



2023-2026 Service Plans and Budgets

Supplemental Information for 2023-2026

CITY OF CALGARY
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IN COUNCIL CHAMBER

NOV 21 2022
ITEM: 9.2.1 C2022-1051
Distrib - Revised Attach 8
CITY CLERK'S DEPARTMENT

Supplemental information: Table of contents

This section provides supplemental and background information on the 2023-2026 operating and capital budgets. Included are the assumptions in preparation of the budget as well as consolidation of service and departmental budget information. Also included is information on the financial policies governing the preparation of the budget and the structure of The City’s financial operations.

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Composition of the Budget

The City's budget includes three types of operations: tax-supported, self-supported and utilities. The table below provides examples of where specific services fit into these categories.

FIGURE 1: Budget categories

Type of operation	Examples of services	Funding sources	Impact on taxes
Tax-supported	<ul style="list-style-type: none"> • Recreation Opportunities • Fire Emergency & Response • Police Services • Property Assessment • Human Resources Support • Public Transit • Infrastructure Support • Executive Leadership • Mayor & Council 	<ul style="list-style-type: none"> • Tax revenues • Revenues from the sale of goods or services to customers (e.g. recreation fees, transit fares, etc.) • Grants and subsidies • Fines and penalties revenue • Corporate programs (e.g. franchise fees, investment income) 	<ul style="list-style-type: none"> • This type of operation drives the tax requirement
Self-supported	<ul style="list-style-type: none"> • Building Safety • Business Licensing 	<ul style="list-style-type: none"> • Revenues from the sale of goods or services to customers (e.g. business license, development permits, etc.) 	<ul style="list-style-type: none"> • These services are included in the tax-supported budget, but are self-funded and therefore are not dependent on tax dollars
Utilities	<ul style="list-style-type: none"> • Stormwater Management • Wastewater Collection & Treatment • Water Treatment & Supply 	<ul style="list-style-type: none"> • Revenues from the sale of goods or services to customers, with rates set based on a utility model 	<ul style="list-style-type: none"> • Return on Equity paid by the Utilities is included as City revenue and are used to fund tax-supported operations, reducing the tax requirement

Assumptions underlying budget preparation

Socio-Economic Indicator	2022	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Updated: Population Growth & Inflation (MPI)	5.1%	4.0%	3.6%	3.7%	3.5%
Updated: Municipal Price Index (MPI)	3.4%	2.3%	1.9%	2.2%	1.9%
Population Growth	1.7%	1.7%	1.7%	1.5%	1.5%
Calgary Consumer Price Index (CPI)	5.6%	2.6%	1.8%	2.0%	2.0%

The recommended 2023-2026 Service Plans and Budgets were prepared within the estimated total target revenues to afford estimated total operating expenditures directed by Council on 2022 July 5: an average increase of 3.8% per year, in line with increases in The City's two major cost drivers, population growth and inflation. The 2023 projection includes an adjustment for extraordinary inflationary pressures experienced in 2022. This approach seeks to recreate a baseline for specific budgets to reflect the differences between actual inflation in 2021 and 2022 and inflation budgets originally approved for the 2019-2022 cycle, which resulted in wide variances between some budgeted amounts (e.g., for fuel) and actual costs.

Consumer Price Index (CPI) versus Municipal Price Index (MPI)

The City uses an internally calculated Municipal Price Index (MPI) to measure inflation, rather than the widely reported Consumer Price Index (CPI). The composition of the CPI and the MPI baskets are different. The CPI is a standard, generally reported measure of changes in prices and reflects a basket of goods and services consumed by a typical urban dweller. The MPI, on the other hand, represents the basket of goods and services purchased and consumed by municipal government in order to deliver services to citizens.

The City has considered a series of assumptions to forecast future costs related to maintaining current service levels and funding Council Focus Areas. Other assumptions include new capital works, labour settlements, user fee growth and estimated sales of City goods and services. The main types of assumptions are summarized below.

Practicing good financial stewardship by taking a long-range view for planning sustainably, we continue to serve Calgarians by providing the services they rely on every day, keeping an eye on affordability to support Calgary in remaining an affordable place to live and do business

Taxation

Property tax on average makes up approximately 50 per cent of total revenues and are levied based on the assessed value of property.

Property assessment

Property assessment is a value placed on property for municipal and provincial taxation purposes. As required by provincial legislation, the 2023 property assessment reflects the market value of property on 2022 July 1 and the physical condition and characteristics of property as of 2022 December 31. The City annually assesses property to distribute fair and equitable taxation under a market value standard using mass appraisal techniques.

Projections in the size of the assessment roll are derived from estimated housing starts and commercial construction activity, which are provided by Corporate Economics division within the Financial Support service.

Property tax

The property tax revenue received by The City does not change due to the annual revaluation of properties. Other orders of governments have fixed tax rates for income taxes and sales taxes and those governments stand to take in much more revenues by virtue of citizens being better off through higher incomes and higher

spending. However, The City doesn't use this rate-based approach for property taxes. If The City calculated tax rates in a manner used by the provincial and federal government for income and sales taxes (i.e. keeping rates relatively consistent from year to year), The City would over collect by approximately \$100 million in 2023. The benefits of the budget-based taxation method is that the tax rate will decrease for 2023 because The City only collects enough revenue to carry out service delivery and investments in the year. The affect will vary from year to year as assessed values change based on market values, which are not in the control of Council.

Annual revaluations only impact the distribution of tax revenues among taxpayers. Revaluations will cause individual tax bills to change because market values across the city don't increase/decrease at the same percentage. Compared to the year-to-year average rate of market value change for all Calgary municipal taxpayers, and assuming no fewer or additional dollar in property tax funding, if an individual property's rate of change in assessment is:

- The same as the city average, the current year tax bill would be the same.
- Greater than the city average, the current year tax bill would increase.
- Less than the city average, the current year tax bill would decrease.

Each year a taxpayer's actual individual taxes would be further affected by any change to their own property and/or the actual tax rate change approved by Council for that year. City Council sets the year's property tax rate to collect the money needed for the budget.

Sales of goods and services: Approximately 27 per cent of revenues come from sales of goods and services. The overall estimated change in revenues related to growth is based on the expected population growth for Calgary (1.8 per cent in 2023, 1.7 per cent in 2024, 1.5 per cent in 2025 and 1.5 per cent in 2026). In accordance with the User Fees policy, certain user fee increases are determined by considering costs to provide the services along with market competition factors and long-term recovery rates established through the analysis of societal benefits.

A comprehensive review of the User Fees and Subsidies Policy is currently underway and a new policy is anticipated to be presented to Council for approval in mid-2023. It is anticipated that the new policy will be implemented through the Mid-Cycle Adjustments in 2024

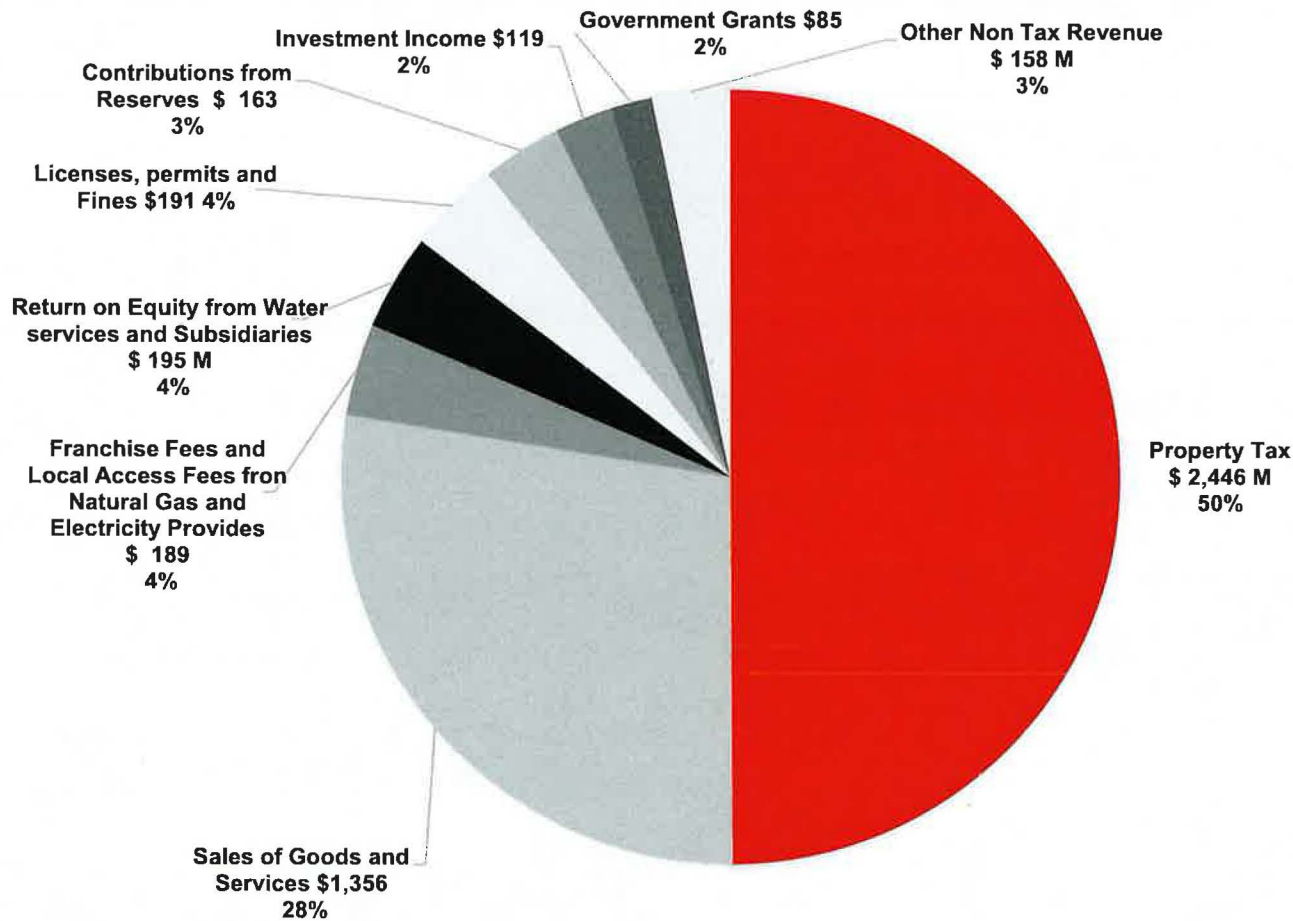
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Utility Revenues (Stormwater Management, Wastewater Collection & Treatment, Water Treatment & Supply services): Revenues from these lines of service represent 19 per cent of revenues and are set by adhering to Council approved financial policies specific to these services. Required annual rate adjustments are calculated following a cost of service study that determines the revenue required to operate the services and allocates costs to customer classes in proportion to Stormwater Management, Wastewater Collection & Treatment, Water Treatment & Supply used by that class. The study considers trends in the demand for services and growth in the population using the services.

- Services are provided under a self-sustaining, public utility model and all costs shall be recovered through user rates, levies, fees and sources other than the municipal tax base.
- The Water and Wastewater service lines have an annual return on equity (ROE) obligation to The City. The ROE payment is calculated as 8.5 per cent return the equity share of a deemed 60/40 debt to equity capital structure.
- The budgeted annual ROE payment for the next budget cycle is from \$108 million in 2023 to \$123 million in 2026.

Operating Analysis

FIGURE 2: 2026 Operating Budget by Funding Source (\$millions)



*On this chart, a total of \$133 million has not been adjusted to remove double counting of franchise fees and dividends paid by Wastewater Collection & Treatment and Water Treatment & Supply, and \$15 million from Calgary Parking Authority to The City's operating fund. Property Tax as a share of total operating revenue increases to 50% in 2026, from 45% in 2023.

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
BUILDING, PLANNING AND BUSINESS														
Appeals and Tribunals														
Expenditures	3,287	4,455	4,455	-	0.0%	4,455	-	0.0%	4,455	-	0.0%	4,455	-	0.0%
Recoveries	(1)	(5)	(5)	-	0.0%	(5)	-	0.0%	(5)	-	0.0%	(5)	-	0.0%
Revenues	(226)	(667)	(667)	-	0.0%	(667)	-	0.0%	(667)	-	0.0%	(667)	-	0.0%
Net budget	3,060	3,782	3,782	-	0.0%	3,782	-	0.0%	3,782	-	0.0%	3,782	-	0.0%
Building Safety														
Expenditures	75,806	44,257	46,800	2,543	5.7%	46,800	-	0.0%	47,288	488	1.0%	47,288	-	0.0%
Recoveries	(854)	(2,488)	(2,600)	(112)	4.5%	(2,600)	-	0.0%	(3,088)	(488)	18.8%	(3,088)	-	0.0%
Revenues	(73,226)	(38,071)	(44,201)	(6,130)	16.1%	(44,201)	-	0.0%	(44,201)	-	0.0%	(44,201)	-	0.0%
Net budget	1,726	3,699	-	(3,699)	(100.0%)	-	-	0.0%	-	-	0.0%	-	-	0.0%
Business Licensing														
Expenditures	11,554	10,889	12,636	1,747	16.0%	13,056	420	3.3%	12,856	(200)	(1.5%)	12,856	-	0.0%
Recoveries	(3,193)	(2,950)	(3,751)	(801)	27.2%	(3,961)	(210)	5.6%	(3,861)	100	(2.5%)	(3,861)	-	0.0%
Revenues	(8,367)	(7,945)	(8,891)	(946)	11.9%	(9,101)	(210)	2.4%	(9,001)	100	(1.1%)	(9,001)	-	0.0%
Net budget	(6)	(6)	(6)	-	0.0%	(6)	-	0.0%	(6)	-	0.0%	(6)	-	0.0%
City Planning & Policy														
Expenditures	28,259	150,820	190,602	39,782	26.4%	47,925	(142,677)	(74.9%)	46,363	(1,562)	(3.3%)	47,432	1,070	2.3%
Recoveries	(1,669)	(989)	(989)	-	0.0%	(989)	-	0.0%	(989)	-	0.0%	(989)	-	0.0%
Revenues	(4,409)	(2,676)	(2,594)	82	(3.1%)	(2,594)	-	0.0%	(2,594)	-	0.0%	(2,594)	-	0.0%
Net budget	22,181	147,154	187,018	39,864	27.1%	44,341	(142,677)	(76.3%)	42,779	(1,562)	(3.5%)	43,849	1,070	2.5%
Development Approvals														
Expenditures	35,251	43,830	57,788	13,958	31.8%	57,903	115	0.2%	54,222	(3,681)	(6.4%)	54,231	9	0.0%
Recoveries	(1,413)	(264)	(734)	(470)	178.2%	(734)	-	0.0%	(1,093)	(359)	48.9%	(1,093)	-	0.0%
Revenues	(33,837)	(43,562)	(57,050)	(13,488)	31.0%	(57,165)	(115)	0.2%	(53,125)	4,040	(7.1%)	(53,134)	(9)	0.0%
Net budget	-	5	5	-	0.0%	5	-	0.0%	5	-	0.0%	5	-	0.0%
Economic Development and Tourism														
Expenditures	60,315	42,985	45,351	2,366	5.5%	48,313	2,962	6.5%	49,335	1,022	2.1%	50,547	1,212	2.5%
Recoveries	(16,073)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(6,485)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	37,758	42,985	45,351	2,366	5.5%	48,313	2,962	6.5%	49,335	1,022	2.1%	50,547	1,212	2.5%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Land Development & Sales														
Expenditures	102,760	56,609	46,984	(9,625)	(17.0%)	46,984	-	0.0%	46,984	-	0.0%	46,984	-	0.0%
Recoveries	(5,810)	(8,271)	(9,541)	(1,270)	15.4%	(9,541)	-	0.0%	(9,541)	-	0.0%	(9,541)	-	0.0%
Revenues	(96,348)	(47,896)	(37,001)	10,895	(22.7%)	(37,001)	-	0.0%	(37,001)	-	0.0%	(37,001)	-	0.0%
Net Budget	602	442	442	-	0.0%	442	-	0.0%	442	-	0.0%	442	-	0.0%
Real Estate														
Expenditures	66,826	68,890	52,099	(16,791)	(24.4%)	49,639	(2,460)	(4.7%)	47,579	(2,060)	(4.1%)	44,489	(3,090)	(6.5%)
Recoveries	(6,251)	(4,984)	(8,062)	(3,078)	61.8%	(8,002)	60	(0.7%)	(7,942)	60	(0.7%)	(7,852)	90	(1.1%)
Revenues	(57,918)	(61,071)	(41,202)	19,869	(32.5%)	(38,802)	2,400	(5.8%)	(36,802)	2,000	(5.2%)	(33,802)	3,000	(8.2%)
Net budget	2,657	2,836	2,836	-	0.0%	2,836	-	0.0%	2,836	-	0.0%	2,836	-	0.0%
TOTAL - BUILDING, PLANNING AND BUSINESS														
Expenditures	384,057	422,734	456,714	33,980	8.0%	315,075	(141,640)	(31.0%)	309,082	(5,993)	(1.9%)	308,282	(800)	(0.3%)
Recoveries	(35,263)	(19,951)	(25,682)	(5,731)	28.7%	(25,832)	(150)	0.6%	(26,519)	(687)	2.7%	(26,429)	90	(0.3%)
Revenues	280,816)	(201,887)	191,605)	10,282	(5.1%)	(189,530)	2,075	(1.1%)	183,390)	6,140	(3.2%)	(180,399)	2,991	(1.6%)
Net budget	67,978	200,896	239,427	38,531	19.2%	99,712	(139,715)	(58.4%)	99,173	(540)	(0.5%)	101,454	2,281	2.3%
CITY AUDITOR'S OFFICE														
City Auditor's Office														
Expenditures	2,692	3,076	3,260	184	6.0%	3,410	150	4.6%	3,560	150	4.4%	3,560	-	0.0%
Recoveries	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	2,692	3,076	3,260	184	6.0%	3,410	150	4.6%	3,560	150	4.4%	3,560	-	0.0%
TOTAL - CITY AUDITOR'S OFFICE														
Expenditures	2,692	3,076	3,260	184	6.0%	3,410	150	4.6%	3,560	150	4.4%	3,560	-	0.0%
Recoveries	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	2,692	3,076	3,260	184	6.0%	3,410	150	4.6%	3,560	150	4.4%	3,560	-	0.0%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
INFORMATION AND COMMUNICATION														
Citizen Engagement & Insights														
Expenditures	5,841	5,171	5,569	398	7.7%	5,589	20	0.4%	5,611	22	0.4%	5,631	20	0.4%
Recoveries	(1,677)	(1,002)	(1,385)	(383)	38.2%	(1,385)	-	0.0%	(1,385)	-	0.0%	(1,385)	-	0.0%
Revenues	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	4,164	4,169	4,184	15	0.4%	4,204	20	0.5%	4,226	22	0.5%	4,246	20	0.5%
Citizen Information & Services														
Expenditures	10,770	12,456	14,031	1,575	12.6%	14,064	33	0.2%	14,084	20	0.1%	14,103	19	0.1%
Recoveries	(606)	(239)	(239)	-	0.0%	(239)	-	0.0%	(239)	-	0.0%	(239)	-	0.0%
Revenues	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	10,164	12,216	13,791	1,575	12.9%	13,824	33	0.2%	13,844	20	0.1%	13,863	19	0.1%
Records Management, Access & Privacy														
Expenditures	3,555	4,475	4,366	(109)	(2.4%)	4,403	37	0.8%	4,433	30	0.7%	4,458	25	0.6%
Recoveries	(34)	(5)	(5)	-	0.0%	(5)	-	0.0%	(5)	-	0.0%	(5)	-	0.0%
Revenues	(7)	(3)	(3)	-	0.0%	(3)	-	0.0%	(3)	-	0.0%	(3)	-	0.0%
Net budget	3,514	4,467	4,358	(109)	(2.4%)	4,395	37	0.8%	4,425	30	0.7%	4,450	25	0.6%
Strategic Marketing & Communications														
Expenditures	31,221	30,330	30,823	493	1.6%	30,823	-	0.0%	30,823	-	0.0%	30,823	-	0.0%
Recoveries	(23,080)	(22,009)	(22,502)	(493)	2.2%	(22,502)	-	0.0%	(22,502)	-	0.0%	(22,502)	-	0.0%
Revenues	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	8,141	8,321	8,321	-	0.0%	8,321	-	0.0%	8,321	-	0.0%	8,321	-	0.0%
TOTAL - INFORMATION AND COMMUNICATION														
Expenditures	51,386	52,432	54,789	2,357	4.5%	54,879	90	0.2%	54,951	72	0.1%	55,015	64	0.1%
Recoveries	(25,397)	(23,255)	(24,131)	(876)	3.8%	(24,131)	-	0.0%	(24,131)	-	0.0%	(24,131)	-	0.0%
Revenues	(7)	(3)	(3)	-	0.0%	(3)	-	0.0%	(3)	-	0.0%	(3)	-	0.0%
Net budget	25,983	29,173	30,654	1,481	5.1%	30,744	90	0.3%	30,816	72	0.2%	30,880	64	0.2%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
MAYOR AND COUNCIL														
Mayor & Council														
Expenditures	10,369	11,462	11,593	131	1.1%	11,811	218	1.9%	11,923	112	0.9%	12,022	99	0.8%
Recoveries	(268)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(12)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	10,090	11,462	11,593	131	1.1%	11,811	218	1.9%	11,923	112	0.9%	12,022	99	0.8%
TOTAL - MAYOR AND COUNCIL														
Expenditures	10,369	11,462	11,593	131	1.1%	11,811	218	1.9%	11,923	112	0.9%	12,022	99	0.8%
Recoveries	(268)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(12)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	10,090	11,462	11,593	131	1.1%	11,811	218	1.9%	11,923	112	0.9%	12,022	99	0.8%
PARKS, RECREATION AND CULTURE														
Arts & Culture														
Expenditures	29,527	32,289	33,223	934	2.9%	35,086	1,864	5.6%	36,255	1,169	3.3%	37,391	1,135	3.1%
Recoveries	(556)	(864)	(154)	710	(82.2%)	(154)	-	0.0%	(154)	-	0.0%	(154)	-	0.0%
Revenues	(4,801)	(1,669)	(1,669)	-	0.0%	(1,669)	-	0.0%	(1,669)	-	0.0%	(1,669)	-	0.0%
Net budget	24,370	29,755	31,400	1,644	5.5%	33,263	1,864	5.9%	34,432	1,169	3.5%	35,568	1,135	3.3%
City Cemeteries														
Expenditures	10,557	8,700	9,890	1,190	13.7%	9,921	31	0.3%	9,959	38	0.4%	9,991	32	0.3%
Recoveries	-	-	(76)	(76)	0.0%	(76)	-	0.0%	(76)	-	0.0%	(76)	-	0.0%
Revenues	(9,431)	(7,358)	(8,458)	(1,100)	14.9%	(8,458)	-	0.0%	(8,458)	-	0.0%	(8,458)	-	0.0%
Net budget	1,126	1,342	1,356	14	1.0%	1,387	31	2.3%	1,425	38	2.7%	1,457	32	2.2%
Library Services														
Expenditures	53,679	54,245	56,079	1,834	3.4%	56,723	644	1.1%	57,750	1,027	1.8%	60,465	2,715	4.7%
Recoveries	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	53,679	54,245	56,079	1,834	3.4%	56,723	644	1.1%	57,750	1,027	1.8%	60,465	2,715	4.7%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Parks & Open Spaces														
Expenditures	85,037	85,162	84,919	(243)	(0.3%)	89,567	4,648	5.5%	92,529	2,962	3.3%	95,926	3,397	3.7%
Recoveries	(10,003)	(7,352)	(7,965)	(613)	8.3%	(7,965)	-	0.0%	(7,965)	-	0.0%	(7,965)	-	0.0%
Revenues	(5,380)	(4,510)	(4,561)	(51)	1.1%	(4,561)	-	0.0%	(4,561)	-	0.0%	(4,561)	-	0.0%
Net budget	69,654	73,300	72,393	(907)	(1.2%)	77,041	4,648	6.4%	80,003	2,962	3.8%	83,400	3,397	4.2%
Recreation Opportunities														
Expenditures	54,246	80,340	79,915	(426)	(0.5%)	80,721	806	1.0%	81,172	451	0.6%	81,586	414	0.5%
Recoveries	(1,248)	(2,944)	(3,217)	(274)	9.3%	(3,217)	-	0.0%	(3,217)	-	0.0%	(3,217)	-	0.0%
Revenues	(22,207)	(43,868)	(42,914)	954	(2.2%)	(42,914)	-	0.0%	(42,914)	-	0.0%	(42,914)	-	0.0%
Net budget	30,792	33,529	33,784	255	0.8%	34,590	806	2.4%	35,041	451	1.3%	35,455	414	1.2%
TOTAL - PARKS, RECREATION AND CULTURE														
Expenditures	233,047	260,736	264,025	3,289	1.3%	272,018	7,993	3.0%	277,665	5,647	2.1%	285,358	7,693	2.8%
Recoveries	(11,807)	(11,160)	(11,413)	(253)	2.3%	(11,413)	-	0.0%	(11,413)	-	0.0%	(11,413)	-	0.0%
Revenues	(41,619)	(57,405)	(57,602)	(197)	0.3%	(57,602)	-	0.0%	(57,602)	-	0.0%	(57,602)	-	0.0%
Net budget	179,621	192,171	195,011	2,840	1.5%	203,003	7,993	4.1%	208,650	5,647	2.8%	216,344	7,693	3.7%
PUBLIC SAFETY AND BYLAWS														
Bylaw Education & Compliance														
Expenditures	11,514	12,941	13,665	724	5.6%	13,925	260	1.9%	13,980	55	0.4%	14,018	38	0.3%
Recoveries	(1,228)	(1,770)	(1,770)	-	0.0%	(1,770)	-	0.0%	(1,770)	-	0.0%	(1,770)	-	0.0%
Revenues	(564)	(485)	(485)	-	0.0%	(485)	-	0.0%	(485)	-	0.0%	(485)	-	0.0%
Net budget	9,723	10,685	11,409	724	6.8%	11,669	260	2.3%	11,724	55	0.5%	11,762	38	0.3%
Calgary 9-1-1														
Expenditures	45,052	45,712	47,535	1,822	4.0%	49,657	2,122	4.5%	51,213	1,556	3.1%	53,103	1,890	3.7%
Recoveries	(1,864)	(995)	(995)	-	0.0%	(995)	-	0.0%	(995)	-	0.0%	(995)	-	0.0%
Revenues	(10,433)	(11,109)	(12,209)	(1,100)	9.9%	(12,209)	-	0.0%	(12,209)	-	0.0%	(12,209)	-	0.0%
Net Budget	32,755	33,608	34,331	722	2.1%	36,453	2,122	6.2%	38,009	1,556	4.3%	39,899	1,890	5.0%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Emergency Management & Business Continuity														
Expenditures	10,023	4,817	16,601	11,784	244.7%	5,057	(11,544)	(69.5%)	5,057	-	0.0%	5,057	-	0.0%
Recoveries	(5,332)	(85)	(85)	-	0.0%	(85)	-	0.0%	(85)	-	0.0%	(85)	-	0.0%
Revenues	(843)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	3,848	4,732	16,516	11,784	249.0%	4,972	(11,544)	(69.9%)	4,972	-	0.0%	4,972	-	0.0%
Fire and Emergency Response														
Expenditures	234,236	248,104	253,266	5,162	2.1%	256,727	3,461	1.4%	273,234	16,507	6.4%	280,425	7,191	2.6%
Recoveries	(966)	(1,705)	(1,705)	-	0.0%	(1,705)	-	0.0%	(1,705)	-	0.0%	(1,705)	-	0.0%
Revenues	(3,334)	(3,748)	(3,748)	-	0.0%	(3,748)	-	0.0%	(3,748)	-	0.0%	(3,363)	385	(10.3%)
Net budget	229,936	242,651	247,813	5,162	2.1%	251,274	3,461	1.4%	267,781	16,507	6.6%	275,357	7,576	2.8%
Fire Inspection & Enforcement														
Expenditures	9,893	10,039	10,492	453	4.5%	10,692	200	1.9%	10,714	22	0.2%	10,734	20	0.2%
Recoveries	(145)	(63)	(63)	-	0.0%	(63)	-	0.0%	(63)	-	0.0%	(63)	-	0.0%
Revenues	(2,820)	(3,041)	(3,041)	-	0.0%	(3,041)	-	0.0%	(3,041)	-	0.0%	(3,041)	-	0.0%
Net budget	6,927	6,935	7,388	453	6.5%	7,588	200	2.7%	7,610	22	0.3%	7,630	20	0.3%
Fire Safety Education														
Expenditures	1,132	1,189	1,189	-	0.0%	1,189	-	0.0%	1,189	-	0.0%	1,189	-	0.0%
Recoveries	(0)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	1,132	1,189	1,189	-	0.0%	1,189	-	0.0%	1,189	-	0.0%	1,189	-	0.0%
Pet Ownership & Licensing														
Expenditures	9,108	10,413	10,232	(181)	(1.7%)	10,380	148	1.4%	10,631	251	2.4%	10,651	20	0.2%
Recoveries	(49)	(50)	(50)	-	0.0%	(50)	-	0.0%	(50)	-	0.0%	(50)	-	0.0%
Revenues	(5,101)	(5,704)	(5,704)	-	0.0%	(5,704)	-	0.0%	(5,704)	-	0.0%	(5,704)	-	0.0%
Net budget	3,958	4,659	4,478	(181)	(3.9%)	4,626	148	3.3%	4,877	251	5.4%	4,897	20	0.4%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Police Services														
Expenditures	515,168	546,524	567,386	20,862	3.8%	572,081	4,695	0.8%	576,184	4,103	0.7%	582,529	6,345	1.1%
Recoveries	(3,943)	(2,600)	(3,850)	(1,250)	48.1%	(3,850)	-	0.0%	(3,850)	-	0.0%	(3,850)	-	0.0%
Revenues	(95,770)	(110,318)	(110,427)	(109)	0.1%	(110,672)	(245)	0.2%	(110,895)	(223)	0.2%	(111,120)	(225)	0.2%
Net budget	415,455	433,606	453,109	19,503	4.5%	457,559	4,450	1.0%	461,439	3,880	0.8%	467,559	6,120	1.3%
TOTAL - PUBLIC SAFETY AND BYLAWS														
Expenditures	836,126	879,740	920,366	40,626	4.6%	919,708	(658)	(0.1%)	942,202	22,494	2.4%	957,706	15,504	1.6%
Recoveries	(13,528)	(7,269)	(8,519)	(1,250)	17.2%	(8,519)	-	0.0%	(8,519)	-	0.0%	(8,519)	-	0.0%
Revenues	(118,865)	(134,405)	(135,614)	(1,209)	0.9%	(135,859)	(245)	0.2%	(136,082)	(223)	0.2%	(135,922)	160	(0.1%)
Net budget	703,733	738,065	776,233	38,167	5.2%	775,330	(903)	(0.1%)	797,601	22,271	2.9%	813,265	15,664	2.0%
SOCIAL PROGRAMS AND SERVICES														
Affordable Housing														
Expenditures	53,872	25,983	23,113	(2,870)	(11.0%)	23,423	310	1.3%	23,644	221	0.9%	23,900	256	1.1%
Recoveries	(33,116)	(187)	(187)	-	0.0%	(187)	-	0.0%	(187)	-	0.0%	(187)	-	0.0%
Revenues	(7,140)	(9,883)	(5,885)	3,998	(40.5%)	(5,685)	200	(3.4%)	(5,644)	41	(0.7%)	(5,644)	-	0.0%
Net budget	13,617	15,913	17,041	1,128	7.1%	17,551	510	3.0%	17,813	262	1.5%	18,069	256	1.4%
Community Strategies														
Expenditures	12,199	16,667	65,721	49,055	294.3%	65,229	(492)	(0.7%)	63,891	(1,339)	(2.1%)	64,200	309	0.5%
Recoveries	(1,061)	(744)	(3,103)	(2,360)	317.3%	(3,103)	-	0.0%	(3,103)	-	0.0%	(3,103)	-	0.0%
Revenues	(4,777)	-	(29,703)	(29,703)	0.0%	(29,703)	-	0.0%	(29,703)	-	0.0%	(29,703)	-	0.0%
Net budget	6,361	15,923	32,915	16,992	106.7%	32,423	(492)	(1.5%)	31,084	(1,339)	(4.1%)	31,393	309	1.0%
Neighbourhood Support														
Expenditures	14,820	9,296	9,296	-	0.0%	9,296	-	0.0%	9,296	-	0.0%	9,296	-	0.0%
Recoveries	(4,748)	(3,001)	(3,001)	-	0.0%	(3,001)	-	0.0%	(3,001)	-	0.0%	(3,001)	-	0.0%
Revenues	(4,058)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	6,015	6,294	6,294	-	0.0%	6,294	-	0.0%	6,294	-	0.0%	6,294	-	0.0%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Social Programs														
Expenditures	72,410	63,168	11,968	(51,200)	(81.1%)	12,012	44	0.4%	12,012	-	0.0%	12,012	-	0.0%
Recoveries	(3,441)	(2,971)	(611)	2,360	(79.4%)	(611)	-	0.0%	(611)	-	0.0%	(611)	-	0.0%
Revenues	(37,460)	(31,029)	(1,326)	29,703	(95.7%)	(1,326)	-	0.0%	(1,326)	-	0.0%	(1,326)	-	0.0%
Net budget	31,510	29,168	10,030	(19,137)	(65.6%)	10,074	44	0.4%	10,074	-	0.0%	10,074	-	0.0%
TOTAL - SOCIAL PROGRAMS AND SERVICES														
Expenditures	153,302	115,113	110,097	(5,016)	(4.4%)	109,959	(138)	(0.1%)	108,842	(1,118)	(1.0%)	109,407	565	0.5%
Recoveries	(42,365)	(6,903)	(6,903)	-	0.0%	(6,903)	-	0.0%	(6,903)	-	0.0%	(6,903)	-	0.0%
Revenues	(53,434)	(40,912)	(36,914)	3,998	(9.8%)	(36,714)	200	(0.5%)	(36,673)	41	(0.1%)	(36,673)	-	0.0%
Net budget	57,502	67,298	66,280	(1,018)	(1.5%)	66,342	62	0.1%	65,266	1,077	(1.6%)	65,831	565	0.9%
TAX AND PROPERTY ASSESSMENT														
Property Assessment														
Expenditures	21,020	21,250	21,601	351	1.7%	22,019	418	1.9%	22,439	420	1.9%	22,849	410	1.8%
Recoveries	(450)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(7)	(50)	(0)	50	(100.0%)	(0)	-	0.0%	(0)	-	0.0%	(0)	-	0.0%
Net budget	20,564	21,200	21,601	401	1.9%	22,019	418	1.9%	22,439	420	1.9%	22,849	410	1.8%
Taxation														
Expenditures	6,373	6,880	7,137	257	3.7%	7,378	241	3.4%	7,548	170	2.3%	7,584	36	0.5%
Recoveries	(7)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(740)	(342)	(342)	-	0.0%	(342)	-	0.0%	(342)	-	0.0%	(342)	-	0.0%
Net budget	5,626	6,537	6,794	257	3.9%	7,035	241	3.5%	7,205	170	2.4%	7,241	36	0.5%
TOTAL - TAX AND PROPERTY ASSESSMENT														
Expenditures	27,393	28,130	28,738	608	2.2%	29,397	659	2.3%	29,987	590	2.0%	30,433	446	1.5%
Recoveries	(457)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(747)	(392)	(342)	50	(12.7%)	(342)	-	0.0%	(342)	-	0.0%	(342)	-	0.0%
Net budget	26,190	27,738	28,396	658	2.4%	29,055	659	2.3%	29,645	590	2.0%	30,091	446	1.5%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
TRANSPORTATION														
Parking ²														
Expenditures	3,563	96,101	75,906	(20,195)	(21.0%)	79,549	3,643	4.8%	83,374	3,825	4.8%	87,390	4,016	4.8%
Recoveries	(1,592)	(1,412)	(1,392)	20	(1.4%)	(1,394)	(2)	0.1%	(1,396)	(2)	0.1%	(1,398)	(2)	0.1%
Revenues	(979)	(94,600)	(74,425)	20,175	(21.3%)	(78,066)	(3,641)	4.9%	(81,889)	(3,823)	4.9%	(85,903)	(4,014)	4.9%
Net budget	993	89	89	-	0.0%	89	-	0.0%	89	-	0.0%	89	-	0.0%
Public Transit														
Expenditures	396,112	472,190	487,449	15,259	3.2%	488,375	926	0.2%	493,334	4,959	1.0%	495,552	2,218	0.4%
Recoveries	(21,969)	(11,983)	(44,983)	(33,000)	275.4%	(11,983)	33,000	(73.4%)	(11,983)	-	0.0%	(11,983)	-	0.0%
Revenues	(86,268)	(194,597)	(161,597)	33,000	(17.0%)	(195,122)	(33,525)	20.7%	(195,997)	(875)	0.4%	(197,047)	(1,050)	0.5%
Net budget	287,875	265,610	280,869	15,259	5.7%	281,270	401	0.1%	285,354	4,084	1.5%	286,523	1,168	0.4%
Sidewalks & Pathways														
Expenditures	54,875	66,014	62,849	(3,165)	(4.8%)	64,008	1,160	1.8%	64,865	857	1.3%	65,743	878	1.4%
Recoveries	(7,953)	(6,586)	(6,586)	-	0.0%	(6,586)	-	0.0%	(6,586)	-	0.0%	(6,586)	-	0.0%
Revenues	(6,741)	(2,949)	(3,149)	(200)	6.8%	(3,349)	(200)	6.4%	(3,549)	(200)	6.0%	(3,749)	(200)	5.6%
Net budget	40,181	56,478	53,113	(3,365)	(6.0%)	54,073	960	1.8%	54,730	657	1.2%	55,408	678	1.2%
Specialized Transit														
Expenditures	23,901	46,236	48,239	2,003	4.3%	48,638	399	0.8%	49,126	488	1.0%	49,484	358	0.7%
Recoveries	(7)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(1,193)	(2,947)	(2,947)	-	0.0%	(2,947)	-	0.0%	(2,947)	-	0.0%	(2,947)	-	0.0%
Net budget	22,701	43,289	45,292	2,003	4.6%	45,691	399	0.9%	46,179	488	1.1%	46,537	358	0.8%
Streets														
Expenditures	211,994	225,447	233,676	8,229	3.6%	239,773	6,097	2.6%	241,935	2,163	0.9%	244,031	2,095	0.9%
Recoveries	(50,955)	(46,302)	(47,072)	(770)	1.7%	(47,072)	-	0.0%	(47,072)	-	0.0%	(47,072)	-	0.0%
Revenues	(27,894)	(26,632)	(26,632)	-	0.0%	(26,632)	-	0.0%	(26,632)	-	0.0%	(26,632)	-	0.0%
Net budget	133,144	152,514	159,972	7,459	4.9%	166,069	6,097	3.8%	168,232	2,163	1.3%	170,327	2,095	1.2%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Taxi, Limousine & Vehicles-for-Hire														
Expenditures	5,126	4,544	4,564	20	0.4%	4,564	-	0.0%	4,579	15	0.3%	4,629	50	1.1%
Recoveries	(1,028)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Revenues	(3,751)	(4,547)	(4,567)	(20)	0.4%	(4,567)	-	0.0%	(4,582)	(15)	0.3%	(4,632)	(50)	1.1%
Net budget	346	(4)	(4)	-	0.0%	(4)	-	0.0%	(4)	-	0.0%	(4)	-	0.0%
TOTAL - TRANSPORTATION														
Expenditures	695,571	910,532	912,682	2,151	0.2%	924,907	12,225	1.3%	937,213	12,307	1.3%	946,829	9,615	1.0%
Recoveries	(83,504)	(66,283)	(100,033)	(33,750)	50.9%	(67,035)	32,998	(33.0%)	(67,037)	(2)	0.0%	(67,039)	(2)	0.0%
Revenues	(126,826)	(326,272)	(273,317)	52,955	(16.2%)	(310,683)	(37,366)	13.7%	(315,596)	(4,913)	1.6%	(320,910)	(5,314)	1.7%
Net budget	485,241	517,976	539,332	21,356	4.1%	547,188	7,857	1.5%	554,580	7,392	1.4%	558,879	4,299	0.8%
UTILITIES AND ENVIRONMENT														
Climate & Environmental Management														
Expenditures	7,845	12,016	17,094	5,077	42.3%	18,073	979	5.7%	22,845	4,772	26.4%	27,179	4,334	19.0%
Recoveries	(1,937)	(1,624)	(999)	625	(38.5%)	(999)	-	0.0%	(999)	-	0.0%	(999)	-	0.0%
Revenues	(78)	(108)	(108)	-	0.0%	(108)	-	0.0%	(108)	-	0.0%	(108)	-	0.0%
Net budget	5,830	10,284	15,986	5,702	55.4%	16,965	979	6.1%	21,737	4,772	28.1%	26,071	4,334	19.9%
Stormwater Management														
Expenditures	87,411	87,302	90,448	3,146	3.6%	90,796	348	0.4%	90,560	(236)	(0.3%)	90,645	85	0.1%
Recoveries	(3,338)	(3,487)	(3,638)	(151)	4.3%	(3,725)	(87)	2.4%	(3,809)	(84)	2.3%	(3,895)	(86)	2.3%
Revenues	(84,073)	(83,815)	(86,810)	(2,995)	3.6%	(87,071)	(261)	0.3%	(86,751)	320	(0.4%)	(86,750)	1	(0.0%)
Net budget	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Urban Forestry														
Expenditures	17,097	18,751	18,216	(535)	(2.9%)	19,165	949	5.2%	19,355	190	1.0%	19,522	167	0.9%
Recoveries	(1,120)	(156)	(1,315)	(1,159)	740.9%	(1,315)	-	0.0%	(1,315)	-	0.0%	(1,315)	-	0.0%
Revenues	(1,780)	(2,207)	(1,291)	916	(41.5%)	(1,291)	-	0.0%	(1,291)	-	0.0%	(1,291)	-	0.0%
Net budget	14,197	16,387	15,609	(778)	(4.7%)	16,558	949	6.1%	16,748	190	1.1%	16,915	167	1.0%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Waste & Recycling														
Expenditures	188,200	162,697	174,030	11,332	7.0%	179,505	5,476	3.1%	184,867	5,361	3.0%	190,517	5,650	3.1%
Recoveries	(23,399)	(15,313)	(16,411)	(1,098)	7.2%	(16,598)	(187)	1.1%	(16,935)	(337)	2.0%	(17,146)	(211)	1.2%
Revenues	(150,433)	(139,789)	(150,024)	(10,235)	7.3%	(155,312)	(5,288)	3.5%	(160,336)	(5,025)	3.2%	(165,775)	(5,439)	3.4%
Net budget	14,367	7,596	7,596	-	0.0%	7,596	-	0.0%	7,596	-	0.0%	7,596	-	0.0%
Wastewater Collection & Treatment														
Expenditures	528,928	516,458	516,685	227	0.0%	509,868	(6,817)	(1.3%)	519,926	10,058	2.0%	529,978	10,052	1.9%
Recoveries	(10,159)	(10,057)	(10,560)	(503)	5.0%	(10,814)	(254)	2.4%	(11,057)	(243)	2.2%	(11,305)	(248)	2.2%
Revenues	(518,769)	(506,401)	(506,125)	276	(0.1%)	(499,054)	7,071	(1.4%)	(508,869)	(9,815)	2.0%	(518,673)	(9,804)	1.9%
Net budget	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Water Treatment & Supply														
Expenditures	343,525	326,016	328,143	2,127	0.7%	329,371	1,228	0.4%	329,236	(135)	(0.0%)	329,551	315	0.1%
Recoveries	(7,710)	(10,304)	(10,799)	(495)	4.8%	(11,059)	(260)	2.4%	(11,307)	(248)	2.2%	(11,562)	(255)	2.3%
Revenues	(335,815)	(315,712)	(317,344)	(1,632)	0.5%	(318,312)	(968)	0.3%	(317,929)	383	(0.1%)	(317,989)	(60)	0.0%
Net budget	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
TOTAL - UTILITIES AND ENVIRONMENT														
Expenditures	1,173,006	1,123,240	1,144,615	21,375	1.9%	1,146,777	2,163	0.2%	1,166,788	20,010	1.7%	1,187,391	20,603	1.8%
Recoveries	(47,663)	(40,942)	(43,722)	(2,781)	6.8%	(44,511)	(788)	1.8%	(45,422)	(912)	2.0%	(46,223)	(800)	1.8%
Revenues	(1,090,949)	(1,048,032)	(1,061,702)	(13,670)	1.3%	(1,061,148)	554	(0.1%)	(1,075,285)	(14,137)	1.3%	(1,090,586)	(15,302)	1.4%
Net budget	34,394	34,267	39,191	4,924	14.4%	41,119	1,928	4.9%	46,081	4,962	12.1%	50,582	4,501	9.8%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
ENABLING SERVICES														
Corporate Governance														
Expenditures	13,603	17,044	19,427	2,383	14.0%	19,761	334	1.7%	19,761	-	0.0%	19,427	(334)	(1.7%)
Recoveries	(4,202)	(4,528)	(4,802)	(274)	6.1%	(4,802)	-	0.0%	(4,802)	-	0.0%	(4,802)	-	0.0%
Revenues	(177)	(253)	(253)	-	0.0%	(253)	-	0.0%	(253)	-	0.0%	(253)	-	0.0%
Net budget	9,224	12,263	14,371	2,109	17.2%	14,705	334	2.3%	14,705	-	0.0%	14,371	(334)	(2.3%)
Corporate Security														
Expenditures	28,316	26,243	29,079	2,836	10.8%	30,289	1,210	4.2%	31,264	975	3.2%	31,575	311	1.0%
Recoveries	(9,835)	(4,869)	(4,869)	-	0.0%	(4,869)	-	0.0%	(4,869)	-	0.0%	(4,869)	-	0.0%
Revenues	(195)	(130)	(130)	-	0.0%	(130)	-	0.0%	(130)	-	0.0%	(130)	-	0.0%
Net budget	18,286	21,244	24,080	2,836	13.3%	25,290	1,210	5.0%	26,265	975	3.9%	26,576	311	1.2%
Council & Committee Support														
Expenditures	3,333	3,744	3,967	223	6.0%	4,050	83	2.1%	4,078	28	0.7%	4,103	25	0.6%
Recoveries	(28)	(23)	(23)	-	0.0%	(23)	-	0.0%	(23)	-	0.0%	(23)	-	0.0%
Revenues	(12)	(19)	(19)	-	0.0%	(19)	-	0.0%	(19)	-	0.0%	(19)	-	0.0%
Net budget	3,293	3,702	3,925	223	6.0%	4,008	83	2.1%	4,036	28	0.7%	4,061	25	0.6%
Data Analytics & Information Access														
Expenditures	11,465	11,121	21,577	10,456	94.0%	21,687	110	0.5%	21,701	14	0.1%	21,714	13	0.1%
Recoveries	(3,464)	(1,298)	(7,621)	(6,323)	487.0%	(7,621)	-	0.0%	(7,621)	-	0.0%	(7,621)	-	0.0%
Revenues	(93)	(68)	(640)	(571)	833.7%	(640)	-	0.0%	(640)	-	0.0%	(640)	-	0.0%
Net budget	7,908	9,754	13,317	3,562	36.5%	13,427	110	0.8%	13,441	14	0.1%	13,454	13	0.1%
Executive Leadership														
Expenditures	17,143	15,235	16,115	880	5.8%	16,328	213	1.3%	16,353	25	0.2%	16,532	179	1.1%
Recoveries	(5,349)	(451)	(451)	-	0.0%	(451)	-	0.0%	(451)	-	0.0%	(451)	-	0.0%
Revenues	(488)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	11,306	14,783	15,664	880	6.0%	15,877	213	1.4%	15,902	25	0.2%	16,081	179	1.1%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Facility Management														
Expenditures	90,730	91,604	96,493	4,889	5.3%	97,182	689	0.7%	98,061	879	0.9%	98,505	444	0.5%
Recoveries	(24,096)	(22,669)	(22,414)	255	(1.1%)	(22,414)	-	0.0%	(22,414)	-	0.0%	(22,414)	-	0.0%
Revenues	(2,690)	(2,380)	(2,380)	-	0.0%	(2,380)	-	0.0%	(2,380)	-	0.0%	(2,380)	-	0.0%
Net budget	63,943	66,554	71,699	5,144	7.7%	72,388	689	1.0%	73,267	879	1.2%	73,711	444	0.6%
Financial Support														
Expenditures	38,358	42,227	42,612	386	0.9%	42,503	(109)	(0.3%)	42,524	21	0.0%	42,546	22	0.1%
Recoveries	(14,967)	(15,025)	(15,430)	(405)	2.7%	(15,430)	-	0.0%	(15,430)	-	0.0%	(15,430)	-	0.0%
Revenues	(97)	(102)	(102)	-	0.0%	(102)	-	0.0%	(102)	-	0.0%	(102)	-	0.0%
Net budget	23,293	27,099	27,080	(19)	(0.1%)	26,971	(109)	(0.4%)	26,991	21	0.1%	27,013	22	0.1%
Fleet Management														
Expenditures	115,967	93,074	93,567	493	0.5%	93,958	391	0.4%	94,426	468	0.5%	94,865	439	0.5%
Recoveries	(105,482)	(90,301)	(90,654)	(353)	0.4%	(91,045)	(391)	0.4%	(91,513)	(468)	0.5%	(91,952)	(439)	0.5%
Revenues	(10,485)	(2,773)	(2,773)	-	0.0%	(2,773)	-	0.0%	(2,773)	-	0.0%	(2,773)	-	0.0%
Net budget	-	-	140	140	0.0%	140	-	0.0%	140	-	0.0%	140	-	0.0%
Human Resources Support														
Expenditures	32,938	34,450	34,188	(262)	(0.8%)	34,384	196	0.6%	34,564	180	0.5%	34,724	160	0.5%
Recoveries	(10,530)	(9,482)	(2,982)	6,500	(68.6%)	(2,982)	-	0.0%	(2,982)	-	0.0%	(2,982)	-	0.0%
Revenues	(408)	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Net budget	22,001	24,968	31,206	6,238	25.0%	31,402	196	0.6%	31,582	180	0.6%	31,742	160	0.5%
Infrastructure and Engineering														
Expenditures	29,353	25,387	18,394	(6,993)	(27.5%)	18,129	(265)	(1.4%)	18,203	74	0.4%	18,266	63	0.3%
Recoveries	(15,288)	(13,967)	(11,861)	2,106	(15.1%)	(11,551)	310	(2.6%)	(11,625)	(74)	0.6%	(11,688)	(63)	0.5%
Revenues	(11,851)	(1,501)	(930)	571	(38.0%)	(930)	-	0.0%	(930)	-	0.0%	(930)	-	0.0%
Net budget	2,214	9,919	5,603	(4,316)	(43.5%)	5,648	45	0.8%	5,648	-	0.0%	5,648	-	0.0%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Insurance & Claims														
Expenditures	29,420	37,369	39,349	1,980	5.3%	40,984	1,635	4.2%	42,484	1,500	3.7%	43,984	1,500	3.5%
Recoveries	(30,061)	(31,086)	(33,066)	(1,980)	6.4%	(34,701)	(1,635)	4.9%	(36,201)	(1,500)	4.3%	(37,701)	(1,500)	4.1%
Revenues	(7,123)	(5,108)	(5,108)	-	0.0%	(5,108)	-	0.0%	(5,108)	-	0.0%	(5,108)	-	0.0%
Net budget	(7,765)	1,175	1,175	-	0.0%	1,175	-	0.0%	1,175	-	0.0%	1,175	-	0.0%
IT Solutions and Support														
Expenditures	122,930	120,186	122,125	1,939	1.6%	124,905	2,780	2.3%	126,989	2,084	1.7%	128,259	1,270	1.0%
Recoveries	60,817	(59,605)	(59,605)	-	0.0%	(59,605)	-	0.0%	(59,605)	-	0.0%	(59,605)	-	0.0%
Revenues	(2,211)	(1,107)	(1,107)	-	0.0%	(1,107)	-	0.0%	(1,107)	-	0.0%	(1,107)	-	0.0%
Net budget	59,901	59,474	61,413	1,939	3.3%	64,193	2,780	4.5%	66,277	2,084	3.2%	67,547	1,270	1.9%
Legal Services														
Expenditures	17,682	15,468	16,551	1,083	7.0%	17,235	684	4.1%	17,346	111	0.6%	17,361	15	0.1%
Recoveries	(9,867)	(5,763)	(5,961)	(198)	3.4%	(6,159)	(198)	3.3%	(6,159)	-	0.0%	(6,159)	-	0.0%
Revenues	(8)	(17)	(17)	-	0.0%	(17)	-	0.0%	(17)	-	0.0%	(17)	-	0.0%
Net budget	7,807	9,688	10,573	885	9.1%	11,059	486	4.6%	11,170	111	1.0%	11,185	15	0.1%
Municipal Elections														
Expenditures	8,933	3,052	1,966	(1,086)	(35.6%)	2,475	509	25.9%	11,944	9,469	382.5%	2,003	(9,941)	(83.2%)
Recoveries	(633)	(5)	(5)	-	0.0%	(5)	-	0.0%	(5)	-	0.0%	(5)	-	0.0%
Revenues	(4,982)	(185)	(390)	(205)	111.0%	(503)	(113)	29.0%	(2,636)	(2,133)	424.3%	(390)	2,246	(85.2%)
Net budget	3,318	2,862	1,571	(1,291)	(45.1%)	1,967	396	25.2%	9,303	7,336	373.0%	1,608	(7,695)	(82.7%)
Organizational Health, Safety & Wellness														
Expenditures	12,780	14,901	19,491	4,590	30.8%	19,637	146	0.7%	19,991	354	1.8%	19,937	(54)	(0.3%)
Recoveries	(2,238)	(2,123)	(2,123)	-	0.0%	(2,123)	-	0.0%	(2,123)	-	0.0%	(2,123)	-	0.0%
Revenues	(1,055)	(2,535)	(2,035)	500	(19.7%)	(2,035)	-	0.0%	(2,035)	-	0.0%	(2,035)	-	0.0%
Net budget	9,487	10,244	15,334	5,090	49.7%	15,480	146	1.0%	15,834	354	2.3%	15,780	(54)	(0.3%)

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
Procurement & Warehousing														
Expenditures	26,412	27,466	29,139	1,673	6.1%	29,454	315	1.1%	29,355	(99)	(0.3%)	29,432	77	0.3%
Recoveries	(12,799)	(11,891)	(13,154)	(1,263)	10.6%	(13,154)	-	0.0%	(13,154)	-	0.0%	(13,154)	-	0.0%
Revenues	(5,884)	(5,490)	(5,490)	-	0.0%	(5,490)	-	0.0%	(5,490)	-	0.0%	(5,490)	-	0.0%
Net budget	7,728	10,086	10,496	410	4.1%	10,811	315	3.0%	10,712	(99)	(0.9%)	10,789	77	0.7%
TOTAL - ENABLING SERVICES														
Expenditures	599,361	578,572	604,042	25,470	4.4%	612,963	8,921	1.5%	629,045	16,083	2.6%	623,234	(5,811)	(0.9%)
Recoveries	(309,656)	(273,088)	(275,022)	(1,935)	0.7%	(276,936)	(1,914)	0.7%	(278,978)	(2,042)	0.7%	(280,980)	(2,002)	0.7%
Revenues	(47,760)	(21,668)	(21,373)	295	(1.4%)	(21,486)	(113)	0.5%	(23,619)	(2,133)	9.9%	(21,373)	2,246	(9.5%)
Net budget	241,945	283,816	307,646	23,830	8.4%	314,540	6,894	2.2%	326,448	11,908	3.8%	320,881	(5,567)	(1.7%)
CORPORATE PROGRAMS														
Common Revenue														
Expenditures	131,068	88,282	99,681	11,399	12.9%	99,681	-	0.0%	99,681	-	0.0%	99,681	-	0.0%
Recoveries	(6,631)	(2,000)	(2,000)	-	0.0%	(2,000)	-	0.0%	(2,000)	-	0.0%	(2,000)	-	0.0%
Revenues	(2,407,852)	(2,686,738)	(2,856,917)	(170,180)	6.3%	(2,803,572)	53,345	(1.9%)	(2,924,558)	(120,986)	4.3%	(3,021,310)	(96,752)	3.3%
Net budget	(2,283,415)	(2,600,455)	(2,759,236)	(158,781)	6.1%	(2,705,891)	53,345	(1.9%)	(2,826,877)	(120,986)	4.5%	(2,923,629)	(96,752)	3.4%
Corporate Costs & Debt Servicing														
Expenditures	598,733	555,895	575,512	19,618	3.5%	630,641	55,129	9.6%	696,193	65,553	10.4%	759,542	63,349	9.1%
Recoveries	(6,983)	(1,791)	(4,205)	(2,414)	134.8%	(4,210)	(5)	0.1%	(4,214)	(4)	0.1%	(4,218)	(4)	0.1%
Revenues	(143,705)	(59,586)	(49,093)	10,493	(17.6%)	(42,794)	6,299	(12.8%)	(38,844)	3,950	(9.2%)	(35,483)	3,361	(8.7%)
Net budget	448,046	494,518	522,214	27,697	5.6%	583,637	61,422	11.8%	653,135	69,499	11.9%	719,841	66,706	10.2%
TOTAL - CORPORATE PROGRAMS														
Expenditures	729,801	644,177	675,193	31,016	4.8%	730,322	55,129	8.2%	795,874	65,553	9.0%	859,223	63,349	8.0%
Recoveries	(13,614)	(3,791)	(6,205)	(2,414)	63.7%	(6,210)	(5)	0.1%	(6,214)	(4)	0.1%	(6,218)	(4)	0.1%
Revenues	(2,551,556)	(2,746,324)	(2,906,010)	(159,687)	5.8%	(2,846,366)	59,644	(2.1%)	(2,963,402)	(117,036)	4.1%	(3,056,793)	(93,391)	3.2%
Net budget	(1,835,369)	(2,105,938)	(2,237,022)	(131,084)	6.2%	(2,122,255)	114,767	(5.1%)	(2,173,742)	(51,487)	2.4%	(2,203,788)	(30,046)	1.4%

FIGURE 3: Operating budget summary by service line and service category (\$000s)

SERVICE CATEGORY / Service Line	2021 actuals	2022 Budget (April 30, 2022)	2023			2024			2025			2026		
			Budget	Change		Budget	Change		Budget	Change		Budget	Change	
				\$	%		\$	%		\$	%		\$	%
TOTAL CITY														
Expenditures	4,896,111	5,029,942	5,186,114	156,171	3.1%	5,131,224	(54,889)	-1.1%	5,267,131	135,907	2.6%	5,378,459	111,328	2.1%
Recoveries	(583,519)	(452,642)	(501,631)	(48,989)	10.8%	(471,490)	30,141	-6.0%	(475,137)	(3,647)	0.8%	(477,855)	(2,718)	0.6%
Revenues	(4,312,591)	(4,577,301)	(4,684,483)	(107,182)	2.3%	(4,659,734)	24,749	-0.5%	(4,791,994)	(132,261)	2.8%	(4,900,604)	(108,610)	2.3%
Net budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS: UTILITIES														
Expenditures	(959,864)	(929,776)	(935,276)	(5,500)	0.6%	(930,035)	5,241	-0.6%	(939,722)	(9,687)	1.0%	(950,174)	(10,452)	1.1%
Recoveries	21,207	23,848	24,997	1,149	4.8%	25,598	601	2.4%	26,173	575	2.2%	26,762	589	2.3%
Revenues	938,658	905,928	910,279	4,351	0.5%	904,437	(5,842)	-0.6%	913,549	9,112	1.0%	923,412	9,863	1.1%
Net budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAX-SUPPORTED CITY														
Expenditures	3,936,246	4,100,167	4,250,838	150,671	3.7%	4,201,190	(49,648)	-1.2%	4,327,410	126,220	3.0%	4,428,286	100,876	2.3%
Recoveries	(562,313)	(428,794)	(476,634)	(47,840)	11.2%	(445,893)	30,742	-6.4%	(448,964)	(3,072)	0.7%	(451,094)	(2,129)	0.5%
Revenues	(3,373,933)	(3,671,373)	(3,774,204)	(102,832)	2.8%	(3,755,297)	18,907	-0.5%	(3,878,445)	(123,149)	3.3%	(3,977,192)	(98,747)	2.5%
Net budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- 1) This summary does not reflect elimination of the return on equity to The City from Utilities or dividends paid Calgary Parking Authority. Utilities consists of Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply.
- 2) Increases are reflective of the incorporation of Calgary Parking Authority (CPA)'s 2022 operating budget.
- 3) Figures may not add up due to rounding.

FIGURE 4: 2022 Operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
BUILDING, PLANNING AND BUSINESS									
Appeals & Tribunals									
Expenditures	5,234	(375)	4,858	(115)	4,744	(304)	4,439	15	4,455
Recoveries	-	(5)	(5)	-	(5)	-	(5)	-	(5)
Revenues	(758)	90	(668)	-	(668)	-	(668)	0	(667)
Net budget	4,476	(290)	4,185	(115)	4,071	(304)	3,766	15	3,782
Building Safety									
Expenditures	45,563	37,107	82,670	(44,206)	38,464	5,654	44,118	139	44,257
Recoveries	(2,472)	0	(2,472)	(0)	(2,472)	(16)	(2,488)	-	(2,488)
Revenues	(43,091)	(37,107)	(80,198)	44,206	(35,992)	(1,939)	(37,932)	(139)	(38,071)
Net budget	0	(0)	0	0	0	3,699	3,699	0	3,699
Business Licensing									
Expenditures	11,994	(346)	11,647	(767)	10,880	(1)	10,879	10	10,889
Recoveries	(3,160)	0	(3,160)	210	(2,950)	(0)	(2,950)	(0)	(2,950)
Revenues	(8,834)	346	(8,488)	557	(7,931)	(5)	(7,935)	(10)	(7,945)
Net budget	0	(0)	(0)	0	0	(6)	(6)	(0)	(6)
City Planning & Policy									
Expenditures	28,912	(2,899)	26,013	351	26,364	124,277	150,641	178	150,820
Recoveries	(1,776)	1,229	(547)	229	(318)	(671)	(989)	-	(989)
Revenues	(2,599)	(125)	(2,724)	48	(2,676)	0	(2,676)	(0)	(2,676)
Net budget	24,537	(1,794)	22,743	627	23,370	123,606	146,976	178	147,154
Development Approvals									
Expenditures	43,744	705	44,449	(2,728)	41,721	1,957	43,678	152	43,830
Recoveries	(161)	0	(161)	0	(161)	(103)	(264)	(0)	(264)
Revenues	(43,583)	(705)	(44,287)	2,727	(41,560)	(1,854)	(43,415)	(147)	(43,562)
Net budget	0	(0)	0	(1)	(0)	0	-	5	5

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Economic Development & Tourism									
Expenditures	44,258	(1,213)	43,045	(2,519)	40,526	2,445	42,971	14	42,985
Recoveries	(24)	24	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
Net budget	44,234	(1,189)	43,045	(2,519)	40,526	2,445	42,971	14	42,985
Land Development & Sales									
Expenditures	56,221	-	56,221	334	56,555	8	56,563	46	56,609
Recoveries	(7,782)	-	(7,782)	(489)	(8,271)	0	(8,271)	(0)	(8,271)
Revenues	(47,997)	-	(47,997)	101	(47,896)	(0)	(47,896)	-	(47,896)
Net Budget	442	-	442	(54)	388	8	396	46	442
Real Estate									
Expenditures	69,355	(323)	69,032	(441)	68,592	217	68,809	81	68,890
Recoveries	(5,473)	-	(5,473)	489	(4,984)	(0)	(4,984)	0	(4,984)
Revenues	(60,762)	-	(60,762)	(101)	(60,863)	(208)	(61,071)	-	(61,071)
Net budget	3,121	(323)	2,798	(53)	2,745	9	2,755	81	2,836
TOTAL - BUILDING, PLANNING AND BUSINESS									
Expenditures	305,281	32,654	337,936	(50,090)	287,846	134,254	422,099	635	422,734
Recoveries	(20,847)	1,248	(19,600)	439	(19,161)	(790)	(19,951)	(0)	(19,951)
Revenues	(207,624)	(37,499)	(245,123)	47,538	(197,585)	(4,006)	(201,591)	(296)	(201,887)
Net budget	76,810	(3,597)	73,213	(2,113)	71,100	129,457	200,557	339	200,896

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
CITY AUDITOR'S OFFICE									
City Auditor's Office									
Expenditures	3,268	(327)	2,941	116	3,057	6	3,063	13	3,076
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
Net budget	3,268	(327)	2,941	116	3,057	6	3,063	13	3,076
TOTAL - CITY AUDITOR'S OFFICE									
Expenditures	3,268	(327)	2,941	116	3,057	6	3,063	13	3,076
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
Net budget	3,268	(327)	2,941	116	3,057	6	3,063	13	3,076
INFORMATION AND COMMUNICATION									
Citizen Engagement & Insights									
Expenditures	5,432	(514)	4,918	93	5,012	6	5,018	154	5,171
Recoveries	(306)	(214)	(520)	(482)	(1,002)	0	(1,002)	-	(1,002)
Revenues	-	-	-	-	-	-	-	-	-
Net budget	5,126	(727)	4,399	(389)	4,010	6	4,016	154	4,169
Citizen Information & Services									
Expenditures	14,261	(848)	13,413	(1,010)	12,403	(16)	12,387	69	12,456
Recoveries	(857)	(794)	(1,651)	1,412	(239)	(0)	(239)	-	(239)
Revenues	-	-	-	-	-	-	-	-	-
Net budget	13,404	(1,643)	11,761	402	12,164	(16)	12,148	69	12,216
Records Management, Access & Privacy									
Expenditures	4,147	(270)	3,878	72	3,950	132	4,082	393	4,475
Recoveries	-	(5)	(5)	-	(5)	-	(5)	-	(5)
Revenues	(3)	(1)	(4)	1	(3)	-	(3)	-	(3)
Net budget	4,144	(275)	3,869	73	3,941	132	4,074	393	4,467

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Strategic Marketing & Communications									
Expenditures	29,056	2,571	31,627	(1,565)	30,062	84	30,145	185	30,330
Recoveries	(21,335)	(1,844)	(23,179)	1,170	(22,009)	-	(22,009)	-	(22,009)
Revenues	-	-	-	-	-	-	-	-	-
Net budget	7,721	727	8,448	(395)	8,053	84	8,136	185	8,321
TOTAL - INFORMATION AND COMMUNICATION									
Expenditures	52,896	939	53,835	(2,410)	51,426	206	51,631	800	52,432
Recoveries	(22,498)	(2,857)	(25,355)	2,100	(23,255)	-	(23,255)	-	(23,255)
Revenues	(3)	(1)	(4)	1	(3)	-	(3)	-	(3)
Net budget	30,395	(1,918)	28,477	(309)	28,167	206	28,373	800	29,173
MAYOR AND COUNCIL									
Mayor and Council									
Expenditures	12,294	(755)	11,538	(103)	11,435	8	11,443	18	11,462
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
Net budget	12,294	(755)	11,538	(103)	11,435	8	11,443	18	11,462
TOTAL - MAYOR AND COUNCIL									
Expenditures	12,294	(755)	11,538	(103)	11,435	8	11,443	18	11,462
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
Net budget	12,294	(755)	11,538	(103)	11,435	8	11,443	18	11,462

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
PARKS, RECREATION AND CULTURE									
Arts & Culture									
Expenditures	30,064	(582)	29,482	(377)	29,105	2,850	31,954	334	32,289
Recoveries	(710)	(154)	(864)	-	(864)	-	(864)	-	(864)
Revenues	(1,169)	(500)	(1,669)	-	(1,669)	-	(1,669)	-	(1,669)
Net budget	28,185	(1,236)	26,949	(377)	26,572	2,850	29,421	334	29,755
City Cemeteries									
Expenditures	8,535	91	8,627	(2)	8,624	59	8,683	16	8,700
Recoveries	(16)	16	0	(0)	-	-	-	-	-
Revenues	(7,218)	(113)	(7,332)	(26)	(7,358)	-	(7,358)	-	(7,358)
Net budget	1,301	(6)	1,295	(29)	1,266	59	1,325	16	1,342
Library Services									
Expenditures	55,463	(1,737)	53,726	517	54,243	1	54,244	1	54,245
Recoveries	(13)	13	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
Net budget	55,450	(1,724)	53,726	517	54,243	1	54,244	1	54,245
Parks & Open Spaces									
Expenditures	82,697	(5,800)	76,897	954	77,851	5,397	83,247	1,915	85,162
Recoveries	(3,070)	61	(3,009)	(1,343)	(4,352)	(3,000)	(7,352)	-	(7,352)
Revenues	(3,952)	113	(3,838)	(758)	(4,597)	87	(4,510)	-	(4,510)
Net budget	75,675	(5,626)	70,049	(1,148)	68,901	2,484	71,385	1,915	73,300
Recreation Opportunities									
Expenditures	98,664	(4,353)	94,311	(16,197)	78,114	1,517	79,631	709	80,340
Recoveries	(3,204)	916	(2,288)	(650)	(2,938)	(6)	(2,944)	-	(2,944)
Revenues	(46,619)	1,163	(45,456)	2,113	(43,343)	(525)	(43,868)	-	(43,868)
Net budget	48,841	(2,274)	46,567	(14,734)	31,833	986	32,819	709	33,529

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
TOTAL - PARKS, RECREATION AND CULTURE									
Expenditures	275,423	(12,380)	263,042	(15,106)	247,937	9,823	257,760	2,976	260,736
Recoveries	(7,012)	852	(6,161)	(1,993)	(8,154)	(3,006)	(11,160)	-	(11,160)
Revenues	(58,958)	663	(58,295)	1,328	(56,967)	(438)	(57,405)	-	(57,405)
Net budget	209,452	(10,866)	198,586	(15,771)	182,816	6,379	189,195	2,976	192,171
PUBLIC SAFETY AND BYLAWS									
Bylaw Education & Compliance									
Expenditures	12,435	(527)	11,908	146	12,054	676	12,730	211	12,941
Recoveries	(684)	(566)	(1,250)	(470)	(1,720)	(50)	(1,770)	-	(1,770)
Revenues	(577)	142	(435)	(50)	(485)	-	(485)	-	(485)
Net budget	11,174	(951)	10,223	(374)	9,849	626	10,475	211	10,685
Calgary 9-1-1									
Expenditures	47,957	(511)	47,446	(5,265)	42,181	3,309	45,490	222	45,712
Recoveries	(414)	(301)	(715)	(252)	(967)	(28)	(995)	-	(995)
Revenues	(13,012)	(800)	(13,812)	5,553	(8,259)	(2,850)	(11,109)	-	(11,109)
Net Budget	34,531	(1,612)	32,919	36	32,955	431	33,386	222	33,608
Emergency Management & Business Continuity									
Expenditures	5,180	(275)	4,905	(95)	4,810	(24)	4,785	31	4,817
Recoveries	-	(85)	(85)	-	(85)	-	(85)	0	(85)
Revenues	-	-	-	-	-	-	-	-	-
Net budget	5,180	(360)	4,820	(95)	4,725	(24)	4,700	31	4,732
Fire & Emergency Response									
Expenditures	241,263	(18,918)	222,344	2,331	224,675	19,273	243,948	4,156	248,104
Recoveries	(780)	0	(780)	(925)	(1,705)	-	(1,705)	-	(1,705)
Revenues	(3,538)	(90)	(3,628)	265	(3,363)	(385)	(3,748)	-	(3,748)
Net budget	236,944	(19,008)	217,936	1,671	219,607	18,888	238,495	4,156	242,651

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Fire Inspection & Enforcement									
Expenditures	9,568	550	10,117	(134)	9,983	53	10,036	3	10,039
Recoveries	(63)	-	(63)	-	(63)	-	(63)	-	(63)
Revenues	(3,443)	83	(3,361)	160	(3,201)	160	(3,041)	-	(3,041)
Net budget	6,061	632	6,693	26	6,719	213	6,932	3	6,935
Fire Safety Education									
Expenditures	2,333	(1,068)	1,265	(87)	1,179	9	1,188	1	1,189
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	(8)	8	-	-	-	-	-	-	-
Net budget	2,326	(1,061)	1,265	(87)	1,179	9	1,188	1	1,189
Pet Ownership & Licensing									
Expenditures	10,553	(874)	9,678	335	10,013	355	10,368	45	10,413
Recoveries	-	-	-	-	-	(50)	(50)	-	(50)
Revenues	(5,562)	(142)	(5,704)	-	(5,704)	-	(5,704)	-	(5,704)
Net budget	4,991	(1,016)	3,975	335	4,309	305	4,614	45	4,659
Police Services									
Expenditures	537,220	(16,600)	520,620	(2,825)	517,795	16,841	534,636	11,888	546,524
Recoveries	(2,600)	-	(2,600)	-	(2,600)	-	(2,600)	(0)	(2,600)
Revenues	(113,618)	13,000	(100,618)	-	(100,618)	(9,700)	(110,318)	0	(110,318)
Net budget	421,002	(3,600)	417,402	(2,825)	414,577	7,141	421,718	11,888	433,606
TOTAL - PUBLIC SAFETY AND BYLAWS									
Expenditures	866,508	(38,224)	828,284	(5,595)	822,689	40,493	863,182	16,557	879,740
Recoveries	(4,541)	(952)	(5,493)	(1,647)	(7,140)	(129)	(7,269)	(0)	(7,269)
Revenues	(139,758)	12,200	(127,558)	5,928	(121,630)	(12,775)	(134,405)	0	(134,405)
Net budget	722,209	(26,976)	695,233	(1,314)	693,919	27,589	721,508	16,557	738,065

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
SOCIAL PROGRAMS AND SERVICES									
Affordable Housing									
Expenditures	21,654	(662)	20,992	(196)	20,796	4,985	25,782	201	25,983
Recoveries	(1)	(46)	(47)	(140)	(187)	-	(187)	-	(187)
Revenues	(7,697)	-	(7,697)	196	(7,501)	(2,382)	(9,883)	0	(9,883)
Net budget	13,956	(708)	13,248	(140)	13,108	2,603	15,712	201	15,913
Community Strategies									
Expenditures	8,352	(4,834)	3,518	1,740	5,259	11,380	16,638	28	16,667
Recoveries	(747)	3	(744)	-	(744)	-	(744)	-	(744)
Revenues	-	-	-	-	-	-	-	-	-
Net budget	7,605	(4,830)	2,775	1,740	4,515	11,380	15,894	28	15,923
Neighbourhood Support									
Expenditures	12,575	(1,763)	10,812	(1,581)	9,230	18	9,248	48	9,296
Recoveries	(3,498)	497	(3,001)	-	(3,001)	(0)	(3,001)	(0)	(3,001)
Revenues	0	(0)	-	-	-	-	-	-	-
Net budget	9,077	(1,267)	7,810	(1,581)	6,229	18	6,247	48	6,294
Social Programs									
Expenditures	63,332	649	63,981	(465)	63,516	(440)	63,076	92	63,168
Recoveries	(2,932)	(39)	(2,971)	-	(2,971)	0	(2,971)	0	(2,971)
Revenues	(34,042)	(219)	(34,261)	337	(33,924)	2,894	(31,029)	-	(31,029)
Net budget	26,358	391	26,749	(127)	26,621	2,455	29,076	92	29,168
TOTAL - SOCIAL PROGRAMS AND SERVICES									
Expenditures	105,913	(6,610)	99,303	(501)	98,801	15,943	114,744	369	115,113
Recoveries	(7,178)	415	(6,763)	(140)	(6,903)	0	(6,903)	(0)	(6,903)
Revenues	(41,739)	(219)	(41,958)	533	(41,425)	512	(40,912)	0	(40,912)
Net budget	56,995	(6,414)	50,582	(108)	50,474	16,455	66,929	369	67,298

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
TAX AND PROPERTY ASSESSMENT									
Property Assessment									
Expenditures	22,029	(1,436)	20,593	(167)	20,426	529	20,955	295	21,250
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	(50)	-	(50)	-	(50)	-	(50)	(0)	(50)
Net budget	21,979	(1,436)	20,543	(167)	20,376	529	20,905	295	21,200
Taxation									
Expenditures	6,885	(128)	6,756	(4)	6,752	(18)	6,734	146	6,880
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	(342)	-	(342)	-	(342)	-	(342)	0	(342)
Net budget	6,542	(128)	6,414	(4)	6,410	(18)	6,392	146	6,537
TOTAL - Tax and property assessment									
Expenditures	28,914	(1,565)	27,349	(171)	27,178	511	27,689	441	28,130
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	(392)	-	(392)	-	(392)	-	(392)	0	(392)
Net budget	28,522	(1,565)	26,957	(171)	26,786	511	27,297	441	27,738
TRANSPORTATION									
Parking*									
Expenditures	3,269	(297)	2,972	7	2,978	(0)	2,978	78	3,056
Recoveries	(1,400)	38	(1,362)	(0)	(1,362)	0	(1,362)	(0)	(1,362)
Revenues	(190)	(1,415)	(1,605)	(0)	(1,605)	0	(1,605)	-	(1,605)
Net budget	1,679	(1,674)	5	7	11	(0)	11	78	89
Public Transit									
Expenditures	487,264	(31,076)	456,187	(3,296)	452,892	2,913	455,804	14,622	470,427
Recoveries	(13,133)	304	(12,829)	7	(12,822)	843	(11,980)	850	(11,130)
Revenues	(206,482)	9,410	(197,072)	3,385	(193,687)	(0)	(193,687)	0	(193,687)
Net budget	267,649	(21,362)	246,286	96	246,383	3,755	250,138	15,472	265,610

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Sidewalks & Pathways									
Expenditures	59,840	(4,847)	54,993	165	55,159	8,028	63,186	2,827	66,014
Recoveries	(6,034)	139	(5,894)	(681)	(6,575)	(3)	(6,578)	(8)	(6,586)
Revenues	(3,686)	0	(3,686)	736	(2,949)	0	(2,949)	(0)	(2,949)
Net budget	50,121	(4,707)	45,413	221	45,634	8,024	53,659	2,820	56,478
Specialized Transit									
Expenditures	49,749	(2,818)	46,931	(527)	46,403	(261)	46,143	93	46,236
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	(2,947)	-	(2,947)	-	(2,947)	0	(2,947)	0	(2,947)
Net budget	46,802	(2,818)	43,984	(527)	43,456	(261)	43,196	93	43,289
Streets									
Expenditures	224,936	(10,066)	214,870	(5,376)	209,494	7,774	217,268	8,179	225,447
Recoveries	(42,843)	(2,837)	(45,680)	(581)	(46,262)	(13)	(46,275)	(27)	(46,302)
Revenues	(31,113)	(1,500)	(32,613)	5,196	(27,417)	785	(26,632)	-	(26,632)
Net budget	150,979	(14,403)	136,576	(761)	135,815	8,545	144,361	8,153	152,514
Taxi, Limousine & Vehicles-for-Hire									
Expenditures	5,137	(457)	4,680	(133)	4,547	(4)	4,544	-	4,544
Recoveries	-	-	-	-	-	-	-	-	-
Revenues	(5,137)	457	(4,680)	133	(4,547)	-	(4,547)	0	(4,547)
Net budget	-	(0)	(0)	(0)	(0)	(4)	(4)	0	(4)
TOTAL - Transportation									
Expenditures	830,194	(49,560)	780,634	(9,160)	771,474	18,450	789,924	25,800	815,724
Recoveries	(63,410)	(2,356)	(65,767)	(1,255)	(67,022)	826	(66,195)	815	(65,380)
Revenues	(249,554)	6,952	(242,603)	9,450	(233,152)	785	(232,367)	0	(232,367)
Net budget	517,229	(44,965)	472,264	(964)	471,300	20,061	491,361	26,616	517,976

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
UTILITIES AND ENVIRONMENT									
Climate & Environmental Management									
Expenditures	8,568	(995)	7,573	605	8,177	3,641	11,818	198	12,016
Recoveries	(2,048)	200	(1,848)	224	(1,625)	0	(1,624)	-	(1,624)
Revenues	(324)	216	(108)	(1)	(108)	-	(108)	-	(108)
Net budget	6,196	(579)	5,617	828	6,445	3,641	10,086	198	10,284
Stormwater Management									
Expenditures	83,772	(58)	83,714	3,211	86,925	377	87,302	-	87,302
Recoveries	(1,322)	(2,165)	(3,487)	-	(3,487)	-	(3,487)	-	(3,487)
Revenues	(82,450)	2,223	(80,227)	(3,211)	(83,438)	(377)	(83,815)	-	(83,815)
Net budget	-	-	-	-	-	-	-	-	-
Urban Forestry									
Expenditures	15,706	(993)	14,713	804	15,517	3,178	18,695	56	18,751
Recoveries	(47)	(83)	(130)	130	-	(156)	(156)	-	(156)
Revenues	-	-	-	(883)	(883)	(1,324)	(2,207)	-	(2,207)
Net budget	15,659	(1,076)	14,584	50	14,634	1,698	16,331	56	16,387
Waste and Recycling									
Expenditures	176,705	(4,637)	172,068	(6,055)	166,013	(3,422)	162,592	106	162,697
Recoveries	(15,027)	775	(14,252)	-	(14,252)	(1,061)	(15,313)	-	(15,313)
Revenues	(142,222)	2,431	(139,791)	2,175	(137,616)	(2,173)	(139,789)	-	(139,789)
Net budget	19,456	(1,431)	18,025	(3,879)	14,146	(6,656)	7,490	106	7,596
Wastewater Collection & Treatment									
Expenditures	505,302	(11,220)	494,082	1,118	495,200	21,257	516,458	(0)	516,458
Recoveries	(12,129)	2,073	(10,057)	-	(10,057)	(0)	(10,057)	0	(10,057)
Revenues	(493,173)	9,148	(484,025)	(1,118)	(485,143)	(21,257)	(506,401)	-	(506,401)
Net budget	-	-	-	-	-	-	-	-	-

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Water Treatment & Supply									
Expenditures	335,160	(12,130)	323,030	(7,095)	315,935	10,081	326,016	0	326,016
Recoveries	(10,396)	92	(10,304)	-	(10,304)	-	(10,304)	-	(10,304)
Revenues	(324,764)	12,038	(312,726)	7,095	(305,631)	(10,081)	(315,712)	-	(315,712)
Net budget	-	-	-	-	-	-	-	-	-
TOTAL - UTILITIES AND ENVIRONMENT									
Expenditures	1,125,214	(30,033)	1,095,180	(7,412)	1,087,769	35,112	1,122,881	359	1,123,240
Recoveries	(40,970)	892	(40,078)	353	(39,724)	(1,217)	(40,942)	0	(40,942)
Revenues	(1,042,933)	26,056	(1,016,877)	4,057	(1,012,820)	(35,212)	(1,048,032)	-	(1,048,032)
Net budget	41,311	(3,086)	38,226	(3,001)	35,225	(1,317)	33,908	359	34,267
ENABLING SERVICES									
Corporate Governance									
Expenditures	17,317	(847)	16,470	(309)	16,161	754	16,915	129	17,044
Recoveries	(4,513)	(15)	(4,528)	-	(4,528)	-	(4,528)	(0)	(4,528)
Revenues	(215)	-	(215)	(19)	(234)	(19)	(253)	-	(253)
Net budget	12,589	(862)	11,727	(328)	11,398	735	12,134	129	12,263
Corporate Security									
Expenditures	27,143	(2,990)	24,153	(116)	24,038	212	24,249	1,994	26,243
Recoveries	(14,744)	-	(14,744)	9,875	(4,869)	0	(4,869)	(0)	(4,869)
Revenues	(130)	-	(130)	-	(130)	-	(130)	0	(130)
Net budget	12,269	(2,990)	9,279	9,759	19,038	212	19,250	1,994	21,244
Council & Committee Support									
Expenditures	4,220	(363)	3,856	(173)	3,683	41	3,724	20	3,744
Recoveries	(71)	16	(55)	-	(55)	32	(23)	-	(23)
Revenues	(27)	2	(26)	7	(19)	-	(19)	(0)	(19)
Net budget	4,122	(346)	3,776	(167)	3,609	73	3,682	20	3,702

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Data, Analytics & Information Access									
Expenditures	10,384	(673)	9,712	(101)	9,610	1,436	11,047	74	11,121
Recoveries	(1,289)	(10)	(1,298)	-	(1,298)	0	(1,298)	(0)	(1,298)
Revenues	(12)	-	(12)	(28)	(40)	(28)	(68)	-	(68)
Net budget	9,083	(682)	8,401	(129)	8,272	1,408	9,680	74	9,754
Executive Leadership									
Expenditures	12,595	(952)	11,643	(131)	11,513	3,550	15,063	172	15,235
Recoveries	(863)	-	(863)	412	(451)	-	(451)	-	(451)
Revenues	-	-	-	-	-	-	-	-	-
Net budget	11,732	(952)	10,780	281	11,061	3,550	14,612	172	14,783
Facility Management									
Expenditures	79,954	(541)	79,413	6,642	86,054	4,444	90,498	1,106	91,604
Recoveries	(20,411)	(1,852)	(22,263)	350	(21,913)	(9)	(21,922)	(748)	(22,669)
Revenues	(2,195)	-	(2,195)	-	(2,195)	0	(2,195)	(185)	(2,380)
Net budget	57,348	(2,393)	54,954	6,992	61,946	4,435	66,381	173	66,554
Financial Support									
Expenditures	39,481	(1,261)	38,220	(166)	38,054	3,826	41,880	346	42,227
Recoveries	(14,532)	(290)	(14,822)	(203)	(15,025)	(0)	(15,025)	(0)	(15,025)
Revenues	(916)	814	(102)	-	(102)	-	(102)	0	(102)
Net budget	24,033	(737)	23,295	(369)	22,927	3,826	26,753	346	27,099
Fleet Management									
Expenditures	93,336	(1,102)	92,234	774	93,008	66	93,074	0	93,074
Recoveries	(90,909)	1,102	(89,807)	(428)	(90,235)	(66)	(90,301)	(0)	(90,301)
Revenues	(2,427)	-	(2,427)	(346)	(2,773)	0	(2,773)	(0)	(2,773)
Net budget	-	-	-	-	-	-	-	-	-

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Human Resources Support									
Expenditures	34,497	(688)	33,809	(77)	33,731	402	34,133	317	34,450
Recoveries	(8,357)	(1,125)	(9,482)	0	(9,482)	-	(9,482)	-	(9,482)
Revenues	-	-	-	-	-	-	-	-	-
Net budget	26,140	(1,813)	24,327	(77)	24,249	402	24,651	317	24,968
Infrastructure & Engineering									
Expenditures	24,698	(30)	24,667	(111)	24,557	555	25,112	275	25,387
Recoveries	(13,707)	(261)	(13,967)	-	(13,967)	(0)	(13,967)	0	(13,967)
Revenues	(1,459)	(42)	(1,501)	-	(1,501)	(0)	(1,501)	0	(1,501)
Net budget	9,532	(333)	9,199	(111)	9,088	555	9,644	275	9,919
Insurance & Claims									
Expenditures	31,384	5,965	37,349	(18)	37,331	3	37,334	34	37,369
Recoveries	(25,033)	(6,053)	(31,086)	-	(31,086)	0	(31,086)	(0)	(31,086)
Revenues	(5,107)	(1)	(5,108)	(0)	(5,108)	0	(5,108)	(0)	(5,108)
Net budget	1,245	(89)	1,156	(18)	1,138	3	1,141	34	1,175
IT Solutions & Support									
Expenditures	120,452	174	120,626	(950)	119,676	80	119,756	430	120,186
Recoveries	(56,478)	(3,627)	(60,105)	500	(59,605)	(0)	(59,605)	(0)	(59,605)
Revenues	(907)	(200)	(1,107)	(30)	(1,137)	30	(1,107)	0	(1,107)
Net budget	63,067	(3,653)	59,414	(480)	58,934	110	59,044	430	59,474
Legal Services									
Expenditures	14,308	135	14,443	548	14,991	276	15,267	201	15,468
Recoveries	(4,518)	(146)	(4,664)	(1,099)	(5,763)	0	(5,763)	(0)	(5,763)
Revenues	(17)	-	(17)	-	(17)	-	(17)	(0)	(17)
Net budget	9,773	(11)	9,762	(551)	9,211	276	9,487	201	9,688

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
Municipal Elections									
Expenditures	1,902	18	1,920	(1,087)	832	2,201	3,034	18	3,052
Recoveries	-	(5)	(5)	0	(5)	-	(5)	-	(5)
Revenues	(240)	(91)	(331)	142	(190)	5	(185)	-	(185)
Net budget	1,662	(79)	1,583	(946)	637	2,206	2,844	18	2,862
Organizational Health, Safety & Wellness									
Expenditures	13,185	(537)	12,648	100	12,748	2,052	14,801	101	14,901
Recoveries	(2,277)	-	(2,277)	169	(2,108)	(5)	(2,113)	(10)	(2,123)
Revenues	(2,400)	(136)	(2,535)	-	(2,535)	-	(2,535)	-	(2,535)
Net budget	8,508	(673)	7,836	270	8,106	2,048	10,153	91	10,244
Procurement and Warehousing									
Expenditures	25,454	(820)	24,635	697	25,332	1,176	26,508	958	27,466
Recoveries	(11,464)	100	(11,364)	(527)	(11,891)	(0)	(11,891)	0	(11,891)
Revenues	(5,480)	(10)	(5,490)	-	(5,490)	-	(5,490)	-	(5,490)
Net budget	8,511	(730)	7,781	170	7,951	1,176	9,127	958	10,086
TOTAL - ENABLING SERVICES									
Expenditures	550,310	(4,512)	545,798	5,521	551,320	21,075	572,395	6,176	578,572
Recoveries	(269,165)	(12,167)	(281,332)	9,049	(272,283)	(47)	(272,330)	(758)	(273,088)
Revenues	(21,532)	336	(21,196)	(275)	(21,471)	(12)	(21,483)	(185)	(21,668)
Net budget	259,613	(16,343)	243,270	14,296	257,566	21,016	278,582	5,234	283,816

FIGURE 4: 2022 operating budget continuity schedule by service line (\$000s)

Service Line	2022 approved budget as of Nov 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022*	2022 budget as of April 30, 2022
CORPORATE PROGRAMS									
Common Revenues									
Expenditures	80,385	(905)	79,480	2,000	81,480	6,802	88,282	(0)	88,282
Recoveries	(2,000)	-	(2,000)	-	(2,000)	-	(2,000)	-	(2,000)
Revenues	(2,673,945)	74,265	(2,599,680)	80,042	(2,519,638)	(167,099)	(2,686,738)	0	(2,686,738)
Net budget	(2,595,560)	73,360	(2,522,200)	82,042	(2,440,158)	(160,297)	(2,600,455)	0	(2,600,455)
Corporate Costs & Debt Servicing									
Expenditures	698,839	44,360	743,200	(72,599)	670,601	(60,075)	610,526	(54,632)	555,895
Recoveries	(1,791)	-	(1,791)	-	(1,791)	-	(1,791)	-	(1,791)
Revenues	(59,587)	(909)	(60,496)	-	(60,496)	0	(60,496)	910	(59,586)
Net budget	637,461	43,451	680,913	(72,599)	608,314	(60,074)	548,240	(53,722)	494,518
TOTAL - CORPORATE PROGRAMS									
Expenditures	779,224	43,456	822,680	(70,599)	752,081	(53,273)	698,809	(54,632)	644,177
Recoveries	(3,791)	-	(3,791)	-	(3,791)	-	(3,791)	-	(3,791)
Revenues	(2,733,532)	73,356	(2,660,176)	80,042	(2,580,134)	(167,099)	(2,747,233)	910	(2,746,324)
Net budget	(1,958,099)	116,811	(1,841,287)	9,443	(1,831,844)	(220,372)	(2,052,215)	(53,722)	(2,105,938)
TOTAL CITY*									
Expenditures	4,935,439	(66,918)	4,868,521	(155,509)	4,713,013	222,608	4,935,621	(487)	4,935,134
Recoveries	(439,413)	(14,926)	(454,339)	6,906	(447,433)	(4,364)	(451,797)	58	(451,739)
Revenues	(4,496,025)	81,843	(4,414,183)	148,603	(4,265,580)	(218,245)	(4,483,824)	429	(4,483,395)
Net budget	-	-	-	-	-	-	-	-	-

Note: Figures may not add up due to rounding.

*Figures do not include the 2022 Calgary Parking Authority's Operating Budget

FIGURE 5: Continuity of 2022 tax revenues (\$millions)

	2022 approved budget as of December 2018	Changes made to 2022 budget in 2019	2022 budget as of December 2019	Changes made to 2022 budget in 2020	2022 budget as of December 2020	Changes made to 2022 budget in 2021	2022 budget as of December 2021	Changes made to 2022 budget in 2022	2022 budget as of April 30, 2022
Property Tax: Base	2,090.9	(73.4)	2,017.5	(86.8)	1,930.7	(0.0)	1,930.7	0.0	1,930.7
Property Tax: Growth	31.4	(1.1)	30.3	(1.3)	29.0	0.0	29.0	0.0	29.0
Property Tax: Rate Increase	57.5	1.1	58.6	1.3	59.9	0.7	60.6	0.0	60.6
Property tax total	2,179.8	(73.4)	2,106.3	(86.8)	2,019.5	0.7	2,020.3	0.0	2,020.3
TOTAL TAX REVENUE	2,179.8	(73.4)	2,106.3	(86.8)	2,019.5	0.7	2,020.3	0.0	2,020.3

FIGURE 6: Full-time equivalents by service

Service Line	2021 (Actual)	2022 (Budget)	2023		2024		2025		2026	
		as at Apr 30	Projected	Change	Projected	Change	Projected	Change	Projected	Change
Building, Planning and Business										
Appeals & Tribunals	17	17	17	-	17	-	17	-	17	-
Building Safety	203	203	247	44	247	-	251	4	251	-
Business Licensing	39	43	50	7	52	2	52	-	52	-
City Planning & Policy	118	141	153	12	153	-	153	-	153	-
Development Approvals	246	247	254	7	254	-	257	3	257	-
Economic Development & Tourism	7	12	12	-	12	-	12	-	12	-
Land Development & Sales	31	31	33	2	33	-	33	-	33	-
Real Estate	70	71	74	3	74	-	74	-	74	-
Total Building, planning and business	730	764	839	75	841	2	848	7	848	-
City Auditor's Office										
City Auditor's Office	18	18	19	1	20	1	20	-	20	-
Total City Auditor's Office	18	18	19	1	20	1	20	-	20	-
Information and Communication										
Citizen Engagement & Insights	28	29	32	3	32	-	32	-	32	-
Citizen Information & Services	110	116	119	3	120	1	120	-	120	-
Records Management, Access & Privacy	24	27	27	-	27	-	27	-	27	-
Strategic Marketing & Communications	202	202	206	4	206	-	206	-	206	-
Total Information and Communication	364	374	384	10	385	1	385	-	385	-

FIGURE 6: Full-time equivalents by service

Service Line	2021 (Actual)	2022 (Budget) as at Apr 30	2023		2024		2025		2026	
			Projected	Change	Projected	Change	Projected	Change	Projected	Change
Mayor and Council										
Mayor & Council	62	62	62	-	62	-	62	-	62	-
Total Mayor and Council	62	62	62	-	62	-	62	-	62	-
Parks, Recreation and Culture										
Arts & Culture	39	42	42	-	42	-	42	-	42	-
City Cemeteries	37	37	37	-	37	-	37	-	37	-
Library Services	2	2	2	-	2	-	2	-	2	-
Parks & Open Spaces	391	399	406	7	416	10	425	9	442	11
Recreation Opportunities	516	520	524	4	524	-	524	-	524	-
Total Parks, recreation and culture	984	999	1,010	11	1,020	10	1,029	9	1,040	11
Public Safety and Bylaws										
Bylaw Education & Compliance	74	75	84	9	86	2	86	-	86	-
Calgary 9-1-1	266	266	286	20	304	18	322	18	343	21
Emergency Management & Business Continuity	27	27	28	1	28	-	28	-	28	-
Fire & Emergency Response	1,450	1,552	1,564	12	1,594	30	1,692	98	1,736	44
Fire Inspection & Enforcement	50	53	56	3	57	1	57	-	57	-
Fire Safety Education	6	6	6	-	6	-	6	-	6	-
Pet Ownership & Licensing	67	67	68	1	69	1	70	1	70	-
Police Services	2,873	3,006	3,006	-	3,006	-	3,006	-	3,006	-
Total Public Safety and Bylaws	4,815	5,055	5,101	46	5,153	52	5,270	117	5,335	65

FIGURE 6: Full-time equivalents by service

Service Line	2021 (Actual)	2022 (Budget) as at Apr 30	2023		2024		2025		2026	
			Projected	Change	Projected	Change	Projected	Change	Projected	Change
Social Programs and Services										
Affordable Housing	14	19	23	4	25	2	25	-	25	-
Community Strategies	17	22	24	2	28	4	32	4	34	2
Neighbourhood Support	61	61	61	-	61	-	61	-	61	-
Social Programs	150	150	151	1	151	-	151	-	151	-
Total Social programs and services	242	252	259	7	265	6	269	4	271	2
Tax and Property Assessment										
Property Assessment	159	159	162	3	165	3	168	3	171	3
Taxation	44	45	47	2	48	1	49	1	49	-
Total Tax and property assessment	204	205	210	5	214	4	218	4	221	3
Transportation										
Parking	10	10	10	-	10	-	10	-	10	-
Public Transit	2,746	2,892	2,913	21	2,930	17	2,951	21	2,977	26
Sidewalks & Pathways	227	235	237	2	240	3	241	1	242	1
Specialized Transit	168	168	168	-	168	-	168	-	168	-
Streets	819	869	889	20	896	7	898	2	899	1
Taxi, Limousine & Vehicles-for-Hire	23	23	23	-	23	-	23	-	23	-
Total Transportation	3,992	4,197	4,240	43	4,267	27	4,291	24	4,319	28
Utilities & Environment										
Climate & Environmental Management	38	54	54	-	55	1	57	-	57	-
Stormwater Management	49	50	66	16	66	-	66	-	66	-
Urban Forestry	88	88	89	1	90	1	90	-	90	-
Waste & Recycling	594	594	606	12	616	10	620	4	624	4
Wastewater Collection & Treatment	544	544	552	8	554	2	554	-	554	-
Water Treatment & Supply	668	669	687	18	689	2	689	-	689	-
Total Utilities & Environment	1,981	1,999	2,054	55	2,070	16	2,074	4	2,078	4

FIGURE 6: Full-time equivalents by service

Service Line	2021 (Actual)	2022 (Budget) as at Apr 30	2023		2024		2025		2026	
			Projected	Change	Projected	Change	Projected	Change	Projected	Change
Enabling Services										
Corporate Governance	92	100	109	9	110	1	110	-	110	-
Corporate Security	130	140	167	27	183	16	192	9	194	2
Council & Committee Support	23	23	25	2	25	-	25	-	25	-
Data Analytics & Information Access	72	78	93	15	94	1	94	-	94	-
Executive Leadership	61	80	83	3	84	1	84	-	85	1
Facility Management	214	215	226	11	226	-	227	1	228	1
Financial Support	288	305	315	10	315	-	315	-	315	-
Fleet Management	229	229	246	17	246	-	246	-	246	-
Human Resources Support	213	213	213	-	213	-	213	-	213	-
Infrastructure & Engineering	176	179	198	19	198	-	198	-	198	-
Insurance & Claims	25	25	28	3	29	1	29	-	29	-
IT Solutions & Support	438	437	442	5	447	5	451	4	451	-
Legal Services	106	107	110	3	113	3	113	-	113	-
Municipal Elections	4	7	10	3	10	-	10	-	10	-
Organizational Health, Safety & Wellness	65	85	96	11	96	-	96	-	96	-
Procurement & Warehousing	160	165	176	11	177	1	177	-	177	-
Total Enabling Services	2,295	2,387	2,536	149	2,565	29	2,579	14	2,583	4

FIGURE 6: Full-time equivalents by service

Service Line	2021 (Actual)	2022 (Budget) as at Apr 30	2023		2024		2025		2026	
			Projected	Change	Projected	Change	Projected	Change	Projected	Change
Corporate Programs										
Common Revenue	-	-	-	-	-	-	-	-	-	-
Corporate Costs & Debt Servicing*	782	285	-	(284)	-	-	-	-	-	-
Total Corporate Programs	782	285	-	(284)	-	-	-	-	-	-
TOTAL CITY	16,468	16,595	16,713	118	16,861	148	17,044	183	17,161	117
<i>Less: Utilities</i>	(1,261)	(1,263)	(1,305)	(42)	(1,309)	(4)	(1,309)	-	(1,309)	-
TOTAL TAX SUPPORTED	15,207	15,332	15,407	76	15,551	144	15,735	183	15,852	117
GREEN LINE	1	1	1	-	1	-	1	-	1	-

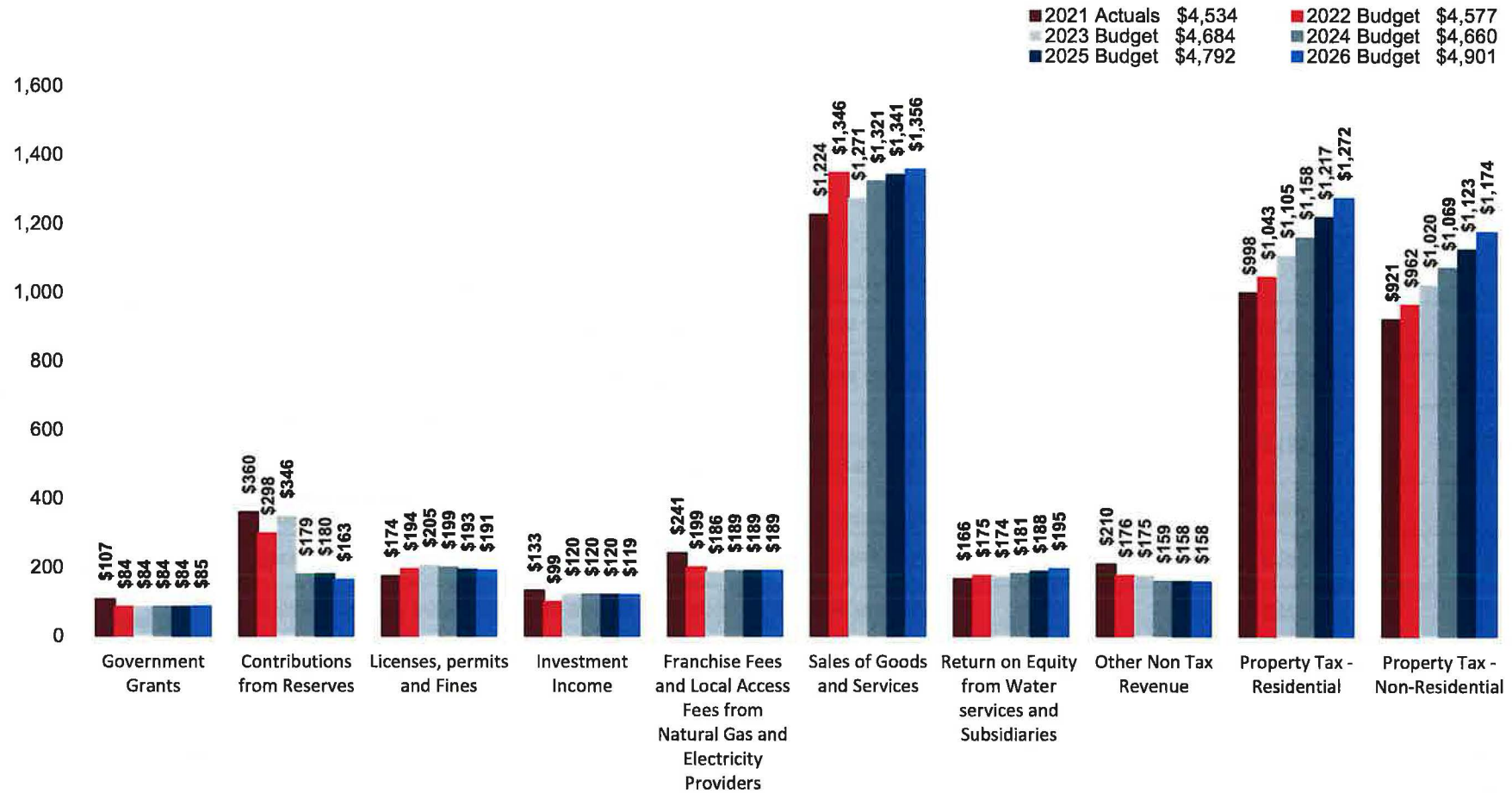
Note: Full Time Equivalence (FTE) refers to a full time position (35 – 40 hours per week) or a combination of positions (in whole or in part) that provide the same number of working hours as a full time position.

FIGURE 7: Major sources of operating funding (\$millions)

Funding source	Description	Base budget (2026)	One-time budget (2023-2026)
Sales of Goods & Services	Revenue generated from sales of various goods and services.	\$1,355	(\$30)
Franchise Fees and Local Access Fees from Natural Gas and Electricity Providers	Fee paid in lieu of property taxes based on an agreement granting a special franchise (e.g., use of City right of way for underground pipes). Paid by utility companies to The City.	\$189	-
Investment Income & Other Non-Tax Revenue	Income earned on investments and various sources of other revenue.	\$277	-
Licences, Permits and Fines	Revenue generated from licences, permits and fines distributed by The City.	\$188	\$17
Government Grants	Operating grants received from the Provincial and Federal Governments and various subsidy income.	\$85	-
Contributions from Reserves	Contributions from reserves to finance operating expenditures. One-time expenditures will be funded through the Fiscal Stability Reserve and Budget Savings Account Merged Reserve (FSR) only if required.	\$137	\$318
Property Tax * (Residential)	Tax levied based on the assessed market value of all taxable residential properties.	\$1,272	-
Property Tax * (Non-Residential)	Tax levied based on the assessed market value of all taxable non-residential properties.	\$1,174	-

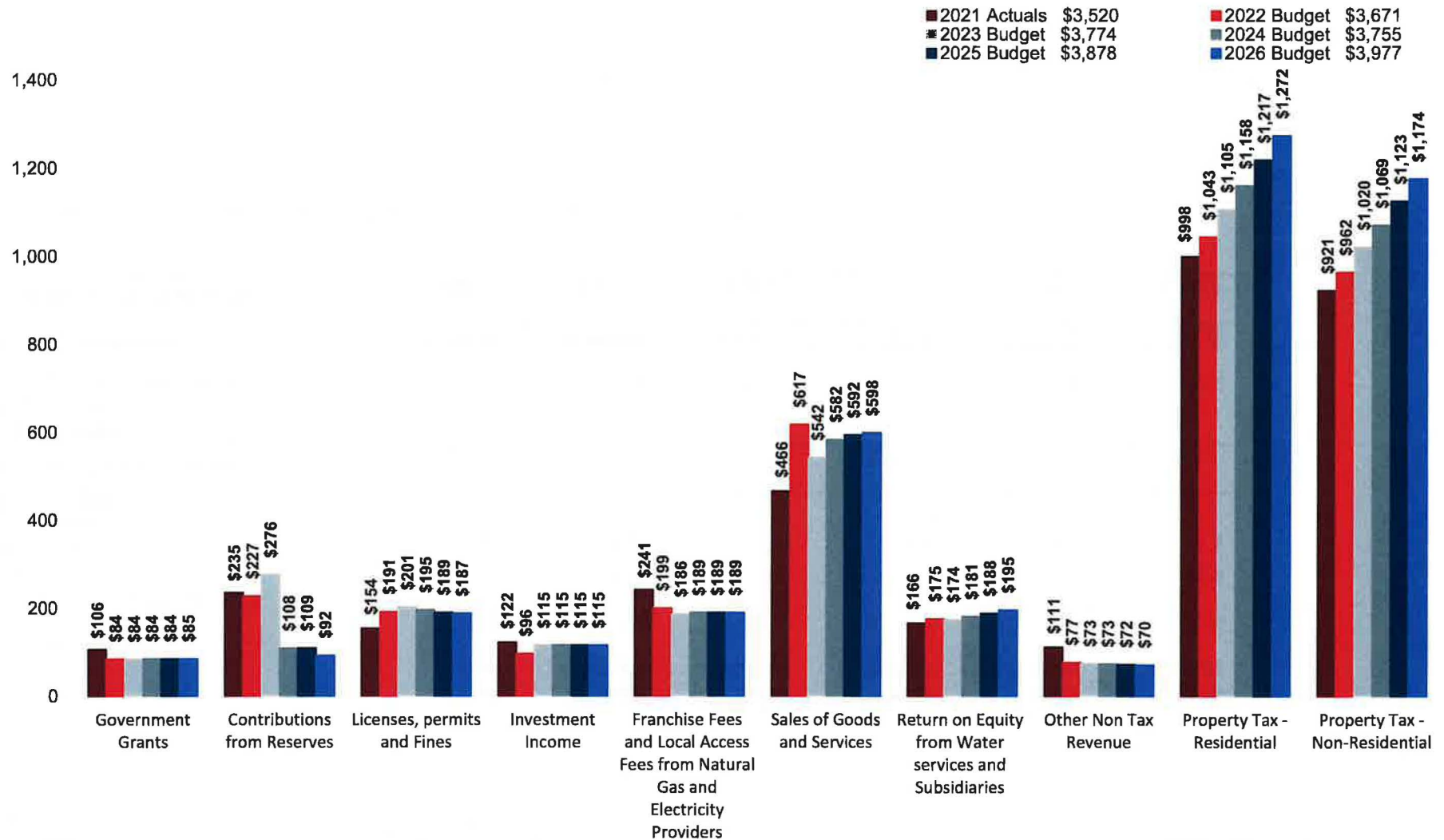
* The current distribution of total tax responsibility is 52 per cent residential and 48 per cent non-residential was set by Council in 2019

FIGURE 8: Funding the 2023-2026 operating budget – Total City (\$millions)



*On this chart, a total of \$710 million for 2021-2026 has not been adjusted to remove double counting of the Return on Equity paid by Wastewater Collection & Treatment and Water Treatment & Supply, and \$76 million dividends from Calgary Parking Authority (CPA).

FIGURE 9: Funding the 2023-2026 operating budget – Tax-Supported (\$millions)



Reliance on property tax as a revenue source for tax supported operations (excluding Utilities) is increasing, from 55 per cent in 2021 to 61 per cent in 2026. The 2022 budget is at April 30, 2022 and reflects the removal of the provincial property tax. The amounts reported for budgeted and actual totals each year agree to the total tax-supported revenues reported in Figure 3.

FIGURE 10: Summary of Tax Revenue 2021-2026 (\$millions)

	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Property Tax Revenue						
Property tax: Base	1,965.4	1,915.3	2,004.9	2,124.1	2,226.9	2,339.9
Property tax: Base Adjustments	-	-	(1)			
Property tax: Growth	27.5	29.0	30.6	29.2	28.3	28.5
Property tax: Rate increase/(decrease)	(31.3)	60.6	89.6	73.6	84.7	77.3
One-time rebate	-	-	-	-	-	-
Total Property tax revenue (1)	1,961.7	2,004.9	2,124.1	2,226.9	2,339.9	2,445.7
Net expenditures						
Total budgeted tax-supported expenditures (Net of recoveries)	3,374.0	3,671.4	3,774.2	3,755.3	3,878.4	3,977.2
Less: Non-tax revenue	(1,412.3)	(1,666.5)	(1,650.1)	(1,528.4)	(1,538.6)	(1,531.5)
Net tax-supported expenditures	1,961.7	2,004.9	2,124.1	2,226.9	2,339.9	2,445.7

(1) Property tax is the tax levied based on the assessed market value of all taxable properties.

FIGURE 11: Investing the 2023-2026 operating budget – Total City by Service Category (\$millions)

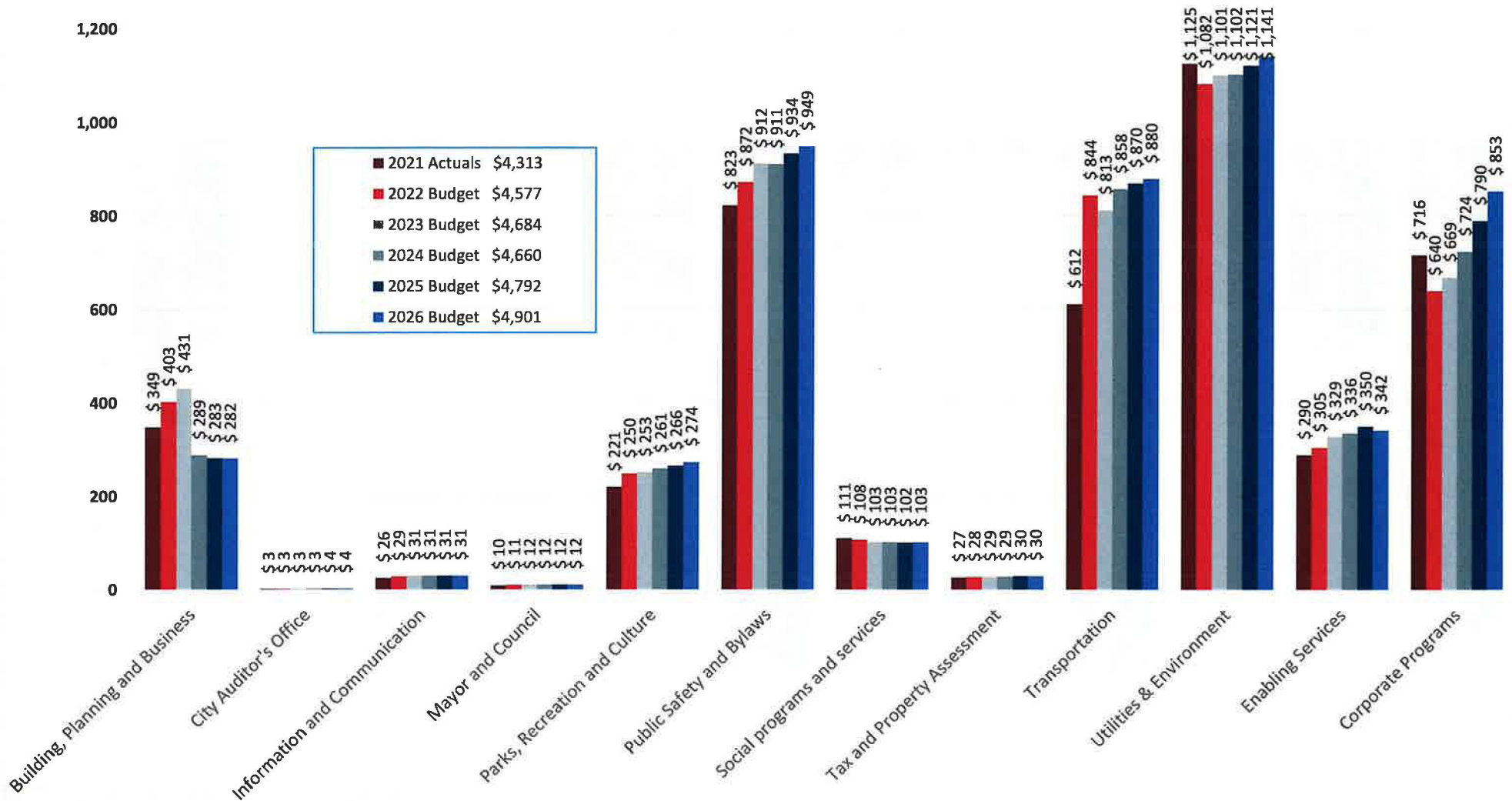


FIGURE 12: Investing the 2023-2026 operating budget – Tax Supported by Service Category (\$millions)

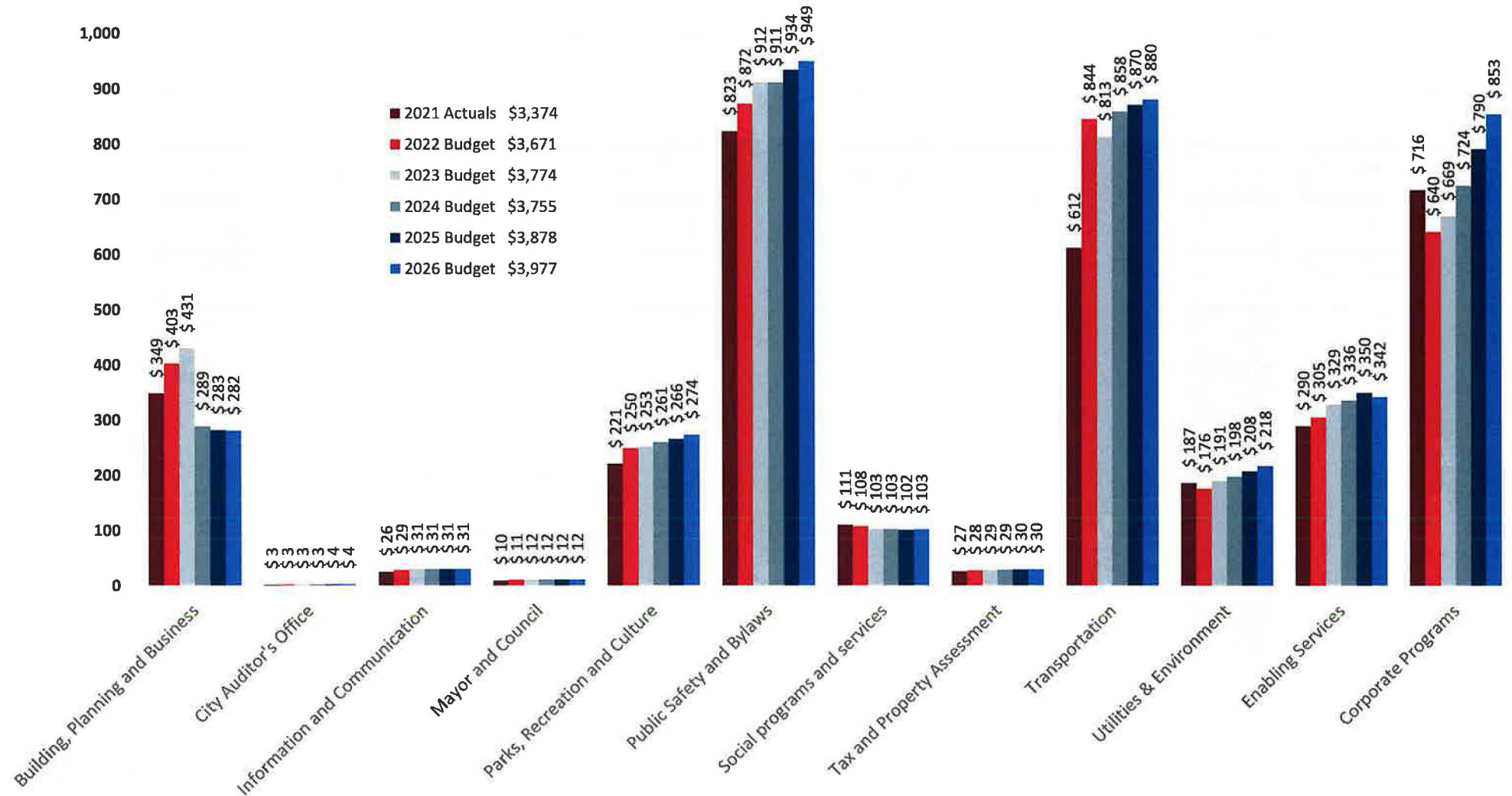
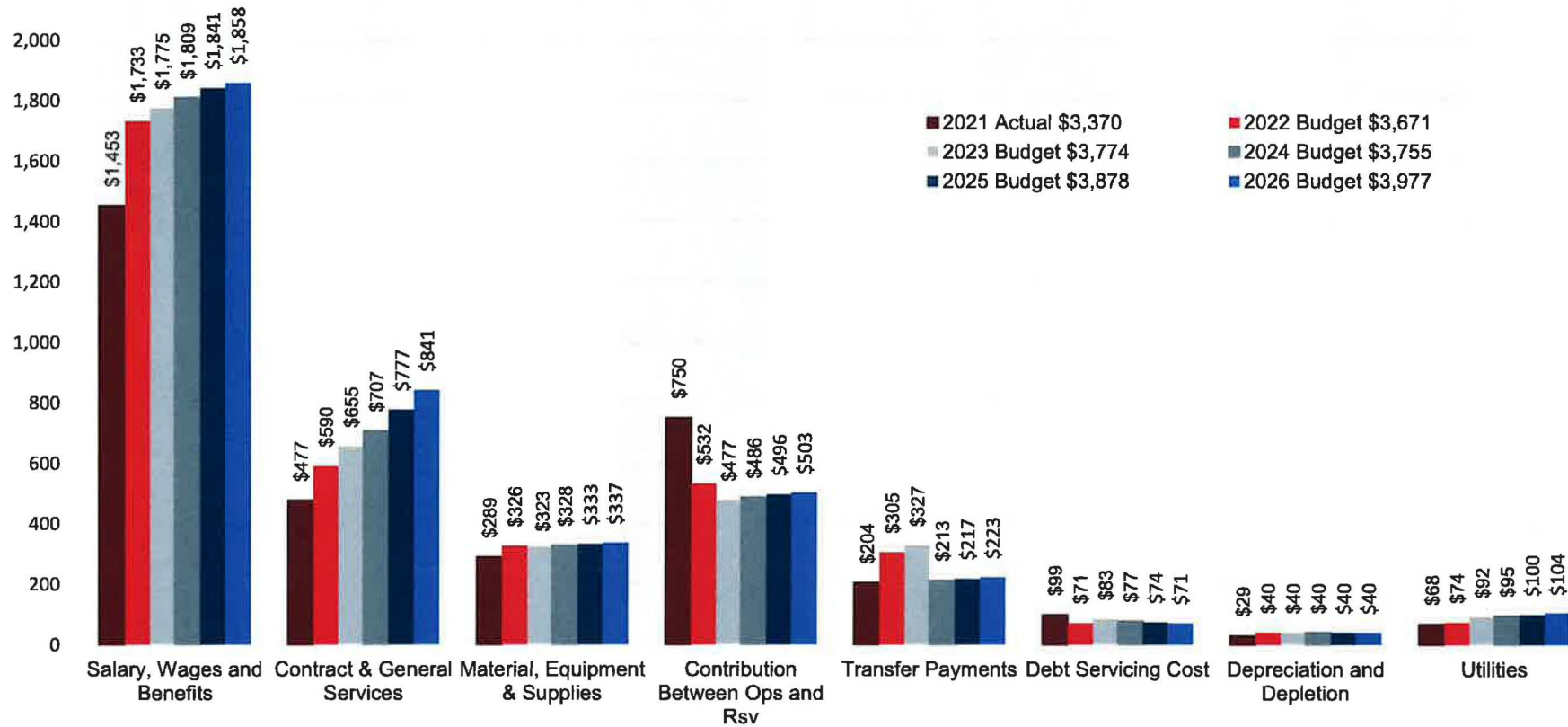
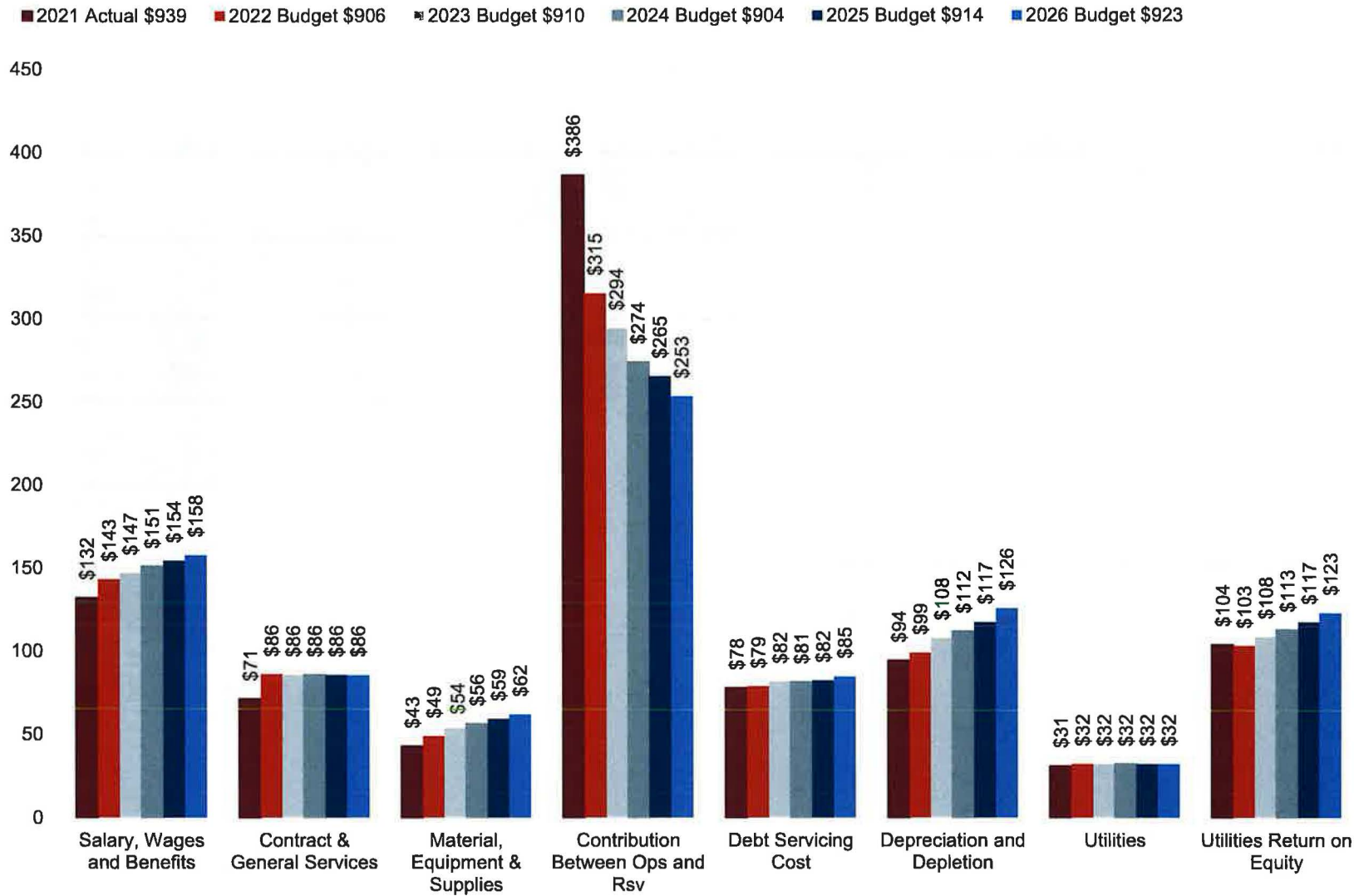


FIGURE 13: Tax-Supported expenditures (net of recoveries) by major cost components (\$millions)



The salaries, wages, overtime and benefits cost component is approximately 47 per cent of total tax-supported expenditures. Gross debt charges continue to decline and are approximately 2 per cent of total tax-supported expenditures.

FIGURE 14: Utilities expenditures (net of recoveries) by major cost components (\$millions)



Utilities is composed of Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply.

FIGURE 15: Tangible capital asset depreciation (\$000s)

TCA depreciation content is presented for information only. It represents an estimate of the depreciation on The City's infrastructure.

	2023	2024	2025	2026
CALGARY POLICE SERVICE	18,883	18,905	19,977	21,183
CITY MANAGER'S OFFICE	11	7	7	6
CIVIC PARTNERS	17,827	30,860	38,830	40,933
LAW AND LEGISLATIVE SERVICES				
CITY CLERK'S OFFICE	223	361	421	421
LAW	89	134	162	175
CORPORATE SECURITY	1,724	2,724	3,728	4,676
TOTAL - LAW AND LEGISLATIVE SERVICES	2,036	3,219	4,311	5,272
PLANNING AND DEVELOPMENT				
CALGARY APPROVALS	4,132	4,765	5,104	5,571
CLIMATE AND ENVIRONMENT	242	900	1,950	2,788
DOWNTOWN STRATEGY	2,569	7,967	11,145	11,965
TOTAL - PLANNING AND DEVELOPMENT	6,943	13,632	18,199	20,324
TRANSPORTATION				
CALGARY TRANSIT	147,823	183,240	211,932	233,827
TRANSPORTATION PLANNING	-	-	-	-
TRANSPORTATION INFRASTRUCTURE	5,672	16,880	26,869	33,945
ROADS	175,255	173,000	169,884	168,210
TOTAL - TRANSPORTATION	328,750	373,119	408,685	435,983

FIGURE 15: Tangible capital asset depreciation (\$000s)

	2023	2024	2025	2026
UTILITIES & ENVIRONMENTAL PROTECTION				
ENVIRONMENTAL AND SAFETY MANAGEMENT	153	457	696	872
WATER RESOURCES	118,721	125,939	133,155	142,293
WATER SERVICES	40,312	39,685	38,836	37,987
WASTE & RECYCLING SERVICES	13,293	13,688	14,235	14,224
TOTAL - UTILITIES & ENVIRONMENTAL PROTECTION	172,479	179,770	186,923	195,377
MAYOR & COUNCIL				
AUDIT COMMITTEE	0	-	-	-
CITY AUDITORS OFFICE	1	0	0	0
MAYOR	3	1	1	1
TOTAL - MAYOR & COUNCIL	4	1	1	1
CHIEF FINANCIAL OFFICER'S DEPARTMENT				
CUSTOMER SERVICE & COMMUNICATIONS	271	706	1,227	1,704
FINANCE	1,773	3,213	4,134	4,796
HUMAN RESOURCES	56	76	96	116
INFORMATION TECHNOLOGY	19,451	22,928	26,744	30,436
ASSESSMENT	45	21	6	6
CHIEF FINANCIAL OFFICE GM	12	36	51	51
TOTAL - CHIEF FINANCIAL OFFICER'S DEPARTMENT	21,607	26,980	32,257	37,108

FIGURE 15: Tangible capital asset depreciation (\$000s)

	2023	2024	2025	2026
DEPUTY CITY MANAGER'S OFFICE				
FACILITY MANAGEMENT	66,089	71,531	78,573	84,867
REAL ESTATE AND DEVELOPMENT SERVICES	2,020	4,507	6,107	8,902
SUPPLY MANAGEMENT	402	645	885	1,049
CORPORATE ANALYTICS AND INNOVATION	1,333	2,870	4,643	6,335
FLEET SERVICES	53,598	57,110	59,682	61,228
DEPUTY CITY MANAGER GM	704	1,684	2,113	2,418
TOTAL - DEPUTY CITY MANAGER'S OFFICE	124,147	138,347	152,003	164,799
COMMUNITY SERVICES				
CALGARY FIRE DEPARTMENT	12,163	15,682	17,936	17,969
CALGARY HOUSING	8,289	8,999	10,608	12,174
CALGARY COMMUNITY STANDARDS	3,905	5,672	7,777	10,227
CALGARY NEIGHBOURHOODS	23	4	3	3
CALGARY PARKS	41,495	42,050	41,898	41,195
CALGARY RECREATION	3,391	3,203	2,871	2,689
TOTAL - COMMUNITY SERVICES	69,267	75,611	81,092	84,258
CALGARY PARKING AUTHORITY	428	1,495	2,426	3,136
TOTAL CITY	762,382	861,947	944,711	1,008,380

Capital Analysis

FIGURE 16: 2023-2027+ capital budget (\$millions)

The 2023-2026+ capital investments include capital budget requests that are commencing during or before the four-year budget cycle (2023-2026). Recognizing the nature and impact of multi-year projects, some projects will be completed after the four-year budget cycle (2027+).

- The City's capital budget totals \$10,158 million for 2023- 2027+. The tax-supported portion is \$8,742 million and the utilities portion is \$1,416 million.
- The proposed five-year capital budget for 2023-2027+ includes \$5.7 billion that was previously approved in 2019-2022 (\$4.3 billion for Green Line, \$1.3 billion for other tax-supported operations and \$102.7 million for Utilities) and \$4,435 million in new capital requests.

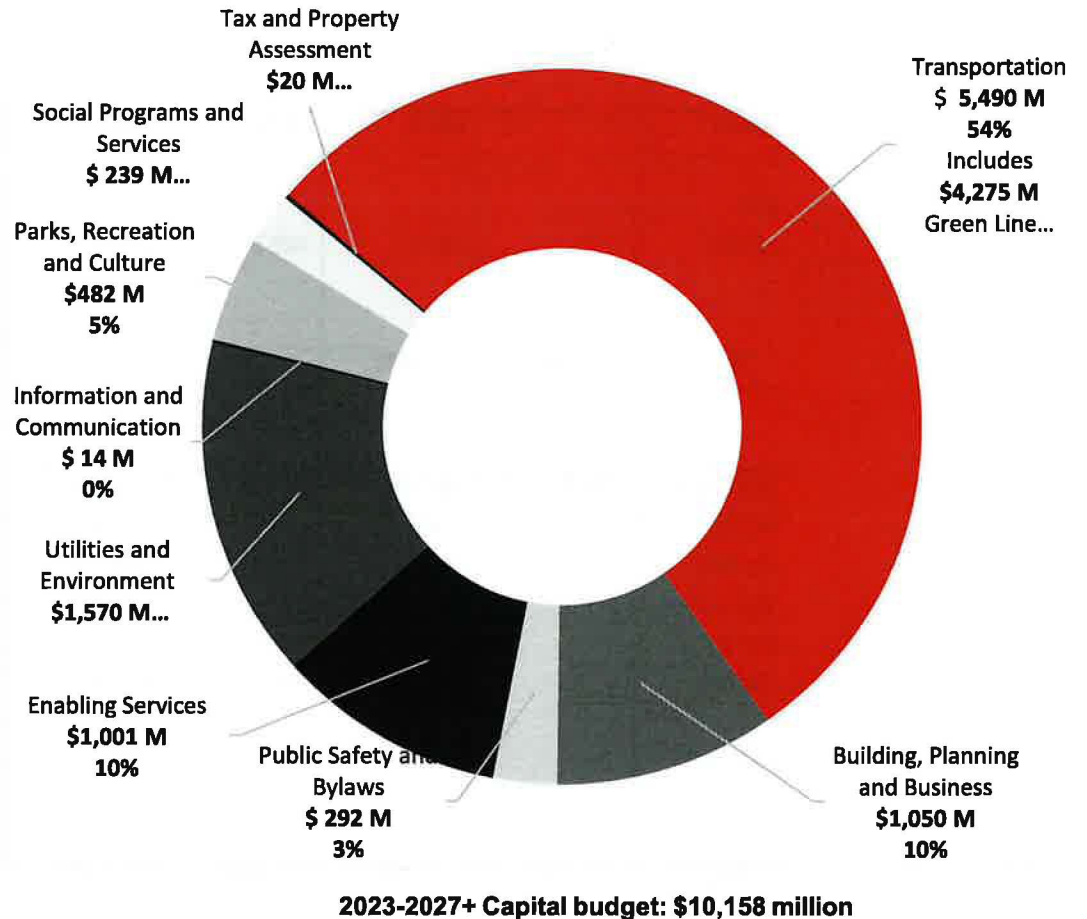


FIGURE 17: 2023-2027+ capital budget by Service Category (\$000s)

	2023	2024	2025	2026	2027+	TOTAL
Building, Planning and Business						
Appeals and Tribunals	-	-	-	-	-	-
Building Safety	8,732	7,538	9,736	5,699	-	31,705
Business Licensing	-	-	-	-	-	-
City Planning and Policy	23,071	44,190	41,050	61,980	-	170,291
Development Approvals	13,415	2,185	2,185	2,185	-	19,970
Economic Development and Tourism	30,788	360,580	22,904	28,821	2,148	445,241
Land Development and Sales	59,509	21,250	19,000	256,000	-	355,759
Real Estate	20,300	2,650	1,900	2,100	-	26,950
TOTAL - Building, Planning and Business	155,816	438,393	96,776	356,785	2,148	1,049,917

	2023	2024	2025	2026	2027+	TOTAL
Information and Communication						
Citizen Engagement and Insights	-	-	-	-	-	-
Citizen Information and Services	2,950	3,650	3,650	3,150	-	13,400
Records Management, Access and Privacy	600	-	-	-	-	600
Strategic Marketing and Communications	-	-	-	-	-	-
TOTAL - Information and Communication	3,550	3,650	3,650	3,150	-	14,000

FIGURE 17: 2023-2027+ capital budget by Service Category (\$000s)

	2023	2024	2025	2026	2027+	TOTAL
Parks, Recreation and Culture						
Arts and Culture	1,643	7,500	-	-	-	9,143
City Cemeteries	1,900	4,000	2,250	500	-	8,650
Library Services	4,933	8,769	9,542	10,730	9,400	43,373
Parks and Open Spaces	46,548	38,843	43,614	27,862	-	156,868
Recreation Opportunities	39,187	82,394	76,549	61,768	4,533	264,431
TOTAL - Parks, Recreation and Culture	94,212	141,506	131,955	100,860	13,933	482,465
	2023	2024	2025	2026	2027+	TOTAL
Public Safety and Bylaws						
Bylaw Education and Compliance	2,965	5,370	2,155	1,715	-	12,205
Calgary 9-1-1	8,950	16,550	14,650	11,100	-	51,250
Emergency Management and Business Continuity	1,543	1,418	1,613	2,028	-	6,602
Fire and Emergency Response	29,748	47,124	42,279	25,659	-	144,811
Fire Inspection and Enforcement	-	-	-	-	-	-
Fire Safety Education	-	-	-	-	-	-
Pet Ownership and Licensing	-	-	-	-	-	-
Police Services	22,950	11,680	25,110	17,329	-	77,069
TOTAL - Public Safety and Bylaws	66,156	82,142	85,807	57,831	-	291,937

FIGURE 17: 2023-2027+ capital budget by Service Category (\$000s)

	2023	2024	2025	2026	2027+	TOTAL
Social Program and Services						
Affordable Housing	27,273	45,721	78,132	87,951	-	239,078
Community Strategies	-	-	-	-	-	-
Neighbourhood Support	-	-	-	-	-	-
Social Programs	-	-	-	-	-	-
TOTAL - Social Program and Services	27,273	45,721	78,132	87,951	-	239,078
Tax and Property Assessment						
Property Assessment	2,965	1,363	-	-	-	4,328
Taxation	3,500	4,333	4,333	3,334	-	15,500
TOTAL - Tax and Property Assessment	6,465	5,696	4,333	3,334	-	19,828
Transportation						
Parking	8,552	12,789	5,844	8,350	-	35,535
Public Transit	277,327	410,538	174,948	1,007,489	3,030,970	4,901,272
Sidewalks and Pathways	44,022	42,380	36,139	35,520	-	158,061
Specialized Transit	321	924	320	714	-	2,279
Streets	122,671	122,258	85,008	62,641	-	392,577
Taxi, Limousine and Vehicles-for-Hire	-	-	-	-	-	-
TOTAL - Transportation	452,893	588,889	302,258	1,114,714	3,030,970	5,489,724

FIGURE 17: 2023-2027+ capital budget by Service Category (\$000s)

	2023	2024	2025	2026	2027+	TOTAL
Utilities and Environment						
Climate and Environmental Management	4,862	11,175	11,702	5,750	-	33,489
Stormwater Management	47,696	47,696	47,696	47,696	-	190,784
Urban Forestry	4,762	5,295	5,885	6,100	-	22,043
Waste and Recycling	27,850	40,862	17,827	11,999	-	98,538
Wastewater Collection and Treatment	191,719	165,888	165,888	208,600	-	732,095
Water Treatment and Supply	101,220	115,111	138,220	138,220	-	492,771
TOTAL - Utilities and Environment	378,109	386,027	387,218	418,365	-	1,569,720
Enabling Services						
Corporate Governance	-	-	-	-	-	-
Corporate Security	8,301	12,772	10,170	6,635	-	37,879
Council and Committee Support	300	325	-	-	-	625
Data Analytics and Information Access	4,713	8,406	8,314	8,003	-	29,435
Executive Leadership	150	200	-	-	-	350
Facility Management	94,515	105,535	110,774	89,618	-	400,442
Financial Support	4,178	4,935	5,012	2,490	-	16,615
Fleet Management	101,535	66,750	47,600	45,300	-	261,185
Human Resources Support	280	-	280	-	-	560
Infrastructure and Engineering	16,067	34,660	31,800	6,780	-	89,307
Insurance and Claims	86	86	86	86	-	345
IT Solutions and Support	39,508	39,919	36,768	35,979	-	152,173
Legal Services	250	250	-	-	-	500
Municipal Elections	575	300	-	-	-	875
Organizational Health, Safety and Wellness	935	935	935	935	-	3,740
Procurement and Warehousing	1,863	2,227	1,884	1,265	-	7,240
TOTAL - Enabling Services	273,256	277,300	253,623	197,092	-	1,001,271
TOTAL CITY	1,457,730	1,969,324	1,343,753	2,340,081	3,047,051	10,157,939

*Note: Yearly balances include proposed recasts to previously approved budget.

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
BUILDING, PLANNING AND BUSINESS							
Appeals & Tribunals							
Previously Approved	5	-	-	-	-	-	5
Proposed Recast		-	-	-	-	-	-
New Requests for Approval		-	-	-	-	-	-
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Appeals & Tribunals	5	-	-	-	-	-	5
Building Safety							
Previously Approved	3,234	11,195	-	-	-	-	14,429
Proposed Recast		(6,800)	3,200	3,200	400	-	-
New Requests for Approval		-	-	-	-	-	-
AIP		-	-	-	2,200	-	2,200
Programs		3,250	3,250	3,250	3,000	-	12,750
Projects		1,088	1,088	3,286	99	-	5,561
Total for Approval		4,338	4,338	6,536	5,299		20,511
TOTAL - Building Safety	3,234	8,733	7,538	9,736	5,699	-	34,939
Business Licensing							
Previously Approved	399	-	-	-	-	-	399
Proposed Recast		-	-	-	-	-	-
New Requests for Approval		-	-	-	-	-	-
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Business Licensing	399	-	-	-	-	-	399

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
City Planning & Policy							
Previously Approved	39,699	18,600	26,000	-	-	-	84,299
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		3,000	7,000	4,000	2,000	-	16,000
Programs		300	300	300	300	-	1,200
Projects		1,171	10,890	36,750	59,680	-	108,491
Total for Approval		4,471	18,190	41,050	61,980	-	125,691
TOTAL - City Planning & Policy	39,699	23,071	44,190	41,050	61,980	-	209,990
Development Approvals							
Previously Approved	6,708	5,790	-	-	-	-	12,498
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		-	2,160	2,160	2,160	-	6,480
Programs		7,600	-	-	-	-	7,600
Projects		25	25	25	25	-	100
Total for Approval		7,625	2,185	2,185	2,185	-	14,180
TOTAL - Development Approvals	6,708	13,415	2,185	2,185	2,185	-	26,678
Economic Development & Tourism							
Previously Approved	98,445	156,638	184,500	-	-	-	439,583
Proposed Recast		(149,231)	149,231	-	-	-	-
New Requests for Approval							
AIP		14,036	16,581	19,480	20,405	-	70,502
Programs		9,345	10,268	3,424	8,417	2,148	33,601
Total for Approval		23,381	26,849	22,904	28,822	2,148	104,104
TOTAL - Economic Development & Tourism	98,445	30,788	360,580	22,904	28,822	2,148	543,687

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Land Development & Sales							
Previously Approved	52,382	96,509	46,250	45,250	-	-	240,391
Proposed Recast		(45,000)	(30,000)	(30,000)	105,000	-	-
New Requests for Approval							
Projects		8,000	5,000	3,750	151,000	-	167,750
Total for Approval		8,000	5,000	3,750	151,000	-	167,750
TOTAL - Land Development & Sales	52,382	59,509	21,250	19,000	256,000	-	408,141
Real Estate							
Previously Approved	35,547	18,975	-	-	-	-	54,522
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		325	1,300	1,300	1,300	-	4,225
Programs		-	850	350	550	-	1,750
Projects		1,000	500	250	250	-	2,000
Total for Approval		1,325	2,650	1,900	2,100	-	7,975
TOTAL - Real Estate	35,547	20,300	2,650	1,900	2,100	-	62,497
TOTAL - BUILDING, PLANNING AND BUSINESS	236,418	155,816	438,393	96,776	356,786	2,148	1,286,336
INFORMATION AND COMMUNICATION							
Citizen Engagement & Insights							
Previously Approved	517	-	-	-	-	-	517
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Citizen Engagement & Insights	517	-	-	-	-	-	517

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Citizen Information & Services							
Previously Approved	4,778	-	-	-	-	-	4,778
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		2,950	3,650	3,650	3,150	-	13,400
Total for Approval		2,950	3,650	3,650	3,150	-	13,400
TOTAL - Citizen Information & Services	4,778	2,950	3,650	3,650	3,150	-	18,178
Records Management, Access & Privacy							
Previously Approved	2,014	-	-	-	-	-	2,014
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
Projects		600	-	-	-	-	600
Total for Approval		600	-	-	-	-	600
TOTAL - Records Management, Access & Privacy	2,014	600	-	-	-	-	2,614
Strategic Marketing & Communications							
Previously Approved	204	-	-	-	-	-	204
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Strategic Marketing & Communications	204	-	-	-	-	-	204
TOTAL - INFORMATION AND COMMUNICATION	7,513	3,550	3,650	3,650	3,150	-	21,513

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
PARKS, RECREATION AND CULTURE							
Arts & Culture							
Previously Approved	5,215	8,388	756	-	-	-	14,359
Proposed Recast		(6,744)	6,744	-	-	-	-
New Requests for Approval							
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Arts & Culture	5,215	1,644	7,500	-	-	-	14,359
City Cemeteries							
Previously Approved	6,684	-	-	-	-	-	6,684
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		500	500	500	500	-	2,000
Projects		1,400	3,500	1,750	-	-	6,650
Total for Approval		1,900	4,000	2,250	500	-	8,650
TOTAL - City Cemeteries	6,684	1,900	4,000	2,250	500	-	15,334
Library Services							
Previously Approved	5,191	-	-	-	-	-	5,191
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		3,633	3,469	4,542	5,730	-	17,373
Projects		1,300	5,300	5,000	5,000	9,400	26,000
Total for Approval		4,933	8,769	9,542	10,730	9,400	43,373
TOTAL - Library Services	5,191	4,933	8,769	9,542	10,730	9,400	48,564

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Parks & Open Spaces							
Previously Approved	64,677	31,689	10,000	18,900	-	-	125,266
Proposed Recast		(8,000)	-	-	8,000	-	-
New Requests for Approval							
AIP		8,719	8,983	6,714	6,662	-	31,079
Programs		14,140	19,860	18,000	13,200	-	65,200
Total for Approval		22,859	28,843	24,714	19,862	-	96,279
TOTAL - Parks & Open Spaces	64,677	46,548	38,843	43,614	27,862	-	221,545
Recreation Opportunities							
Previously Approved	86,613	55,785	57,200	66,650	21,650	4,500	292,398
Proposed Recast		(31,813)	8,379	(2,601)	26,002	33	-
New Requests for Approval							
AIP		13,715	16,815	12,500	14,115	-	57,146
Projects		1,500	-	-	-	-	1,500
Total for Approval		15,215	16,815	12,500	14,115	-	58,646
TOTAL - Recreation Opportunities	86,613	39,187	82,394	76,549	61,767	4,533	351,044
TOTAL - PARKS, RECREATION AND CULTURE	168,380	94,212	141,506	131,955	100,859	13,933	650,846
PUBLIC SAFETY AND BYLAWS							
Bylaw Education & Compliance							
Previously Approved	451	-	-	-	-	-	451
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		665	1,045	635	695	-	3,040
Programs		2,300	4,325	1,520	1,020	-	9,165
Total for Approval		2,965	5,370	2,155	1,715	-	12,205
TOTAL - Bylaw Education & Compliance	451	2,965	5,370	2,155	1,715	-	12,656

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Calgary 9-1-1							
Previously Approved	4,871	-	-	-	-	-	4,871
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		750	850	3,650	4,000	-	9,250
Programs		8,200	15,700	11,000	7,100	-	42,000
Total for Approval		8,950	16,550	14,650	11,100	-	51,250
TOTAL - Calgary 9-1-1	4,871	8,950	16,550	14,650	11,100	-	56,121
Emergency Management & Business Continuity							
Previously Approved	3,480	285	-	-	-	-	3,765
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		1,228	1,368	1,543	1,878	-	6,017
Projects		30	50	70	150	-	300
Total for Approval		1,258	1,418	1,613	2,028	-	6,317
TOTAL - Emergency Management & Business Continuity	3,480	1,543	1,418	1,613	2,028	-	10,082
Fire & Emergency Response							
Previously Approved	48,527	34,308	30,745	6,000	-	-	119,580
Proposed Recast		(21,250)	(1,250)	15,250	7,250	-	-
New Requests for Approval							
AIP		12,866	11,805	10,055	10,435	-	45,162
Programs		1,000	4,500	10,000	7,000	-	22,500
Projects		2,824	1,324	974	974	-	6,096
Total for Approval		16,690	17,629	21,029	18,409	-	73,758
TOTAL - Fire & Emergency Response	48,527	29,748	47,124	42,279	25,659	-	193,338

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Pet Ownership & Licensing							
Previously Approved	352	-	-	-	-	-	352
Proposed Recast		-	-	-	-	-	-
New Requests for Approval		-	-	-	-	-	-
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Pet Ownership & Licensing	352	-	-	-	-	-	352
Police Services							
Previously Approved	72,257	-	-	-	-	-	72,257
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		12,950	11,680	25,110	17,329	-	67,069
Projects		10,000	-	-	-	-	10,000
Total for Approval		22,950	11,680	25,110	17,329	-	77,069
TOTAL - Police Services	72,257	22,950	11,680	25,110	17,329	-	149,326
TOTAL - PUBLIC SAFETY AND BYLAWS	129,939	66,156	82,142	85,807	57,831	-	421,876
SOCIAL PROGRAMS AND SERVICES							
Affordable Housing							
Previously Approved	79,023	19,387	10,506	56,229	-	-	165,145
Proposed Recast		(7,928)	3,627	(43,167)	47,469	-	-
New Requests for Approval							
AIP		13,315	11,089	8,570	10,982	-	43,956
Programs		2,500	20,500	56,500	29,500	-	109,000
Total for Approval		15,815	31,589	65,070	40,482	-	152,956
TOTAL - Affordable Housing	79,023	27,273	45,721	78,132	87,951	-	318,101

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Community Strategies							
Previously Approved	1,000	-	-	-	-	-	1,000
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Community Strategies	1,000	-	-	-	-	-	1,000
TOTAL - SOCIAL PROGRAMS AND SERVICES	80,023	27,273	45,721	78,132	87,951	-	319,101
TAX AND PROPERTY ASSESSMENT							
Property Assessment							
Previously Approved	4,338	2,965	1,363	-	-	-	8,666
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Property Assessment	4,338	2,965	1,363	-	-	-	8,666
Taxation							
Previously Approved	1,563	-	-	-	-	-	1,563
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
Programs		3,500	4,333	4,333	3,333	-	15,500
Total for Approval		3,500	4,333	4,333	3,333	-	15,500
TOTAL - Taxation	1,563	3,500	4,333	4,333	3,333	-	17,063
TOTAL - TAX AND PROPERTY ASSESSMENT	5,901	6,465	5,696	4,333	3,333	-	25,729

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
TRANSPORTATION							
Parking							
Previously Approved	23,142	-	-	-	-	-	23,142
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Projects		8,552	12,789	5,844	8,350	-	35,535
Total for Approval		8,552	12,789	5,844	8,350	-	35,535
TOTAL - Parking	23,142	8,552	12,789	5,844	8,350	-	58,677
Public Transit							
Previously Approved	708,901	314,141	182,741	183,653	797,497	2,863,763	5,050,696
Proposed Recast		(155,573)	(84,192)	(76,436)	148,994	167,206	-
New Requests for Approval AIP		29,297	31,882	28,972	25,420	-	115,572
Programs		89,463	280,008	38,757	35,578	-	443,805
Projects		-	100	-	-	-	100
Total for Approval		118,759	311,990	67,729	60,998	-	559,477
TOTAL - Public Transit	708,901	277,327	410,538	174,948	1,007,489	3,030,970	5,610,173
Sidewalks & Pathways							
Previously Approved	58,545	19,986	4,061	294	-	-	82,886
Proposed Recast		(4,689)	4,689	-	-	-	-
New Requests for Approval AIP		28,225	31,630	33,845	35,300	-	129,000
Programs		500	2,000	2,000	220	-	4,720
Total for Approval		28,725	33,630	35,845	35,520	-	133,720
TOTAL - Sidewalks & Pathways	58,545	44,022	42,380	36,139	35,520	-	216,606

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Specialized Transit							
Previously Approved	2,339	-	-	-	-	-	2,339
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		321	924	320	714	-	2,279
Total for Approval		321	924	320	714	-	2,279
TOTAL - Specialized Transit	2,339	321	924	320	714	-	4,617
Streets							
Previously Approved	236,478	52,383	31,571	-	-	-	320,433
Proposed Recast		(18,825)	(3,550)	22,375	-	-	-
New Requests for Approval							
AIP		72,310	71,429	54,833	54,842	-	253,413
Programs		7,800	7,800	7,800	7,800	-	31,200
Projects		9,003	15,007	-	-	-	24,010
Total for Approval		89,113	94,236	62,633	62,642	-	308,623
TOTAL - Streets	236,478	122,671	122,257	85,008	62,642	-	629,056
Taxi, Limousine & Vehicles-for-Hire							
Previously Approved	812	-	-	-	-	-	812
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
None		-	-	-	-	-	-
Total for Approval		-	-	-	-	-	-
TOTAL - Taxi, Limousine & Vehicles-for-Hire	812	-	-	-	-	-	812
TOTAL - TRANSPORTATION	1,030,217	452,893	588,889	302,258	1,114,715	3,030,969	6,519,940

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
UTILITIES AND ENVIRONMENT							
Climate and Environmental Management							
Previously Approved	1,097	-	-	-	-	-	1,097
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		734	365	2	-	-	1,101
Programs		4,128	10,810	11,700	5,750	-	32,388
Total for Approval		4,862	11,175	11,702	5,750	-	33,489
TOTAL - Climate and Environmental Management	1,097	4,862	11,175	11,702	5,750	-	34,586
Stormwater Management							
Previously Approved	157,945	8,241	-	-	-	-	166,186
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
Programs		39,455	47,696	47,696	47,696	-	182,543
Total for Approval		39,455	47,696	47,696	47,696	-	182,543
TOTAL - Stormwater Management	157,945	47,696	47,696	47,696	47,696	-	348,729
Urban Forestry							
Previously Approved	7,039	-	-	-	-	-	7,039
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		2,528	3,018	3,596	3,768	-	12,909
Programs		2,235	2,277	2,289	2,333	-	9,134
Total for Approval		4,762	5,295	5,885	6,100	-	22,043
TOTAL - Urban Forestry	7,039	4,762	5,295	5,885	6,100	-	29,083

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Waste & Recycling							
Previously Approved	56,830	12,300	24,400	8,000	-	-	101,530
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Programs		15,550	16,462	9,827	11,999	-	53,838
Total for Approval		15,550	16,462	9,827	11,999	-	53,838
TOTAL - Waste & Recycling	56,830	27,850	40,862	17,827	11,999	-	155,368
Wastewater Collection & Treatment							
Previously Approved	220,881	39,441	11,203	5,000	-	-	276,525
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Programs		152,278	154,685	160,888	208,600	-	676,451
Total for Approval		152,278	154,685	160,888	208,600	-	676,451
TOTAL - Wastewater Collection & Treatment	220,881	191,719	165,888	165,888	208,600	-	952,976
Water Treatment & Supply							
Previously Approved	192,000	38,861	-	-	-	-	230,861
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Programs		62,359	115,111	138,220	138,220	-	453,910
Total for Approval		62,359	115,111	138,220	138,220	-	453,910
TOTAL - Water Treatment & Supply	192,000	101,220	115,111	138,220	138,220	-	684,771
TOTAL - UTILITIES AND ENVIRONMENT	635,792	378,109	386,027	387,218	418,365	-	2,205,512

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
ENABLING SERVICES							
Corporate Security							
Previously Approved	5,004	-	-	-	-	-	5,004
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		4,042	6,431	3,098	2,436	-	16,008
Programs		4,259	6,341	7,072	4,199	-	21,871
Total for Approval		8,301	12,772	10,170	6,635	-	37,879
TOTAL - Corporate Security	5,004	8,301	12,772	10,170	6,635	-	42,883
Council & Committee Support							
Previously Approved	-	-	-	-	-	-	-
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		300	325	-	-	-	625
Total for Approval		300	325	-	-	-	625
TOTAL - Council & Committee Support	-	300	325	-	-	-	625
Data Analytics & Information Access							
Previously Approved	4,751	-	-	-	-	-	4,751
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		1,325	2,515	2,713	2,932	-	9,486
Programs		3,388	5,891	5,601	5,071	-	19,950
Total for Approval		4,713	8,406	8,314	8,003	-	29,435
TOTAL - Data Analytics & Information Access	4,751	4,713	8,406	8,314	8,003	-	34,187

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Executive Leadership							
Previously Approved	-	-	-	-	-	-	-
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Projects		150	200	-	-	-	350
Total for Approval		150	200	-	-	-	350
TOTAL - Executive Leadership	-	150	200	-	-	-	350
Facility Management							
Previously Approved	76,914	35,150	13,950	-	-	-	126,014
Proposed Recast		-	-	-	-	-	-
New Requests for Approval AIP		31,780	52,920	37,138	25,803	-	147,641
Programs		27,385	37,165	71,635	63,515	-	199,700
Projects		200	1,500	2,000	300	-	4,000
Total for Approval		59,365	91,585	110,773	89,618	-	351,341
TOTAL - Facility Management	76,914	94,515	105,535	110,773	89,618	-	477,355
Financial Support							
Previously Approved	1,555	-	-	-	-	-	1,555
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Programs		3,678	3,735	3,812	1,390	-	12,615
Projects		500	1,200	1,200	1,100	-	4,000
Total for Approval		4,178	4,935	5,012	2,490	-	16,615
TOTAL - Financial Support	1,555	4,178	4,935	5,012	2,490	-	18,170

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Fleet Management							
Previously Approved	89,287	25,385	-	-	-	-	114,672
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		69,700	58,400	42,700	40,600	-	211,400
Programs		6,450	8,350	4,900	4,700	-	24,400
Total for Approval		76,150	66,750	47,600	45,300	-	235,800
TOTAL - Fleet Management	89,287	101,535	66,750	47,600	45,300	-	350,472
Human Resources Support							
Previously Approved	259	-	-	-	-	-	259
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
Projects		280	-	280	-	-	560
Total for Approval		280	-	280	-	-	560
TOTAL - Human Resources Support	259	280	-	280	-	-	819
Infrastructure & Engineering							
Previously Approved	9,216	277	-	-	-	-	9,493
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
Programs		14,740	33,610	31,600	6,580	-	86,530
Projects		1,050	1,050	200	200	-	2,500
Total for Approval		15,790	34,660	31,800	6,780	-	89,030
TOTAL - Infrastructure & Engineering	9,216	16,067	34,660	31,800	6,780	-	98,523

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Insurance & Claims							
Previously Approved	3	-	-	-	-	-	3
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Projects		86	86	86	86	-	345
Total for Approval		86	86	86	86	-	345
TOTAL - Insurance & Claims	3	86	86	86	86	-	348
IT Solutions & Support							
Previously Approved	44,765	3,000	-	-	-	-	47,765
Proposed Recast		-	-	-	-	-	-
New Requests for Approval AIP		34,288	39,249	35,548	35,759	-	144,843
Programs		2,220	670	1,220	220	-	4,330
Total for Approval		36,508	39,919	36,768	35,979	-	149,173
TOTAL - IT Solutions & Support	44,765	39,508	39,919	36,768	35,979	-	196,938
Legal Services							
Previously Approved	456	-	-	-	-	-	456
Proposed Recast		-	-	-	-	-	-
New Requests for Approval Projects		250	250	-	-	-	500
Total for Approval		250	250	-	-	-	500
TOTAL - Legal Services	456	250	250	-	-	-	956

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
Municipal Elections							
Previously Approved	1,785	-	-	-	-	-	1,785
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		-	300	-	-	-	300
Projects		575	-	-	-	-	575
Total for Approval		575	300	-	-	-	875
TOTAL - Municipal Elections	1,785	575	300	-	-	-	2,660
Organizational Health, Safety & Wellness							
Previously Approved	272	-	-	-	-	-	272
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		723	723	723	723	-	2,890
Projects		213	213	213	213	-	850
Total for Approval		935	935	935	935	-	3,740
TOTAL - Organizational Health, Safety & Wellness	272	935	935	935	935	-	4,012
Procurement & Warehousing							
Previously Approved	3,890	-	-	-	-	-	3,890
Proposed Recast		-	-	-	-	-	-
New Requests for Approval							
AIP		730	730	730	670	-	2,860
Programs		1,133	1,497	1,154	595	-	4,380
Total for Approval		1,863	2,227	1,884	1,265	-	7,240
TOTAL - Procurement & Warehousing	3,890	1,863	2,227	1,884	1,265	-	11,130
TOTAL - ENABLING SERVICES	238,158	273,256	277,300	253,623	197,092	-	1,239,429

FIGURE 18: Capital budget by investment category (\$000s)

	2022	2023	2024	2025	2026	2027+	TOTAL
TOTAL - CITY							
Previously Approved	2,532,341	1,009,679	635,246	389,976	819,147	2,868,263	8,254,653
Proposed Recast		(455,853)	56,878	(111,379)	343,115	167,239	-
New Requests for Approval							-
AIP	-	364,954	399,134	348,628	332,509	-	1,445,225
Programs	-	489,155	817,994	654,849	617,886	2,148	2,582,032
Projects	-	49,796	60,072	61,678	227,427	9,400	408,372
Total for Approval		903,905	1,277,200	1,065,155	1,177,821	11,548	4,435,629
TOTAL - TOTAL CITY	2,532,341	1,457,731	1,969,324	1,343,752	2,340,083	3,047,050	12,690,281
TOTAL - TOTAL CITY (2023-2027+)		1,457,731	1,969,324	1,343,752	2,340,083	3,047,050	10,157,940

Note: Excluded from 2022 previously approved budget is \$1,902 million of funding residing in Corporate Programs.

FIGURE 19: Operating cost of capital by Service Category and service – incremental (\$000s)

	Operating costs of new capital requests				Operating costs of previously approved capital				Total operating costs of capital			
	Budget				Budget				Budget			
	2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026
Building, Planning and Business												
Building Safety	113		488						113	-	488	-
Business Licensing	20								20	-	-	-
Development Approvals	470		359						470	-	359	-
Economic Development & Tourism					30	110			30	110	-	-
TOTAL - Building, Planning and Business	603	-	847	-	30	110	-	-	633	110	847	-
Information and Communication												
Records Management, Access & Privacy		15								15		
TOTAL - Information and Communication	-	15	-	-	-	-	-	-	-	15	-	-
Parks, Recreation and Culture												
Library Services								3,000	-	-	-	3,000
Parks & Open Spaces	22	320	776	243	431	674	1,027	1,576	453	994	1,803	1,819
TOTAL - Parks, Recreation and Culture	22	320	776	243	431	674	1,027	4,576	453	994	1,803	4,819
Public Safety and Bylaws												
Emergency Management and Business Continuity	9	31							9	31		
Fire & Emergency Response			7,600								7,600	
Pet Ownership & Licensing			110						-	-	110	-
TOTAL - Public Safety and Bylaws	9	31	7,710	-	-	-	-	-	9	31	7,710	-

FIGURE 19: Operating cost of capital by Service Category and service – incremental (\$000s)

	Operating costs of new capital requests				Operating costs of previously approved capital				Total operating costs of capital			
	Budget				Budget				Budget			
	2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026
Transportation												
Public Transit					750	750	750	750	750	750	750	750
Sidewalks & Pathways					46	106	165	225	46	106	165	225
Streets					128	77	135	194	128	77	135	194
Taxi, Limousine & Vehicles-for-Hire	20		15	50					20	-	15	50
TOTAL - Transportation	20	-	15	50	925	932	1,050	1,169	945	932	1,065	1,219
Utilities and Environment												
Stormwater Management	299	1,520	1,741	1,847	1,799	(2,501)	(1)	(225)	2,098	(981)	1,740	1,622
Urban Forestry	34	66	66	66	150				184	66	66	66
Waste & Recycling					134	792	912	1,154	134	792	912	1,154
Wastewater Collection & Treatment	11,960	8,868	7,852	10,558	5,733	(2,892)	(2,953)	(2,980)	17,693	5,976	4,899	7,578
Water Treatment & Supply	2,525	4,717	5,869	8,355	(3,162)	(1,505)	(1,487)	(1,526)	(637)	3,212	4,382	6,829
TOTAL - Utilities and Environment	14,818	15,171	15,528	20,826	4,654	(6,106)	(3,529)	(3,577)	19,472	9,065	11,999	17,249
Enabling Services												
Facility Management					1,924	575	744	575	1,924	575	744	575
Infrastructure & Engineering					300				300			
Municipal Elections	42				9		26		51		26	
Procurement & Warehousing						234	78			234	78	
TOTAL - Enabling Services	42	-	-	-	2,233	809	848	575	2,275	809	848	575
TOTAL CITY	15,514	15,537	24,876	21,119	8,273	(3,581)	(604)	2,743	23,787	11,956	24,272	23,862
Less: UTILITIES	14,784	15,105	15,462	20,760	4,370	(6,898)	(4,441)	(4,731)	19,154	8,207	11,021	16,029
TOTAL - TAX-SUPPORTED	730	432	9,414	359	3,903	3,317	3,837	7,474	4,633	3,749	13,251	7,833

*Negative totals indicate operational savings

FIGURE 20: Major sources of capital funding (\$millions)

Source or type of funding	Description	2023-2027+ Including previously approved Capital Budget
GOVERNMENT GRANTS		
Canada Community Building Fund (CCBF)	The CCBF (<i>formerly called Federal Gas Tax Fund</i>) is a federal program administered through Alberta Municipal Affairs that provides predictable, long-term, stable funding for Canadian municipalities to help them build and revitalize their local public infrastructure while creating jobs and long-term prosperity.	\$505
Investing in Canada Infrastructure Program	The Federal Government is investing in five main infrastructure priorities: - Public Transit Infrastructure - Green Infrastructure - Social Infrastructure - Trade and Transportation Infrastructure - Rural and Northern Communities Infrastructure	\$1,298
Other federal grants	Various smaller federal grants other than the Federal Gas Tax Fund and federal infrastructure funding.	\$59
Municipal Sustainability Initiative (MSI) and Local Government Fiscal Framework (LGFF)	The Municipal Sustainability Initiative (MSI) is the Government of Alberta's commitment to work in partnership with municipalities to manage growth pressures, provide municipalities with sustainable funding and support infrastructure needs. The MSI program also includes the Basic Municipal Transportation Grant (BMTG). This precommitment includes the funding from Local Government Funding Framework (LGFF) anticipated to commence in 2024.	\$1,138
Other provincial grants	Various smaller provincial grants other than MSI.	\$1,371

FIGURE 20: Major sources of capital funding (\$millions)

Source or type of funding	Description	2023-2027+ including previously approved Capital Budget
RESERVES		
Capital Reserves	Many business units have established capital reserves with Council approval to hold funding for various purposes.	\$2,567
Community Investment Reserve (CIR)	The purpose of this reserve is to invest in priority community capital infrastructure, address emerging community needs and reduce the growing infrastructure gap.	\$118
Pay-as-you-go (PAYG)	The City allocates a portion of the operating budget to capital to fund ongoing capital maintenance, projects with a relatively short life and ineligible costs of grant funded projects.	\$551
Lifecycle Maintenance & Upgrade Reserve (LMUR)	The lifecycle maintenance and upgrade reserve was established to maintain and upgrade capital assets.	\$356
Reserve for Future Capital (RFC)	Intended to fund various Council approved capital projects as well as hold contingency funds for unforeseen projects/emergency needs.	\$87

FIGURE 20: Major sources of capital funding (\$millions)

Source or type of funding	Description	2023-2027+ including previously approved Capital Budget
DEBT		
Tax-supported debt	Tax-supported debt is used to fund capital expenditures with previously approved budgets and borrowing bylaws already in place.	\$881
Self-supported debt	Self-supported debt is used to fund capital expenditures with approved budgets and bylaws in place.	\$938
OTHER FUNDING		
Developer and other contributions	Developers, partners and private donors contribute to the costs of building infrastructure such as traffic signals, bus shelters, drainage trunks, arenas, parks, fire, police, public library and recreation facilities in both newly developed and established areas.	\$288

FIGURE 21: 2023-2027+ capital budget by funding sources (\$millions)

The City's 2023-2027+ capital budget totals \$10,158 million. The tax-supported portion is \$8,742 million and the utilities portion is \$1,416 million.

The 2019-2023+ capital budget that is tax-supported includes all services except for Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply.

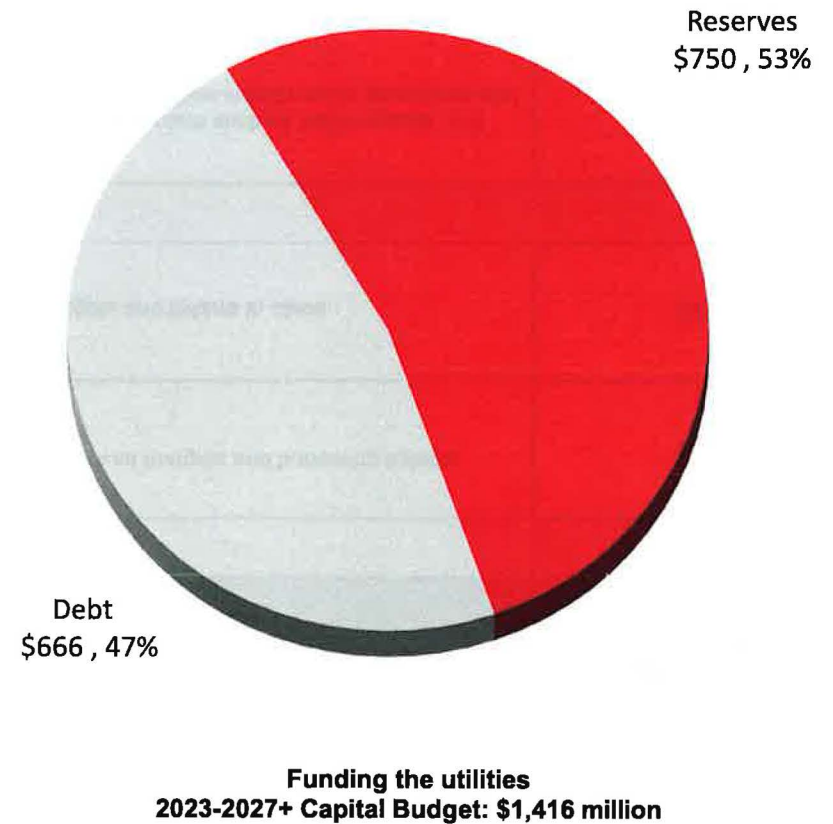
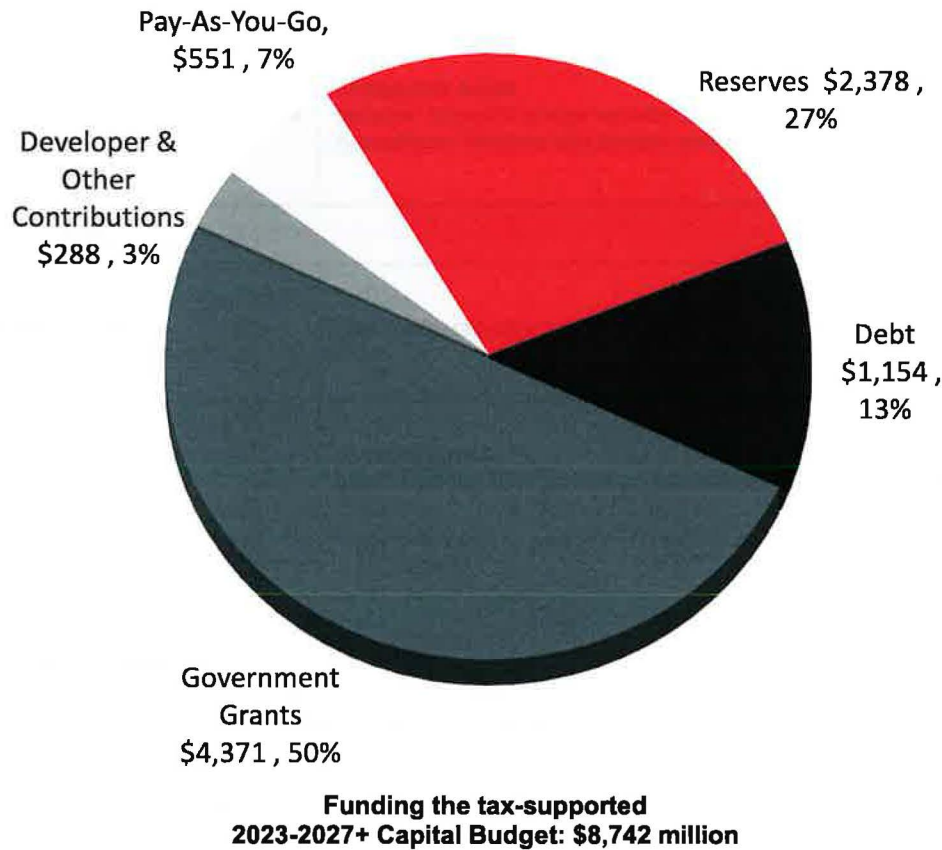


FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Building, Planning and Business: Building Safety								
470140	Building Safety Technology Enhancements	AIP	-	-	-	2,200	-	2,200
470150	Modernizing Service Delivery	Program	3,250	3,250	3,250	3,000	-	12,750
470002	Building Safety Vehicle Acquisition	Project	1,088	1,088	3,286	99	-	5,561
TOTAL - Building Safety			4,338	4,338	6,536	5,299	-	20,511
Building, Planning and Business: City Planning & Policy								
463960	TOD Development Program	AIP	3,000	7,000	4,000	2,000	-	16,000
463910	Downtown Improvement Fund	Program	300	300	300	300	-	1,200
463920	Downtown Revitalization	Project	1,171	10,890	36,750	59,680	-	108,491
TOTAL - City Planning & Policy			4,471	18,190	41,050	61,980	-	125,691
Building, Planning and Business: Development Approvals								
481251	Development Approvals Technology Enhancements	AIP	-	2,160	2,160	2,160	-	6,480
470040	PDS Work Space	Program	7,600	-	-	-	-	7,600
470013	litaa' paisoop: City of Calgary Traditional Heat Mapping	Project	25	25	25	25	-	100
TOTAL - Development Approvals			7,625	2,185	2,185	2,185	-	14,180
Building, Planning and Business: Economic Development & Tourism								
414100	Civic Partners Infrastructure Grant	AIP	10,808	11,244	11,260	11,558	-	44,871
480352	CTCC-Lifecycle & MMR	AIP	3,228	5,337	8,220	8,845	-	25,631
414005	Major Partners Capital Program	Program	9,345	10,268	3,424	8,418	2,148	33,602
TOTAL - Economic Development & Tourism			23,381	26,849	22,904	28,821	2,148	104,103

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Building, Planning and Business: Land Development & Sales								
402610	Glenmore and 68 Intersection	Project	3,000	-	-	-	-	3,000
402160	Great Plains Starfield	Project	-	-	-	150,000	-	150,000
402080	Midfield Heights	Project	3,000	2,000	-	-	-	5,000
480851	Service Connections Driveways	Project	-	1,000	1,000	1,000	-	3,000
480854	South Hill	Project	2,000	2,000	2,750	-	-	6,750
TOTAL - Land Development & Sales			8,000	5,000	3,750	151,000	-	167,750
Building, Planning and Business: Real Estate								
480856	Enhanced Rationalization	AIP	325	1,300	1,300	1,300	-	4,225
403350	Business Processes	Program	-	250	-	-	-	250
402065	Demo & Abatements	Program	-	350	-	-	-	350
403000	Gen Land Improvements	Program	-	250	250	250	-	750
403300	Gen Land Sale Servicing	Program	-	-	-	300	-	300
402070	Land Inventory	Program	-	-	100	-	-	100
403781	Tech Advancement	Project	1,000	500	250	250	-	2,000
TOTAL - Real Estate			1,325	2,650	1,900	2,100	-	7,975
Information and Communication: Citizen Information & Services								
401662	311 Annual Lifecycle	AIP	1,000	1,000	1,000	1,000	-	4,000
401696	Calgary.ca/myCity Lifecycle	AIP	800	1,500	1,500	1,000	-	4,800
401693	Continuity of Digital Services	AIP	1,150	1,150	1,150	1,150	-	4,600
TOTAL - Citizen Information and Services			2,950	3,650	3,650	3,150	-	13,400
Information and Communication: Records Management, Access & Privacy								
481003	FOIP File Management	Project	600	-	-	-	-	600
TOTAL - Records Management, Access & Privacy			600	-	-	-	-	600

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Parks, Recreation and Culture: City Cemeteries								
419860	Cemeteries Lifecycle	AIP	500	500	500	500		2,000
419810	Prairie Sky Cemetery	Project	1,400	3,500	1,750			6,650
TOTAL - City Cemeteries			1,900	4,000	2,250	500	-	8,650
Parks, Recreation and Culture: Library Services								
413965	Library Lifecycle Grant	AIP	3,633	3,469	4,542	5,730		17,373
413966	Calgary Public Library Investment Program	Project	1,300	5,300	5,000	5,000	9,400	26,000
TOTAL - Library Services			4,933	8,769	9,542	10,730	9,400	43,373
Parks, Recreation and Culture: Parks & Open Spaces								
425200	Habitat Restoration	AIP	2,200	2,200	2,200	2,080		8,680
420185	Park Infrastructure Lifecycle	AIP	6,519	6,783	4,514	4,583		22,399
420300	Park Delivery 2 - Upgrade	Program	2,000	8,360	7,500	7,500		25,360
420220	Park Delivery Program 1 - Development	Program	11,140	11,000	10,500	5,700		38,340
419700	Parks Project Development Program	Program	1,000	500	-	-		1,500
TOTAL - Parks & Open Spaces			22,859	28,843	24,714	19,862	-	96,279
Parks, Recreation and Culture: Recreation Opportunities								
446552	Athletic Park Lifecycle	AIP	1,943	1,248	866	2,777		6,834
447923	Golf Course Lifecycle	AIP	830	1,057	942	646		3,475
446551	Recreation Amenity Lifecycle	AIP	10,942	14,510	10,692	10,692		46,837
446553	Ernest Manning AT Lifecycle	Project	1,500	-	-	-		1,500
TOTAL - Recreation Opportunities			15,215	16,815	12,500	14,115	-	58,646
Public Safety and Bylaws: Bylaw Education & Compliance								
480407	Equipment Lifecycle-CVS	AIP	665	1,045	635	695		3,040
480408	Technology Modernization-CVS	Program	2,300	4,325	1,520	1,020		9,165
TOTAL - Bylaw Education & Compliance			2,965	5,370	2,155	1,715	-	12,205

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Public Safety and Bylaws: Calgary 9-1-1								
440007	911 Critical Infrastructure	AIP	750	850	3,650	4,000		9,250
440016	911 Facility Upgrades	Program	400	1,400	2,200	400		4,400
440009	NG911 Infrastructure	Program	7,800	14,300	8,800	6,700		37,600
TOTAL - Calgary 9-1-1			8,950	16,550	14,650	11,100	-	51,250
Public Safety and Bylaws: Emergency Management & Business Continuity								
480453	Canada Task Force 2	AIP	688	688	688	688		2,752
480452	Disaster Preparedness	AIP	450	450	650	950		2,500
480450	Equipment Lifecycle - EM	AIP	90	230	205	240		765
480451	Technology Modernization - EM	Project	30	50	70	150		300
TOTAL - Emergency Management & Business Continuity			1,258	1,418	1,613	2,028	-	6,317
Public Safety and Bylaws: Fire & Emergency Response								
412799	CFD Application Software Lifecycle	AIP	500	500	500	200		1,700
480500	CFD Communications Technology Lifecycle	AIP	450	300	500	4,000		5,250
413040	CFD Equipment Lifecycle	AIP	250					250
413020	CFD Heavy Fleet Lifecycle	AIP	8,525	8,864	6,865	4,245		28,500
413000	CFD Light Fleet	AIP	1,350	350	400	200		2,300
413080	CFD Protective Equipment	AIP	1,525	1,525	1,525	1,525		6,100
411950	Fire Facilities Service Line Sustainment	AIP	266	266	265	265		1,062
480507	New Fire Stations	Program	1,000	4,500	10,000	7,000		22,500
480509	CFD Green Line Support	Project	2,355	855	505	505		4,220
480502	Privacy and Accessibility Project for Fire Stations	Project	469	469	469	469		1,876
TOTAL - Fire & Emergency Response			16,690	17,629	21,029	18,409	-	73,758

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Public Safety and Bylaws: Police Services								
427603	Communication Systems	AIP	5,499	5,293	8,221	5,275		24,288
429406	Computer Systems	AIP	4,942	3,377	3,319	3,324		14,962
427300	Equipment	AIP	265	355	355	355		1,330
428304	Facilities	AIP	2,244	2,655	6,215	375		11,489
427400	Red Light Camera	AIP				1,000		1,000
428000	Vehicle	AIP			7,000	7,000		14,000
428303	Indoor Range	Project	10,000					10,000
TOTAL - Police Services			22,950	11,680	25,110	17,329	-	77,069
Social Programs and Services: Affordable Housing								
414000	Housing Lifecycle CHC owned	AIP	2,294	2,294	2,294	2,294		9,175
482001	Housing Lifecycle City owned	AIP	6,250	6,250	4,141	4,141		20,781
480350	Silvera Lodge Lifecycle	AIP	4,771	2,545	2,136	4,548		14,000
482000	Increased Affordable Housing	Program	2,500	20,500	56,500	29,500		109,000
TOTAL - Affordable Housing			15,815	31,589	65,070	40,482	-	152,956
Tax and Property Assessment: Taxation								
480100	Tax System Modernization	Program	3,500	4,333	4,333	3,333		15,500
TOTAL - Taxation			3,500	4,333	4,333	3,333	-	15,500
Transportation: Parking								
426956	Parking Service Capital & Structural Upgrade	Project	8,552	12,789	5,844	8,350		35,535
TOTAL - Parking			8,552	12,789	5,844	8,350	-	35,535

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Transportation: Public Transit								
431310	Bus Refurbishment	AIP	1,610	1,610	1,610	1,610		6,440
431825	Fare Collection Equipment	AIP	80	80	720	3,870		4,750
481303	Fleet Equipment	AIP	448	458	419	430		1,755
430109	LRT Lifecycle & Asset Management	AIP	5,424	4,493	5,244	4,596		19,756
431435	LRV Refurbishment	AIP	5,471	5,436	3,625	3,555		18,088
481300	Rail System Lifecycle	AIP	4,205	6,688	5,019	2,956		18,868
481301	Transit Buildings	AIP	5,146	4,896	4,986	4,998		20,026
430007	Transit Customer Service Tech	AIP	6,913	8,222	7,349	3,406		25,889
481304	Bus & Shuttle Procurement	Program	89,200	142,245	38,495	35,315		305,255
431600	LRV Procurement	Program	-	137,500	-	-		137,500
430001	Transit Network Optimization	Program	131	131	131	131		525
430002	Transit Network Optimization	Program	131	131	131	131		525
481302	Facility Expansion	Project		100				100
TOTAL - Public Transit			118,759	311,990	67,729	60,998	-	559,477
Transportation: Sidewalks & Pathways								
481360	Accessibility Improvements	AIP	1,500	1,500	1,500	1,500		6,000
481354	Concrete Rehabilitation	AIP	4,000	4,000	4,000	4,000		16,000
463960	Main Streets	AIP	14,225	16,130	16,545	13,100		60,000
423080	Pathways & Trails Lifecycle	AIP	1,500	1,500	1,500	1,500		6,000
481350	Plus 15 Rehabilitation	AIP	2,000	2,000	2,000	2,000		8,000
464929	Public realm investments	AIP	5,000	6,500	8,300	13,200		33,000
481400	Community Mobility Improvements	Program	500	2,000	2,000	220		4,720
TOTAL - Sidewalks & Pathways			28,725	33,630	35,845	35,520	-	133,720

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Transportation: Specialized Transit								
430006	CT-AC Technology Upgrade	AIP	321	924	320	714		2,279
TOTAL - Specialized Transit			321	924	320	714	-	2,279
Transportation: Streets								
433150	Bridge Rehabilitation	AIP	18,000	18,000	11,925	11,925		59,850
432411	Ditch Reconstruction	AIP	200	200	200	200		800
464170	Major Road Reconstruction	AIP	6,500	6,500	4,306	4,306		21,613
481357	Mobility Facilities and Depots	AIP	400	460	2,000	2,000		4,860
481359	Mobility Infrastructure	AIP	1,500	1,500	1,500	1,500		6,000
432240	New Traffic Signals	AIP	2,700	2,700	2,700	2,700		10,800
481361	Next Generation Mobility	AIP	1,500	1,500	1,500	1,500		6,000
432271	Pavement Rehabilitation	AIP	21,500	21,500	14,244	14,244		71,488
432300	Plants Capital	AIP	1,210	1,219	1,308	1,316		5,053
433197	Railway Crossings	AIP	1,700	750	750	750		3,950
481356	Signal Communications	AIP	1,500	1,500	1,500	1,500		6,000
481351	Sound Wall Lifecycle	AIP	1,500	1,500	1,500	1,500		6,000
432200	Street Light Lifecycle & Upgrade	AIP	8,000	8,000	5,300	5,300		26,600
432290	Technology Upgrades	AIP	750	750	750	750		3,000
432270	Traffic Signal Lifecycle	AIP	5,000	5,000	5,000	5,000		20,000
433095	Various Street Improvements	AIP	350	350	350	350		1,400
422201	Development Infrastructure	Program	700	700	700	700		2,800
481355	Operational Improvements	Program	1,000	1,000	1,000	1,000		4,000
432514	Safety Improvements	Program	5,000	5,000	5,000	5,000		20,000
432390	Slope Stabilization	Program	400	400	400	400		1,600
433160	Subdivision Construction	Program	700	700	700	700		2,800
481407	144 Ave/Nose Creek	Project	9,003	15,007	-	-		24,010
TOTAL - Streets			89,113	94,236	62,633	62,641	-	308,623

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Utilities and Environment: Climate & Environmental Management								
410886	Env Mgmt Sys (EnviroPortal)	AIP	115	115	2			232
410887	Environ Analytics System	AIP	619	250				869
410751	Centralized Climate Fund	Program	3,518	9,720	11,350	5,400		29,988
410885	Corporate Infrastructure Climate Mitigation Program	Program	360	840	100	100		1,400
410899	Corporate Infrastructure Climate Risk & Resilience Program	Program	150	150	150	150		600
410888	Natural Infra Invest Prog	Program	100	100	100	100		400
TOTAL - Climate & Environmental Management			4,862	11,175	11,702	5,750	-	33,489
Utilities and Environment: Stormwater Management								
453429	Drainage Facilities & Network	Program	39,455	47,696	47,696	47,696		182,543
TOTAL - Stormwater Management			39,455	47,696	47,696	47,696	-	182,543
Utilities and Environment: Urban Forestry								
422195	Urban Forestry - Lifecycle	AIP	2,528	3,018	3,596	3,768		12,909
423436	Urban Forestry MDP Target	Program	2,235	2,277	2,289	2,333		9,134
TOTAL - Urban Forestry			4,762	5,295	5,885	6,100	-	22,043
Utilities and Environment: Waste & Recycling								
452299	Waste & Recycling Facilities & Equipment	Program	9,179	10,876	7,614	8,012		35,681
451799	Waste & Recycling Landfill/Treatment Infrastructure	Program	6,371	5,586	2,213	3,987		18,157
TOTAL - Waste & Recycling			15,550	16,462	9,827	11,999	-	53,838

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Utilities and Environment: Wastewater Collection & Treatment								
456129	Wastewater Collection Network	Program	108,291	63,160	63,160	63,160		297,771
455739	Wastewater Treatment Plant	Program	43,987	91,525	97,728	145,440		378,680
TOTAL - Wastewater Collection & Treatment			152,278	154,685	160,888	208,600	-	676,451
Utilities and Environment: Water Treatment & Supply								
460989	Facilities, Equipment & Technology	Program	12,900	8,100	8,100	8,100		37,200
460940	Water Distribution Network	Program	32,081	65,662	93,942	93,942		285,627
459259	Water Treatment Plant	Program	17,378	41,349	36,178	36,178		131,083
TOTAL - Water Treatment & Supply			62,359	115,111	138,220	138,220	-	453,910
Enabling Services: Corporate Security								
471001	CS Lifecycle & Upgrades	AIP	4,042	6,431	3,098	2,436		16,008
471030	Risk Assessment & Mitigation	Program	2,720	4,534	6,120	3,442		16,815
471000	Risk Monitoring & Response	Program	1,539	1,807	953	757		5,056
TOTAL - Corporate Security			8,301	12,772	10,170	6,635	-	37,879
Enabling Services: Council & Committee Support								
481001	CC AV Tech Lifecycle	AIP	300	325				625
TOTAL - Council & Committee Support			300	325	-	-	-	625

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Enabling Services: Data, Analytics & Information Access								
411350	Business Equipment	AIP	40	40	40	30		150
480703	Corporate GIS Upgrades	AIP	850	1,150	1,350	1,150		4,500
411308	Corporate Imagery Program	AIP	435	1,325	1,323	1,752		4,836
480708	CAD Technology Modernization	Program	647	1,200	1,300	791		3,938
480707	Location Data Modernization	Program	1,325	3,275	2,795	2,835		10,230
480709	Modernizing Commerce @ City	Program	1,416	1,416	1,506	1,446		5,782
TOTAL - Data Analytics & Information Access			4,713	8,406	8,314	8,003	-	29,435
Enabling Services: Executive Leadership								
482051	Risk Management Technology	Project	150	200				350
TOTAL - Executive Leadership			150	200	-	-	-	350
Enabling Services: Facility Management								
480754	Data & Technology	AIP	541	541	541	541		2,165
480775	Facility Climate Sustainment	AIP	134	1,209	4,187	3,650		9,181
480750	Facility Sustainment	AIP	20,051	35,116	19,074	16,276		90,517
480777	Workplace Planning Sustainment	AIP	11,054	16,054	13,336	5,336		45,779
411292	Capital Conservation Grant	Program	7,550	7,550	7,550	7,550		30,200
480753	Corporate Coordinated Operations and Maintenance	Program	500					500
480761	Facility Portfolio Planning	Program	1,875	1,875	1,875	1,875		7,500
480757	Forest Lawn Civic Centre - Phase 1A	Program	1,000	3,000	12,000	9,000		25,000
480759	Historical Building Program Asset Sustainment	Program	500	3,000	4,000	3,100		10,600
480776	Operations Facilities Portfolio Upgrades	Program	15,500	19,940	44,560	40,000		120,000
480774	Walden Fire Station	Program	460	1,800	1,650	1,990		5,900
480773	Privacy and Accessibility Project for the Multi-Agency Training Centre	Project	200	1,500	2,000	300		4,000
TOTAL - Facility Management			59,365	91,585	110,773	89,618	-	351,341

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Enabling Services: Financial Support								
480202	Financial Reporting	Program	1,858	1,965	3,672	1,250		8,745
480201	Modernize Financial Systems	Program	1,050	1,350				2,400
480203	Modernizing Commerce	Program	770	420	140	140		1,470
480204	Capital Deposit Reporting	Project	500	1,200	1,200	1,100		4,000
TOTAL - Financial Support			4,178	4,935	5,012	2,490	-	16,615
Enabling Services: Fleet Management								
414350	V&E Growth	AIP	3,700	4,400	1,700	2,600		12,400
414450	V&E Replacement	AIP	66,000	54,000	41,000	38,000		199,000
480800	Data & systems improvements	Program	1,250	1,250				2,500
480810	Facility/Equipment Lifecycle	Program	2,700	2,600	900	700		6,900
414470	Green Fleet Strategy	Program	2,500	4,500	4,000	4,000		15,000
TOTAL - Fleet Management			76,150	66,750	47,600	45,300	-	235,800
Enabling Services: Human Resources Support								
442001	HR Systems Requirements	Project	280		280			560
TOTAL - Human Resources Support			280		280		-	560

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Enabling Services: Infrastructure & Engineering								
482153	Advance Design to Shovel Ready	Program		25,000	25,000			50,000
482151	Asset Management Programs	Program	1,550	1,500	1,200	1,200		5,450
480706	Asset Management Systems	Program	4,465	1,950	960	910		8,285
461812	Green Building Investments	Program	2,275	2,275	2,275	2,275		9,100
480705	PM Governance and Technology	Program	5,395	1,900	1,200	1,200		9,695
480702	Survey Control Program	Program	555	485	465	495		2,000
482100	Value Management	Program	500	500	500	500		2,000
482101	Naming Web Portal	Project	100	100				200
482102	Surveying Technology	Project	200	200	200	200		800
432412	WID - Online	Project	750	750				1,500
TOTAL - Infrastructure & Engineering			15,790	34,660	31,800	6,780	-	89,030
Enabling Services: Insurance & Claims								
471500	Risk Master Upgrades	Project	86	86	86	86		345
TOTAL - Insurance & Claims			86	86	86	86	-	345

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Enabling Services: IT Solutions & Support								
415999	Business Intelligence	AIP	300	250	500	250		1,300
415810	Calgary City Net	AIP	2,800	2,600	2,200	1,950		9,550
416999	City Network of Things and RPA	AIP	470	520	550	550		2,090
415892	Client Access	AIP	1,318	994	994	137		3,442
415770	Communications Infrastructure	AIP	1,080	1,030	1,020	1,070		4,200
415806	Data Centre Environmentals	AIP	484	794	974	204		2,456
417570	Development Pool	AIP	500	3,500	3,500	3,500		11,000
480300	Enterprise Info Management	AIP	-	50	100	175		325
415802	Enterprise Servers	AIP	1,700	2,200	2,500	650		7,050
415890	Enterprise Software Licensing	AIP	11,976	12,236	12,762	12,762		49,735
415250	Enterprise Storage Units	AIP	2,456	3,450	943	3,776		10,626
415960	Enterprise Support Systems	AIP	125	125	125	125		500
418960	Fibre Optics	AIP	2,000	2,000	2,000	2,000		8,000
415803	Lifecycle Replace-Desktop	AIP	5,275	5,550	3,725	5,450		20,000
415200	Network Infrastructure	AIP	330	330	330	330		1,320
415970	PeopleSoft FSCM	AIP	100	300	400	300		1,100
415990	PeopleSoft HCM	AIP	775	775	775	775		3,100
415894	Service Resilience - Disaster Recovery	AIP	400	345	350	355		1,450
415891	Software Lifecycle Replacement	AIP	2,200	2,200	1,800	1,400		7,600
416995	SmartCalgary	Program	2,220	670	1,220	220		4,330
TOTAL - IT Solutions & Support			36,508	39,919	36,768	35,979	-	149,173
Enabling Services: Legal Services								
481100	Legal Software Replacement	Project	250	250	-	-		500
TOTAL - Legal Services			250	250	-	-	-	500

FIGURE 22: 2023-2027+ new capital investments (\$000s)

Activity	Description	Investment Category	2023	2024	2025	2026	2027+	TOTAL
Enabling Services: Municipal Elections								
481000	Election Software	AIP		300				300
481002	Election Carts	Project	575					575
TOTAL - Municipal Elections			575	300	-	-	-	875
Enabling Services: Organizational Health, Safety & Wellness								
410717	Safety Data Management System	AIP	638	638	638	638		2,550
481099	Safety Equipment	AIP	85	85	85	85		340
410720	OHS Management System	Project	213	213	213	213		850
TOTAL - Organizational Health, Safety & Wellness			935	935	935	935	-	3,740
Enabling Services: Procurement & Warehousing								
414310	Fuel System	AIP	400	400	400	340		1,540
414301	Warehouse Infrastructure	AIP	330	330	330	330		1,320
414302	Business Tech Maintenance	Program	538	902	559			2,000
415001	Inventory System Improvement	Program	595	595	595	595		2,380
TOTAL - Procurement & Warehousing			1,863	2,227	1,884	1,265	-	7,240
TOTAL - CITY			903,905	1,277,200	1,065,156	1,177,819	11,548	4,435,627

Debt obligations

Debt is mainly obtained from the Government of Alberta; it includes tax-supported, self-sufficient tax-supported, and self-supported (including utilities and local improvement). The City borrows on behalf of ENMAX in accordance with a Debt Management Service Level Agreement between The City and ENMAX. While The City is liable for the outstanding ENMAX debenture debt, ENMAX is required to reimburse The City for all principal and interest payments, in addition to a loan guarantee and administration fee. As a government business enterprise of The City this debt is appropriately excluded from The City's total debt. The City has provided guarantees for certain loans to The Calgary Exhibition & Stampede Ltd and The Calgary Zoo as civic partners having fiscal relationships with The City but for which control lies outside of Calgary City Council, as well as for The City's related authority Attainable Homes Calgary Corporation.

Tax-supported debt is repaid using tax revenue. Currently, there is no new tax-supported debt capacity approved beyond 2006 (Reference: FCS2008-24), and all tax-supported debt capacity is fully committed. However, Council has approved tax-supported debt for specific projects such as Green Line with a dedicated funding source identified for repayment. Therefore, The City is operating within its established debt capacity limits.

Self-sufficient tax-supported debt (SSTS) is primarily borrowed for The Calgary Municipal Land Corporation (CMLC), a City-owned company, and can be used to finance City projects with a defined revenue source. For CMLC, the interest and principal payments are funded by revenues resulting from its own operations, i.e. the Community Revitalization Levy (FCS2007-14) and land sales. SSTS debt has also included short term debt that will be funded from future grant receipts from the Government of Alberta's Municipal Sustainability Initiative (MSI), which provided bridge financing for MSI-funded projects. MSI-related debt has been full repaid as of 2019.

Self-supported debt is funded through user fees. Self-supported debt including utilities debt is growing in recent years primarily resulting from infrastructure requirements. Local improvement debt is considered self-supported, with principal and interest payment funded by local improvement levies that are collected from the property owners. Other self-supported debt in **Figure 23** below includes debt for Fleet Services, Real Estate & Development Services, Calgary Housing Company, Waste & Recycling Services, guarantees to civic partners, and short-term debt (e.g., commercial paper, promissory notes)

Short-term debt issued in the form of commercial paper or promissory notes is used to manage the cash flows of The City. The primary purpose is to bridge the gap between cash outflows and cash inflows. Short-term debt is limited in its term to 365 days and is not issued as a financing source for any capital projects and/or capital asset purchases.

FIGURE 23: Actual and estimated debt outstanding

2016 to 2021 are actual debt outstanding. 2022 to 2030 include estimated borrowings.

Year	Tax Supported Debt	Self-Sufficient Tax-Supported		Self-Supported			TOTAL
		CMLC	MSI Debt	Utilities	Local Improvement (LI)	Other Self Supported Debt (Excl. LI)	
2016	450.5	193.4	360.5	1,917.3	70.3	311.0	3,303.1
2017	406.9	208.0	140.5	1,905.9	67.9	420.7	3,150.0
2018	365.5	217.8	70.5	1,874.0	64.1	384.3	2,976.2
2019	441.5	210.3	-	1,889.9	60.3	359.5	2,961.4
2020	401.1	214.3	-	1,894.6	62.3	491.6	3,063.9
2021	367.3	219.8	-	1,867.3	59.4	627.6	3,141.3
2022 E	331.6	274.3	-	2,052.2	55.1	712.0	3,425.2
2023 E	299.7	283.2	-	2,071.8	47.9	559.9	3,262.5
2024 E	274.2	330.0	-	2,040.9	40.9	594.5	3,280.5
2025 E	250.3	394.3	-	2,017.1	35.0	595.8	3,292.5
2026 E	358.8	410.2	-	2,087.3	30.2	566.9	3,453.4
2027 E	488.8	398.7	-	2,104.5	25.8	554.5	3,572.3
2028 E	549.2	390.0	-	2,123.3	21.6	545.1	3,629.3
2029 E	1,273.4	383.6	-	2,141.4	17.7	539.4	4,355.5
2030 E	1,016.3	378.0	-	2,158.1	14.1	532.3	4,098.9
2031 E	861.8	369.9	-	2,175.8	10.8	522.0	3,940.2
2032 E	814.8	357.7	-	2,196.7	7.8	515.1	3,892.1

FIGURE 24: Actual and estimated debt payment (principal and interest)

The current amortizing debt program consists of equal, semi-annual payment with blended principal and interest which are funded through user fees, the debt servicing reserve, and the community investment reserve. The structured debt program includes repayment terms of interest only for the first half of the debt term and blended, amortized principal and interest payment over the remaining term, also funded through the debt servicing reserve.

Principal and interest payments for existing and estimated borrowing are shown by debt type in the table below.

Actual and estimated debt payments (principal and interest) \$millions

Year	Tax Supported Debt	Self-Sufficient Tax-Supported		Self-Supported			TOTAL
		CMLC	MSI (Debt Service) <small>**Note 1</small>	Utilities	Local Improvement	Other Self Supported	
2016	61.1	26.7	225	200.3	10.2	57.4	580.6
2017	55.9	26.1	72	205.5	9.3	65.5	434.3
2018	51.0	31.7	71	200.4	9.7	66.3	429.9
2019	52.9	33.5	-	211.2	10.0	61.5	369.1
2020	49.3	24.3	-	211.1	9.7	205.8	500.1
2021	43.7	26.5	-	211.6	9.8	351.9	643.5
2022 E	37.7	27.8	-	218.9	8.7	357.2	650.3
2023 E	35.2	28.0	-	229.4	8.3	168.1	468.9
2024 E	32.7	28.2	-	232.0	7.0	176.0	476.0
2025 E	30.8	28.8	-	239.4	5.8	187.3	492.1
2026 E	31.1	28.5	-	249.4	5.2	178.4	492.6
2027 E	38.9	26.9	-	253.5	4.9	178.1	502.3
2028 E	42.3	26.2	-	255.7	4.4	179.9	508.6
2029 E	51.1	26.8	-	254.0	4.0	184.2	520.2
2030 E	304.0	27.6	-	253.4	3.7	187.8	776.4
2031 E	196.8	30.5	-	250.2	3.3	189.1	669.8
2032 E	87.1	32.9	-	249.0	2.9	187.8	559.7

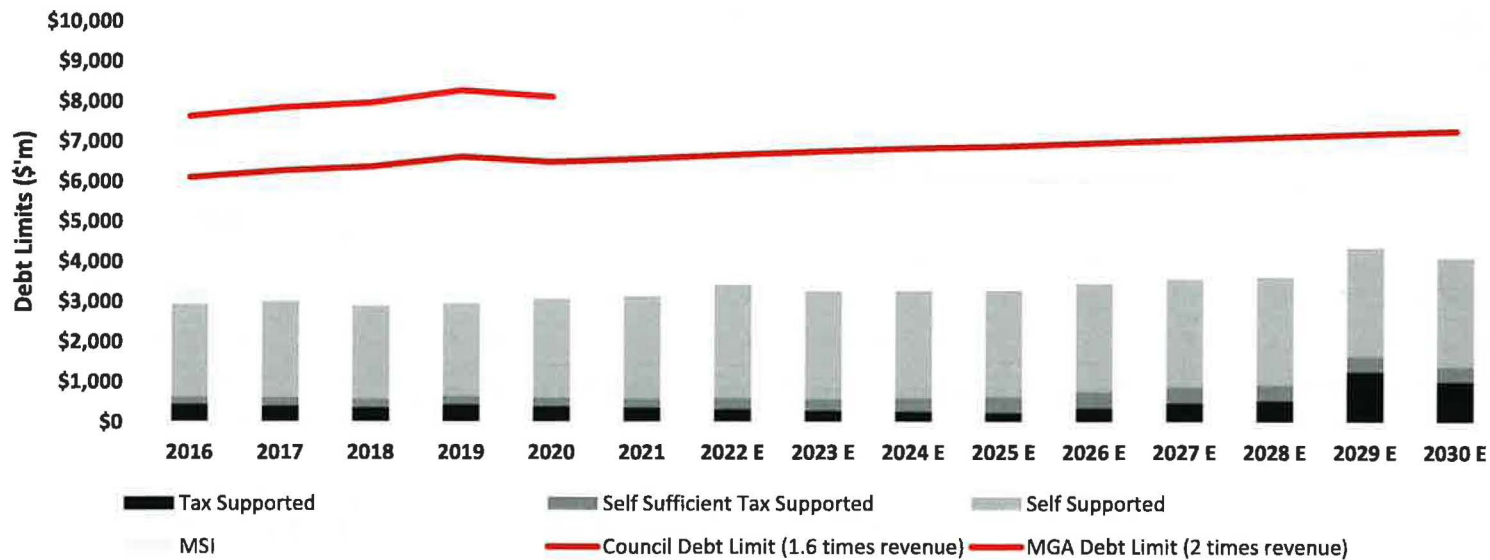
****Note:** MSI Debt Service is excluded in the calculation of the debt service when evaluating against the debt service limits.

FIGURE 25: Council Policy debt limit vs total debt (\$millions)

Municipal debt and debt service limits are defined in Section 271 of the Municipal Government Act (MGA) and Alberta Regulation #255/2000. Prior to 2021, these regulations specify that the City of Calgary's total debt can be no more than twice its revenue (Figure 25 2016-2020), and debt servicing can be no more than 35 per cent of revenue (Figure 26 2016-2020). Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. Council set an internal limit of 80% of the MGA limit over this period. Effective January 1, 2021, The City's Council approved a debt policy (CP2020-05) PFC2020-1028 that replaces the MGA limits and specifies a limit to the City of Calgary's total debt of 1.6 times its revenue (Figure 25 2021-2030), and debt servicing can be no more than 28 per cent of revenue (Figure 26 2021-2030). Short term borrowings are included in the debt and debt service limits calculations. Guarantees are included in the debt limit calculations. CP2020-05 also indicates that The City will strive to maintain or improve the current credit rating and must maintain at minimum an investment grade credit rating in order to issue debt.

The City's total debt is below MGA' debt limit of 2.0 times revenue between 2016 and 2020; and below Council's debt limit of 1.8 times revenue between 2021 and 2030.

MGA and Council Debt Limits vs Total Debt (separate lines)



Note: MGA Debt limits 2016 to 2020; Council Debt limits 2021 to 2030.

FIGURE 26: Council Policy debt service limit vs. debt servicing charges (principal & interest)

The City's debt servicing is below the MGA threshold of 0.35 times revenues between 2016 and 2020, and the Council limit set at 80% of the MGA limit for this period; and below the Council's Policy threshold of 0.28 times revenue between 2021 and 2030.

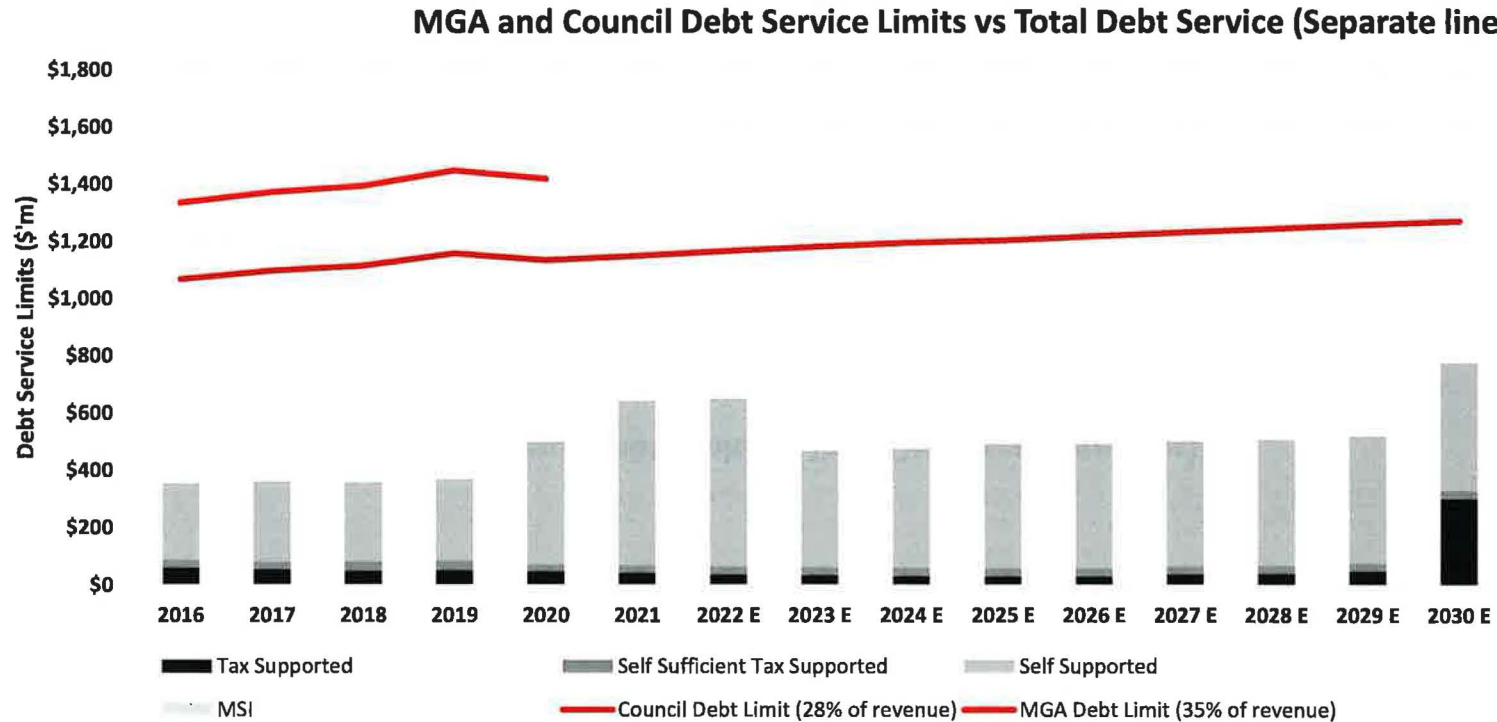


FIGURE 27: Tax supported debt service to tax-supported gross expenditures

In addition to the total debt limit and total debt service limit in the City of Calgary debt policy Council approved (FB2002-11) a limit to The City tax-supported debt in proportion to City tax-supported gross expenditures. The limit for The City tax-supported debt service is a maximum of 10% City tax-supported gross expenditures (net of recoveries).

The City's tax-supported debt in proportion to City tax-supported gross expenditures is forecast to remain below the 10 per cent limit approved by Council. The percentage begins to increase in 2027 primarily due to estimated increases in tax-supported borrowings for Council approved projects with a dedicated funding source for repayment. The significant increase in 2030 is primarily attributed to Green Line debt and debt service.

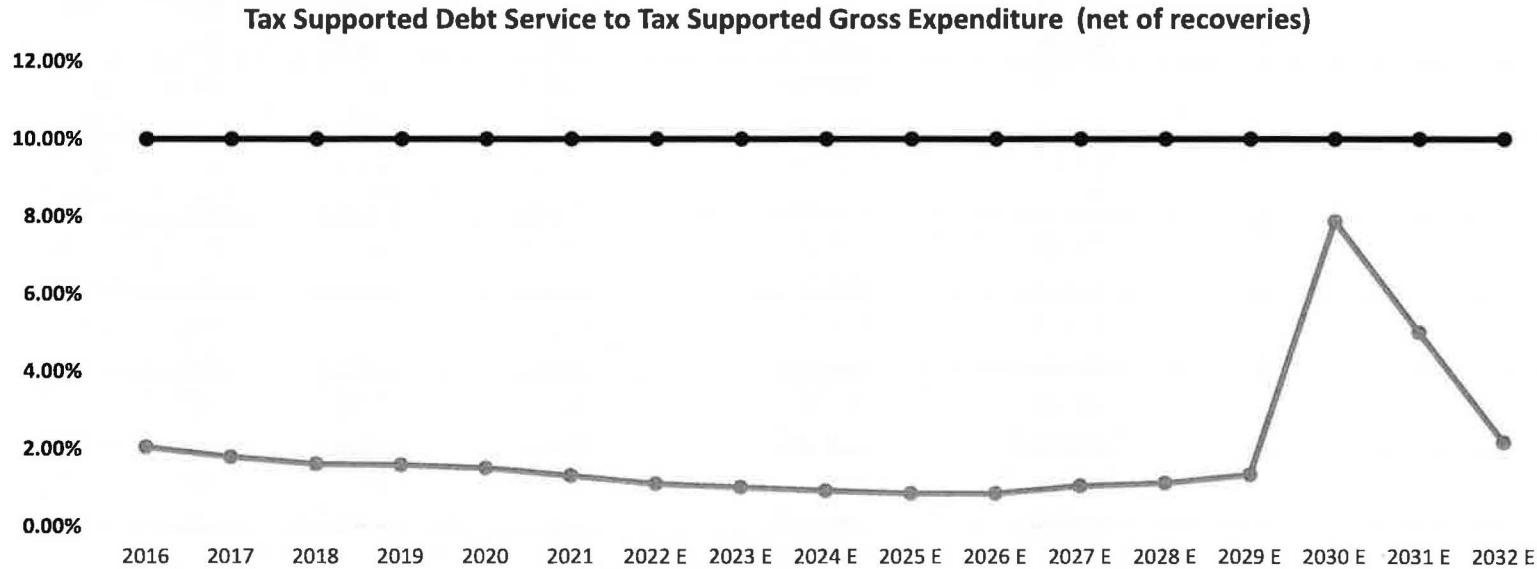


FIGURE 28: Actual and estimated debt outstanding per capita

The increase in total debt per capita in 2029 is largely attributed to the Council approved tax-supported debt for specific projects such as Green Line with a dedicated funding source identified for repayment.

Year	Population ('000)	Tax Supported Debt	Self-Sufficient Tax Supported Debt	Self -Supported Debt	Total Debt
2016	1,235	\$365	\$448	\$1,861	\$2,674
2017	1,246	\$326	\$280	\$1,921	\$2,527
2018	1,267	\$288	\$228	\$1,833	\$2,348
2019	1,286	\$343	\$164	\$1,796	\$2,303
2020	1,306	\$307	\$164	\$1,874	\$2,345
2021	1,321	\$278	\$166	\$1,933	\$2,377
2022 E	1,344	\$247	\$204	\$2,098	\$2,549
2023 E	1,366	\$219	\$207	\$1,961	\$2,388
2024 E	1,389	\$197	\$238	\$1,927	\$2,362
2025 E	1,410	\$178	\$280	\$1,878	\$2,336
2026 E	1,432	\$251	\$287	\$1,875	\$2,412
2027 E	1,454	\$336	\$274	\$1,846	\$2,456
2028 E	1,476	\$372	\$264	\$1,822	\$2,458
2029 E	1,498	\$850	\$256	\$1,801	\$2,907
2030 E	1,520	\$668	\$249	\$1,779	\$2,696
2031 E	1,542	\$559	\$240	\$1,756	\$2,555
2032 E	1,564	\$521	\$229	\$1,738	\$2,488

Background Information

Financial policies

Balanced budget: As currently required by the Multi-Year Business Planning and Budgeting Policy for The City of Calgary (CFO004), The City's budget is balanced, with no projection of either a deficit or a surplus in any of the four years. Any year-end surplus remaining, after specific projects' carry-forwards are approved by Council, is transferred to the or Fiscal Stability/Budget Savings Account Merged Reserve. Any departmental deficits must be recovered within the four-year cycle.

User fees and charges: A User Fee is a charge for service that is paid directly to those using the service. User fees help to fund services and advance quality of life for Calgarians while reducing the tax burden. All proposed user fees are set in accordance with the User Fees and Subsidies Policy (CFO010), which considers the full costs for providing the good or service, market demand and the extent of public versus individual benefit derived.

On May 16, 2018, Council approved the long-term tax support rates of user fees as part of the 2019 – 2022 business plans and budgets. The long-term "tax support rate" is the proportion of the full costs of a service (or service output) that is funded from municipal tax revenues.

The next step to be completed 2022 November is Council approval of specific rates and fees captured in a bylaw for 2023-2026 through three readings of a bylaw, otherwise through resolution of the Council. A comprehensive review of the User Fees and Subsidies Policy is currently underway and a new policy is anticipated to be presented to Council approval in mid-2023. It is anticipated that the new policy will be implemented through the Mid-Cycle Adjustments in 2024 November.

Use of volatile revenues: In November 2004, Council approved the Franchise Fee and Municipal Consent and Access Fee (MCAF) Revenue Budgets and Variances Policy (CFO003) to ensure that a consistent budget methodology is followed that will ensure that ongoing base revenue continues to fund ongoing expenditures, while any temporary changes in base revenue would be applied to capital projects. The base budget revenue figure is determined by the lowest of the five-year forecast commodity prices. Any revenue received above the budgeted figure will first be allocated to offset the City's higher costs for utilities and fuel, then allocated to the Reserve for Future Capital.

Use of one-time revenues: Provisions regarding extraordinary revenues from other sources, include:

- **Dividends from ENMAX** (The City's wholly-owned electricity

utility): Council approved 50 per cent of the ENMAX dividend received in excess of \$47 million to be transferred to the ENMAX Dividend Stabilization Reserve to a maximum of \$18 million. Any ENMAX dividends received in excess of the annual budgeted dividend amount are contributed to the Legacy Parks Reserve less any dividends contributed to the ENMAX Dividend Stabilization Reserve.

- **Revenue from the development industry:** Council approved in 2003 the creation of the Planning & Development Sustainment Reserve (formerly named Development & Building Approvals Sustainment Fund). The reserve is used to respond to market fluctuations and volatility in the level of development and building activity. The reserve will fund fee supported budgets for the continuity of development approvals and building safety services. The reserve's specific uses are to stabilize the operating budget, fund one-time operating expenditures and to fund capital expenditures.

Investments: The MGA and associated Investment Regulations delineate the authorized investments for Alberta municipalities. In addition, Council approved Investment & Governance Policy (CP2020-0561) in June 2020 to:

- Establish a governance framework to ensure accountability, transparency, and effective reporting;
- Define the roles and responsibilities of Council, Administration, the Investment Advisory Committee, investment managers, and service providers regarding the governance process and oversight of City investments;
- Provide a delegation of authority from Council to Administration and The Chief Financial Officer ("CFO") to oversee and execute The City's Investment & Governance Policy;
- Establish practices and procedures to ensure compliance with applicable legislation; and
- Establish a set of investment principles and guidelines for each fund considering its time horizon, return objectives, financial obligations, preservation of capital, liquidity requirements, and a prudent level of risk.

Reserves: Reserves are used to accumulate funds over time to provide funding for operations and capital, and to provide a measure of financial flexibility to react to budget shortfalls or the financial impact of significant unexpected issues in a timely manner. Reserves are governed by Council approved Reserves policy (CFO013) that defines and delineates how reserves are created, amended, closed, administered

and reviewed.

Capital funding: Current policies for capital funding and financing include:

- No new (non-self-sufficient) tax-supported debt capacity will be approved at this time.
- One hundred million annually in self-sufficient tax-supported debt capacity is approved between 2009 and 2013.
- The property tax contribution to Lifecycle Maintenance and Upgrade Reserve (LMUR) represents 2.6 per cent of annual property taxes plus \$10 million per year.
- Increase the Pay-As-You-Go (PAYG) five-year funding envelope to \$400 million by 2013 through annual transfers from the DSR of \$10 million in 2009, escalating by \$5 million per year to \$30 million by 2013. This was revised in 2021 to flow directly to PAYG rather than through the DSR.
- Increase PAYG funding every three-year planning period beyond 2009-2011 based on population and non-residential construction inflation.
- PAYG funding will be targeted to capital maintenance and upgrade, projects with a relatively short useful life and ineligible costs of grant programs.
- Debt Policy CP2020-05 was approved by Council in 2020 and directs that:
 - The maximum debt term is the lesser of the financed assets useful life of 20 years, unless approved by Council.
 - The total debt limit is 1.6 times revenue; the total debt service limit is 0.28 times revenue; and the tax-supported debt-service limit is 10% of tax-supported gross expenditures (net of recoveries)
 - No debt will be approved or originated without an identified funding source for repayment of all principal and interest to the satisfaction of the Treasurer.
- Council approved revisions in 2020 to the Public-Private Partnership (P3) policy (CFO011) that outlines the consideration of P3s as a capital financing tool.

Financial planning: The City's updated Long-Range Financial Plan 2021-2032 was presented to Council in 2022. It incorporates longer-term revenue and expenditure projections into the context of the key financial strategies The City wishes to pursue. The long-range financial plan ties into several other major policy reviews and reports conducted within the organization, such as:

- Council's Foundations
- The asset management strategy, including the Asset Management Policy
- Infrastructure Status Report
- The Municipal Development Plan
- User Fee and Subsidy Policy

Multi-year business planning and budgeting: Council approved Multi-year ISC: UNRESTRICTED

Business Planning and Budgeting Policy (CFO004) in January 2005, updated in April 2019, to:

- Provide longer term funding plan so longer term goals would be identified and achieved.
- Provide citizens with more certainty about the direction of City services, finances, and tax levels.
- Instill discipline to control spending plan changes.

Some significant policies approved relate to:

- Council's approval of multi-year business plans and budgets that include measures of performance.
- Multi-year rates and fees recommendations for Council approval.
- An annual opportunity for adjusting future years' commitments made in the business plans and budgets.
- The use of the Fiscal Stability Reserve as a contingency fund and for certain one-time expenditures based on investment income generated by the reserve.
- The ability of departments to carry forward year-end variances in exceptional circumstances, and the provision of semi-annual accountability reports to Council on performance.

Budget basis and control

Budget context

The City's budget is prepared in accordance with principles and standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as required by the MGA, using the accrual basis of accounting for the operating budget, with the capital budget on a cash flow basis. It is a set of four annual operating budgets, approved and adopted at one time by Council. The one-year capital budget is based on a five-year plan. Tax rate bylaws are passed annually, as required by the MGA.

During past budget cycles, The City has reported its budget on a program basis to align each program's budget with the organizational structure. Beginning with the 2019 – 2022 budget cycle, The City has transitioned to a service-based view.

The City budgets for operating, capital and reserve transactions.

Operating budget

The City's budgets for revenues, recoveries and expenditures that pertain to ongoing operations for the next four years. Services budget for their direct revenue sources, including user fees, revenue from licenses, permits and other sales of

goods and services, as well as any grants from other orders of government. Operating revenue that cannot be specifically allocated to individual services is referred to as common revenues and is budgeted at the corporate level. This includes property taxes, grants-in-lieu of taxes, contributions from reserves, government grants, dividends, investment income and local access fees (franchise fees).

Capital budget

Capital budgets include estimated expenditures to acquire, construct, remove and improve capital property to commence within four years. Capital budget programs are divided into separate projects. Major funding sources for capital include government grants and revenue sharing, cost-shared programs, developer and other third-party contributions (such as acreage assessments), contributions from the operating budget.

Reserves

Reserves are primarily used to fund unexpected expenditures, emergencies, or planned, large capital expenditures. Contributions to and from reserves are approved through the operating and capital budgets and through other policies. All reserves are reported to Council in the Annual Reserves Report, as well as in the Annual Report. Reserves are also reviewed at least once every three years through the Triennial Reserve Review. See Figure 30 below for a summary of the 2021 reserves.

A few of the most significant reserves are described below.

Fiscal Stability and Operating Budget Savings Account Merged Reserve

In 2021, Council approved the merger of the Fiscal Stability Reserve and the Budget Savings Account (PFC2021-1002). Until new terms of the merged reserve are approved by Council, the reserves will be reported together, but according to the existing terms of each element. The total balance as at December 31, 2021, was \$875.4 million, of which \$517.3 million was committed.

Fiscal Stability Reserve (FSR)

The purpose of this reserve is to provide a contingency fund for operational emergencies, urgent or contingency capital expenditures, and to compensate for unplanned revenue reductions with significant financial impacts. Investment income earned from this reserve is also used to fund one-time operating budget expenditures.

The reserve must maintain a minimum balance of five per cent (with the target balance set at 15 per cent) of The City's annual tax-supported gross expenditures (net of recoveries).

As The City projects a balanced budget, any favourable tax-supported corporate variances at year end are transferred to the FSR, as well as any Council-approved, previously committed one-time contingent funds that are no longer required for their original purpose.

The portion of this reserve that pertains to the FSR at December 31, 2021 was \$753.2 million, of which \$434.2 million was committed. This resulted in a closing balance ratio to tax-supported gross expenditures (net of recoveries) after committed amounts of 10.6 per cent.

Budget Savings Account Reserve (BSA)

This reserve is made up of the Budget Savings Account and the Community Economic Resiliency Fund (CERF). The purpose of the BSA is to encourage and provide incentives for business units to seek annual savings, innovation and efficiencies, within their operating and capital budgets. The CERF is used to set aside funding from Corporate surplus/intentional savings for initiatives that support Calgarians and local businesses affected by the challenging economic conditions in Calgary.

The BSA is funded with savings generated by business units through the management of their operating and capital budget. Savings transferred to the BSA are allocated 50 per cent to initiatives at the business unit level and 50 per cent to initiatives at the corporate level. During an economic downturn, 100 per cent of savings are allocated to initiatives at the corporate level.

The portion of this reserve that pertains to the BSA at December 31, 2021, was \$122.2 million, of which \$108.3 million is the Operating BSA and \$13.9 million is the CERF. As at December 31, 2021, \$95.8 million is committed.

Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged Reserve

In 2021, Council also approved the merger of the Reserve for Future Capital and the Lifecycle Maintenance and Upgrade Reserve (PFC2021-1002). Until new terms of the merged reserve are approved by Council, the reserves will be reported together, but according to the existing terms of each element. The total balance as at December 31, 2021 was \$633.4 million, of which \$391.8 million was committed.

Reserve for Future Capital (RFC)

The purpose of this reserve is to fund various projects as per Council approval, to hold contingency funds for unforeseen projects or new emergency needs, and to hold PAYG funding which helps pay for City

maintenance and upgrade projects, projects producing assets with a useful life of five years or less, and, for grant-funded costs, costs ineligible to be paid for using grant funding.

The reserve has a target balance for contingency purposes of 10 per cent of the previous year's capital spending less Municipal Sustainability Initiative (MSI) funding and less self-funded capital projects.

Funding sources include lease/sales revenue and space provision funds for new employees, franchise fees in excess of budgeted amounts, contributions from the DSR for PAYG funding, PAYG funding from operations, transfers from Provincial Disaster Recovery for reimbursement of 2013 flood costs, and other funding sources as directed by Council.

The balance of the portion that pertains to the RFC at December 31, 2021, was \$466.8 million, of which \$280.5 million is committed, with the balance held unallocated as the capital contingency.

Lifecycle Maintenance and Upgrade Reserve (LMUR)

The purpose of this reserve is to fund the maintenance and upgrade of capital assets. Ongoing funding for this reserve is based on 2.6 per cent of the annual property taxes, as well as additional annual transfers of \$10 million from tax revenues. Any available funding in the DSR not committed to tax-supported debt payments will also be transferred to the LMUR annually.

The balance of the portion that pertains to the LMUR as at December 31, 2021 was \$166.6 million, of which \$111.3 million is committed.

Debt Servicing Reserve (DSR)

In 2004, the Transportation Capital Financing Reserve, Major Project Reserve and Structured Debt Retirement Reserve were combined to create the Debt Servicing Reserve. The reserve is primarily used to fund the principal and interest payments for tax-supported debt and is funded through investment income and the annual allocation of \$29.8 million from tax revenues. The DSR also transfers excess funds to the LMUR annually.

The DSR balance at December 31, 2021 was \$52.6 million.

fund transfers and are eliminated for financial reporting purposes. Figure 29 shows projections for each fund balance over the next four years.

General Operating Fund

The operating fund reflects the financial activities associated with the provision of general municipal and utility services during the year.

Capital Fund

The capital fund reflects the financial activities associated with the acquisition, construction and funding of capital assets.

Reserves Fund

The reserves fund reflects funds authorized by City Council to be set aside for the funding of future operating or capital expenditures.

Projected Ending Fund Balance

The projected ending fund balance is expected to be used in the future by City Council direction.

Fund accounting

The City of Calgary includes three major funds within its consolidated financial statements, as defined below. Transactions between funds are recorded as inter-

FIGURE 29: Statement of projected fund balances (\$millions)

	2023			2024			2025			2026		
	General operating fund	Capital fund	Reserves Fund	General operating fund	Capital fund	Reserves fund	General operating fund	Capital fund	Reserves fund	General operating fund	Capital fund	Reserves fund
Projected opening balance		141.0	3,467.8		141.0	3,251.7		141.0	2,988.1		141.0	3,056.1
Sources of fund												
Sales of goods and services	1,271.2			1,321.2			1,340.8			1,355.7		
Franchise Fees and Local Access Fees from Natural Gas and Electricity Providers	185.7			189.2			189.2			189.2		
Return on Equity from Water services and Subsidiaries - Moved to Financing Activities	173.7			181.1			187.6			195.2		
Investment and other non-tax revenue	295.0			279.3			277.7			276.8		
Licenses, permits and fines	204.6			198.7			192.6			190.6		
Grants and subsidies	83.9	367.7		84.2	729.1		84.4	424.9		84.6	2,849.5	
Developer and other contributions		53.9			85.3			87.3			61.8	
Property tax - residential	1,104.5			1,158.0			1,216.7			1,271.8		
Property tax - Non-residential	1,019.5			1,068.9			1,123.1			1,174.0		
Subtotal	4,338.2	421.6	-	4,480.6	814.5	-	4,612.3	512.2	-	4,737.8	2,911.3	-
Uses of fund												
Police	557.6	23.0		562.3	11.7		566.4	25.1		572.8	17.3	
Fire	258.7	29.7		262.4	47.1		278.9	42.3		286.1	25.7	
Public Transit	487.8	177.3		522.1	318.3		527.6	68.1		530.2	61.7	
Roads and Traffic	302.3	252.5		308.5	249.4		312.6	215.9		316.7	4,069.4	
Water Services and Resources	510.4	340.6		520.8	328.7		533.7	351.8		550.2	394.5	
Waste and Recycling Services	181.0	33.6		187.3	53.0		197.0	30.5		206.3	18.7	
Community and Social Development	80.9	-		80.8	-		79.4	-		79.4	-	
Social Housing	14.7	22.5		13.6	43.2		13.5	76.0		13.4	83.4	
Parks and Recreation Facilities	194.3	95.8		201.9	139.5		205.9	129.8		210.3	102.3	
Societies and Related Authorities	128.4	41.2		133.2	371.9		136.3	34.6		141.3	55.6	
General Government	563.1	65.5		619.2	70.4		689.5	62.2		738.8	52.9	
Public Works	480.9	296.1		330.3	312.3		327.4	286.7		330.9	247.5	
Real Estate Services	44.5	79.8		44.8	23.9		45.2	20.9		45.4	258.1	
Subtotal	3,804.5	1,457.7	-	3,787.1	1,969.3	-	3,913.4	1,343.8	-	4,021.7	5,387.1	-
Financing activities												
Debt financing		286.3			197.8			200.6			1,135.0	
Contributions from reserves	346.3	749.8	(1,096.1)	179.2	957.1	(1,136.3)	179.7	630.9	(810.6)	162.8	1,340.8	(1,503.6)
Contributions to reserves	(880.1)		880.1	(872.7)		872.7	(878.6)		878.6	(878.9)		878.9
Subtotal	(533.7)	1,036.1	(216.1)	(693.5)	1,154.9	(263.6)	(698.8)	831.5	67.9	(716.1)	2,475.8	(624.7)
Change in fund balance	(0.0)	-	(216.1)	-	-	(263.6)	-	-	67.9	-	-	(624.7)
Projected ending fund balance	(0.0)	141.0	3,251.7	-	141.0	2,988.1	-	141.0	3,056.0	-	141.0	2,431.3

Notes: Figures incorporate the 2022-2026 Calgary Parking Authority's operating budget.

The total sources of funds and contributions to reserves have not been adjusted to remove double counting the Return on Equity from Utilities, or dividends paid by Calgary Parking Authority to The City's operating fund

FIGURE 30: Reserves

As at December 31, 2021

Operating Reserves

Fiscal Stability and Operating Budget Savings Account Merged	875,374
ENMAX Dividend Stabilization Reserve	18,000
Health, Safety and Wellness Reserve	17,911
Snow and Ice Control (SNIC) Reserve	13,046
Calgary Police Service Court Fine Revenue Operating Reserve	8,495
Self - Insurance Reserve	7,000
Tax Loss Provision Reserve	6,300
Family & Community Support Service (FCSS) Stabilization Fund	5,127
Children's Reserve Fund	5,046
Parking Revenue Reinvestment Reserve	4,161
Calgary Police Service Helicopter Maintenance	2,530
Parks Foundation Reserve	2,461
Group Life Reserve	1,935
Heritage Incentive Reserve	1,577
Calgary Heritage Authority Reserve	1,560
Mall Programming Fund	870
	971,393

Sustainment Reserves

(combined operating & capital reserves)

Utility Sustainment Reserve	164,201
Revolving Fund Reserve for General Land Purchases	137,815
Real Estate Services	131,027
Planning & Development Reserve	97,120
Opportunity Calgary Investment Fund	91,102
Waste and Recycling Sustainment Reserve	83,565
Corporate Housing Reserve	43,442
Cash-in-Lieu Lifecycle Sustainment Reserve	37,435
Perpetual Care of the Municipal Cemetery System Reserve	24,901
General Hospital Legacy Reserve	18,298
Fleet Services Reserve (formerly Capital)	8,723
Public Art Reserve	8,435
Business License Sustainment Reserve	8,366

Capital Reserves

Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged	633,449
Major Capital Project Reserve	479,267
Green Line Fund	152,310
Community Investment Reserve	107,497
Debt Servicing Reserve	52,570
Established Area Investment Fund	51,200
Information Technology Reserve	41,657
Calgary Police Service Capital Reserve	41,195
911 Communications Centre Capital Financing Reserve	22,712
Legacy Parks Reserve	19,695
Asphalt and Crusher Plant Lifecycle Capital Reserve	7,060
Artificial Turf Field Lifecycle Reserve	6,917
Downtown Improvement Fund	2,706
LED Street Light Re-Lamping Reserve	1,256
TELUS Convention Centre Reserve	573
Parking Land Acquisition Reserve	-
	1,620,064

Sustainment Reserves Continued

Parks Endowment and Sustainment Reserve	7,551
Golf Course Levy Reserve	7,432
Livery Transport Services	5,157
Community Sustainability Reserve	1,755
	876,325

Total Reserves**3,467,782**Note: 2021 report on reserves can be accessed from here: [Combined Meeting of Council - October 04, 2022 \(escribemeetings.com\) EC2022-0815](https://www.escribemeetings.com/EC2022-0815).

FIGURE 31: Budget to Annual Report Reconciliation (\$000s)

This summary reconciles The City of Calgary's 2023 - 2026 operating and capital budgets to the revenues and expenditures reported in the 2021 Annual Report. Assumptions have been made to project the excess revenues over expenditures under Public Sector Accounting Standards (PSAS).

	2021 ACTUALS (Note 1 & 2)	2022 BUDGET (Note 3, 4)	2023 BUDGET (Note 4)	2024 BUDGET (Note 4)	2025 BUDGET (Note 4)	2026 BUDGET (Note 4)
REVENUES						
Property taxes	2,140,410	2,388,620	2,494,455	2,608,207	2,727,712	2,841,149
Sales of goods and services	1,149,018	1,346,363	1,271,172	1,321,242	1,340,832	1,355,674
Investment and other income	77,471	167,575	183,627	183,012	180,892	179,342
Licenses, permits and fines	170,826	194,260	204,633	198,681	192,614	190,587
Grants and subsidies	508,358	796,417	451,670	813,323	509,346	2,934,182
Developer and other contributions	365,425	328,682	154,245	170,556	173,067	148,169
Debt financing	-	587,916	286,302	197,755	200,615	1,135,018
TOTAL REVENUES	4,411,508	5,809,833	5,046,104	5,492,775	5,325,078	8,784,121
EXPENDITURES						
Police	520,784	610,295	580,600	574,025	591,558	590,122
Fire	298,326	304,302	288,437	309,474	321,159	311,750
Public Transit	539,274	644,402	665,078	840,442	595,626	591,864
Roads and Traffic	478,811	1,197,387	554,741	557,849	528,503	4,386,095
Water Services and Resources	551,503	1,061,418	851,043	849,455	885,518	944,716
Waste and Recycling Services	159,325	228,303	214,674	240,257	227,502	224,967
Community and Social Development	89,324	84,732	80,858	80,758	79,400	79,356
Social Housing	20,560	94,493	36,158	56,764	89,493	96,850
Parks and Recreation Facilities	231,448	369,169	290,127	341,400	335,714	312,578
Societies and Related Authorities	69,456	228,477	169,577	505,054	170,839	196,915
CPL	-	-	-	-	-	-
General Government	354,054	568,816	629,559	689,605	751,710	791,739
Public Works	322,733	665,076	777,016	642,573	614,095	578,408
Real Estate Services	21,929	133,778	124,289	68,743	66,057	303,464
TOTAL EXPENDITURES	3,657,527	6,190,648	5,262,157	5,756,399	5,257,174	9,408,822
EXCESS REVENUES OVER EXPENDITURES	753,981	(380,815)	(216,054)	(263,624)	67,904	(624,701)

FIGURE 31: Budget to Annual Report Reconciliation (\$000s)

	2021 ACTUALS (Note 1 & 2)	2022 BUDGET (Note 3, 4)	2023 BUDGET (Note 4)	2024 BUDGET (Note 4)	2025 BUDGET (Note 4)	2026 BUDGET (Note 4)
2022 - 2026 PSAS Adjustments:						
Contributions from reserves	-	1,299,811	1,096,109	1,136,282	810,669	1,503,614
Contributions to reserves	-	(918,996)	(880,056)	(872,659)	(878,573)	(878,913)
Tangible capital asset adjustments	-	1,979,102	1,910,444	1,911,446	1,457,682	3,144,097
Amortization	-	(566,278)	(762,382)	(861,947)	(944,711)	(1,008,380)
	-	1,793,639	1,364,115	1,313,123	445,066	2,760,418
EXCESS REVENUES OVER EXPENDITURES IN ACCORDANCE WITH PSAS	753,981	1,412,824	1,148,062	1,049,499	512,970	2,135,717
Adjustments Required to Reconcile to 2017 Annual Report:						
Loss in earnings of ENMAX Corporation	-	-	-	-	-	-
Related Authorities	1,486	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES PER ANNUAL REPORT	755,467	1,412,824	1,148,062	1,049,499	512,970	2,135,717

Notes:

- 1) 2021 Actuals are based on the amounts reported in the Consolidated Statement of Operations and Accumulated Surplus of the 2021 Annual Report. Both revenues and expenditures have been adjusted to remove all Related Authorities (Financial Statement Note 21 of the 2021 Annual Report).
- 2) Consolidation adjustments have not been eliminated from the 2021 Actuals for comparison purposes as the allocation of these adjustments are only available by expense function in the 2021 Annual Report.
- 3) The 2022 operating budget is as at April 30, 2022.
- 4) The previously approved 2022-2026 capital budget is as at April 30, 2022.
- 5) Figures include the 2022-2026 Calgary Parking Authority's operating budget.

FIGURE 32: Municipal information

- Area: 848km² (2021)
- Building permit value: \$5.7 billion (2021)
- Housing starts: 16,426 (2022)
- Key industries: Energy (mining, oil and gas) - Canada's global energy centre; professional, scientific and technical services; and transportation and warehousing industries
- Vacancy rates: Downtown office vacancy rate (including head lease and sublease) 33.2 per cent
- Total taxable assessed value: \$208.5 billion residential taxable assessment value; \$69.2 billion non-residential (industrial, land, office, other, retail) taxable assessment value (2021 Roll)
- Personal disposable income per capita: \$42,550 (2021) note 1.

FORECAST (2022 Economic Outlook)

Corporate	2018	2019	2020	2021	2022	2023	2024	2025	2026
Calgary Municipal Price Index (MPI) - inflation rate									
Budget basis (preliminary Spring Economic Outlook)	1.0%	0.3%	1.7%	3.1%	3.4%	2.3%	1.9%	2.2%	1.9%

Population	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total population (000s) Budget basis*	1,267.3	1,285.7	1,306.4	1,321.3	1,343.5	1,366.2	1,388.9	1,409.7	1,431.5
Total net migration (000s) Budget basis *	11.7	9.6	12.3	6.1	13.7	14.1	14.1	12.3	13.4
Total natural increase (000s) Budget basis *	9.3	8.8	8.4	8.7	8.6	8.6	8.6	8.6	8.4
Total population growth rate	1.7%	1.4%	1.6%	1.1%	1.7%	1.7%	1.7%	1.5%	1.5%

Economy	2018	2019	2020	2021	2022	2023	2024	2025	2026
Housing starts (000s units) Budget basis	9.4	10.6	7.9	12.7	12.7	11.5	10.5	10.4	10.6
Fall 2022	9.4	10.6	7.9	12.7	14.5	10.1	10.3	10.8	10.7
Total building permits – midpoint (\$ billions) Budget basis	4.6	5.2	3.4	5.7	6.1	6.1	5.9	6.0	6.2
Fall 2022	4.6	5.2	3.4	5.7	6.2	5.2	5.3	5.6	5.7
Crude oil price – WTI (US\$/bb) Budget basis	65.2	57.0	39.2	68.1	100.2	87.6	80.9	79.6	70.0
Fall 2022	65.2	57.0	39.2	68.1	99.1	87.5	81.2	77.1	78.4
Alberta natural gas price – AECO/NIT (Can\$/GJ) Budget basis	1.5	1.6	2.1	3.6	4.7	3.9	3.3	3.2	3.3
Fall 2022	1.5	1.6	2.1	3.5	5.3	4.6	4.1	3.8	3.9
Alberta average wage rate increase for all industries Budget basis	0.8%	1.3%	0.2%	1.0%	1.1%	1.5%	1.9%	2.0%	1.7%
Fall 2022	0.8%	1.3%	0.2%	1.8%	1.4%	3.4%	3.6%	2.8%	2.7%
Consumer Price Index (CPI) - inflation rate Budget basis	2.4	1.4	1.1	3.2	5.6	2.6	1.8	2.0	2.0
Fall 2022	2.4	1.4	1.1	3.2	6.5	3.1	2.1	2.1	2.2

* No changes in the Fall Economic Outlook

Note 1: This data is sourced from the Conference Board of Canada's September 2022 update. The Conference Board of Canada has updated their methodology of estimating this data since the last time this data was provided in 2018. The number formerly provided for the 2017 disposable income per capita was \$44,096, accessed in June 2018. The current, September 2022 data release shows that the disposable income per capita in 2017 was actually \$41,328. Thus, income levels have increased, not decreased, since 2017

FIGURE 33: Corporate Energy and Greenhouse Gas Forecast 2023-2026**Corporate Energy and Greenhouse Gas Forecast 2023-2026**

The greenhouse gas (GHG) emissions from The City of Calgary corporate operations are from the energy used to heat, light and power City buildings and infrastructure, and the fuel used to move City fleets. As part of the development of the corporate carbon budget framework, and to highlight how the energy and fuel purchases in the 2023-2026 Service Plans and Budgets will impact corporate GHG emissions, this attachment quantifies the anticipated GHG emissions for all operational services using energy and fuel, including natural gas, electricity and liquid fuel.

Energy and Fuel Forecast

All service lines who consume electricity and natural gas have contributed data to generate the stationary energy forecast (Table 1). The forecast for all liquid fuels (i.e., diesel, gasoline, propane, and jet fuel) is underway but is not yet available and will be developed in 2023. Table 2 below reports liquid fuel consumption in 2019 for illustrative purposes.

Table 1: Stationary Corporate Energy Forecast 2023-2026

Forecast of Stationary Energy Consumption	2023	2024	2025	2026
Natural Gas (Gigajoule)	2,420,425	2,435,430	2,462,640	2,510,187
Biogas (Gigajoule)*	204,018	206,419	208,819	211,219
Electricity (mega-Watt-hour)	465,793	474,533	485,195	495,818

*Biogas is generated from the Bonnybrook Wastewater Treatment plant.

Table 2: Historical Liquid Fuel Energy Summary

Liquid Fuel Energy	2019 Consumption (Litre)
Diesel*	32,734,287
Gasoline*	11,735,699
Propane*	205,128
Jet fuel*	256,363
Aviation fuel*	17,376

* 2019 pre-pandemic annual fuel consumption data was selected because it is assumed to be more representative of future annual fuel consumption than 2020 and 2021 due to the impact of COVID-19 pandemic on transportation patterns in those years.

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FIGURE 33: Corporate Energy and Greenhouse Gas Forecast 2023-2026**GHG Forecast for energy and fuel purchases**

The GHG forecast for 2023-2026 is based on the energy forecast above using emission factors published by Environment and Climate Change Canada. Each energy and fuel type has a specific emissions factor that estimates the quantity of carbon dioxide equivalent (CO_{2e}) released per unit of fuel consumed. The energy or fuel type used to provide each service significantly affects the quantity of GHG emissions generated. Table 3 below summarizes the emissions from each fuel type in 2023-2026.

Table 3: Corporate GHG Forecast from Energy and Fuel Consumption 2023-2026

Summary of GHG Emissions (tCO _{2e})	2023	2024	2025	2026
Natural Gas including usage in District Energy	135,014	135,856	137,382	140,050
Biogas	53.50	54.13	54.76	55.39
Electricity*	288,792	294,210	300,821	307,407
Diesel**	89,699	89,699	89,699	89,699
Gasoline**	27,192	27,192	27,192	27,192
Propane**	318	318	318	318
Jet fuel*	662	662	662	662
Aviation fuel*	43	43	43	43
Total corporate GHGs	541,774	548,035	556,173	565,427
RECs purchased	288,792	294,210	300,821	307,407
Net corporate GHGs with REC purchase	252,982	253,825	255,352	258,020

*The electricity emission factor is based on Alberta's current electricity grid carbon intensity.

** have assumed consumption of liquid fuels stay constant at 2019 levels for 2023-2026. The forecast will be updated in 2023.

The most significant factor affecting corporate GHG emissions is the purchase of renewable energy certificates (RECs). The purchase of RECs means that The City can claim that 100% of our corporate electricity comes from zero carbon electricity. The City began purchasing some RECs in 2008 and began using RECs to cover 100% of corporate electricity use in 2012 (and onwards). The current REC contract is in place until 2026, and therefore will be in place for the entirety of the 2023-2026 budget cycle. Please see Figure 1 below for an illustration of total corporate GHG emissions with and without the purchase of RECs.

FIGURE 33: Corporate Energy and Greenhouse Gas Forecast 2023-2026

Figure 1: Historical and Projected Forecast for Corporate GHG emissions

