

| Net-Zero Adjustments (\$000s)     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |      |         |      |          |      |         |     |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|---------|------|----------|------|---------|-----|
| Business Units & Program Number   | Base / One-time                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2017     |      |         | 2018 |          |      |         |     |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Expend.  | Rec. | Rev.    | Net  | Expend.  | Rec. | Rev.    | Net |
| Waste & Recycling Services (252)  | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (11,650) |      | 11,650  | -    | (11,500) |      | 11,500  | -   |
|                                   | Net-Zero reduction of Landfill Revenue offset by expenditure reduction. Includes the revenue reduction resulting from tipping fee freeze.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |      |         |      |          |      |         |     |
| Roads (132)                       | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,490    |      | (1,490) | -    | 1,490    |      | (1,490) | -   |
|                                   | Net-Zero Adjustment as per approval from ALT2016-0577 Plus 15 Condition Assessment Report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |         |      |          |      |         |     |
| Calgary Community Standards (004) | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 217      |      | (217)   | -    | 225      |      | (225)   | -   |
|                                   | Net zero adjustment for all court administrative duties and legislative compliance funded by Compliance Services revenue.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |      |         |      |          |      |         |     |
| Calgary Neighbourhoods (421)      | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (1,657)  |      | 1,657   | -    | (1,657)  |      | 1,657   | -   |
|                                   | Net-Zero adjustment to remove the FCSS Sustainability Reserve budget and the offsetting expense budget. The FCSS Reserve does not require a base budget, as amounts withdrawn from the reserve change every year and are approved by Council on one-time bases. This existing budget does not have a monetary rationale and causes significant variances that require explanation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          |      |         |      |          |      |         |     |
| Calgary Recreation (426)          | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2,444    |      | (2,444) | -    | 2,492    |      | (2,492) | -   |
|                                   | Net-Zero Adjustment for the Calgary Soccer Centre as a result of the in camera report C2016-0253.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |          |      |         |      |          |      |         |     |
| Calgary Building Services (611)   | One-time                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |      | -       | -    |          |      | -       | -   |
|                                   | One time 2017 revenue budget reduction to reflect economic downturn; fully offset by increased contribution from DBA (Development & Building Approvals) Sustainment Reserve to a net zero budget impact.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |      |         |      |          |      |         |     |
| Calgary Building Services (611)   | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |      | -       | -    |          |      | -       | -   |
|                                   | The current economic downturn has led Planning & Development (PD) to soften user fees by freezing the fees for 2017; offset by efficiencies realized through implementing the recommendations of the Calgary Building Services (CBS) Zero-Based Review and, if necessary, by contributions from the CBS Sustainment Reserve to a net zero base budget impact.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |      |         |      |          |      |         |     |
| Community Planning (612)          | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (1,490)  |      | 1,490   | -    | (1,490)  |      | 1,490   | -   |
|                                   | Net-Zero Adjustment as per approval from ALT2016-0577 Plus 15 Condition Assessment Report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |         |      |          |      |         |     |
| Audit Committee (835)             | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (76)     | 76   |         | -    | (76)     | 76   |         | -   |
|                                   | To adjust recovery budget accounts to better align expenditures with operational needs. Related parties will pay their own billings individually; therefore, Audit Committee will no longer pay and recover for Related Parties' billings.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |         |      |          |      |         |     |
| Office of the Councillors (836)   | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -        |      | -       | -    |          |      | -       | -   |
|                                   | To support and align with Council Priorities (2015-2018), the Office of the Councillors requests, on behalf of the 14 Ward Offices representing all of the City of Calgary constituents, to have a combined total of \$190,000.00 reallocated from its "Salary & Wages" to "Contract & General Services". In support of Strategic Action W7, to continue to transform the organization to be more citizen-focused in its approach and delivery of services, this reallocation of funds will allow councillors to be able to support initiatives within their constituencies that are citizen-focused, invest in projects that improve the communities they represent, and utilize resources that empower staff to continue deliver excellent customer service to the citizens of Calgary. (Discussed with and approved by Councillor Jones, in his capacity as Chair, CCCC: September 22, 2016.) |          |      |         |      |          |      |         |     |
| TOTAL CITY                        | Base                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (10,722) | 76   | 10,646  | -    | (10,516) | 76   | 10,440  | -   |