiring neighbourhoods. Funding is provided for:

a. Stabilization and redevelopment assistance to organizations that encounter unexpected financial circumstances or have been dealing with organizational or governance issues for more than a year.

b. Professional consulting services support to organizations in any area that may impact sustainability to deliver improved programs and services to citizens, whether in crisis or not.

Conditions: In order to qualify for funding, Community Associations and social recreational organizations must have an active lease or license of occupation with The City through the Community Association or Social Recreation Leasing Policy.

CSPS011 – Lease/License of Occupation to Community Organizations.

Qualifying organizations must agree to work with Administration to develop and implement recommendations resulting from professional reviews, where possible and reasonable.

The maximum funding amount for operational use is \$200 over a 5 year period of time, and approved by the Director of Calgary Neighbourhoods. The maximum funding amount includes both stabilization and redevelopment assistance.

Restrictions: As per purpose and conditions.

Funding Sources: The Community Sustainability Reserve received a one-time transfer of \$580 from the Lifecycle Assistance and Energy Reserve (CPS2008-39) for operating purposes and \$3,000 from corporate in 2008 (C2008-76) for capital purposes. The purpose of the reserve was amended in 2016 so that the remaining reserve balance at Dec 31, 2015 of \$2,270 could only be used for operational purposes. Funds can only be used for capital projects if the funds were approved prior to the 2016 reserve purpose amendment.

Investment income: ___ yes x no

Related Budget Programs: N/A

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	2,270	2,443	2,678	3,151	3,580
Contributions to operations	-	-	-	(473)	(429)
Transfer between reserves	(147)	(173)	(235)	-	-
Closing balance	<u>2,123</u>	<u>2,270</u>	<u>2,443</u>	<u>2,678</u>	<u>3,151</u>

Source Contacts:**Business Unit – Calgary Neighbourhoods**

Financial Lead – J. Salazar, Finance Lead

Operational Lead – J. Drucker, Manager, Neighbourhood Connections

Review Schedule:

Last Review: 2016

Next Review: 2019

Calgary Building Services¹ (CBS) and Calgary Community Standards (CCS) – Business Licence Sustainment Reserve

Combined Operating & Capital Reserve (\$000s)

\$ 106,363
(2016)

Authorization: FB2003-49, C2005-60, C2005-68, FCS2005-33, FCS2006-37, FCS2007-45, LPT2008-67, LPT2011-30, PFC2013-0745 and PFC2016-0796.

Purpose: This reserve has two separate purposes:

1. The CBS Reserve will be used to manage fluctuations in the level of activity in the development and building industry, supporting CBS's plan to be a sustainable self-supporting business unit without requiring mill-rate support.
2. The Calgary Community Standards (Business Licence) Reserve will be used to stabilize the budget during fluctuations in the business sector to ensure consistent, sustainable, self-supporting customer and regulatory services.

The reserves will be used for the following:

- a. Stabilize operating budgets
- b. Fund one-time operating expenditures
- c. Fund capital expenditures

Conditions:

1. Per report LPT2011-30 Council approved the recommendation to adjust the CBS Sustainment Reserve to a guideline maximum of \$60,000. Should the fund exceed the guideline maximum, the excess would be used as a contribution from reserve to CBS operations in the following year to soften any required user fees increase.
2. The CCS (Business Licence) Reserve – as per purpose.

Restrictions: As per purpose and conditions.

Funding Sources:

1. The CBS Reserve is funded by annual CBS operating surplus as of 2003 and future years.
2. The CCS (Business Licence) Reserve is funded by Business Licence annual operating surplus as of 2014 and future years

Investment income: x yes no

¹ The name for the Development & Building Approvals business unit was changed to Inspections & Permit Services in 2014 due to reorganization and subsequently changes to Calgary Building Services in 2016.

Related Budget Programs:

Operating Programs: #004, Calgary Community Standards (formerly #004, Animal & Bylaw Services)
#611, Calgary Building Services (formerly #611, Inspections & Permit Services)

Capital Programs: #048, Calgary Community Standards, Bylaw Capital
#061, Capital Asset Acquisition
#063, Cash System Integration
#064, Working Space Initiatives
#065, Land Use Bylaw Implementation/Sustainment
#067, Business Technology Sustainment
#069, eService Portfolio

Special Reporting Requirements:

None

Current Activity (\$000s):

<i>CBS Sustainment Reserve</i>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	93,707	74,063	48,701	30,794	27,488
Investment income	2,131	2,056	1,351	826	682
Contributions from operations	10,158	23,492	27,927	20,080	6,826
Contributions to capital	(6,882)	(5,904)	(3,916)	(2,999)	(4,202)
Closing balance	99,114	93,707	74,063	48,701	30,794
<i>CCS Sustainment Reserve</i>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	4,701	2,184	-	-	-
Investment income	146	92	26	-	-
Contributions from operations	2,439	2,425	2,158	-	-
Contributions to capital	(37)	-	-	-	-
Closing balance	7,249	4,701	2,184	-	-
Total Closing Balance	106,363	98,408	76,247	48,701	30,794

Source Contacts:

Business Unit – Calgary Building Services

Financial Lead – M. Fung, Finance Lead

Operational Lead – K. Griffiths, Director

Business Unit – Calgary Community Standards

Financial Lead – G. Drall, Finance Lead

Operational Lead – R. Hinse, Acting Director

Review Schedule:

Last Review: 2016

Next Review: 2019

Golf Course Levy Reserve

Combined Operating and Capital Reserve (\$000s)

#6.3
\$ 1,712
(2016)

Authorization: CS91-64-02, FB92-64, FCS2004-22, FCS2011-13 and PFC2014-0847

Purpose: To finance golf course capital projects and to fund any Golf Course operating deficit.

Conditions: As per purpose.

Restrictions: Funds are to be used as per the purpose outlined above.

Funding Sources: Surcharge on all golf passes and green fees and additional surplus transferred from operations.

Investment income: x yes no

Related Budget Programs:

Operating Program: #426 Recreation

Capital Program: #505 Golf Courses

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	1,126	529	327	148	111
User surcharges	147	161	183	166	-
Investment income	36	25	19	13	27
Contributions from operations	403	411	-	389	532
Contributions to capital	-	-	-	-	(30)
Debenture repayments	-	-	-	(389)	(492)
Closing balance	<u>1,712</u>	<u>1,126</u>	<u>529</u>	<u>327</u>	<u>148</u>

Source Contacts:

Business Unit – Calgary Recreation

Financial Lead – J. Au, Finance Lead

Operational Lead – G. Steinraths, Manager, Golf Course Operations

Review Schedule:

Last Review: 2014

Next Review: 2017

Livery Transport Services Sustainment Reserve

(formerly Livery Transport Services Reserve)

Combined Operating and Capital Reserve (\$000s)

\$ 3,737
(2016)

Authorization: FCS2004-22, FCS2010-10, PFC2013-0745 and PFC2016-0796. This reserve has been reported on annually since at least 1983.

Purpose: To stabilize livery fees and financing which would benefit the industry while achieving a balanced budget without tax rate support.

The reserve is used by Livery Transport Services to:

1. Stabilize the operating budget;
2. Fund one-time operating expenditures; and
3. Fund capital expenditures that directly support livery transport services

Conditions: As per purpose.

Restrictions: As per purpose.

Funding Sources: The Livery Transport Services' operating surpluses.

Investment income: x yes no

Related Budget Programs:

Operating Program: #004 Calgary Community Standards (LTS)

Capital Program: #048 Calgary Community Standards (Bylaw Capital)

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	4,076	4,539	3,722	3,127	2,633
Annual operating surplus (deficit)	(354)	(181)	901	668	910
Investment income	86	110	99	70	84
Contributions to capital	(71)	(392)	(183)	(143)	(500)
Closing balance	<u>3,737</u>	<u>4,076</u>	<u>4,539</u>	<u>3,722</u>	<u>3,127</u>

Source Contacts:

Business Unit – Calgary Community Standards

Financial Lead – G. Drall, Finance Lead

Operational Lead – M. Halat, Manager, North and East Region

Review Schedule:

Last Review: 2016

Next Review: 2019

Millican-Ogden Community Enhancement

Combined Operating & Capital Reserve (\$000s)

\$ 5 ^{#6.3}
(2016)

Authorization: C2005-80, E2010-20 and PFC2015-0917

PFC2015-0917 recommended that the reserve be closed and funds transferred back to the Fiscal Stability Reserve should a plan not be approved by the community association by the end of 2016. If a plan is in place, then recommended that Council close the reserve by no later than 2017 December 31.

Purpose: The reserve will be used to fund local improvements to enhance the Millican-Ogden community as identified in the Millican-Ogden Area Redevelopment Implementation Plan. The identified local improvements including community entrance signs, park amenities, pedestrian crossing enhancements; parks revitalization, Community Read-a-Board and other community improvement projects will allow for the implementation of the social development policies and improvement plans set forth in the Community Plan to address existing issues and needs in Millican-Ogden.

Conditions: As per purpose

Restrictions: Funds are to be used as per the purpose and conditions outlined above.

Funding Sources: One time funding from the Fiscal Stability Reserve

Investment income: ____ yes x no

Related Budget Programs: Operating Program: #612 Community Planning (Previously #616 Land Use Planning & Policy)

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	132	171	171	171	271
Transfers to operations	(127)	(39)	-	-	(100)
Closing balance	5	132	171	171	171

Source Contacts: **Business Unit – Community Planning**
Financial Lead – M. Fung, Finance Lead
Operational Lead – D. Hamilton, Director

Review Schedule: Last Review: 2015 Next Review: 2018

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Parks Endowment and Sustainment Reserve

Externally Restricted Combined Operating and Capital Reserve (\$000s)

\$ 3,118
(2016)**Authorization:** FB95-75, PFC2013-0745 and MRER2014-06.**Purpose:** This reserve is a temporary repository for contributions to the development and operations of City Parks from businesses, foundations, grants, individuals and internal revenues. The fund will be used to develop, enhance or maintain Parks operations specific to the funding agreements.**Conditions:** As per purpose.**Restrictions:** Endowment funds:
The City entered into various donation agreements with third parties that restricts the withdrawal of the principal of the donation and provides for the expenditure of investment income only. These donations were provided to The City for the ongoing maintenance and sustainment costs of specific named Parks sites. Investment income earned on these endowment funds is transferred to reduce budget requests based on an as needed basis to support the ongoing commitment of the sponsor for the sustainment of the site.

The three endowment funds are:

- Petro-Canada endowment - the investment income is available for maintenance/lifecycle of Wildland Parks; fund balance is \$220 (2015 - \$215),
- Variety Park Endowment Fund - the fund is available for the maintenance and lifecycle for the spray park features and infrastructure. Fund balance is \$138 (2015 - \$135),
- Olympic Plaza endowment - the fund is available for lifecycle maintenance and upgrades to Olympic Plaza. Fund balance is \$138 (2015 - \$135).

Other donation funds:

The City receives various donations, sponsorships and funds from third parties that restrict the use of these funds (both interest and principal) for the ongoing sustainment and education costs related to specific sites. Reserve funds are transferred to the budget of the specific named parks on an as needed basis to support the sustainment and/or the specific arrangement of the donation.

Donations funds consist of:

- Clearwater Land Exchange \$476 (2015 - \$0)
- Inglewood Bird Sanctuary Outdoor Learning Centre \$323 (2015 - \$400).
- Earl Grey Golf Club \$290 (2015 - \$282).
- First Capital Holdings Land Exchange 936-16 Ave SW \$257 (2015 - \$251).
- Weaselhead Land Exchange \$189 (2015 - \$0)
- Ogden Park upgrades \$151 (2015 - \$0)
- Borden Donation \$112 (2015 - \$110)
- Playfields \$105 (2015 - \$58)
- Birth Place Forest \$101 (2015 - \$98)
- Remaining balance \$618 (2015 - \$644) is made up of miscellaneous individual contributions under \$100.

Funding Sources: Contributions/payments received from various parties.Investment income: x yes no

Related Budget Programs:

Operating Program: #445 Parks

Capital Program: #500 Parks and Natural Areas

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	2,328	1,291	1,184	1,408	1,334
Investment income	61	44	29	28	31
Contributions from operations	603	931	686	455	403
Contributions to capital	(86)	(78)	(20)	-	-
Contributions to operations	(446)	(324)	(588)	(707)	(360)
Contributions between reserves	658	464	-	-	-
Closing balance	<u>3,118</u>	<u>2,328</u>	<u>1,291</u>	<u>1,184</u>	<u>1,408</u>

Source Contact:**Business Unit – Calgary Parks**

Financial Lead – T. LePrieur, Finance Lead

Operational Lead – N. Bernard, Manager; North and West Region; K. Parker, Manager, Strategic Services

Review Schedule:

Last Review: 2016

Next Review: 2019

Perpetual Care of the Municipal Cemetery System Reserve

Combined Operating & Capital Reserve (\$000s)

#6.3
\$ 15,905
(2016)

Authorization: CS96-59-02, CPS96-77, FCS2004-31, CPS2004-71 and PFC2016-0796

Purpose: To fund operational activities associated with the perpetual maintenance of municipal cemeteries. This reserve will allow for future perpetual care of the municipal cemetery system. Perpetual care includes mowing, trimming, irrigation and repair of graves, as well as general maintenance of the structures and buildings within the cemeteries.

Conditions: Beginning in 2005, the fund may be accessed to cover annual operating deficits, capital lifecycle maintenance and upgrades, and the costs of land acquisition and development associated with Municipal Cemeteries.

Restrictions: As per purpose and conditions.

Funding Sources: Forty percent (40%) of the funds received by The City from the sale of cemetery plots, mausoleum crypts, columbarium niches, grave monuments and cemetery products shall be deposited into the Fund.

Investment income: x yes no

Related Budget Programs:

Operating Program: #445 Parks

Capital Program: #504 Cemeteries

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	13,949	12,549	10,359	8,635	7,873
Investment income	347	335	258	193	186
Contributions from operations	2,551	2,663	3,180	2,416	1,746
Contributions to operations	(771)	(1,246)	(1,024)	(795)	(962)
Transfers to capital	(171)	(352)	(224)	(90)	(208)
Closing balance	<u>15,905</u>	<u>13,949</u>	<u>12,549</u>	<u>10,359</u>	<u>8,635</u>

Source Contacts:

Business Unit – Calgary Parks

Financial Lead – T. LePrieur, Finance Lead

Operational Lead – N. Bernard, Manager, North and West Region

Review Schedule:

Last Review: 2016

Next Review: 2019

Public Art Reserve

Combined Operating & Capital Reserve (\$000s)

#6.3
\$ 5,105
(2016)

Authorization: FCS2010-28, PFC2013-0745, PFC2014-254, ALT2014-0153, ALT2014-0909 and PFC2016-0796

Purpose: Per ALT2014-0909, the purpose of the Public Art Reserve is lifecycle and conservation, maintenance and programming, and pooling for iconic art pieces.

Conditions: As per purpose.

Restrictions: As per purpose and conditions.

Funding Sources: The annual amount transferred to the Public Art Reserve is approved by ALT before each multi-year budget cycle and is based on a calculation in accordance with the Corporate Public Art Policy.

Investment income: ☐ yes ☒ no

Related Budget Programs: Operating Program: #426 Recreation

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	4,093	3,272	2,607	1,885	156
Contributions from operations	26	-	-	15	39
Contributions to operations	(290)	(454)	(124)	-	(597)
Transfer between reserves	1,276	1,275	789	707	2,287
Closing balance	<u>5,105</u>	<u>4,093</u>	<u>3,272</u>	<u>2,607</u>	<u>1,885</u>

Source Contacts: **Business Unit – Calgary Recreation**
Financial Lead – J. Au, Finance Lead
Operational Lead – S. Iley, Manager, Arts and Culture

Review Schedule: Last Review: 2016 Next Review: 2019

Real Estate Services

Combined Operating & Capital Reserve (\$000s)

\$ 63,969 ^{#6.3}
(2016)

Authorization: FCS2010-10, PFC2012-0606, PFC 2013-0745 and PFC2014-0847

Purpose: To finance land acquisitions and development of land holdings to advance economic development and diversification objectives by ensuring an available supply of "shovel ready" industrial land through the development of industrial/business parks; and to advance achievement of other municipal objectives through land improvement of City owned Transit Oriented Development areas and other Council directed special projects.

Conditions: As per purpose.

Restrictions: Funds are to be used as per the purpose outlined above.

Funding Sources: Net proceeds of serviced land sales (Industrial, Business & Special projects), proceeds of intra-city debt (principal and interest) and proceeds from excess commissions. In 1994 (and all subsequent years) the portion reinvested in land inventory is reclassified to Equity in Land Inventory.

Investment income: ____ yes x no

**Related Budget
Programs:**

Operating Program: #488 Land Servicing & Housing

Capital Programs: #696 Commercial Land Developments;
#697 Land Developments;
#699 Land For Future Developments;
#703 Transit Oriented Development;
#704 School Sites;
#705 Mixed Use Redevelopment

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	68,396	97,664	80,552	76,122	78,809
Contributions from operations for land sales	3,795	1,928	35,054	6,923	9,228
Contributions (to)/from operations	3,404	(15,991)	8,085	(1,612)	(5,632)
Transfer between reserves (1)	1,746	2,802	2,233	3,714	5,267
Investment income	145	148	96	92	114
Contributions to capital financing	(13,517)	(18,155)	(28,356)	(4,687)	(11,664)
Closing balance	<u>63,969</u>	<u>68,396</u>	<u>97,664</u>	<u>80,552</u>	<u>76,122</u>

(1) Transfer from other reserves:

2016: Received \$1,571 from Corporate and \$472 from the Revolving Fund Reserve for General Land Purchases servicing and repayment of pre-development expenses related to R.B. Bennett School site. The balance also includes a transfer to Corporate Housing Reserve of (\$297), equal to 5% of gross Industrial Sales.

2015: Received \$2,296 from Corporate and \$506 from the Revolving Fund Reserve for general land servicing and repayment of pre-development expenses related to R.B. Bennett School site.

2014: Received \$2,068 from Corporate and \$103 from the Revolving Fund Reserve for general land servicing. The balance also includes \$62 from Civic Partners for the redevelopment of Block 40.

2013: Received \$2,527 from Corporate and \$992 from the Revolving Fund Reserve for East Hills Debt interest and general land servicing. The balance also includes \$195 from Civic Partners for the redevelopment of Block 40.

2012: Received \$669 from the Revolving Fund Reserve for East Hills Debt interest and general land servicing. Received \$2,274 from Corporate and \$2,269 from Water Services. The balance also includes \$4,091 from Civic Partnership (relating to the sale of library) for the redevelopment of Block 40 and (\$4,036) for land exchange between Real Estate & Development Services & Facility Management.

Source Contact**Business Unit – Real Estate and Development Services**

Financial Lead – S. Thompson, Finance Lead

Operational Lead – C. Blash, Manager, Development Services

Review Schedule:

Last Review: 2015

Next Review: 2018

Utility Sustainment Reserve

Combined Operating & Capital Reserve (\$000s)

#6.3
\$ 133,033
(2016)

Authorization: FCS2011-32 and PFC2013-0745**Purpose:** This reserve has been set up to provide both an operating contingency to offset revenue fluctuations and to manage cash flow, ensuring funds are available to meet both operating and capital requirements, capital financing needs associated with capital expenditures.**Conditions:** As per purpose.**Restrictions:** A target balance for sustainment funds set at 10% of utility revenues.
Funds set aside for capital projects dependant on planned capital projects.**Funding Sources:** Utility rate revenues at planned contributions levels and annual operating budget variances.

Portion of Acreage assessments to be spent in future years.

Investment income: x yes no**Related Budget Programs:**

Operating Program: #270 Utilities (Water Resources and Water Services)

Capital Programs: Various capital programs

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	83,257	49,153	44,076	52,226	18,982
Investment income	2,774	2,091	1,034	971	469
Contribution from operations	200,219	156,849	100,738	70,589	40,139
Contributions to capital financing	(151,428)	(122,557)	(96,695)	(79,710)	(5,095)
Transfer from Fiscal Stability Reserve	310	-	-	-	-
Transfer to Real Estate Services Reserve	(2,099)	(2,279)	-	-	-
Closing balance	<u>133,033</u>	<u>83,257</u>	<u>49,153</u>	<u>44,076</u>	<u>54,495</u>

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Sustainment Funds	14,462	6,889	5,008	4,467	3,676
Offsite Levy Funds	85,257	59,438	29,061	23,209	16,556
Future Year Capital Funds	33,314	16,930	15,084	16,400	31,994
Total Reserve	<u>133,033</u>	<u>83,257</u>	<u>49,153</u>	<u>44,076</u>	<u>52,226</u>

Source Contacts**Business Unit – Utilities**

Financial Lead – B. Jia, Finance Lead

Operational Leads – R. Spackman, Director, Water Resources; D. Limacher, Acting General Manager, Utilities and Environmental Protection

Review Schedule: Last Review: 2016 Next Review: 2019

Waste and Recycling Sustainment Reserve

Combined Operating & Capital Reserve (\$000s)

#6.3
\$ 48,019
(2016)

Authorization: FCS2011-33, PFC2013-0745 and PFC2016-0796

Purpose: This reserve provides both an operating contingency to offset revenue fluctuations and to manage cash flow, by ensuring funds are available to meet both operating and capital requirements, capital financing needs associated with capital expenditures, as well as setting funds aside for the long-term landfill care and closure care landfill liability.

Conditions: As per purpose.

Restrictions: Funds are to be used as per the purpose outlined above.
A target balance for sustainment purposes of 10% of current year's annual revenues has to be maintained.

Funding Sources: User fees and annual operating budget variances generated from self-supported programs.

Investment income: ☒ yes ☐ no

Related Budget Programs:

Operating Program: #252 Waste & Recycling Services
Capital Programs: #256 Landfill/Treatment Infrastructure
#257 Diversion Infrastructure
#258 Facilities & Equipment

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	48,809	41,968	33,808	41,911	58,162
Contributions from operations	5,809	12,951	23,330	21,463	19,386
Investment income	2,575	2,705	2,221	1,982	2,199
Contributions from other sources (PAYG)	-	-	1,295	445	1,760
Contributions to capital financing	(6,844)	(6,330)	(15,310)	(26,951)	(18,892)
Contributions to operations (Landfill Closure Liability & Fleet Business Model)	(2,330)	(2,485)	(2,773)	(4,600)	(20,500)
Transfer to Public Art Reserve	-	-	(603)	(442)	(204)
Closing balance	<u>48,019</u>	<u>48,809</u>	<u>41,968</u>	<u>33,808</u>	<u>41,911</u>
Funds set aside for Sustainment purposes	8,947	9,660	10,278	9,657	8,804
Diversion	18,323	16,103	15,054	16,426	20,355
Landfill	338	7,271	6,002	1,185	6,294
Cash Requirement for Future Year Capital	<u>20,411</u>	<u>15,775</u>	<u>10,634</u>	<u>6,540</u>	<u>6,458</u>
Closing balance	<u>48,019</u>	<u>48,809</u>	<u>41,968</u>	<u>33,808</u>	<u>41,911</u>

Source Contacts: **Business Unit – Waste & Recycling Services**
Financial Lead – L. Peng, Finance Lead
Operational Lead – R. Valdarchi, Director

Review Schedule: Last Review: 2016 Next Review: 2019

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LONG TERM LIABILITIES

Capital Deposits

Employee Benefit Obligations

Acreage Assessments

\$ 402,170
(2016)

Purpose: To finance capital only, as authorized through Council approval of capital budgets. The funds are normally utilized as soon as possible after receipt. There is no obligation for specific project spending for Water Resources and Water Services, since underground and utility works are completed before commencement of site development. For Roads, The City's only obligation is to provide the services for future Road projects. For Fire, the funds are intended for fire infrastructure projects for new growth areas only. For Civic Partners, Recreation and Parks, the funds are intended to cover the capital construction, servicing and land costs of recreation facilities, and the New Central Library costs. The funds are intended for infrastructure projects for new growth areas only.

Conditions: Budget programs:
- Funds are to be used in capital financing.

Restrictions: Third party agreements:
- Obligation to provide capital in the future.

Funding Sources: Under the terms of development agreements, an assessment per acre is levied for expressways and freeways, and for drainage mains and trunks to service new areas. Charges are also levied for storm redevelopment in older areas and for emergency response stations, recreation facilities, and libraries to serve new development. Prior to 2001, acreage assessments were also collected for Waterworks and Wastewater.

Investment Income Treatment:

- Transportation Units – investment income is added to the capital deposit balance.
- Water Resources and Water Services, Fire, Parks, Recreation and Civic Partners, Calgary Police Services, Calgary Approvals Coordination – investment income is not added to the capital deposit balance.

Related Budget Programs: Various programs

Special Reporting Requirements: None

Current Balances: (\$000s)

	<u>2016</u>	<u>2015</u> (Restated)	<u>2014</u>	<u>2013</u>	<u>2012</u>
Water Resources and Services	7,904	7,576	30,246	24,671	22,123
Roads	6,207	5,301	4,404	3,380	1,450
Transit	19,613	17,631	14,889	13,680	15,007
Parks & Recreation	83,331	80,287	58,478	85,775	80,471
Transportation Infrastructure	222,342	183,060	157,876	141,553	138,387
Civic Partners	19,603	19,495	16,453	14,092	11,993
Calgary Approvals Coordination	86	-	-	-	-
Fire	61,004	50,375	45,104	38,298	41,640
Calgary Police Services	30,899	24,986	21,233	18,251	15,863
Community & Neighbourhood Services	-	-	30,746	-	-
Interdepartmental charge elimination	(48,819)	(49,702)	(37,740)	(23,214)	(22,432)
Total	<u>402,170</u>	<u>339,009</u>	<u>341,689</u>	<u>316,486</u>	<u>304,502</u>

Source Contacts:**Business Unit:**

Water Resources and Services
Roads
Transit and Transportation Infrastructure
Parks
Recreation
Civic Partners
Calgary Approvals Coordination
Fire
Calgary Police Services
Calgary Neighbourhoods

Financial Leads:

B. Jia, Finance Lead
L. Wong, Finance Lead
T. Johnson, Finance Lead
T. Le Prieur, Finance Lead
J. Au, Finance Lead
J. Salazar, Finance Lead
E. Coyle, Finance Lead
A. Szaflarski, Finance Lead
B. Hutchins, Finance Manager
J. Salazar, Finance Lead

Alberta Municipal Infrastructure Program (AMIP) Agreement\$ -
(2016)

Capital Deposit (\$000s)

Purpose: The Province of Alberta, through the AMIP, provides financial assistance to municipalities for Core Capital Infrastructure projects to maintain or enhance economic, social and cultural opportunity and well being, while protecting and improving the quality of the environment.

Conditions: City Council and the Minister of Infrastructure and Transportation must approve the projects. All AMIP eligible projects should be completed and AMIP fund available has to be spent by December 31, 2015. The fund is now fully expended.

Restrictions: Projects must be deemed eligible as described in the AMIP Memorandum of Agreement dated 2005 May 4th signed by the Minister of Infrastructure and Transportation and the Mayor of The City.

Funding Sources: The AMIP is a per capita funding program. The City has received \$905,000 over the five year period starting in 2005 and ending in 2009/2010.

Investment income: x yes no

**Related Budget
Programs:**

Capital Programs throughout The City

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	-	11,699	25,969	45,351	105,402
Contributions from Province	-	-	-	-	-
Investment income	-	155	475	770	1,253
Contributions to capital	-	(11,854)	(14,745)	(20,152)	(61,304)
Closing balance	-	-	11,699	25,969	45,351

Source Contacts:

Business Unit – Corporate Revenue & Costs

Financial and Operational Lead – C. Fung, Corporate Finance Lead

Cash in Lieu of Parking Fund

\$ 15,098
(2016)

- Purpose:** To provide parking structures or acquire land for parking.
- Conditions:** The deposits, including interest, are refundable if the developer subsequently provides the parking facilities.
- Restrictions:** Third party agreements:
 - Obligation to use the funds for construction of parking facilities or land acquisitions outside the central business district.
- Funding Sources:** Cash payments received by the Calgary Parking Authority, under terms of development agreements, in lieu of the developer providing sufficient parking stalls.
- Investment income: x yes no
- Related Budget Programs:** Operating Program: #104 Calgary Parking Authority
 Capital Program: #106 Calgary Parking Authority
- Special Reporting Requirements:** None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	14,697	8,882	5,783	5,219	4,004
Contributions from developers (1)	-	5,501	2,858	397	982
Investment income	401	314	241	167	233
Closing balance	<u>15,098</u>	<u>14,697</u>	<u>8,882</u>	<u>5,783</u>	<u>5,219</u>

(1) Contributions from developers:

2016: No new deposits.

2015: New deposit in 2015 a) HSBC (apartment building 326 units 100-124 7th Ave SW) 128 stalls in lieu of commercial parking (\$5,081), b) N3 Condos Development, cash-in-lieu of residential visitor parking \$420 lump-sum. Will be used in East Village new parkade construction.

2014: New deposit in 2014 a) Widewaters Group Inc. 43 stalls at the downtown rate \$39.7 obligation of release of development permit (\$1,707), DP2012=5376 711-4 St NE, b) Genco Holdings Ltd. 29 stalls at the downtown rate \$39.7 obligation of release of development permit (\$1,151). DP2012-3832 634-6 Ave SW (downtown business district offices, retail store).

2013: New deposit in 2013 for La Caille Sixth Avenue Inc. 10 stalls at the downtown rate \$39.7 obligation of release of development permit (\$397).

2012: New deposit in 2012 for Eighth Avenue Place – tower 2 new floors DP2011-3444. Received in January 2012 from Haines Canada Management Company (Marten Rhead, Gibbs Gage). Payment for cash-in-lieu of parking equivalent for 27 stalls at the downtown rate \$36.36 obligation of release of development permit.

- Source Contacts:** **Related Authority – Calgary Parking Authority**
 Financial Lead – J. Hackett, Controller
 Operational Lead – M. Derbyshire, General Manager

Eau Claire Improvement Fund

Capital Deposit (\$000s)

\$ 829
(2016)

- Purpose:** To provide capital funds for upgraded street level improvements in the Eau Claire community.
- Conditions:** The fund is for improvements to public lands and for public benefits only. The Executive Office must approve expenditures.
- Restrictions:** Third party agreements:
- Obligation to provide capital in the future.
- Funding Sources:** All commercial development that requires a density bonus in Land Use Districts 20Z95, 21Z95, 22Z95 and 54Z95. Special contributions from the 'C' and 'B' blocks are also made to the fund prior to release of a Development Plan for these blocks.
- Investment income: x yes no
- Related Budget Programs:** Capital Programs: #616, City Centre Initiatives
- Special Reporting Requirements:** None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	2,296	931	975	955	934
Investment income	33	42	21	20	21
Contributions from operations	-	1,333	-	-	-
Financing capital projects	(1,500)	(10)	(65)	-	-
Closing balance	<u>829</u>	<u>2,296</u>	<u>931</u>	<u>975</u>	<u>955</u>

- Source Contacts:** **Business Unit – Community Planning**
Financial Lead – M. Fung, Finance Lead
Operational Lead – B. Barrington, Program Manager

Federal Gas Tax Fund

Capital Deposit (\$000s)

\$ 76,132
(2016)

Purpose: The Federal Gas Tax Fund (formerly known as New Deal for cities and communities) is a program sponsored by the Federal Government commencing in 2005 to assist municipalities in addressing their sustainable municipal capital infrastructure needs. The program is supported through the allocation to Alberta Municipalities of a portion of the federal gasoline tax. Funding under this program is subject to the province receiving the funding from the federal government.

Conditions: City Council and the Minister of Infrastructure and Transportation must approve the projects.

Restrictions: Projects must be deemed eligible as described in the Memorandum of Agreement dated 2005 June 30th signed by the Minister of Infrastructure and Transportation and the Mayor of The City. Subsequently, this agreement was revised in October 2014 and signed by Minister of Municipal Affairs and the Mayor of The City.

Funding Sources: In the Federal Government's Budget 2008 document, the Gas Tax Fund was made a permanent measure to allow municipalities to better plan and finance their long-term infrastructure needs. Starting 2014 a new funding agreement with more flexible eligibility criteria was put in place.

Investment income: x yes no

**Related Budget
Programs:**

Capital Programs throughout The City

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	67,079	-	32,769	44,377	25,658
Contribution from federal government	66,362	125,128	-	59,378	79,555
Investment income	1,486	1,288	221	785	833
Contributions to capital	(58,795)	(59,337)	(32,990)	(71,771)	(61,669)
Closing balance	<u>76,132</u>	<u>67,079</u>	<u>-</u>	<u>32,769</u>	<u>44,377</u>

Source Contacts:**Business Unit – Corporate Revenue & Costs**

Financial and Operational Lead – C. Fung, Corporate Finance Lead

Basic Municipal Transportation Grant\$ -
(2016)

Capital Deposit (\$000s)

Purpose: To establish a 'City Transportation Fund' to finance eligible expenditures incurred or to be incurred on Capital Transportation Projects under the Transportation Infrastructure Investment Program (TIIP). Effective April 1, 2014 the Basic Municipal Transportation Grant (BMTG) is combined with Municipal Sustainability Initiative (MSI) and the purpose of the grant is the same as the MSI. The BMTG under the previous agreement is fully expended and will be reported as part of MSI.

Conditions: City Council and the Alberta Municipal Affairs must approve projects.

Restrictions: Projects must be deemed eligible as described in the Memorandum of Agreement dated March 13, 2000 signed by the Minister of Infrastructure and the Executive Officer of The City.

Funding Sources: The City's BMTG allocation by the Province of Alberta is calculated based on The City's share being 55% of 43% of the prior year's provincial taxable fuel sales volumes at 5 cents per litre as per provincial fuel deliveries provided by Alberta Treasury Board and Finance.

Investment income: x yes ____ no

**Related Budget
Programs:**

Capital Programs throughout The City

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	8,817	259,873	134,742	131,561	105,839
Contributions from Province	-	-	192,415	106,900	90,000
Investment income	-	3,989	4,793	3,636	2,943
Contributions to capital	(8,762)	(131,645)	(72,077)	(107,355)	(67,221)
Contributions other sources	(55)	(123,400)	-	-	-
Closing balance	-	8,817	259,873	134,742	131,561

Source Contacts:

Business Unit – Corporate Revenue & Costs

Financial and Operational Lead – C. Fung, Corporate Finance Lead

Infrastructure Canada – Alberta Program (ICAP)

\$ -
(2016)

Capital Deposit (\$000s)

Purpose: To improve urban municipal infrastructure. The ICAP objectives include improving Canadians' quality of life through investments that enhance the quality of Canada's environment, support long-term economic growth, improve community infrastructure and build infrastructure through best technologies, new approaches and best practices.

Conditions: The program's first priority is Green Municipal Infrastructure, such as water and wastewater systems, water management, and solid waste management. Secondary priorities include infrastructure supporting local transportation, culture and recreation, tourism, high speed internet access for local public institutions and affordable housing.

Restrictions: All projects must meet the program requirements. Interest earned on the provincial contributions can only be used for transportation projects and must be approved by the Minister of Alberta Transportation.

Funding Sources: Cost sharing arrangement between Infrastructure Canada (Federal Government, Province of Alberta and The City). The Province prepaid their 1/3 share in 2001.

Investment income: ☐ yes ☒ no

Related Budget Programs: Various Programs throughout number of business units.

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	-	173	173	173	173
Contributions from:					
Provincial government	-	-	-	-	-
Federal government	-	-	-	-	-
Investment income	-	-	-	-	-
Contributions to capital	-	(173)	-	-	-
Transferred to other BU	-	-	-	-	-
Closing balance	-	-	173	173	173

Source Contacts: **Business Unit – Roads**
Financial Lead - L. Wong, Finance Lead
Operational Lead - T. McLeod, Director

Miscellaneous Capital Deposits

\$ 241,435
(2016)

Capital Deposit (\$000s)

Purpose:	To finance capital only, as authorized through Council approval of capital budgets.
Conditions:	<p>Under City policy, a prepayment (deposit) may be requested from third parties before provision of services (including water and sewer connections, sidewalks, paving, grading and gravelling).</p> <p>Portions of Roads, Transit, Water Resources and Water Services, Fire, Parks, Recreation, Civic Partners, Environmental Safety Management and Facility Management deposit balances constitute unused Provincial/Federal capital grant funds that are to be spent on a cost-shared basis.</p> <p>The deposits are refundable if the projects for which they were designated are not undertaken. The City may have an obligation to pay interest on any deposits refunded.</p>
Restrictions:	Third party agreements: Obligation to undertake specific capital projects or deposits must be refunded.
Funding Sources:	<p>A prepayment (deposit) by third parties in provision of services (including water and sewer connections, sidewalks, paving, grading and gravelling); and portions of Roads, Transit, and Water Resources and Water Services, Fire, Parks, Recreation, Civic Partners, Environmental Safety Management and Facility Management deposit balances constitute unused Provincial/Federal capital grant funds that are to be spent on a cost-shared basis.</p> <p>Investment income:</p> <p>Units with no Investment Income Allocation: Calgary Growth Strategies (formerly CPI/DBA), Calgary Approvals Coordination, Parks, Recreation, Fire, Calgary Community Standards (formerly PSC), Facility Management (formerly Corporate Properties), Corporate Analytics & Innovation (formerly Infrastructure and Information Services), Environmental and Safety Management.</p> <p>Units with an Investment Income Allocation: Community Planning (formerly LPI), Urban Strategy, Calgary Transit, Transportation Infrastructure, Roads, Water Resources and Water Services,</p>
Related Budget Programs:	Various Programs
Special Reporting Requirements:	None

Current Balances (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
		(Restated)			
Roads	53,474	53,282	49,743	51,445	43,130
Transit	9,046	9,146	9,555	10,014	6,530
Community Planning (1)	3,744	13,291	9,801	10,886	9,310
Urban Strategy	9,698	-	-	-	-
Calgary Growth Strategies (2)	-	1,808	5,678	5,371	4,921
Calgary Approvals Coordination	5,085	-	-	-	-
Transportation Infrastructure	51,915	26,155	22,092	22,059	19,716
Corporate Analytics & Innovation	322	322	436	609	609
Parks & Recreation	42,559	55,338	48,232	39,777	40,776
Water Resources & Water Services	5,158	5,092	4,268	4,578	4,802
Facility Management	173	173	173	173	273
Environmental and Safety Management	-	272	2,000	2,000	2,000
Corp Revenue and Costs	54,416	35,601	33,940	112,665	-
Fire & CCS	9,350	9,276	8,266	6,791	5,309
Community & Neighbourhood Services	-	-	1,035	1,000	-
Interdepartmental Charge Elimination	(8,914)	(9,329)	(9,810)	(10,410)	(8,920)
	<u>236,026</u>	<u>200,427</u>	<u>185,409</u>	<u>256,958</u>	<u>128,456</u>
Related Authorities:					
Calgary Housing Company	5,409	9,259	9,614	9,614	9,614
Calgary Arts Development Authority Ltd.	-	-	6	1,358	-
Calgary Economic Development Ltd.	-	-	5,037	-	-
	<u>5,409</u>	<u>9,259</u>	<u>14,657</u>	<u>10,972</u>	<u>9,614</u>
Closing balance	<u>241,435</u>	<u>209,686</u>	<u>200,066</u>	<u>267,930</u>	<u>138,070</u>

- (1) As a result of the PDA re-organization that occurred in 2016, Local Area Planning & Implementation was dissolved and all balances prior to 2016 related to Local Area Planning & Implementation was transferred to Community Planning.
- (2) As a result of the PDA re-organization that occurred in 2016, City Wide Policy & Integration was dissolved and all balances prior to 2016 related to City Wide Policy & Integration was transferred to Calgary Growth Strategies.

Source Contacts:**Business Unit:**

Roads
 Transit and Transportation Infrastructure
 Community Planning and Urban Strategies
 Calgary Growth Strategies and Calgary Approvals Coordination
 Corporate Analytics & Innovation
 Parks & Recreation
 Water Resources and Services
 Facility Management
 Environmental and Safety Management
 Corporate Revenue and Costs
 Fire & Calgary Community Standards
 Calgary Neighbourhoods

Financial Leads:

L.Wong, Finance Lead
 T. Johnson, Finance Lead
 M. Fung, Finance Lead
 E. Coyle, Finance Lead
 E. Jarvo, Finance Lead
 T. Le Prieur, Finance Lead, Parks
 J. Au, Finance Lead, Recreation and S. MacFayden, Finance Manager, CS
 B. Jia, Finance Lead
 C. Myres, Finance Lead
 F. Tse, Finance Lead
 C. Fung, Corporate Finance Lead
 A. Szaflarski, Finance Lead
 G. Drall, Finance Lead
 J. Salazar, Finance Lead

Municipal Sustainability Initiative (MSI)

\$ 259,942
(2016)

Capital Deposit (\$000s)

Purpose: The Province of Alberta announced the MSI Program on April 24, 2007 as a ten year program to be phased in over four years. The Program provides municipalities with sustainable funding to assist them in meeting the challenges of growth and enhancing their long-term sustainability.

Conditions: City Council and the Minister of Municipal Affairs must approve the projects.

Restrictions: Capital projects must be deemed eligible as described in the MSI Capital Project Funding Program Guidelines (effective January 1, 2008) Schedule 1 and Revised Schedule as amended subsequently on June 3, 2014.

Operating Projects must be accepted by the Minister.

Funding Sources: Majority of the MSI funding is allocated by a formula incorporating: 48 per cent on a per capita basis; 48 per cent on education property tax requisitions and 4 per cent based on kilometres of local roads.

Investment income: x yes no

**Related Budget
Programs:**

Various Programs

**Special Reporting
Requirements:**

None

Current Activity (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	362,375	99,264	132,973	4,387	1,698
Investment income	7,455	5,027	3,652	1,480	1,232
Contributions from other sources	-	283,400	100,000		
Contributions from Province	373,850	392,748	252,944	254,155	256,926
Debt repayment	(220,000)	(270,000)	(240,000)	-	-
Contributions to capital	(263,738)	(148,064)	(150,305)	(127,049)	(255,469)
Closing balance	<u>259,942</u>	<u>362,375</u>	<u>99,264</u>	<u>132,973</u>	<u>4,387</u>

Source Contacts:

Business Unit – Corporate Revenue & Costs

Financial and Operational Lead – C. Fung, Corporate Finance Lead

Plus 15 Cash in Lieu Fund

Capital Deposit (\$000s)

\$ 24,665
(2016)**Purpose:** To expand or improve the existing Plus 15 System.**Conditions:** Capital budget:

- Expenditure approved through the capital budgeting process.
- Once received, the monies are not tied to any one location or project.
- Unless specifically stated in a Development Agreement, deposits are not refundable.

Restrictions: Third party agreements:

- Obligation to undertake Plus 15 construction in future.

Funding Sources: Monies received from developers paid, either in-lieu of the construction of a Plus 15 bridge, and/or as a direct contribution to the Fund required of all new developments by Bonus Standard A2(b) in the CM-2 Downtown Business District.

Interest is allocated to the Fund to ensure that inflation from rising construction costs does not undermine the ability of the Fund to expand the Plus15 System.

Investment income: x yes no**Related Budget Programs:**

Operating Program: #612 Community Planning (formerly #612 Local Area Planning & Implementation)

Capital Program: Various

Special Reporting Requirements: None**Current Activity (\$000s):**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Opening balance	24,364	23,999	22,937	22,884	24,624
Investment income	515	647	511	476	534
Transfer to Facility Management	(214)	(1,299)	(606)	(132)	(1,086)
Transfer to Capital P856/P656-03W	-	-	-	(3,268)	(1,199)
Contributions from operations	-	1,017	1,157	2,977	11
Closing balance	<u>24,665</u>	<u>24,364</u>	<u>23,999</u>	<u>22,937</u>	<u>22,884</u>

Source Contacts: **Business Unit – Community Planning**
Financial Lead – M. Fung, Finance Lead
Operational Lead – T. Matthias, Director

Defined Benefit Pension Plans (Registered & Non Registered)\$ 86,738
(2016)Employee Benefit Obligation Previously Funded and to be Funded in Future Years
(\$000s)

Purpose: Estimated liability for future pension plan benefits. The City has various pension plans earned by employees and expected to be provided to them when they are no longer in active service. These future benefits are estimated and accrued for existing employees as they are earned. The City's contributions are made in compliance with the funding requirements pursuant to the most recent actuarial valuation for funding purposes. The valuation is carried out by an independent actuary and is based on a number of demographic and economic assumptions. More information on each of these plans is available in Note 13 of the 2016 consolidated financial statements contained in The City's 2016 Annual Report.

Conditions: As per purpose.

Restrictions: Funds to be used for purpose as described above.

Funding Sources: Operating Budget Program 787, Employee Benefits.

Related Budget Programs: Operating Program: #787 Employee Benefits

Special Reporting Requirements: None

Current Balances (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Funded					
Registered defined benefit pension (1)	51,714	46,772	39,366	33,064	23,609
Non-reg. defined benefit pension (2)	35,024	32,118	28,787	26,809	20,081
Total	<u>86,738</u>	<u>78,890</u>	<u>68,153</u>	<u>59,873</u>	<u>43,690</u>

(1) Includes The Calgary Firefighters' Supplementary Pension Plan, The City of Calgary Supplementary Pension Plan, Pension Plan for Elected Officials of The City of Calgary and Calgary Police Supplementary Pension Plan.

(2) Includes the City of Calgary Overcap Pension Plans, The City of Calgary Executive Pension Plan and Supplementary Pension Plan for Elected Officials of The City of Calgary and individual contractual pension obligations.

Source Contacts: **Business Unit – Finance**
Financial Lead – C. Zimmer, Finance Leader, Pensions Finance
Operational Lead – C. An, Finance Manager, Corporate Financial Reporting

Funded Vacation and Overtime Liability

\$ 217,074
(2016)

Employee Benefit Obligation Previously Funded (\$000s)

Purpose: Employee union and association agreements permit civic employees to defer a certain portion of their unused vacation and overtime to future years.

Conditions: This liability is recognized on the statement of financial position, with annual earned and deferred amounts being accrued to the current year's operating budget.

Restrictions: For purpose as described above.

Funding Sources: Operating Budget Program 787, Employee Benefits, City Business Units (for banked overtime), Calgary Police Service, and consolidated related authorities.

Related Budget Programs: Operating Budget Program 787, Employee Benefits, City Business Units (for banked overtime), Calgary Police Service, and consolidated related authorities.

Special Reporting Requirements: None

Current Balances (\$000s):

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
(Note 1)					
Deputy City Manager's Office	13,930	11,478	11,947	11,633	11,126
Chief Financial Office	24,801	23,387	21,339	21,239	20,902
Community Services	38,605	37,695	33,387	31,858	31,225
Corporate Administration	6,662	6,124	5,782	5,981	5,342
Planning & Development	8,474	8,289	7,312	8,141	7,865
Transportation	39,218	37,839	33,866	33,742	33,040
Utilities & Environmental Protection	25,526	25,007	22,734	21,809	20,235
Calgary Police Service	54,849	54,049	53,757	49,211	45,770
RAWW Days	671	594	1,951	2,018	1,938
	<u>212,736</u>	<u>204,462</u>	<u>192,075</u>	<u>185,632</u>	<u>177,443</u>

Related Authorities

Calgary Parking Authority	887	682	472	491	531
Calgary Housing Company	1,813	1,723	1,567	1,510	1,362
Calgary TELUS Convention Centre	355	391	376	403	335
Calgary Municipal Land Corporation	61	45	28	31	25
Calgary Public Library	1,123	1,060	929	931	899
Attainable Homes Calgary Corporation	10	28	13	15	11
Calgary Economic Development Ltd.	89	89	91	82	82
	<u>4,338</u>	<u>4,018</u>	<u>3,476</u>	<u>3,463</u>	<u>3,245</u>
	<u>217,074</u>	<u>208,480</u>	<u>195,551</u>	<u>189,095</u>	<u>180,688</u>

Note 1: Current year figures have been categorized consistent with the re-organization that occurred in 2016. Prior year categorizations have been revised for comparability.

Source Contacts: **Business Unit – Finance**
Financial Lead – D. Christensen, Finance Leader, Benefits Finance
Operational Lead – C. An, Finance Manager, Corporate Financial Reporting

Other Retirement Benefits Liability

\$ 176,341
(2016)

Funded and to be Funded in Future Years (\$000s)

Purpose: The City sponsors extended health, dental and life insurance benefits to qualifying retirees and their surviving spouses from the date of retirement to the age of 65. The City and the retirees share equally in the cost of benefits. The City also sponsors a non-contributory retiring allowance of up to seven (7) weeks of salary for qualifying retirees as well as supplementary compensation benefits. The liability is determined through actuarial valuations that are prepared at least once every three years as per section 3250 of Public Sector Accounting Standards (PSAS). Additional information is available in Note 13 of the 2016 consolidated financial statements contained in the City's 2016 Annual Report.

Conditions: As per purpose

Restrictions: Funds to be used for purpose as described above.

Funding Sources: Operating Budget Program 787, Employee Benefits

Related Budget Programs: Operating Program: #787 Employee Benefits

Special Reporting Requirements: None

Current Balances:

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Post Retirement Benefits (funded)	176,341	167,879	160,036	149,941	137,514
	<u>176,341</u>	<u>167,879</u>	<u>160,036</u>	<u>149,941</u>	<u>137,514</u>

Source Contacts: **Business Unit – Finance**
Financial Lead – D. Christensen, Finance Leader, Benefits Finance
Operational Lead – C. An, Finance Manager, Corporate Financial Reporting

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SUPPLEMENTARY SCHEDULES

2016 RESERVE SUPPLEMENTARY SCHEDULE

Note: Values may be slightly adjusted from values disclosed in individual reserve tables. These changes were made to facilitate balancing of the 2016 supplementary schedule.

	Operating/ Capital/ Sustainment	Jan.1/16 Opening Balance	Contribution To Operations	Contribution From Operations	Transfer to Capital Fund	Transfer Between Reserves	Corp financing (investment income)	Other	Dec. 31/16 Closing Balance
Community Strategies & Neighbourhood Services									
Children's Reserve Fund	o	(4,605)	17	-	-	-	(105)	-	(4,693)
Community Sustainability Reserve	s	(2,270)	-	-	-	147	-	-	(2,123)
FCSS Stabilization Fund	o	(5,704)	-	(2,605)	-	2,897	(92)	-	(5,504)
Fire & Public Safety Communication Centre									
911 Communications Centre Capital Financing Reserve	c	(18,577)	-	(6,769)	1,205	-	-	-	(24,141)
Parks and Recreation									
Golf Course Levy Reserve	s	(1,126)	-	(550)	-	-	(36)	-	(1,712)
Legacy Parks Reserve	c	(18,450)	-	-	11,107	(2,880)	(335)	-	(10,558)
Artificial Turf Field Lifecycle Reserve	c	(2,221)	-	(908)	173	-	(59)	-	(3,015)
Community Investment Reserve	c	(152,379)	-	(50,919)	108,454	(1,500)	(5,860)	-	(102,204)
Parks Endowment and Sustainment Reserve	s	(2,328)	446	(603)	86	(658)	(61)	-	(3,118)
Perpetual Care of the Municipal Cemetery System Reserve	s	(13,949)	771	(2,551)	171	-	(347)	-	(15,905)
Public Art Reserve	s	(4,093)	290	(26)	-	(1,276)	-	-	(5,105)
Societies & Related Authorities									
Parks Foundation Reserve	o	(2,395)	159	-	-	-	(140)	-	(2,376)
TELUS Convention Centre Reserve	c	(213)	-	(180)	151	-	-	-	(242)
Corporate Services									
Health, Safety and Wellness Reserve	o	(13,271)	3,006	(5,719)	-	-	-	-	(15,984)
Information Technology Reserve	c	(18,658)	-	(13,577)	11,700	-	(211)	-	(20,746)
Fleet Services Capital Reserve	c	(10,456)	-	(3,870)	-	-	-	-	(14,326)
Corporate Revenue & Costs									
Debt Servicing Reserve	c	(52,570)	48,050	(94,752)	-	47,879	(1,177)	-	(52,570)
ENMAX Dividend Stabilization Reserve	o	(20,000)	-	-	-	-	-	-	(20,000)
Fiscal Stability Reserve	o	(547,811)	19,725	(12,243)	1,382	29,135	(12,319)	(34,430)	(556,561)
Group Life Reserve	o	(1,580)	-	(69)	-	-	(36)	-	(1,685)
Lifecycle Maintenance and Upgrade Reserve	c	(149,391)	-	(42,459)	158,445	(82,717)	-	-	(116,122)
Tax Loss Provision Reserve	o	(37,398)	-	-	-	-	-	-	(37,398)
Self Insurance Reserve	o	(7,000)	-	-	-	-	-	-	(7,000)
Budget Savings Account Reserve	s	(60,905)	17,240	(83,046)	(3,392)	-	-	-	(130,103)
Land Use Planning & Policy & Development Approvals									
Calgary Heritage Authority Reserve	o	(1,770)	45	-	-	-	(40)	-	(1,765)
CBS Sustainment Fund	s	(93,707)	-	(10,158)	6,882	-	(2,131)	-	(99,114)
CCS Sustainment Fund	s	(4,701)	-	(2,439)	37	-	(146)	-	(7,249)
Millican-Ogden Community Enhancement	s	(132)	127	-	-	-	-	-	(5)
Downtown Improvement Fund	c	(3,629)	-	(255)	283	-	(83)	-	(3,684)
Heritage Incentive Reserve	o	(1,087)	347	(225)	-	-	-	-	(965)
Mall Programming Fund	o	(770)	-	-	-	-	(18)	-	(788)

2016 RESERVE SUPPLEMENTARY SCHEDULE										
Note: Values may be slightly adjusted from values disclosed in individual reserve tables. These changes were made to facilitate balancing of the 2016 supplementary schedule.										
	Operating / Capital Sustainment	Jan. 1/16 Opening Balance	Contribution To Operations	Contribution From Operations	Transfer to Capital Fund	Transfer to Equity in Land Inventory	Transfer Between Reserves	Corp financing (investment income)	Other	Dec. 31/16 Closing Balance
Roads & Transportation Planning										
Asphalt and Crusher Plant Lifecycle Capital Reserve	c	(6,367)	-	(1,936)	910	-	-	(107)	-	(7,500)
LED Street Light Re-Lamping Reserve	c	(5,528)	-	(1,750)	1,590	-	-	-	-	(5,688)
Livery Transport Services Reserve	s	(4,076)	-	-	71	-	-	(86)	354	(3,737)
Parking Land Acquisition Reserve	c	(38,215)	-	(3,876)	4,636	-	(2,441)	(876)	-	(40,772)
Snow and Ice Control Reserve	o	(8,940)	-	(1,060)	-	-	(5,000)	-	-	(15,000)
Real Estate & Development Services										
Real Estate Services	s	(68,396)	-	(7,199)	13,517	-	(1,746)	(145)	-	(63,969)
Corporate Housing Reserve	c	(38,504)	8,487	(2,262)	3,335	-	(296)	(645)	-	(29,885)
Drainage										
Waste & Recycling Sustainment Reserve	s	(48,809)	2,330	(5,809)	6,844	-	-	(2,575)	-	(48,019)
Utility Sustainment Reserve	s	(83,257)	-	(199,835)	151,044	-	1,789	(2,774)	-	(133,033)
Utility Sustainment Adjustment									(2,098)	(2,098)
Calgary Police Service										
Calgary Police Service Capital Reserve	c	(34,349)	-	(16,837)	10,945	-	-	(13)	-	(40,254)
Calgary Police Service Helicopter Maintenance Reserve	o	(3,024)	1,442	(808)	-	-	-	-	-	(2,390)
Calgary Police Service Court Fine Revenue Operating Reserve	o	(4,000)	-	-	-	-	-	-	-	(4,000)
Calgary Housing Company	s	(27,426)	-	-	-	-	-	-	(22)	(27,448)
Calgary Public Library	s	(993)	-	-	-	-	-	-	-	(993)
Calgary Arts Development Authority Ltd.	s	(245)	-	-	-	-	-	-	(24)	(269)
Corporate Housing Internal Sale Elim (1)	c	4,964	-	-	-	-	-	-	-	4,964
Real Estate Services Internal Sale Elim (1)	c	299	-	-	-	-	-	-	27	326
Reserve for Future Capital	c	(354,190)	-	(63,727)	119,403	-	(28,500)	-	-	(327,014)
Unappropriated Surplus		59,026	37,731	(59,026)	-	-	-	-	-	37,731
Total per 2016 Annual Financial Report		(1,915,176)	140,213	(698,048)	608,979	-	(45,167)	(30,417)	(36,193)	(1,975,809)

(1) Note: these are internal sale elimination entries.