

**Operating Budget Continuity Schedule
By Service Category and Service
(\$000s)**

Purpose: To provide a summary of operating adjustments to maintain continuity and for transparency of the changes to the operating budget.

	Budget as at 2024 September 30						Proposed Adjusted Budget					
	2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Atts 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026	
BUILDING, PLANNING AND BUSINESS												
Appeals & Tribunals												
Expenditures	4,593	4,647	4,702	-	(507)	-	-	-	4,593	4,140	4,194	
Recoveries	(5)	(5)	(5)	-	-	-	-	-	(5)	(5)	(5)	
Revenues	(668)	(667)	(667)	-	-	-	-	-	(668)	(667)	(667)	
Net budget	3,920	3,974	4,029	-	(507)	-	-	-	3,920	3,467	3,521	
Building Safety												
Expenditures	51,501	53,028	54,103	-	6,935	38	-	-	51,501	59,963	61,038	
Recoveries	(2,600)	(3,088)	(3,088)	-	-	-	-	-	(2,600)	(3,088)	(3,088)	
Revenues	(48,901)	(49,940)	(51,015)	-	(6,935)	(38)	-	-	(48,901)	(56,975)	(57,950)	
Net budget	0	0	0	-	0	-	-	-	0	0	0	
Business Licensing												
Expenditures	13,395	13,394	13,602	(100)	(2,987)	-	-	-	13,295	10,407	10,515	
Recoveries	(4,052)	(3,952)	(3,952)	-	3,711	-	-	-	(4,052)	(241)	(241)	
Revenues	(9,343)	(9,443)	(9,651)	100	(723)	-	-	-	(9,243)	(10,166)	(10,274)	
Net budget	0	0	0	-	-	-	-	-	0	0	0	
City Planning & Policy												
Expenditures	243,433	48,695	45,064	(188,104)	188,873	-	(4,215)	-	55,329	233,353	41,617	
Recoveries	(813)	(813)	(813)	-	(876)	-	-	-	(813)	(1,689)	(1,689)	
Revenues	(40,670)	(670)	(670)	40,000	(40,000)	-	-	-	(670)	(40,670)	(670)	
Net budget	201,949	47,211	43,580	(148,104)	147,997	-	(4,215)	-	53,845	190,993	39,257	
Development Approvals												
Expenditures	71,597	65,759	66,916	(4,207)	6,261	38	5,701	-	67,390	77,721	74,671	
Recoveries	(735)	(1,094)	(1,094)	-	-	-	(35)	-	(735)	(1,129)	(1,129)	
Revenues	(70,848)	(64,650)	(65,807)	4,207	(6,261)	(38)	(5,666)	-	(66,641)	(76,576)	(73,527)	
Net budget	14	16	16	-	(0)	-	-	-	14	16	16	
Economic Development & Tourism												
Expenditures	50,353	51,496	52,620	-	725	(8)	2,250	2,250	50,353	54,471	55,587	
Recoveries	-	-	-	-	-	-	-	-	-	-	-	
Revenues	-	-	-	-	-	-	-	-	-	-	-	
Net budget	50,353	51,496	52,620	-	725	(8)	2,250	2,250	50,353	54,471	55,587	
Land Development & Sales												
Expenditures	47,564	47,670	47,765	-	-	-	-	-	47,564	47,670	47,765	
Recoveries	(9,541)	(9,541)	(9,541)	-	-	-	-	-	(9,541)	(9,541)	(9,541)	
Revenues	(37,001)	(37,001)	(37,001)	-	-	-	-	-	(37,001)	(37,001)	(37,001)	
Net budget	1,022	1,128	1,223	-	-	-	-	-	1,022	1,128	1,223	
Real Estate												
Expenditures	50,271	48,418	45,514	-	-	-	(15)	-	50,271	48,403	45,499	
Recoveries	(8,002)	(7,942)	(7,852)	-	-	-	-	-	(8,002)	(7,942)	(7,852)	
Revenues	(38,802)	(36,802)	(33,802)	-	-	-	-	-	(38,802)	(36,802)	(33,802)	
Net budget	3,468	3,675	3,861	-	-	-	(15)	-	3,468	3,660	3,846	

CITY OF CALGARY
RECEIVED
IN COUNCIL CHAMBER

NOV 05 2024
ITEM: 9.31 C2024-1097
Distrib- Revised Attach 16
CITY CLERK'S DEPARTMENT

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Atts 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
TOTAL - Building, Planning and Business												
	Expenditures	532,708	333,107	330,286	(192,411)	199,301	67	3,721	2,250	340,297	536,129	340,888
	Recoveries	(25,748)	(26,435)	(26,345)	-	2,835	-	(35)	-	(25,748)	(23,636)	(23,546)
	Revenues	(246,232)	(199,172)	(198,612)	44,307	(53,920)	(75)	(5,666)	-	(201,926)	(258,758)	(213,891)
	Net budget	260,727	107,500	105,328	(148,104)	148,215	(8)	(1,980)	2,250	112,623	253,735	103,451
CITY AUDITOR'S OFFICE												
City Auditor's Office	Expenditures	3,655	3,825	3,825	-	-	-	-	-	3,655	3,825	3,825
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	3,655	3,825	3,825	-	-	-	-	-	3,655	3,825	3,825
TOTAL - City Auditor's Office												
	Expenditures	3,655	3,825	3,825	-	-	-	-	-	3,655	3,825	3,825
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	3,655	3,825	3,825	-	-	-	-	-	3,655	3,825	3,825
INFORMATION AND COMMUNICATION												
Citizen Engagement & Insights	Expenditures	5,779	5,935	6,088	-	(337)	-	-	-	5,779	5,508	5,752
	Recoveries	(1,591)	(1,669)	(1,752)	-	(102)	-	-	-	(1,591)	(1,771)	(1,854)
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	4,188	4,266	4,337	-	(439)	-	-	-	4,188	3,827	3,898
Citizen Information & Services												
	Expenditures	14,140	14,532	14,936	-	(526)	-	-	-	14,140	14,000	14,410
	Recoveries	(239)	(239)	(239)	-	-	-	-	-	(239)	(239)	(239)
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	13,900	14,293	14,697	-	(526)	-	-	-	13,900	13,767	14,171
Records Management, Access & Privacy												
	Expenditures	4,612	4,732	4,844	-	773	-	-	-	4,612	5,505	5,617
	Recoveries	(5)	(5)	(5)	-	-	-	-	-	(5)	(5)	(5)
	Revenues	(3)	(3)	(3)	-	-	-	-	-	(3)	(3)	(3)
	Net budget	4,604	4,724	4,836	-	773	-	-	-	4,604	5,497	5,609
Strategic Marketing & Communications												
	Expenditures	35,104	35,933	36,764	-	3,812	77	(194)	-	35,104	39,552	40,460
	Recoveries	(24,305)	(24,963)	(25,661)	-	(3,491)	(77)	-	-	(24,305)	(28,454)	(29,230)
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	10,799	10,970	11,103	-	321	-	(194)	-	10,799	11,098	11,231

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Atts 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
TOTAL - Information and Communication												
	Expenditures	59,635	61,132	62,633	-	3,722	77	(194)	-	59,635	64,660	66,239
	Recoveries	(26,140)	(26,876)	(27,657)	-	(3,593)	(77)	-	-	(26,140)	(30,469)	(31,328)
	Revenues	(3)	(3)	(3)	-	-	-	-	-	(3)	(3)	(3)
	Net budget	33,492	34,253	34,973	-	129	-	(194)	-	33,492	34,188	34,908
MAYOR AND COUNCIL Mayor & Council												
	Expenditures	13,353	13,500	13,633	-	(166)	-	(143)	-	13,353	13,190	13,324
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	13,353	13,500	13,633	-	(166)	-	(143)	-	13,353	13,190	13,324
TOTAL - Mayor and Council												
	Expenditures	13,353	13,500	13,633	-	(166)	-	(143)	-	13,353	13,190	13,324
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	13,353	13,500	13,633	-	(166)	-	(143)	-	13,353	13,190	13,324
PARKS, RECREATION AND CULTURE Arts & Culture												
	Expenditures	34,095	35,071	36,311	-	1,076	-	1,200	1,200	34,095	37,346	38,587
	Recoveries	(154)	(154)	(154)	-	-	-	-	-	(154)	(154)	(154)
	Revenues	(560)	(560)	(560)	-	(700)	-	-	-	(560)	(1,260)	(1,260)
	Net budget	33,381	34,357	35,597	-	376	-	1,200	1,200	33,381	35,933	37,173
City Cemeteries												
	Expenditures	9,955	10,126	10,298	-	(20)	-	-	-	9,955	10,106	10,279
	Recoveries	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)
	Revenues	(8,458)	(8,458)	(8,458)	-	-	-	-	-	(8,458)	(8,458)	(8,458)
	Net budget	1,496	1,667	1,840	-	(20)	-	-	-	1,496	1,647	1,820
Library Services												
	Expenditures	58,018	59,046	61,761	-	(0)	-	-	-	58,018	59,046	61,761
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	58,018	59,046	61,761	-	(0)	-	-	-	58,018	59,046	61,761
Parks & Open Spaces												
	Expenditures	92,926	97,363	102,357	(880)	1,776	-	1,326	-	92,046	100,465	102,639
	Recoveries	(7,965)	(7,965)	(7,965)	-	(426)	-	-	-	(7,965)	(8,391)	(8,391)
	Revenues	(3,991)	(3,991)	(3,991)	-	-	-	0	-	(3,991)	(3,991)	(3,991)
	Net budget	80,970	85,406	90,400	(880)	1,350	-	1,326	-	80,090	88,083	90,257
Recreation Opportunities												
	Expenditures	88,627	90,601	92,522	-	(420)	(639)	(534)	-	88,627	89,647	91,568
	Recoveries	(3,217)	(3,217)	(3,217)	-	-	-	-	-	(3,217)	(3,217)	(3,217)
	Revenues	(44,023)	(44,023)	(44,023)	-	239	239	-	-	(44,023)	(43,784)	(43,784)
	Net budget	41,387	43,361	45,282	-	(181)	(400)	(534)	-	41,387	42,646	44,567

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Atts 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
TOTAL - Parks, Recreation and Culture												
	Expenditures	283,622	292,206	303,250	(880)	2,412	(639)	1,992	1,200	282,742	296,610	304,834
	Recoveries	(11,338)	(11,338)	(11,338)	-	(426)	-	-	-	(11,338)	(11,764)	(11,764)
	Revenues	(57,032)	(57,032)	(57,032)	-	(461)	239	0	-	(57,032)	(57,493)	(57,493)
	Net budget	215,252	223,837	234,880	(880)	1,525	(400)	1,992	1,200	214,372	227,353	235,577
PUBLIC SAFETY AND BYLAWS												
Bylaw Education & Compliance												
	Expenditures	15,693	16,154	16,614	-	8	-	(96)	-	15,693	16,065	16,525
	Recoveries	(1,720)	(1,720)	(1,720)	-	(320)	-	-	-	(1,720)	(2,040)	(2,040)
	Revenues	(485)	(485)	(485)	-	-	-	-	-	(485)	(485)	(485)
	Net budget	13,487	13,949	14,408	-	(312)	-	(96)	-	13,487	13,540	14,000
Calgary 9-1-1												
	Expenditures	48,555	50,341	52,471	-	142	-	(274)	-	48,555	50,209	52,339
	Recoveries	(970)	(970)	(970)	-	-	-	-	-	(970)	(970)	(970)
	Revenues	(8,334)	(8,334)	(8,334)	-	-	-	-	-	(8,334)	(8,334)	(8,334)
	Net budget	39,251	41,037	43,167	-	142	-	(274)	-	39,251	40,905	43,035
Emergency Management & Business Continuity												
	Expenditures	5,371	5,404	5,421	-	424	-	390	260	5,371	6,218	6,234
	Recoveries	(95)	(95)	(95)	-	-	-	-	-	(95)	(95)	(95)
	Revenues	-	-	-	-	(400)	-	-	-	-	(400)	(400)
	Net budget	5,286	5,319	5,336	-	24	-	390	260	5,286	5,733	5,749
Fire & Emergency Response												
	Expenditures	279,943	295,281	303,659	(1,700)	1,652	-	1,348	1,900	278,243	298,282	306,860
	Recoveries	(810)	(810)	(810)	-	-	-	-	-	(810)	(810)	(810)
	Revenues	(3,748)	(3,748)	(3,748)	-	-	-	-	-	(3,748)	(3,748)	(3,748)
	Net budget	275,384	290,723	299,100	(1,700)	1,652	-	1,348	1,900	273,684	293,723	302,301
Fire Inspection & Enforcement												
	Expenditures	11,399	11,441	11,479	-	745	-	(101)	-	11,399	12,085	12,123
	Recoveries	(63)	(63)	(63)	-	-	-	-	-	(63)	(63)	(63)
	Revenues	(3,041)	(3,041)	(3,041)	-	(390)	-	-	-	(3,041)	(3,431)	(3,431)
	Net budget	8,295	8,337	8,375	-	355	-	(101)	-	8,295	8,591	8,629
Fire Safety Education												
	Expenditures	1,205	1,207	1,209	-	-	-	(15)	-	1,205	1,193	1,195
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	1,205	1,207	1,209	-	-	-	(15)	-	1,205	1,193	1,195
Pet Ownership & Licensing												
	Expenditures	10,132	10,622	10,889	-	14	-	-	-	10,132	10,637	10,903
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	(5,704)	(5,704)	(5,704)	-	-	-	-	-	(5,704)	(5,704)	(5,704)
	Net budget	4,428	4,919	5,185	-	14	-	-	-	4,428	4,933	5,199

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Att 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
Police Services												
	Expenditures	607,100	612,438	621,518	-	-	-	-	-	607,100	612,438	621,518
	Recoveries	(3,850)	(3,850)	(3,850)	-	-	-	-	-	(3,850)	(3,850)	(3,850)
	Revenues	(109,092)	(106,819)	(106,120)	-	-	-	-	-	(109,092)	(106,819)	(106,120)
	Net budget	494,158	501,769	511,548	-	-	-	-	-	494,158	501,769	511,548
TOTAL - Public Safety and Bylaws												
	Expenditures	979,397	1,002,888	1,023,260	(1,700)	2,985	-	1,253	2,160	977,697	1,007,126	1,027,698
	Recoveries	(7,498)	(7,498)	(7,498)	-	(320)	-	-	-	(7,498)	(7,818)	(7,818)
	Revenues	(130,405)	(128,131)	(127,432)	-	(790)	-	-	-	(130,405)	(128,921)	(128,222)
	Net budget	841,494	867,259	888,330	(1,700)	1,875	-	1,253	2,160	839,794	870,387	891,657
SOCIAL PROGRAMS AND SERVICES												
Affordable Housing												
	Expenditures	104,932	50,738	51,078	(4,500)	34,811	750	-	-	100,432	85,549	82,139
	Recoveries	-	-	-	-	(30,250)	(750)	-	-	-	(30,250)	(31,000)
	Revenues	(5,735)	(5,694)	(5,694)	-	-	-	-	-	(5,735)	(5,694)	(5,694)
	Net budget	99,197	45,044	45,384	(4,500)	4,561	-	-	-	94,697	49,605	45,445
Community Strategies												
	Expenditures	88,995	76,059	75,447	(9,565)	10,178	-	1,429	-	79,430	87,666	77,489
	Recoveries	(3,431)	(3,431)	(3,431)	-	(338)	-	-	-	(3,431)	(3,769)	(3,769)
	Revenues	(29,703)	(29,703)	(29,703)	-	(1,337)	-	-	-	(29,703)	(31,040)	(31,040)
	Net budget	55,861	42,925	42,313	(9,565)	8,503	-	1,429	-	46,296	52,857	42,680
Neighbourhood Support												
	Expenditures	8,871	9,098	9,329	-	63	8	-	-	8,871	9,161	9,400
	Recoveries	(2,800)	(2,800)	(2,800)	-	-	-	-	-	(2,800)	(2,800)	(2,800)
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	6,072	6,298	6,530	-	63	8	-	-	6,072	6,361	6,601
Social Programs												
	Expenditures	15,310	15,666	16,005	-	78	-	-	-	15,310	15,743	16,083
	Recoveries	(611)	(611)	(611)	-	(19)	-	-	-	(611)	(630)	(630)
	Revenues	(1,326)	(1,326)	(1,326)	-	-	-	-	-	(1,326)	(1,326)	(1,326)
	Net budget	13,373	13,728	14,068	-	59	-	-	-	13,373	13,787	14,126
TOTAL - Social programs and services												
	Expenditures	218,108	151,560	151,860	(14,065)	45,129	758	1,429	-	204,043	198,118	185,111
	Recoveries	(6,842)	(6,842)	(6,842)	-	(30,607)	(750)	-	-	(6,842)	(37,449)	(38,199)
	Revenues	(36,764)	(36,723)	(36,723)	-	(1,337)	-	-	-	(36,764)	(38,060)	(38,060)
	Net budget	174,502	107,995	108,295	(14,065)	13,185	8	1,429	-	160,437	122,609	108,852

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Atts 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
TAX AND PROPERTY ASSESSMENT												
Property Assessment												
	Expenditures	23,471	24,490	25,519	-	-	-	(140)	-	23,471	24,350	25,379
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	(0)	(0)	-	-	-	-	-	-	(0)	(0)
	Net budget	23,471	24,490	25,519	-	-	-	(140)	-	23,471	24,350	25,379
Taxation												
	Expenditures	6,330	6,633	6,807	-	800	-	(45)	-	6,330	7,388	7,562
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	(275)	(275)	(275)	-	(800)	-	-	-	(275)	(1,075)	(1,075)
	Net budget	6,055	6,358	6,531	-	-	-	(45)	-	6,055	6,313	6,486
TOTAL - Tax and Property Assessment												
	Expenditures	29,801	31,123	32,326	-	800	-	(185)	-	29,801	31,738	32,941
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	(275)	(275)	(275)	-	(800)	-	-	-	(275)	(1,075)	(1,075)
	Net budget	29,526	30,848	32,050	-	-	-	(185)	-	29,526	30,663	31,865
TRANSPORTATION												
Parking												
	Expenditures	77,000	81,000	85,612	-	(3,545)	-	(22)	-	77,883	78,099	82,045
	Recoveries	(3,689)	(3,691)	(3,693)	-	3,014	-	-	-	(3,689)	(678)	(680)
	Revenues	(78,068)	(81,889)	(85,903)	-	-	-	0	-	(78,068)	(81,889)	(85,003)
	Net budget	(3,872)	(3,914)	(3,983)	-	(631)	-	(22)	-	(3,872)	(4,468)	(4,537)
Public Transit												
	Expenditures	535,917	535,711	539,299	(3,259)	3,949	-	6,651	8,585	532,658	546,311	555,225
	Recoveries	(44,121)	(11,135)	(11,140)	3,000	(4,745)	-	-	-	(41,121)	(15,880)	(12,885)
	Revenues	(156,122)	(189,997)	(191,047)	(3,000)	3,558	-	32,000	-	(159,122)	(154,439)	(177,489)
	Net budget	335,674	334,579	337,112	(3,259)	2,761	-	38,651	8,585	332,415	375,992	364,850
Sidewalks & Pathways												
	Expenditures	64,644	66,162	67,711	-	(622)	-	(396)	-	64,644	65,144	66,694
	Recoveries	(5,867)	(5,881)	(5,891)	-	-	-	4	-	(5,867)	(5,878)	(5,889)
	Revenues	(2,902)	(3,102)	(3,302)	-	-	-	329	-	(2,902)	(2,774)	(2,974)
	Net budget	55,875	57,178	58,518	-	(622)	-	(63)	-	55,875	56,493	57,833
Specialized Transit												
	Expenditures	49,299	49,815	50,203	-	-	-	(31)	-	49,299	49,785	50,173
	Recoveries	-	-	-	-	-	-	-	-	-	-	-
	Revenues	(2,947)	(2,947)	(2,947)	-	-	-	-	-	(2,947)	(2,947)	(2,947)
	Net budget	46,351	46,868	47,256	-	-	-	(31)	-	46,351	46,838	47,225
Streets												
	Expenditures	246,070	250,810	255,570	-	1,088	-	(1,609)	-	246,070	250,289	255,049
	Recoveries	(46,535)	(46,583)	(46,623)	-	472	-	32	-	(46,535)	(46,080)	(46,120)
	Revenues	(26,371)	(26,371)	(26,371)	-	(1,718)	-	581	-	(26,371)	(27,507)	(27,507)
	Net budget	173,163	177,856	182,576	-	(158)	-	(996)	-	173,163	176,702	181,421

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Att 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
Taxi, Limousine & Vehicles-for-Hire	Expenditures	4,792	4,898	5,040	-	1,539	-	-	-	4,792	6,437	6,579
	Recoveries	-	-	-	-	(39)	-	-	-	-	(39)	(39)
	Revenues	(4,792)	(4,898)	(5,040)	-	(1,500)	-	-	-	(4,792)	(6,398)	(6,540)
	Net budget	(0)	(0)	(0)	-	0	-	-	-	(0)	(0)	(0)
TOTAL - Transportation	Expenditures	978,604	989,061	1,003,436	(3,259)	2,410	-	4,593	8,585	975,345	996,064	1,015,765
	Recoveries	(100,212)	(67,290)	(67,347)	3,000	(1,299)	-	35	-	(97,212)	(68,554)	(65,611)
	Revenues	(271,201)	(309,204)	(314,611)	(3,000)	340	-	32,910	-	(274,201)	(275,954)	(303,360)
	Net budget	607,191	612,567	621,478	(3,259)	1,451	-	37,538	8,585	603,932	651,556	646,793
UTILITIES & ENVIRONMENT Climate & Environmental Management	Expenditures	25,245	25,844	30,387	(4,966)	4,964	-	-	-	20,279	30,808	30,385
	Recoveries	(1,000)	(1,000)	(1,000)	-	1	-	-	-	(1,000)	(999)	(999)
	Revenues	(108)	(108)	(108)	-	-	-	-	-	(108)	(108)	(108)
	Net budget	24,136	24,736	29,278	(4,966)	4,965	-	-	-	19,170	29,701	29,277
Stormwater Management	Expenditures	93,151	92,915	93,000	-	20,309	3,769	-	-	93,151	113,224	117,078
	Recoveries	(3,725)	(3,809)	(3,895)	-	(5,453)	(254)	-	-	(3,725)	(9,262)	(9,602)
	Revenues	(89,559)	(89,239)	(89,238)	-	(14,856)	(3,515)	-	-	(89,559)	(104,095)	(107,609)
	Net budget	(133)	(133)	(133)	-	-	-	-	-	(133)	(133)	(133)
Urban Forestry	Expenditures	19,863	20,331	20,801	-	2,240	-	400	400	19,863	22,971	23,841
	Recoveries	(1,315)	(1,315)	(1,315)	-	(2,300)	-	-	-	(1,315)	(3,615)	(3,615)
	Revenues	(1,291)	(1,291)	(1,291)	-	-	-	-	-	(1,291)	(1,291)	(1,291)
	Net budget	17,256	17,725	18,194	-	(60)	-	400	400	17,256	18,065	18,934
Waste & Recycling	Expenditures	185,587	191,246	197,173	-	17,407	17,508	(45)	-	185,587	208,608	232,042
	Recoveries	(16,701)	(17,045)	(17,257)	-	(3,169)	(434)	-	-	(16,701)	(20,214)	(20,859)
	Revenues	(160,382)	(165,406)	(170,845)	-	(14,238)	(17,074)	-	-	(160,382)	(179,644)	(202,157)
	Net budget	8,504	8,795	9,071	-	-	-	(45)	-	8,504	8,750	9,026
Wastewater Collection & Treatment	Expenditures	534,237	544,295	554,347	-	44,842	10,870	-	-	534,237	589,137	610,059
	Recoveries	(11,061)	(11,304)	(11,552)	-	1,242	(122)	-	-	(11,061)	(10,062)	(10,432)
	Revenues	(523,119)	(532,934)	(542,738)	-	(46,084)	(10,748)	-	-	(523,119)	(579,018)	(599,570)
	Net budget	58	58	58	-	-	-	-	-	58	58	58
Water Treatment & Supply	Expenditures	337,389	337,257	337,572	-	36,023	27,209	-	-	337,389	373,280	400,803
	Recoveries	(11,059)	(11,307)	(11,562)	-	(6,034)	(382)	-	-	(11,059)	(17,341)	(17,978)
	Revenues	(326,434)	(326,051)	(326,111)	-	(29,989)	(26,827)	-	-	(326,434)	(356,039)	(382,926)
	Net budget	(104)	(101)	(101)	-	-	-	-	-	(104)	(101)	(101)

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Att 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
TOTAL - Utilities & Environment												
	Expenditures	1,195,471	1,211,889	1,233,280	(4,966)	125,784	59,355	355	400	1,190,505	1,338,028	1,414,208
	Recoveries	(44,862)	(45,780)	(46,581)	-	(15,713)	(1,192)	-	-	(44,862)	(61,493)	(63,485)
	Revenues	(1,100,893)	(1,115,030)	(1,130,331)	-	(105,166)	(58,164)	-	-	(1,100,893)	(1,220,196)	(1,293,661)
	Net budget	49,716	51,079	56,367	(4,966)	4,905	-	355	400	44,750	56,339	57,061
ENABLING SERVICES												
Corporate Governance												
	Expenditures	20,642	20,614	20,544	(355)	(456)	-	(10)	-	20,287	20,148	19,722
	Recoveries	(5,194)	(5,303)	(5,410)	-	74	-	-	-	(5,194)	(5,229)	(5,336)
	Revenues	(103)	(103)	(103)	-	(107)	-	-	-	(103)	(210)	(210)
	Net budget	15,345	15,208	15,031	(355)	(489)	-	(10)	-	14,990	14,709	14,177
Corporate Security												
	Expenditures	32,022	33,485	34,237	-	880	-	(13)	-	32,022	34,352	34,969
	Recoveries	(1,501)	(1,501)	(1,501)	-	-	-	-	-	(1,501)	(1,501)	(1,501)
	Revenues	(130)	(130)	(130)	-	-	-	-	-	(130)	(130)	(130)
	Net budget	30,391	31,855	32,606	-	880	-	(13)	-	30,391	32,722	33,338
Council & Committee Support												
	Expenditures	3,795	3,789	3,879	-	(249)	14	383	1,374	3,795	3,923	5,127
	Recoveries	(23)	(23)	(23)	-	(425)	(14)	-	-	(23)	(448)	(462)
	Revenues	(19)	(19)	(19)	-	-	-	-	-	(19)	(19)	(19)
	Net budget	3,753	3,747	3,837	-	(674)	-	383	1,374	3,753	3,456	4,646
Data, Analytics & Information Access												
	Expenditures	24,565	25,175	25,777	-	2,023	43	(73)	-	24,565	27,125	27,770
	Recoveries	(8,478)	(8,478)	(8,478)	-	(1,390)	(43)	-	-	(8,478)	(9,868)	(9,910)
	Revenues	(641)	(641)	(641)	-	(43)	-	-	-	(640)	(600)	(600)
	Net budget	15,446	16,056	16,660	-	590	-	(73)	-	15,448	16,574	17,177
Executive Leadership												
	Expenditures	18,861	19,047	19,281	-	895	-	(144)	-	18,861	19,798	20,032
	Recoveries	(69)	(69)	(69)	-	(269)	-	-	-	(69)	(338)	(338)
	Revenues	-	-	-	-	-	-	-	-	-	-	-
	Net budget	18,792	18,978	19,211	-	626	-	(144)	-	18,792	19,460	19,693
Facility Management												
	Expenditures	99,752	101,354	102,572	-	2,917	-	(128)	-	99,752	104,143	105,361
	Recoveries	(22,702)	(22,706)	(22,706)	-	(2,729)	-	-	-	(22,702)	(25,435)	(25,435)
	Revenues	(2,380)	(2,380)	(2,380)	-	-	-	-	-	(2,380)	(2,380)	(2,380)
	Net budget	74,670	76,268	77,486	-	188	-	(128)	-	74,670	76,329	77,547
Financial Support												
	Expenditures	48,607	49,665	50,655	-	3,400	58	(188)	-	48,607	52,878	53,925
	Recoveries	(15,571)	(15,571)	(15,571)	-	(2,755)	(58)	-	-	(15,571)	(18,326)	(18,384)
	Revenues	(169)	(169)	(169)	-	-	-	-	-	(169)	(169)	(169)
	Net budget	32,867	33,925	34,914	-	645	-	(188)	-	32,867	34,382	35,372

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Atts 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
Fleet Management												
	Expenditures	114,073	115,368	116,643	-	9,769	1,028	-	-	114,073	125,137	127,441
	Recoveries	(111,587)	(112,882)	(114,157)	-	(9,769)	(1,028)	-	-	(111,587)	(122,651)	(124,955)
	Revenues	(2,773)	(2,773)	(2,773)	-	-	-	-	-	(2,773)	(2,773)	(2,773)
	Net budget	(287)	(287)	(287)	-	-	-	-	-	(287)	(287)	(287)
Human Resources Support												
	Expenditures	39,734	40,419	40,983	-	771	-	(195)	-	39,734	40,995	41,559
	Recoveries	(3,974)	(3,996)	(4,022)	-	(327)	-	-	-	(3,974)	(4,325)	(4,349)
	Revenues	-	-	-	-	(164)	-	-	-	-	(164)	(164)
	Net budget	35,760	36,421	36,961	-	280	-	(195)	-	35,760	36,506	37,046
Infrastructure & Engineering												
	Expenditures	19,563	19,825	20,199	(75)	2,366	-	9	5	19,488	22,200	22,504
	Recoveries	(12,082)	(12,116)	(12,279)	75	(1,744)	-	-	-	(12,007)	(13,860)	(13,948)
	Revenues	(930)	(930)	(930)	-	748	-	-	-	(930)	(182)	(182)
	Net budget	6,551	6,780	6,991	-	1,370	-	9	5	6,551	8,158	8,375
Insurance & Claims												
	Expenditures	40,997	42,569	44,134	-	-	-	-	-	40,997	42,569	44,134
	Recoveries	(34,701)	(36,201)	(37,701)	-	-	-	-	-	(34,701)	(36,201)	(37,701)
	Revenues	(5,108)	(5,108)	(5,108)	-	-	-	-	-	(5,108)	(5,108)	(5,108)
	Net budget	1,189	1,261	1,326	-	-	-	-	-	1,189	1,261	1,326
IT Solutions & Support												
	Expenditures	133,416	137,286	140,317	-	1,556	5	(305)	-	133,416	138,537	141,573
	Recoveries	(60,371)	(60,371)	(60,371)	-	(1,656)	(5)	-	-	(60,371)	(62,027)	(62,032)
	Revenues	(1,107)	(1,107)	(1,107)	-	-	-	-	-	(1,107)	(1,107)	(1,107)
	Net budget	71,938	75,808	78,839	-	(100)	-	(305)	-	71,938	75,403	78,434
Legal Services												
	Expenditures	19,448	19,764	19,876	-	689	-	(80)	-	19,448	20,373	20,485
	Recoveries	(6,159)	(6,159)	(6,159)	-	(689)	-	-	-	(6,159)	(6,847)	(6,847)
	Revenues	(17)	(17)	(17)	-	-	-	-	-	(17)	(17)	(17)
	Net budget	13,272	13,588	13,700	-	-	-	(80)	-	13,272	13,508	13,620
Municipal Elections												
	Expenditures	2,925	12,254	2,346	(500)	1,074	-	-	-	2,425	13,328	2,920
	Recoveries	(5)	(5)	(5)	-	-	-	-	-	(5)	(5)	(5)
	Revenues	(503)	(2,636)	(390)	-	-	-	-	-	(503)	(2,636)	(390)
	Net budget	2,417	9,613	1,951	(500)	1,074	-	-	-	1,917	10,688	2,525
Organizational Health, Safety & Wellness												
	Expenditures	21,904	22,668	23,005	-	(16)	4	(63)	-	21,904	22,589	22,930
	Recoveries	(2,609)	(2,614)	(2,619)	-	(294)	(4)	-	-	(2,609)	(2,908)	(2,917)
	Revenues	(1,835)	(1,835)	(1,835)	-	150	-	-	-	(1,835)	(1,685)	(1,685)
	Net budget	17,460	18,219	18,551	-	(160)	-	(63)	-	17,460	17,996	18,328

		2024	2025	2026	2024 Technical Adjustments (Att 7)	2025 Technical Adjustments (Atts 6,7)	2026 Technical Adjustments* (Att 6)	2025 New Investments (Att 3)	2026 New Investments* (Att 3)	2024	2025	2026
Procurement & Warehousing	Expenditures	31,180	31,430	32,035	-	6,402	117	(138)	-	31,180	37,693	38,415
	Recoveries	(13,120)	(13,332)	(13,553)	-	(6,402)	(117)	-	-	(13,120)	(19,734)	(20,071)
	Revenues	(5,498)	(5,498)	(5,498)	-	-	-	-	-	(5,498)	(5,498)	(5,498)
	Net budget	12,563	12,600	12,984	-	-	-	(138)	-	12,563	12,462	12,846
TOTAL - Enabling Services	Expenditures	671,482	694,714	696,483	(930)	32,021	1,269	(946)	1,379	670,552	725,789	728,867
	Recoveries	(298,145)	(301,328)	(304,623)	75	(28,374)	(1,269)	-	-	(298,070)	(329,702)	(334,191)
	Revenues	(21,210)	(23,343)	(21,097)	-	584	-	-	-	(21,210)	(22,759)	(20,513)
	Net budget	352,126	370,042	370,762	(855)	4,232	-	(946)	1,379	351,271	373,328	374,163
CORPORATE PROGRAMS												
Corporate Programs - Common Revenues	Expenditures	89,681	89,681	89,681	-	57,165	232	-	-	89,681	146,846	147,078
	Recoveries	(2,000)	(2,000)	(2,000)	-	-	-	-	-	(2,000)	(2,000)	(2,000)
	Revenues	(3,140,752)	(3,023,733)	(3,119,163)	176,832	(229,872)	(2,711)	(86,774)	(15,974)	(2,963,920)	(3,340,379)	(3,253,003)
	Net budget	(3,053,071)	(2,936,052)	(3,031,482)	176,832	(172,707)	(2,480)	(86,774)	(15,974)	(2,876,239)	(3,195,533)	(3,107,926)
Corporate Programs - Corporate Costs & Debt Servicing	Expenditures	519,040	556,406	601,262	(3,003)	(2,853)	2,648	47,656	35,656	516,037	601,209	645,711
	Recoveries	(4,210)	(4,214)	(4,218)	-	14	-	-	-	(4,210)	(4,200)	(4,204)
	Revenues	(42,794)	(38,844)	(35,483)	-	195	232	-	-	(42,794)	(38,649)	(35,056)
	Net budget	472,036	513,348	561,561	(3,003)	(2,644)	2,880	47,656	35,656	469,033	558,360	606,451
TOTAL - Corporate Programs	Expenditures	608,721	646,087	690,943	(3,003)	54,312	2,880	47,656	35,656	605,718	748,055	792,788
	Recoveries	(6,210)	(6,214)	(6,218)	-	14	-	-	-	(6,210)	(6,200)	(6,204)
	Revenues	(3,183,540)	(3,062,577)	(3,154,646)	176,832	(220,677)	(2,480)	(86,774)	(15,974)	(3,006,714)	(3,379,028)	(3,288,060)
	Net budget	(2,581,035)	(2,422,704)	(2,469,921)	173,829	(175,351)	400	(39,118)	19,682	(2,407,206)	(2,637,173)	(2,501,475)
TOTAL CITY	Expenditures	5,574,566	5,431,092	5,546,213	(221,214)	468,711	63,767	59,530	51,630	5,353,341	5,959,333	5,926,486
	Recoveries	(526,894)	(499,601)	(504,450)	3,075	(77,483)	(3,288)	-	-	(523,919)	(577,064)	(582,146)
	Revenues	(5,047,561)	(4,931,491)	(5,040,763)	218,139	(391,227)	(60,479)	(59,529)	(15,974)	(4,829,423)	(5,382,248)	(5,344,339)
	Net budget	-	-	-	-	-	-	-	35,656	-	-	-

Notes: * 2026 Adjustments and 2026 New Investments showing incremental impacts effective as of 2026 only. 2026 New Investment one-time expenditures of \$35.7M are offset by on-going revenue. Figures may not add due to rounding. The impact of Provincial Education Requisition is excluded from all figures.