

## **REVISED MATERIALS**

9.2.1.1 Proposed Revisions to C2018-1158 - One  
Calgary 2019-2022 Service Plans and  
Budgets - 2018 November 21



## C2018-1158 - One Calgary 2019-2022 Service Plans and Budgets

Revisions dated 2018 November 21

Below is a table containing content errors in the One Calgary 2019-2022 Service Plans and Budgets report (C2018-1158) for Council's consideration. Only significant errors, identified post-print, are listed in the table below along with their correction. These errors and any minor typographical and/or cosmetic errors will be updated in the final plans and budgets post approval.

Revision No.	Book	Page	Section	Reads now	Should be	Reason for correction
1	Attachment 1 (Binder)	3	Table of Contents	Records Management, Access and Privacy is listed under Enabling Services (Pg. 475)	Records Management, Access and Privacy should be listed under A Well-Run City	Service under incorrect Citizen Priority in Binder. No reprint at this time, will be completed in Final Document.
2	Attachment 1 (Binder)	53	The City's Financial Position	Municipal Property Tax and Canadian Municipal Property Tax Charts	Replaced Municipal Property Tax and Canadian Municipal Property Tax Charts	Updated to meet brand standards and Toronto number in chart 2 needed updating.
3	Attachment 1 (Binder)	65	Funding the 2022 Operating Budget	"On this chart, \$121.8 million has been adjusted to remove double counting of franchise fees and dividends paid by Utilities to the City's operating fund."	"On this chart, <b>\$111.3</b> million has been adjusted to remove double counting of franchise fees and dividends paid by Utilities to the City's operating fund."	Amount reported for double counting of Utilities needs to be updated to \$111.3M.
4	Attachment 1 (Binder)	122	Economic Development & Tourism	Total: 2018 = 30,007 2019 = 34,648 2020 = 35,029 2021 = 35,463 2022 = 35,911	Total: 2018 = 30,007 2019 = <b>30,587</b> 2020 = <b>30,657</b> 2021 = <b>30,782</b> 2022 = <b>30,912</b>	Total on the Operating Grant to Civic Partners table does not equal the sum of the table.
5	Attachment 1 (Binder)	227	Fire Inspection and Enforcement	Story behind the Curve: "As Calgary grows and demographics evolve, the number, size and severity of incidents is increasing, resulting in more emergency calls, escalating busyness and limiting the availability of fire apparatus. While we are able...."	Story behind the Curve: "Fire Inspectors completed 17,380 customer service requests in 2017, not including re-inspections. These are for a range of services including inspections, investigations, plan reviews and permits..."	Story behind the curve section required updating.

Revision No.	Book	Page	Section	Reads now	Should be	Reason for correction
6	Attachment 1 (Binder)	429	Corporate Governance	<p>Resilience &amp; Infrastructure \$0</p> <p>Intergovernmental and Corporate Strategy \$3,456</p> <p>Administrative Governance \$13,509</p>	<p>Resilience &amp; Infrastructure <b>\$1,025</b></p> <p>Intergovernmental and Corporate Strategy \$3,456</p> <p>Administrative Governance <b>\$12,484</b></p>	Dollar figures to the "What this Service includes" section require updating.
7	Attachment 3 (User Fee)	5	Fire Inspections & Enforcement / Service Fees	<p>1. "Fire Inspections &amp; Enforcement (FI&amp;E) has adjusted fees to recover actual costs for administration, travel and time spent on commercial inspections for Variance Reviews, <b>Food Truck Inspections</b>, requested Fire Inspections/Pre-purchase Inspections and requested Fire inspections after hours, etc."</p> <p>2. Average annual growth: 29%</p>	<p>1. "Fire Inspections &amp; Enforcement (FI&amp;E) has adjusted fees to recover actual costs for administration, travel and time spent on commercial inspections for Variance Reviews, requested Fire Inspections/Pre-purchase Inspections and requested Fire inspections after hours, etc."</p> <p>2. Average annual growth: <b>11%</b></p>	<p>Remove mention of Food Truck Inspections as they no longer have a fee increase.</p> <p>Updated average annual growth to be reflective of fee changes.</p>
8	Attachment 3 (User Fee)	6	Streets/Street Use Fees	Average annual growth: 25%	Average annual growth: <b>9%</b>	Updated average annual growth at request of Service.
9	Attachment 3 (User Fee)	6	Utility Rate and Waste & Recycling Changes	Bullet 4: "...The rates presented in the amending bylaws for water, wastewater and drainage reflect the results of the strategies that Council approved - to move each customer class closer to 100% cost recovery for the utility services they receive."	Bullet 4:"... The rates presented in the amending bylaws for water, wastewater and <b>stormwater</b> reflect the results of the strategies that Council approved - to move each customer class closer to 100% cost recovery for the utility services they receive."	To better align with One Calgary lines of service wording.
10	Attachment 3 (User Fee)	9	Reduced Rate Fees and Fares for Low Income Customers table	Waste & Recycling description: Waste & Recycling Property Tax Rebate	Waste & Recycling description: Waste & Recycling Rebate	Correction to the title of the rebate.

Revision No.	Book	Page	Section	Reads now	Should be	Reason for correction
11	Attachment 3 (User Fee)	25	Bylaw Compliance and Education	"GST is applicable to all fees in the above table and is <b>not</b> included in the price."	"GST is applicable to all fees in the above table and is included in the price."	Update note under Bylaw Compliance and Education table as impound fees as charged GST but the GST is imbedded in the fee and not charged separately.
12	Attachment 3E (User Fee)	51 to 58	Fire Inspection & Enforcement	See tables in Attachment 3.	See tables in replacement documents as tables were substantially changed.	Business Licensing fees charged by Fire Inspection to be frozen in 2019 and 2020.
13	Attachment 3E (User Fee)	73	Streets	Shopping cart impound fees missing from schedule.	Added shopping cart impound fees to bottom of the table.	Fee needed to be added to the schedule to get approvals.
14	Attachment 3U (User Fee)	101	Bylaw 58M2018 (amended to Bylaw 37M2005) and Schedule "B"	<p>1. Delete all references to the words for subsection 2(1)(g.2) "Drainage Service Charge"</p> <p>2. Amendment title for section 15.1 and subsection 15.1(1) from Drainage Service Charger</p> <p>2. Replace Schedule "B" references: "Drainage Service Charge"</p>	<p>1. Replace subsection 2(1)(g.2) with "<b>Stormwater Service Charge</b>"</p> <p>2. Amendment title for section 15.1 and subsection 15.1(1), to "<b>Stormwater Service Charge</b>";</p> <p>2. Replace Schedule "B" references to "<b>Stormwater Service Charge</b>"</p>	<p>1. Adjustment of the wording in subsection 36(5) so that it correctly references defined terms to reduce confusion for Citizens;</p> <p>2. Clarification of the meaning of Usage rate in Schedule "D" to reduce confusion for Citizens; and</p> <p>3. Correcting of the Usage rate typo in bullet 2 of Schedule "D" (Usage rate for residential metered rate customers for 2022).</p>
15	Attachment 3AA (User Fee)	125	Bylaw Number 56M2018 (amended to Bylaw 14M2012)	<p>1. Subsection 36(5) not Italicized.</p> <p>2. In Schedule "D", delete all references to the words "Usage rate (\$ per cubic metre of water used)"</p> <p>3. In Schedule "D", bullet 2, delete the dollars "\$1.5506"</p>	<p>1. <b>Italicize</b> the defined terms in Subsection 36(5).</p> <p>2. In Schedule "D", replace with the words "Usage rate (<b>\$ per cubic metre</b>)"</p> <p>3. In Schedule "D", bullet 2, replace with dollars "\$1.5606".</p>	<p>1. Adjustment of the wording in subsection 36(5) so that it correctly references defined terms to reduce confusion for Citizens;</p> <p>2. Clarification of the meaning of Usage rate in Schedule "D" to reduce confusion for Citizens; and</p> <p>3. Correcting of the Usage rate typo in bullet 2 of Schedule "D" (Usage rate for residential metered rate customers for 2022).</p>

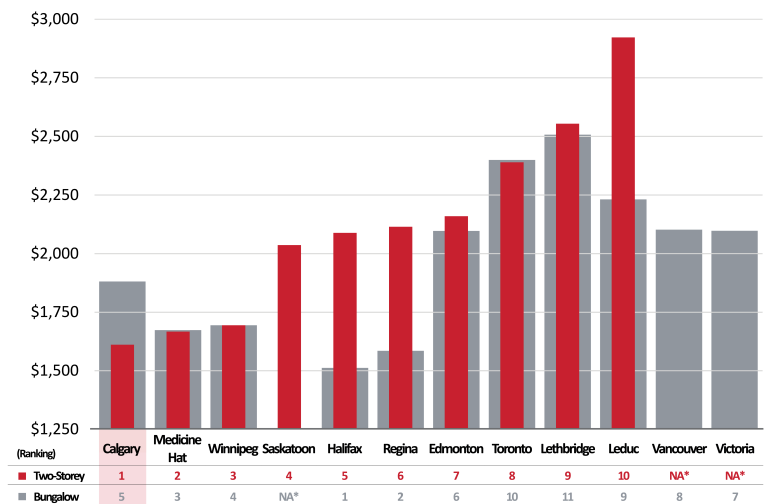
Revision No.	Book	Page	Section	Reads now	Should be	Reason for correction
16	Attachment 9 (Supplemental Information)	5	Utility Revenues Narrative	"The Water and Wastewater lines of service will pay a fixed, annual dividend of \$28.75 million and \$13.75 million respectively to The City."	"The Water and Wastewater lines of service will pay a fixed, annual dividend of \$28.75 million and <b>\$13.97</b> million respectively to The City."	Dividend amount reported to be updated.
17	Attachment 9 (Supplemental Information)	8	Figure 2 Narrative	"On this chart, \$474.6 M has not been adjusted to remove double counting of franchise fees and dividends paid by Utilities to The City's operating fund. Utilities services comprises Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply"	"On this chart, <b>\$433.8 M</b> has not been adjusted to remove double counting of franchise fees and dividends paid by Wastewater Collection & Treatment and Water Treatment & Supply to The City's operating fund."	Amount reported for double counting of Utilities franchise fees and dividends needs to be updated to \$433.8M.
18	Attachment 9 (Supplemental Information)	50	Figure 10 2018 Budget Column 2019 - 2022 Projected and Change Columns	Number of FTEs reported and change per year to be updated for: <ul style="list-style-type: none"> <li>• Corporate Security</li> <li>• Data Analytics &amp; Innovation</li> <li>• Real Estate</li> </ul> "From 2019 - 2022, full-time equivalents (FTEs) will increase by 642.5 employees."	Number of FTEs reported and change per year has been updated. This change also impacts the amounts reported for Total City and Tax-Supported.  "From 2019 - 2022, full-time equivalents (FTEs) will increase by <b>649</b> employees."	FTE numbers reported required updating.
19	Attachment 9 (Supplemental Information)	51 - 52	Figure 11 2018 Budget Column 2019 - 2022 Projected and Change Columns	Number of FTEs reported and change per year to be updated for: <ul style="list-style-type: none"> <li>• Corporate Analytics &amp; Innovation</li> <li>• Real Estate &amp; Development Services</li> <li>• Resilience &amp; Infrastructure Calgary</li> <li>• GM - Deputy City Manager's Office</li> <li>• Corporate Security</li> <li>• Customer Service &amp; Communications</li> <li>• Human Resources</li> <li>• Information Technology</li> </ul> "From 2019 -2022, full-time equivalents (FTEs) will increase by 642.5 employees."	Number of FTEs reported and change per year has been updated. This change also impacts the amounts reported for Total City and Tax-Supported.  "From 2019 -2022, full-time equivalents (FTEs) will increase by <b>649</b> employees."	FTE numbers reported required updating.

Revision No.	Book	Page	Section	Reads now	Should be	Reason for correction
20	Attachment 9 (Supplemental Information)	53	Figure 12 Note	"On this table, \$122 million has not been adjusted to remove double counting of franchise fees and dividends paid by Utilities to the City's operating fund."	"On this table, <b>\$111 million</b> has not been adjusted to remove double counting of franchise fees and dividends paid by Utilities to the City's operating fund."	Amount reported for double counting of Utilities needs to be updated to \$111M.
21	Attachment 9 (Supplemental Information)	54	Figure 13 Note	"On this chart, a total of \$700.8 million for 2017-2022 has not been adjusted to remove double counting of franchise fees and dividends paid by Utilities to The City's operating fund. Utilities is comprised of Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply"	"On this chart, a total of <b>\$641.1 million</b> for 2017-2022 has not been adjusted to remove double counting of franchise fees and dividends paid by Wastewater Collection & Treatment and Water Treatment & Supply to The City's operating fund."	Amount reported for double counting of Utilities needs to be updated to \$641.1M.
22	Attachment 9 (Supplemental Information)	57	Figure 16 Note	"On this chart, \$700.8 million for 2017-2022 has not been adjusted to remove double counting of franchise fees and dividends paid by Utilities to The City's operating fund. Utilities is comprised of Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply "	"On this chart, <b>\$641.1 million</b> for 2017-2022 has not been adjusted to remove double counting of franchise fees and dividends paid by Wastewater Collection & Treatment and Water Treatment & Supply to The City's operating fund."	Amount reported for double counting of Utilities needs to be updated to \$641.1M.
23	Attachment 9 (Supplemental Information)	96	Figure 25 2019-2023+ Capital Budget column	Pay-As-You-Go (PAYG): \$470  Reserve for Future Capital (RFC): \$57	Pay-As-You-Go (PAYG): <b>\$478</b>  Reserve for Future Capital (RFC): <b>\$50</b>	Amount reported for Pay-As-You-Go (PAYG) and Reserve for Future Capital (RFC) needs to be updated.

Calgary has one of the lowest residential property taxes among 12 Canadian municipalities. For both utility charges and property taxes, the cost in Calgary remains lower than the average for the surveyed municipalities. The 12 municipalities surveyed by Corporate Economics were Calgary, Medicine Hat, Winnipeg, Saskatoon, Halifax, Regina, Edmonton, Toronto, Lethbridge, Leduc, Vancouver, and Victoria. As well, the 2017 Canadian Property Tax Rate Benchmark Report prepared for the Real Property Association of Canada showed that Calgary has the second lowest residential property tax rate of ten major Canadian municipalities. The ten municipalities surveyed were Vancouver, Calgary, Toronto, Saskatoon, Edmonton, Regina, Montreal, Ottawa, Halifax and Winnipeg.

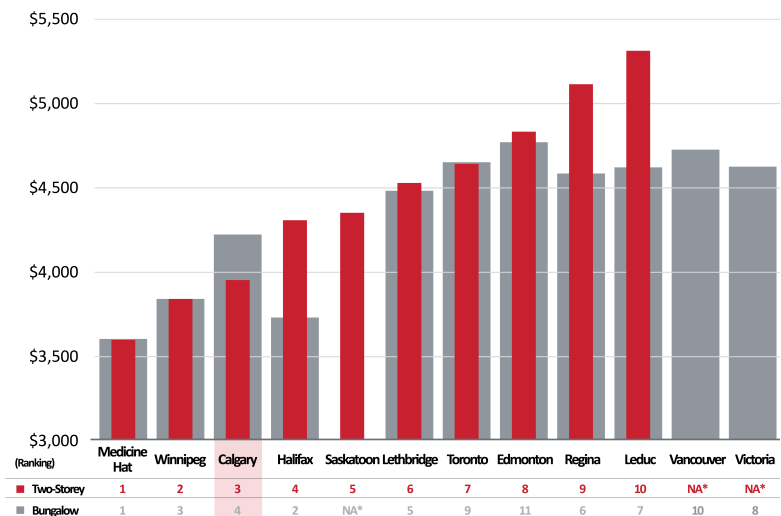
The City continues to achieve a high credit rating of AA+, which is among the top for Canadian municipalities. The rating given by external rating agencies assesses The City's creditworthiness and ability to repay debt or financial obligations. The credit rating is based on a number of different financial measures and ratios that the financial industry considers indicators of good financial stewardship. In addition, The City's 2015-2018 Action Plan was recognized for its thoroughness in the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) of the United States and Canada.

### Municipal Property Tax for a Representative Two-Storey and Bungalow House in 2017 – Canadian Cities



NA\* = No data provided for Saskatoon, Vancouver, and Victoria.

### Canadian Municipal Property Tax and Utility Charges for a Representative Two-Storey and Bungalow House in 2017 – Canadian Cities



NA\* = No data provided for Saskatoon, Vancouver, and Victoria.

## Emerging issues and financial pressures

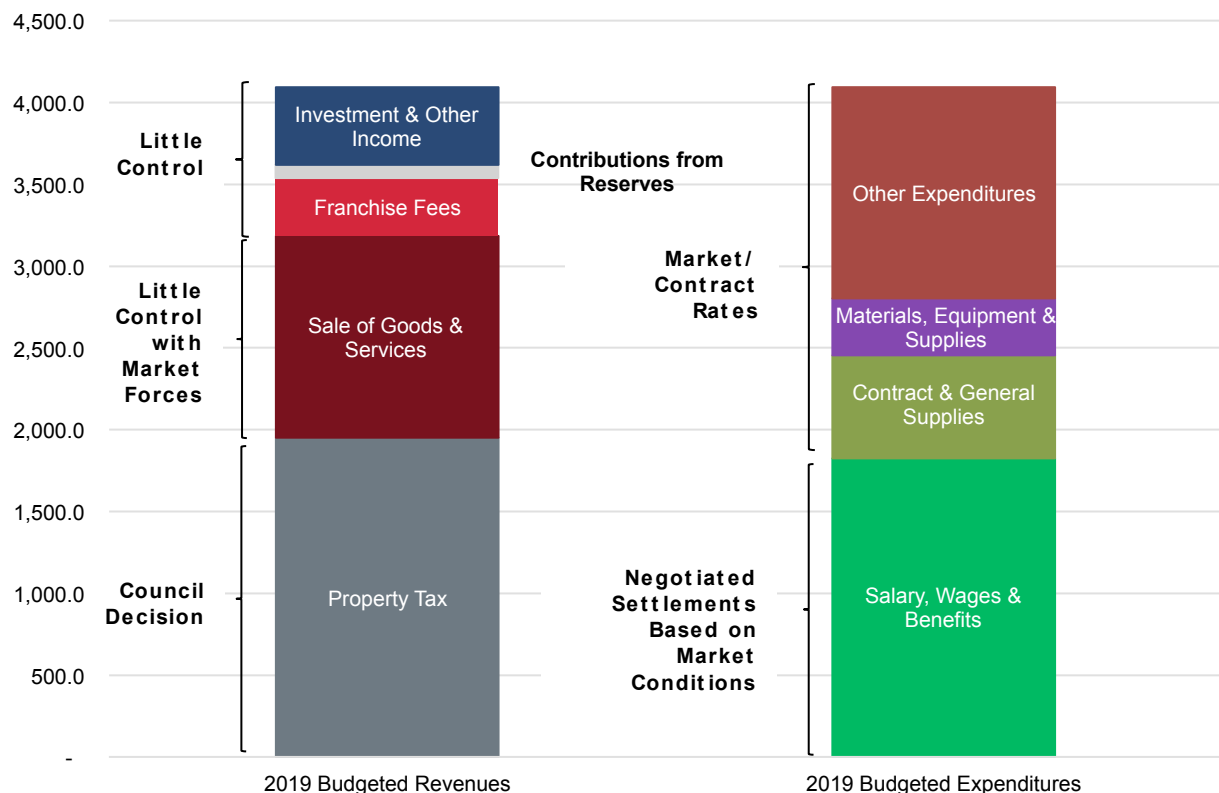
Although currently in a strong financial position, The City recognizes a number of emerging issues that must be considered in order to maintain its solid financial position over the 2019-2022 business planning and budget cycle and in the long-term. Some of the key emerging issues affecting The City's budget include demand for infrastructure investments, increasing costs due to growth, constrained capital funding sources, and pressure to balance tax increases with service levels. From the 2017 Citizen Satisfaction Survey, overall satisfaction with the level and quality of City services and programs is strong, however citizens remain split in their preference for tax increases versus service reductions.

The City's revenue structure remains a key issue for keeping up with the cost of running the city. The City's key sources of revenue and expenditures are shown below.

Property taxes, determined by Council, comprise the largest single component of The City's total revenue sources for the operating budget. The other component consist of sources that The City has little control over. This means that when inflation increases City expenditures, the property tax component must absorb a greater share of the increase in order for total City revenues to maintain the same pace as expenditures.

The rate of municipal inflation is a key financial pressure on The City's budget. Unlike the Consumer Price Index (CPI), which considers household costs such as shelter, food and transportation, the Calgary Municipal Price Index (MPI) takes into account The City's key expenditures – salary, wage and benefit costs, costs of materials, supplies, fuel, contracts, and insurance. Contracts for unions have expired in 2018 and are in negotiation. Utilities such as natural gas and electricity are expected to increase at a higher rate than household inflation.

**The City of Calgary 2019 Revenues and Expenditures (\$ millions)**

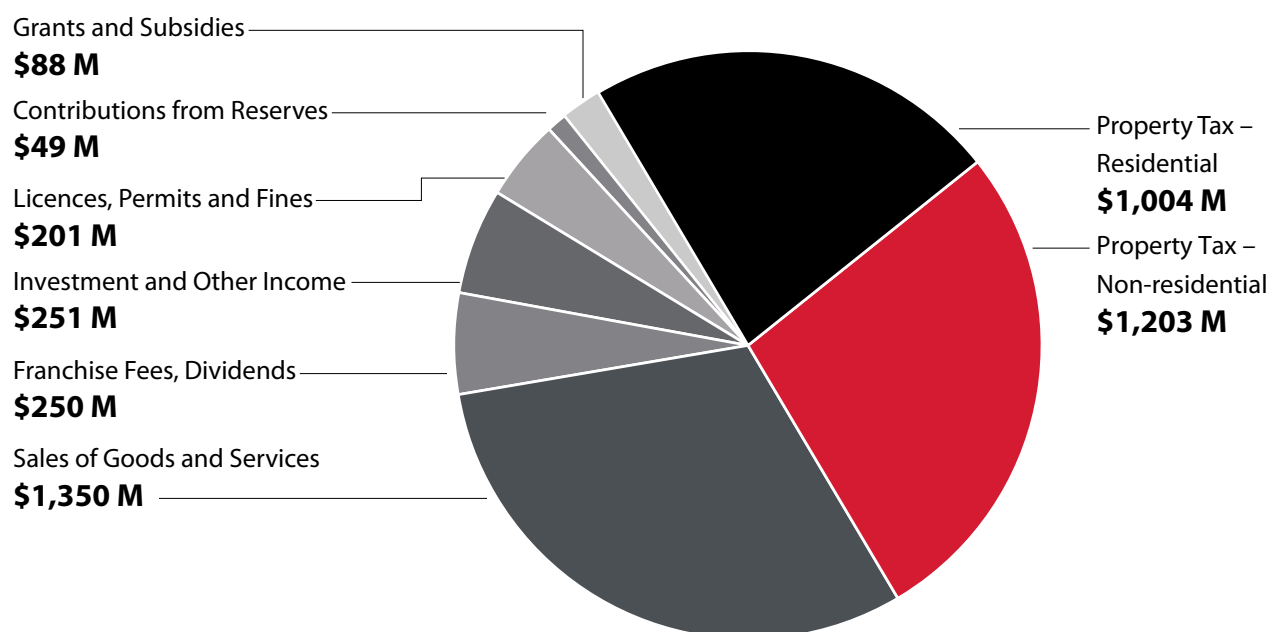




## Funding the 2022 Operating Budget

- The City of Calgary has limited number of revenue sources with which to fund its operations. The single largest non-tax contribution to our revenues (about 30 per cent of the corporate total) is the sale of goods and services, of which approximately 58 per cent is from Utilities, 15 per cent is from Public Transit and 10 per cent is from Waste & Recycling.
- Other funding sources include franchise fees, investment income, contributions from operating reserves, licenses, permits and fines.
- The property tax revenues are the factors that produce a balance budget; together they constitute 49 per cent of corporate revenue.
- On this chart, \$111.3 million has been adjusted to remove double counting of franchise fees and dividends paid by Utilities to the City's operating fund. Utilities is composed of Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply.

### Funding the 2022 Operating Budget (\$ millions)



## 2022 Operating Budget Funding: \$4.4 billion

### Estimated monthly impact of property tax and selected rate increases on a typical Calgary household

	2019	2020	2021	2022
Property tax rate increase	3.45%	3.00%	3.00%	3.00%
Property tax (based on 2018 Assessment of \$480,000)	\$5.40	\$4.85	\$5.00	\$5.15
Utilities decrease rate	-0.3%	-0.4%	-0.7%	-0.5%
Utilities	-\$0.32	-\$0.52	-\$0.79	-\$0.60
Waste & Recycling (Note 1)	\$4.40	\$0.40	\$0.40	\$0.40
<b>Total</b>	<b>\$9.48</b>	<b>\$4.73</b>	<b>\$4.61</b>	<b>\$4.95</b>

Note 1: The increase of \$4.40 in 2019 is due to a new Residential Black Cart Program fee as this program moves from tax-support to self-support, and the Residential Green Cart Program moving to full self-support in 2019.





## What Operating Budget do we need to achieve these results and strategies?

REVISED - 2018 November 21

For Council Approval

SERVICE PERFORMANCE RESULTS FOR 2019-2022	CURRENT	TREND
Cultural Attraction Attendance (Number)	3,570,771	↓
Economic Impact of Convention Centre Delegates (Dollars)	26.8	↑
Number of jobs created/retained (Number)	6,000	↑
Leverage: Funds Contributed by Partners (Dollars (M))	128.1	↔

### Breakdown of net operating budget (\$000s)

	2019	2020	2021	2022
Previous Year's Budget	33,027	31,424	31,494	31,619
Less Previous Year one Time	(2,182)	(50)	-	-
Base	30,845	31,374	31,494	31,619
Revenue Changes	-	-	-	-
Internal Recovery Changes	-	-	-	-
Inflation	-	-	-	-
Operating Impact of Previously Approved Capital	-	-	-	-
Operating Impact of New Capital (Incremental)	-	-	-	-
Efficiencies	-	-	-	-
Service Reductions	-	-	-	-
Service Increases	529	120	125	130
One Time	50	-	-	-
Realignments	-	-	-	-
Total	31,424	31,494	31,619	31,749

## Operating Grants to Civic Partners (\$000s)

Civic Partner	2018 Budget at Mar 31	2019	2020	2021	2022
Calgary Centre for Performing Arts	2,565	2,565	2,565	2,565	2,565
Calgary Economic Development Ltd	5,809	6,047	6,047	6,047	6,047
Calgary Technologies Inc.	829	829	829	829	829
Calgary Convention Centre Authority	2,373	2,373	2,373	2,373	2,373
Calgary Zoological Society	8,296	8,296	8,296	8,296	8,296
Fort Calgary Preservation Society	1,147	1,147	1,147	1,147	1,147
Aero Space Museum Association of Calgary	250	475	425	425	425
Heritage Park Society	3,114	3,230	3,350	3,475	3,605
Calgary Science Centre Society	2,213	2,213	2,213	2,213	2,213
Tourism Calgary	2,812	2,812	2,812	2,812	2,812
Office of Economic Development and Policy Coordination	600	600	600	600	600
<b>Total</b>	<b>30,007</b>	<b>30,587</b>	<b>30,657</b>	<b>30,782</b>	<b>30,912</b>

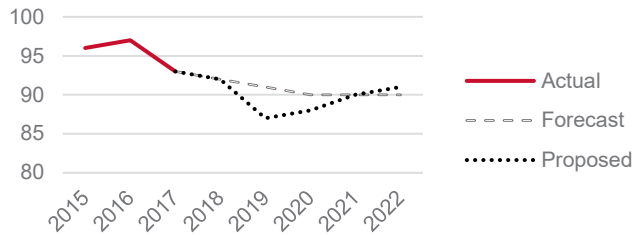
## Total Operating Budget (\$000s) for Approval

	2018 Budget	2019			2020			2021			2022		
	At Mar 31	Base	One- Time	Total	Base	One- Time	Total	Base	One- Time	Total	Base	One- Time	Total
<b>Expenditure</b>	33,051	31,398	50	31,448	31,518	-	31,518	31,643	-	31,643	31,773	-	31,773
<b>Recoveries</b>	(24)	(24)	-	(24)	(24)	-	(24)	(24)	-	(24)	(24)	-	(24)
<b>Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net</b>	33,027	31,374	50	31,424	31,494	-	31,494	31,619	-	31,619	31,749	-	31,749

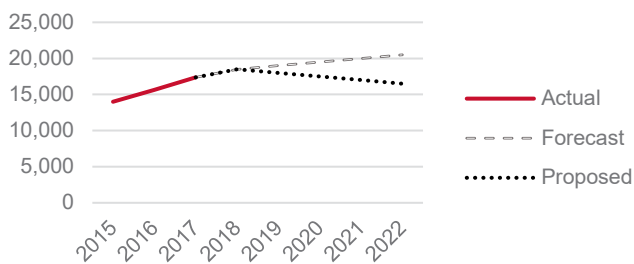


## How is the Service performing? Where we are headed and where do we want to go?

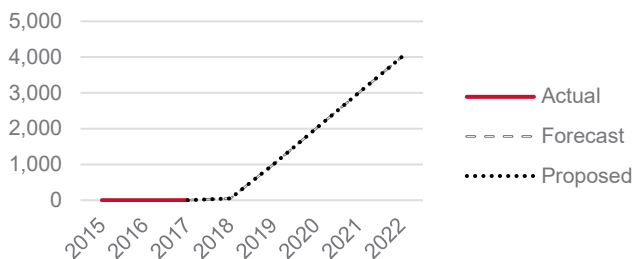
311 Customer service requests completed on time  
(Per cent)



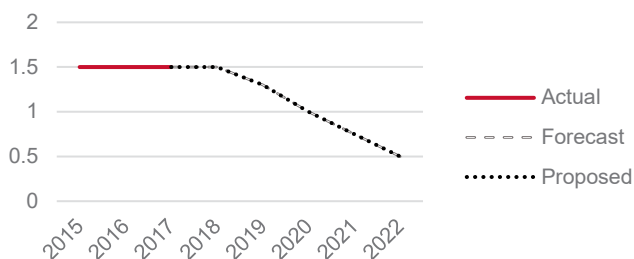
Inspection activities (reactive) (Number)



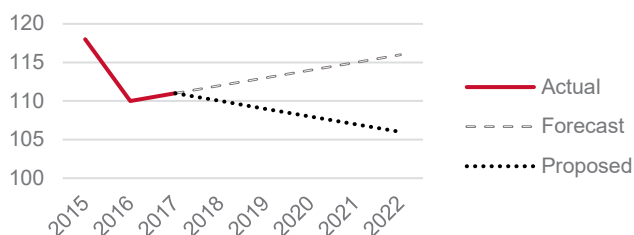
High risk buildings inspections required (Structures)



Re-inspection ratio (Per cent)



Number of Structure Fires in Commercial/Industrial/  
Multi-family Occupancies (Number)



### Story behind the curve

Fire Inspectors completed 17,380 customer service requests in 2017, not including re-inspections. These are for a range of services including inspections, investigations, plan reviews and permits. Generally each inspection requires one to two re-inspections before compliance is obtained. Once new buildings pass their fire inspection, most are not re-inspected for many years, relying on self-regulation to ensure the fire safety of buildings.

The two main reasons for non-compliance with fire safety code requirements are the building's responsible person is unaware of the violations, and the building's responsible person is aware of the violations, but unconcerned about correcting the situation. To change this we will adjust the re-inspection fee to encourage timely compliance without costly re-inspections. Where compliance is difficult or neglected, we plan to adhere to the administrative enforcement process within the Safety Codes Act.

In 2018, ninety-three per cent of our 311 service requests were completed within customer service standards. We anticipate this number will drop slightly over the years as demand for inspections increase due to changes in legislation. Effective 2019, we are implementing our new model with one new inspector added per year to conduct proactive risk-based inspections. As shown in the table, starting in 2019 the number of proactive risk-based inspections will increase exponentially as more employees focus in this area.



## What do we propose to do?

### What we propose to continue doing

STRATEGY
Provide inspections, permits and compliance monitoring services to meet legislated obligations in The City's Quality Management Plan.
Motivate employees to provide outstanding service resulting in safer communities.
Reflect and represent the diversity of the communities we serve.

#### Why?

The City has a legislated responsibility to provide the services outlined in the Provincial Quality Management Plan. As demand for services increase, we recognize new approaches are needed to address growing risk levels in the communities. Our strategies hinge on reflecting and representing the communities we serve. Training and motivating employees and supporting their health, safety and wellness is fundamental to our continued success.

### What we propose to do less of

STRATEGY
The number of re-inspections on non-compliant occupancies.
The number of incoming 311 customer service cases.

#### Why?

Re-inspections of non-compliant occupancies are an inefficient use of time and cost us more money to deliver our service. Levying financial penalties to reduce non-compliant behaviours will decrease the number of re-inspections required, giving us more time to complete maximum and high-risk building inspections. As more high-risk buildings are inspected, fire-related code issues will decrease and we should see a decrease in citizen' complaints and requests.

### What we propose to do more of or include as a new offering

STRATEGY
Be more innovative, flexible and proactive in the way we plan for and respond to community risk and emergencies.
Introduce a risk-based, data-driven framework for redesigning fire safety inspections.
Add four safety codes officers offset by revenue to conduct inspections on high-risk commercial and industrial properties.
Develop and distribute plain language code compliance information for customers and citizens.
Training for fire crews and inspectors to ensure delivery of consistent and accurate information to citizens and customers.

#### Why?

An effective risk-based inspection program, and appropriate prevention strategies, can have a significant impact on reducing the rate of fire loss and, increasing customer satisfaction and public safety.

# Corporate Governance

REVISED - 2018 November 21

Led by: Deputy City Manager's Office

## Description:

Corporate Governance works to build a resilient city and organization by executing on the strategic direction established by Council and Executive Leadership. We are responsible for developing Corporate strategic plans and negotiated agreements with other orders of government and partners; we provide the administrative policies, frameworks, rules and standards to direct service delivery; we minimize exposure to legal, financial, reputational and health and safety risks, all of which support the achievement of organizational objectives.

## Customers:

Service owners expect to be provided with direction to ensure adherence to legislative standards and manage risk. Employees expect to receive guidance on how to do their job effectively while abiding by relevant policies and procedures. Citizens (indirect) expect that we will be transparent in decision-making and use resources efficiently.

## What is delivered to customers:

We provide direction to services for implementation of corporate strategies and opportunities identified through partner relationships. We establish guidance systems in the form of policies, procedures and frameworks for service owners and employees to ensure awareness and adherence to external legislation and standards, and to minimize risk.

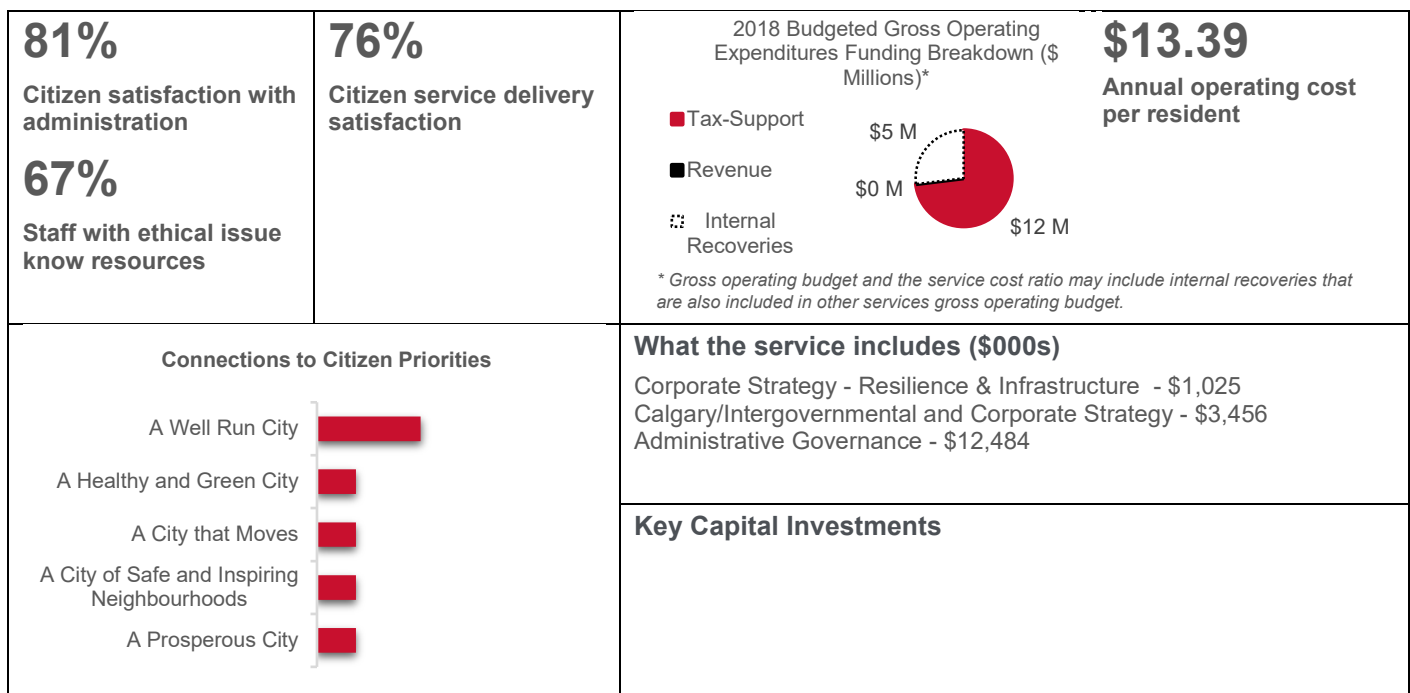
## Partners:

Other orders of Government  
External regulatory bodies  
Executive Leadership (ALT)

## Service need (value proposition):

We fulfill the need for coordinated strategic direction and service delivery guidelines for all services. We provide one voice for The City with partners and other orders of government, we check alignment between internal policies, and monitor legislative requirements to ensure appropriate policies and standards are in place. We communicate to staff how legislation and internal guidelines are in place to manage organizational risk, reduce impact of issues and minimize costs. These business units contribute to the service: City Clerks, Corporate Analytics and Innovation, Customer Service and Communications, Environmental and Safety Management, Facility Management, Fleet, Finance, Human Resources, Intergovernmental and Corporate Strategy, Information Technology, Law, Real Estate and Development Services, Resilience & Infrastructure, and Supply.

## Current state service value





## What we've heard and service outlook

### What we heard: Research & Engagement Results

Although Corporate Governance is primarily an internal facing service, it directly impacts the achievement of outcomes that citizens expect from municipal government. The policies, frameworks and procedures put in place by Corporate Governance guide and support service delivery standards, citizen engagement, decision-making, financial capacity, and risk management. Citizen expectations for a resilient city, satisfaction with service delivery, and confidence and trust in the organization are direct outcomes of good governance.

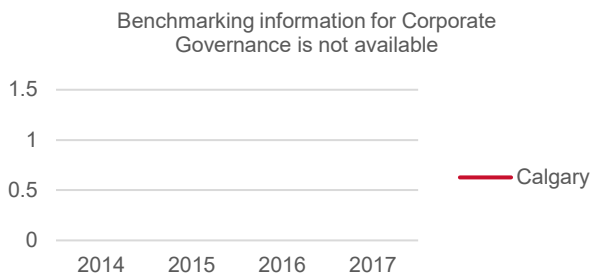
### What Council has directed

Through the development and implementation of the resilience strategy, Corporate Governance supports all Council Directives. The current discovery areas of a) building resilience in the economy, b) infrastructure, c) environment and d) inclusive leadership align well with the Citizen priorities of: a) Prosperous Economy, b) Healthy and Green, c) Safe and Inspiring Neighborhoods and d) A Well-Run City. Through communications governance we speak with one voice to citizens. We will continue to have one voice representing City interests at provincial collaboration tables and with other orders of government. Through an integrated approach, we will create efficiencies in our governance frameworks and look for opportunities to reduce red tape, embrace innovation, and ensure the organization accepts appropriate levels of risk – all supporting A Well-Run City.

### What are we watching?

Our primary focus is to ensure our governance framework addresses the many rapid changes and emerging issues such as increased legislative requirements, regional issues, scrutiny of self-regulated professions, changing economic conditions, climate change, aging infrastructure and technological changes, and new City Charter authorities. At the same time, we will be diligent in ensuring The City continues to adhere to corporate governance requirements while balancing the seemingly conflicting directions of a desire for more innovation, greater risk tolerance and removal of red tape, with the demand for greater transparency in decision-making, meaningful input from citizens through their channel of choice, increased complexity, and public and media scrutiny of decisions.

### Benchmarking



Corporate Governance is a new service for the City of Calgary and not a service that has been identified in the service portfolios of other municipalities in Canada. As such we have been unable to identify benchmarks for this service. Governance, risk and compliance as a topic of study and continuing improvement for organizations is increasing in both the private sector and public sector. We will research and collaborate, where possible, to develop a benchmarking or performance measure approach that will allow us to compare our performance in the governance area to similar organizations.

### What matters to Calgarians

VALUE DIMENSION	DESCRIPTION
Resilient	Having the ability to withstand and recover from ongoing and unforeseen shocks and stressors.
Integrates	Ensuring comprehensive and aligned strategies, positions and policies across the organization.
Legislative Compliance	Providing the necessary guidance to enable adherence to all relevant legislative and regulatory requirements.
Transparency	Making full information available required for collaboration, cooperation and collective decision-making.
Reduces risk	Guidance to ensure the organization is compliant and limits exposure to financial, health and safety, reputational or other risks.



<b>Service / Fee</b>	<b>Average annual growth</b>	<b>Rationale for increase over four per cent</b>
<b>Fire &amp; Emergency Response / False Alarm Fees</b>	100%	This deterrent-based fee structure encourages businesses and home-owners to improve maintenance of their systems and modify behaviours to better prevent frequent false alarms in the future. The expected reduction in false alarms is expected to increase the Calgary Fire Department's ability to reliably and quickly respond to other actual emergencies.
<b>Fire Inspections &amp; Enforcement / Service Fees</b>	11%	Fire Inspections & Enforcement (FI&E) has adjusted fees to recover actual costs for administration, travel and time spent on commercial inspections for Variance Reviews, requested Fire Inspections/Pre-purchase Inspections and requested Fire inspections after hours, etc.
<b>Property Assessment / Additional Assessment Information</b>	8%	The Property Assessment service has a very limited number of products for which a user fee is charged. Of those user fees, the only proposed increase is for Additional Assessment Information. That increase is intended to get to full cost recovery for this product.
<b>Public Transit / Seniors Annual Pass – Low Income</b>	15%	Calgary Transit's (CT) proposed increase of Seniors' Low-Income fares is in alignment with CT's Council Approved Fare Strategy. This increase is part of the overall increase of fares to offset additional inflationary costs. Current yearly discount for this fare category is at 99%, and by 2022, the discount will be at 98% for Seniors' Low-Income fares, after implementing the proposed increases. The recommended increase in fares will contribute to achieving revenue targets mentioned in the Public Transit service plan & budget.
<b>Taxation / Service Charges</b>	11%	The Taxation Service has several products for which a fee is charged such as tax certificates and property tax roll information requested by lawyers, banks and mortgage companies to facilitate real estate transactions. Taxation also imposes services charges to recover administrative costs associated with insufficient funds or payments made to incorrect accounts. The proposed increases are intended to offset additional inflationary costs for these fees and products, and, where applicable, increase the deterrent effect to further promote compliance with City payment policies.

Service / Fee	Average annual growth	Rationale for increase over four per cent
<b>Streets / Street Use Fees</b>	9%	Several of the Street Use permits that are offered have not seen a price increase in a decade. The proposed increases to these permit fees better reflect the importance and value of maintaining mobility. Proper pricing can encourage a faster turn-around on projects that need to use streets and sidewalks for their individual benefit. These strategic pricing adjustments are aligned with the long-term targets for full-cost recovery.

### Utility Rate and Waste & Recycling Changes

For Water Treatment & Supply, Wastewater Collection & Treatment, & Stormwater Management:

- Rates for these lines of service are recommended in accordance with Council approved financial policies specific to these services, as well as within or below the indicative rate range approved by Council for each line of service.
- Required annual rate adjustments are determined following a cost of service study that determines the revenue required to operate the services and allocates costs to customer classes in proportion to the water, wastewater and stormwater services used by that class.
- Based on the cost of service study findings and recommendations, Council approved strategies for 2019-2022 to move each customer class closer to 100% cost recovery for the utility services they receive, while moderating the total impact on rates to each customer class.
- The annual rate adjustments by line of service shown in the tables in Attachments 3L, 3P and 3Q are the increases needed for the overall line of service to fund the necessary investments and operating expenses to continue to meet the demands of a growing city. The cost of service identifies how these costs are allocated across the various customer classes. The rates presented in the amending bylaws for water, wastewater and stormwater reflect the results of the strategies that Council approved - to move each customer class closer to 100% cost recovery for the utility services they receive.
- The bylaw amendments include updates to the rates schedules reflecting these rates for 2019-2022 as well as some revisions to definitions and bylaw wording to improve clarity around customer classes and the wastewater return factor.
- Review and inspection fees are contained in the Utility Site Servicing Bylaw and, while approval is needed for these fees for 2019-2022, no increases are recommended.

For Waste & Recycling Services:

- Rates for the self supported programs in this line of service are recommended in accordance with the Council approved transition plan for the Waste &

Service Name	Description	Cost or Rebate
<b>Pet Ownership &amp; Licensing</b>	No Cost Spay and Neuter Program	Free
<b>Social Programs</b>	Senior Services Home Maintenance	Free
<b>Taxation</b>	Property Tax Assistance Program	Rebate is equal to difference between current year's levy and prior year's levy (if an increase)
<b>Waste &amp; Recycling</b>	Waste & Recycling Rebate	\$25 credit per account for accounts that qualify under PTAP

# Recommended Fee Schedules and Bylaws

User fees are approved by Council in one of two ways, either: (1) by resolution of Council; or, (2) via a bylaw. The first table below contains the recommended fee schedule and rate increase approvals that occur via resolution while the second table contains the recommendation for the fee approvals that occur via bylaw.

## Fee Approvals via Resolution

ATT #	Page#	Service
<b>3A</b>	11	Arts & Culture
<b>3B</b>	12	Building Safety
<b>3C</b>	25	Bylaw Compliance and Education
<b>3D</b>	26	Development Approvals
<b>3E</b>	51	Fire Inspection and Enforcement
<b>3F</b>	59	Parks & Open Spaces
<b>3G</b>	60	Pet Ownership & Licensing
<b>3H</b>	61	Property Assessment
<b>3I</b>	62	Public Transit
<b>3J</b>	63	Recreation Opportunities
<b>3K</b>	69	Sidewalks & Pathways
<b>3L</b>	70	Stormwater Management

ATT #	Page#	Service
<b>3M</b>	71	Streets
<b>3N</b>	74	Taxation
<b>3O</b>	75	Waste & Recycling
<b>3P</b>	76	Wastewater Collection & Treatment
<b>3Q</b>	77	Water Treatment & Supply

#### Fee Approvals via Bylaw

ATT #	Page #	Service
<b>3R</b>	78	Business Licensing
<b>3S</b>	94	Fire & Emergency Response
<b>3T</b>	96	Pet Ownership & Licensing
<b>3U</b>	100	Stormwater Management
<b>3V</b>	103	Stormwater Management / Wastewater Collection & Treatment / Water Treatment & Supply  Amendments to the Utility Site Servicing Bylaw affect all three of the services listed above.
<b>3W</b>	109	Streets – Amendments to The Truck Routes Bylaw  This bylaw removes most fees from the bylaw and allows them to be set with a resolution of Council.
<b>3X</b>	111	Streets - Amendments to The Calgary Traffic Bylaw  This bylaw removes most fees from the bylaw and allows them to be set with a resolution of Council.
<b>3Y</b>	114	Taxi, Limousine and Vehicles-for-Hire  The fees in this bylaw are frozen pending review.
<b>3Z</b>	119	Waste & Recycling
<b>3AA</b>	123	Wastewater Collection & Treatment
<b>3AB</b>	131	Water Treatment & Supply

# Bylaw Compliance and Education

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
Impound Lot	Signs 30 SQ Ft or larger	\$114.00	\$116.00	\$118.00	\$120.00	\$123.00
Impound Lot	Signs 15 to 29 SQ Ft	\$57.00	\$58.00	\$59.00	\$60.00	\$61.00
Impound Lot	Signs - Portable Signs on Trailer (new)	N/A	\$116.00	\$118.00	\$120.00	\$123.00
Impound Lot	All other signs	\$28.00	\$29.00	\$30.00	\$31.00	\$32.00
Impound Lot	Newspaper Boxes	\$85.00	\$87.00	\$89.00	\$91.00	\$93.00
Impound Lot	Containers and Roll Off Bins	\$342.00	\$349.00	\$356.00	\$362.00	\$370.00
Impound Lot	Impounded Property Pick-up Fee (new)	N/A	\$82.00	\$84.00	\$86.00	\$88.00

GST is applicable to all fees in the above table and is included in the price.

# Development Approvals

See 2019 to 2022 schedules on subsequent pages.

# Fire Inspection & Enforcement

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
New Business Licence - Fire Code Inspections	Adult Mini-Theatre	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Advertiser Canvasser or Distributor	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Alarm Agency	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Alcohol Beverage Manufacturer	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Alcohol Beverage Sales 1212 Alcohol Beverage Sales (Drinking Establishment)	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Alcohol Beverage Sales 1210 Alcohol Beverage Sales (Restaurant)	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Amusement Arcade	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Apartment Building Operator 1-3 storeys	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Apartment Building Operator More than three storeys	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	9211 Auto Body Shop - Mobile Paint Repair 9211	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Auto Body Shop 9210	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Bicycle Courier Agency	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Body Rub Centre	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Cannabis Facility	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Cannabis Store	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Carnival or Circus (Non- Res) - 2411	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Carnival or Circus - 2410	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Cinema	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Cleaning Service (Commercial & Residential) 14111	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Cleaning Service (Commercial Only) 14110	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Concert (per day)	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Concert Facility	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Container Depot	\$104	\$104	\$104	\$106	\$108

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
New Business Licence - Fire Code Inspections	Contractor	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Dating or Escort Service	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Distribution Manager	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Electronic Repair Shop	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Entertainment Establishment	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Exotic Entertainment Agency	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Extended Dance Event (per event)	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Fabric Cleaning	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Food Service – Premises (No Seating) 1312	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Food Service – Premises (Seating) 1311	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Food Service – Premises 1310	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Fuel Sales/Storage	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Furniture Refinishing	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Hotel/Motel	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Kennel Service/Pet Dealer	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Liquor Store	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Lodging House	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Manufacturer	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Market	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Massage Centre	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Model Studio	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Motor Vehicle Dealer – No Premises	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Motor Vehicle Dealer – Premises	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Motor Vehicle Repair & Service	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Office Building Operator	\$202	\$202	\$202	\$206	\$210
New Business Licence - Fire Code Inspections	Pawnbroker	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Payday Lender	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Personal Service	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Personal Service (Tattoo Parlour)	\$64	\$64	\$64	\$65	\$67
New Business Licence - Fire Code Inspections	Photographer	\$104	\$104	\$104	\$106	\$108
New Business Licence - Fire Code Inspections	Retail Dealer – Premises	\$104	\$104	\$104	\$106	\$108



Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
<b>New Business Licence - Fire Code Inspections</b>	Retail Dealer – Premises (Mail order)	\$104	\$104	\$104	\$106	\$108
<b>New Business Licence - Fire Code Inspections</b>	Salvage Yard/Auto Wrecker	\$104	\$104	\$104	\$106	\$108
<b>New Business Licence - Fire Code Inspections</b>	School – Driver's Education	\$64	\$64	\$64	\$65	\$67
<b>New Business Licence - Fire Code Inspections</b>	School – Vocational, Commercial	\$202	\$202	\$202	\$206	\$210
<b>New Business Licence - Fire Code Inspections</b>	Secondhand Dealer	\$64	\$64	\$64	\$65	\$67
<b>New Business Licence - Fire Code Inspections</b>	Security Consulting Agency	\$64	\$64	\$64	\$65	\$67
<b>New Business Licence - Fire Code Inspections</b>	Tobacco Retailer	\$64	\$64	\$64	\$65	\$67
<b>New Business Licence - Fire Code Inspections</b>	Trade Show	\$202	\$202	\$202	\$206	\$210
<b>New Business Licence - Fire Code Inspections</b>	Warehousing	\$104	\$104	\$104	\$106	\$108
<b>New Business Licence - Fire Code Inspections</b>	Wholesaler	\$104	\$104	\$104	\$106	\$108
<b>New Business Licence - Fire Code Inspections</b>	Full Service Food Vehicle (Food Truck)	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Adult Mini-Theatre	\$64	\$64	\$64	\$65	\$67
<b>Renewal Business Licence - Fire Code Inspections</b>	Advertiser Canvasser or Distributor	\$61	\$61	\$61	\$62	\$63
<b>Renewal Business Licence - Fire Code Inspections</b>	Alarm Agency	\$61	\$61	\$61	\$62	\$63
<b>Renewal Business Licence - Fire Code Inspections</b>	Alcohol Beverage Manufacturer	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Alcohol Beverage Sales 1212 Alcohol Beverage Sales (Drinking Establishment)	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Alcohol Beverage Sales 1210 Alcohol Beverage Sales (Restaurant)	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Amusement Arcade	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Apartment Building Operator 1-3 storeys	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Apartment Building Operator More than three storeys	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	9211 Auto Body Shop - Mobile Paint Repair 9211	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Auto Body Shop 9210	\$104	\$104	\$104	\$106	\$108
<b>Renewal Business Licence - Fire Code Inspections</b>	Bicycle Courier Agency	\$61	\$61	\$61	\$62	\$63
<b>Renewal Business Licence - Fire Code Inspections</b>	Body Rub Centre	\$61	\$61	\$61	\$62	\$63

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
Renewal Business Licence - Fire Code Inspections	Cannabis Facility	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Cannabis Store	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Carnival or Circus (Non- Res) - 2411	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Carnival or Circus - 2410	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Cinema	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Cleaning Service (Commercial & Residential) 14111	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Cleaning Service (Commercial Only) 14110	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Concert (per day)	\$64	\$64	\$64	\$65	\$67
Renewal Business Licence - Fire Code Inspections	Concert Facility	\$202	\$202	\$202	\$206	\$210
Renewal Business Licence - Fire Code Inspections	Container Depot	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Contractor	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Dating or Escort Service	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Distribution Manager	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Electronic Repair Shop	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Entertainment Establishment	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Exotic Entertainment Agency	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Extended Dance Event (per event)	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Fabric Cleaning	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Food Service – Premises (No Seating) 1312	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Food Service – Premises (Seating) 1311	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Food Service – Premises 1310	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Fuel Sales/Storage	\$104	\$104	\$104	\$106	\$108

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
Renewal Business Licence - Fire Code Inspections	Furniture Refinishing	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Hotel/Motel	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Kennel Service/Pet Dealer	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Liquor Store	\$64	\$64	\$64	\$65	\$67
Renewal Business Licence - Fire Code Inspections	Lodging House	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Manufacturer	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Market	\$64	\$64	\$64	\$65	\$67
Renewal Business Licence - Fire Code Inspections	Massage Centre	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Model Studio	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Motor Vehicle Dealer – No Premises	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Motor Vehicle Dealer – Premises	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Motor Vehicle Repair & Service	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Office Building Operator	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Pawnbroker	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Payday Lender	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Personal Service	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Personal Service (Tattoo Parlour)	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Photographer	\$64	\$64	\$64	\$65	\$67
Renewal Business Licence - Fire Code Inspections	Retail Dealer – Premises	\$64	\$64	\$64	\$65	\$67
Renewal Business Licence - Fire Code Inspections	Retail Dealer – Premises (Mail order)	\$64	\$64	\$64	\$65	\$67
Renewal Business Licence - Fire Code Inspections	Salvage Yard/Auto Wrecker	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	School – Driver's Education	\$61	\$61	\$61	\$62	\$63

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
Renewal Business Licence - Fire Code Inspections	School – Vocational, Commercial	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Secondhand Dealer	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Security Consulting Agency	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Tobacco Retailer	\$61	\$61	\$61	\$62	\$63
Renewal Business Licence - Fire Code Inspections	Trade Show	\$202	\$202	\$202	\$206	\$210
Renewal Business Licence - Fire Code Inspections	Warehousing	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Wholesaler	\$104	\$104	\$104	\$106	\$108
Renewal Business Licence - Fire Code Inspections	Full Service Food Vehicle	\$61	\$61	\$61	\$62	\$63
Permit Fee	Open Air Fire Permits	\$140	\$143	\$147	\$151	\$155
Permit Fee	Open Air Fire Permits/ Ground Thawing permit - annual	\$1,454	\$1,488	\$1,528	\$1,569	\$1,607
Permit Fee	Open Air Fire Permits/Ground Thawing permit	\$140	\$150	\$154	\$158	\$162
Permit Fee	Special Effects Permit	\$335	\$343	\$352	\$362	\$370
Permit Fee	Open Flame Permit	\$139	This fee has been eliminated.			
Permit Fee	Pyrotechnics Permit	\$335	\$342	\$352	\$361	\$370
Permit Fee	Outdoor High/Low Level Display Fireworks Permit	\$335	\$342	\$352	\$361	\$370
Permit Fee	Training Fire - Annual Permit	\$1,454	This fee has been eliminated.			
Permit Fee	Training Fire Permit (one time)	\$140	This fee has been eliminated.			
Permit Fee	Occupant Load Certificate	\$113	This fee has been eliminated.			
Permit Fee	Occupant Load Certification (Hourly Charge, Min 1 Hour)	New	\$150	\$154	\$158	\$162
Permit Fee	Blasting Permit - per site	\$1,454	\$1,488	\$1,528	\$1,569	\$1,607
Permit Fee	Outdoor Display High/Low Level Fireworks/Special Effects/Pyrotechnics (more than 5 displays)	\$1,454	\$1,487	\$1,528	\$1,569	\$1,607
Service Fee	File searches (land & property) (per search)	\$84	This fee has been eliminated.			
Service Fee	Routine Disclosure Documents	\$84	\$86	\$88	\$91	\$93
Service Fee	Photographs (Up to 5 photos \$50, \$10 for each additional photo)	\$114	\$50	\$51	\$53	\$54

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
<b>Inspection Services Fee</b>	Trade Show Floor Plan Reviews & Site Inspections (no business license)	\$202	\$208	\$214	\$219	\$225
<b>Inspection Services Fee</b>	Occupancy Inspections (per hour, minimum 1 hour)	\$104	This fee has been eliminated.			
<b>Inspection Services Fee</b>	Fire Technical Services Reviews - Land Use, Outline, Closure Reviews, or Building, Subdivision, Development Permits or Development Site Service Plan Review (per hour; minimum 1 hour)	\$104	\$106	\$109	\$112	\$115
<b>Inspection Services Fee</b>	Temporary Tent Inspection - Regular Hours (per tent)	\$238	This fee has been eliminated.			
<b>Inspection Services Fee</b>	Temporary Occupant load card (Occ load 1-60 persons)	New	\$60	\$62	\$63	\$65
<b>Inspection Services Fee</b>	Temporary Occupant load card - greater than 7 days: Double the initial fee. (Occ load 1-60 persons)	New	\$120	\$123	\$127	\$130
<b>Inspection Services Fee</b>	Temporary Occupant load card (Occ load 61-120 persons)	New	\$125	\$128	\$132	\$135
<b>Inspection Services Fee</b>	Temporary Occupant load card - greater than 7 days: Double the initial fee. (Occ load 61-120 persons)	New	\$250	\$257	\$264	\$270
<b>Inspection Services Fee</b>	Temporary Occupant load card (Occ load 121-999 persons)	New	\$250	\$257	\$264	\$270
<b>Inspection Services Fee</b>	Temporary Occupant load card - greater than 7 days: Double the initial fee. (Occ load 121-999 persons)	New	\$500	\$514	\$527	\$540
<b>Inspection Services Fee</b>	Temporary Occupant load card (Occ load 1000 + persons)	New	\$500	\$514	\$527	\$540
<b>Inspection Services Fee</b>	Temporary Occupant load card - greater than 7 days: Double the initial fee. (Occ load 1000 + persons)	New	\$1,000	\$1,027	\$1,055	\$1,080
<b>Inspection Services Fee</b>	Temporary Tent Inspection -after Regular Hours, Weekends & Holidays, plus after hours fire inspection	\$238	This fee has been eliminated.			
<b>Inspection Services Fee</b>	Temporary Occupant Load	\$238	This fee has been eliminated.			
<b>Inspection Services Fee</b>	Temporary Tent Plan Review	\$104	This fee has been eliminated.			

Fee Category	Fee Description	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
<b>Inspection Services Fee</b>	Fire Warden Lectures (Commercial)	\$104	\$125	\$128	\$132	\$135
<b>Inspection Services Fee</b>	Fire Drills (Commercial)	\$104	\$125	\$128	\$132	\$135
<b>Inspection Services Fee</b>	Provincial Licence Inspection	\$119	\$125	\$128	\$132	\$135
<b>Inspection Services Fee</b>	Pre-purchase inspection (per hour, min 1 hour)		\$125	\$128	\$132	\$135
<b>Inspection Services Fee</b>	Tank & Tank System Installations Plans Review (Permit Required) & Removals	\$238	\$244	\$250	\$257	\$263
<b>Inspection Services Fee</b>	Tank & Tank System Additional Plans Review	\$93	\$95	\$98	\$100	\$103
<b>Inspection Services Fee</b>	Occupant Load Measurement	\$119	This fee has been eliminated.			
<b>Inspection Services Fee</b>	Non-Compliance Inspections (1st non-compliant re-inspection)	\$104	\$250	\$257	\$264	\$270
<b>Inspection Services Fee</b>	Non-Compliance Inspections (2nd non-compliant re-inspection)	New	\$500	\$514	\$527	\$540
<b>Inspection Services Fee</b>	Non-Compliance Inspections (3rd and subsequent non-compliant re-inspections)	New	\$1,000	\$1,027	\$1,055	\$1,080
<b>Inspection Services Fee</b>	Fire Inspection, requested after regular hours - per hour, minimum 2 hours	\$157	\$208	\$214	\$219	\$225
<b>Inspection Services Fee</b>	Fire Inspection, requested (per hour)	\$104	\$108	\$111	\$114	\$117
<b>Inspection Services Fee</b>	Re-submission or changes to an approved plan (10% of original amount, minimum \$120)	New	\$120	\$123	\$127	\$130
<b>Inspection Services Fee</b>	Fire Safety Plan review	New	\$104	\$107	\$110	\$112
<b>Inspection Services Fee</b>	Demolition plan review	New	\$104	\$107	\$110	\$112
<b>Inspection Services Fee</b>	Variance review	New	\$250	\$257	\$264	\$270

GST is included in prices where applicable.

Fee Category	Fee Description	Unit	Type (if applicable)	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
<b>Excavations</b>	Asphalt Curb	Per lineal metre	Asphalt Roads	\$103.00	\$105.20	\$107.30	\$109.55	\$112.15
<b>Excavations</b>	Pavement Degradation Fee		Asphalt Roads					
<b>Excavations</b>	Arterial Road	Per m2 + adjustment	Asphalt Roads	\$49.00	\$50.05	\$51.05	\$52.10	\$53.35
<b>Excavations</b>	Collector Road	Per m2 + adjustment	Asphalt Roads	\$44.00	\$44.95	\$45.85	\$46.80	\$47.90
<b>Excavations</b>	Local Road	Per m2 + adjustment	Asphalt Roads	\$40.00	\$40.85	\$41.65	\$42.55	\$43.55
<b>Excavations</b>	Top Lift Paving	All road classes. Per m2	Asphalt Roads	\$49.00	\$50.05	\$51.05	\$52.10	\$53.35
<b>Excavations</b>	Permission To Permit		Asphalt Roads					
<b>Excavations</b>	Arterial Road	Per address	Asphalt Roads	\$5,800.00	\$5,921.80	\$6,040.25	\$6,167.10	\$6,315.10
<b>Excavations</b>	Collector Road	Per address	Asphalt Roads	\$4,800.00	\$4,900.80	\$4,998.85	\$5,103.80	\$5,226.30
<b>Excavations</b>	Local Road	Per address	Asphalt Roads	\$3,800.00	\$3,879.80	\$3,957.40	\$4,040.50	\$4,137.50
<b>Excavations</b>	Pavement Degradation Fee	Per address	Asphalt Roads	\$1,900.00	\$1,939.90	\$1,978.70	\$2,020.25	\$2,068.75
<b>Excavations</b>	Curb and Gutter (Standard)	Per lineal metre	Concrete	\$380.00	\$388.00	\$395.75	\$404.05	\$413.75
<b>Excavations</b>	Curb and Gutter (Wide)	Per lineal metre	Concrete	\$380.00	\$388.00	\$395.75	\$404.05	\$413.75
<b>Excavations</b>	Concrete Roads	Per square metre	Concrete	\$270.00	\$275.70	\$281.20	\$287.10	\$294.00
<b>Excavations</b>	Minimum Charge	Per Permit	Concrete	\$630.00	\$643.25	\$656.10	\$669.90	\$685.95
<b>Excavations</b>	Specialty Concrete	Per square metre	Concrete	\$500.00	\$510.50	\$520.70	\$531.65	\$544.40
<b>Excavations</b>	Minimum Charge	Per Permit	Concrete	\$750.00	\$765.75	\$781.10	\$797.50	\$816.60
<b>Excavations</b>	Excavation (Oiled road)	Per square metre	Oiled Roads	\$8.50	\$8.70	\$8.85	\$9.05	\$9.25
<b>Excavations</b>	Minimum Charge	Per Permit	Oiled Roads	\$630.00	\$643.25	\$656.10	\$669.90	\$685.95
<b>Excavations</b>	Excavation (Gravel lane)		Gravel Lanes					
<b>Excavations</b>	Shallow Utilities	Per Cut	Gravel Lanes	\$21.00	\$21.45	\$21.90	\$22.35	\$22.90
<b>Excavations</b>	Deep Utilities	Per square metre	Gravel Lanes	\$1.00	\$1.05	\$1.05	\$1.10	\$1.15
<b>Excavations</b>	Minimum Charge	Per Permit	Gravel Lanes	\$80.00	\$81.70	\$83.35	\$85.10	\$87.10
<b>Excavations</b>	Excavation (Boulevard)	Per square metre	Boulevards	\$9.50	\$9.70	\$9.90	\$10.10	\$10.35
<b>Excavations</b>	Minimum Charge	Per Permit	Boulevards	\$100.00	\$102.10	\$104.15	\$106.35	\$108.90
<b>Bylaw</b>	Impounded shopping cart	Per cart		\$25.00	\$30.00	\$32.50	\$35.00	\$37.50

GST is applicable to all fees in the above table and is not included in the prices.

# Taxation

Fee Category	Fee Description	Fee Sub Type	2018 (Current)	2019 (Proposed)	2020 (Proposed)	2021 (Proposed)	2022 (Proposed)
<b>Service Charge</b>	Tax certificate	On-line	\$16.00	\$16.00	\$18.00	\$20.00	\$20.00
<b>Service Charge</b>	Tax certificate	Hard-copy (same day)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<b>Service Charge</b>	Property Tax Roll Information	On-line	\$7.50	\$7.50	\$8.50	\$8.50	\$10.00
<b>Service Charge</b>	Property Tax Roll Information	Hard-copy	\$10.00	\$10.00	\$10.00	\$15.00	\$15.00
<b>Service Charge</b>	Lending Institution Services	On-line	\$5.00	\$7.50	\$7.50	\$10.00	\$10.00
<b>Service Charge</b>	Correction of accounts	First	\$25.00	\$30.00	\$30.00	\$35.00	\$35.00
<b>Service Charge</b>	Correction of accounts	Multiple	\$7.50	\$10.00	\$10.00	\$10.00	\$10.00
<b>Service Charge</b>	Tax Notification Registration		\$60.00	\$60.00	\$60.00	\$60.00	\$60.00
<b>Service Charge</b>	Tax Payment Realignment			\$25.00	\$25.00	\$25.00	\$25.00

GST is not applicable to these products.



**BYLAW NUMBER 58M2018**

**BEING A BYLAW OF THE CITY OF CALGARY  
TO AMEND BYLAW 37M2005,  
THE DRAINAGE BYLAW**

\*\*\*\*\*

**WHEREAS** Council has considered C2018-1158 and wishes to set the fees set out in Bylaw 37M2005, the Drainage Bylaw, for 2019, 2020, 2021 and 2022;

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

1. Bylaw 37M2005, the Drainage Bylaw, as amended, is hereby further amended.
2. In subsection 2(1)(g.2), the words "*Drainage Service Charge*" are deleted and replaced with "*Stormwater Service Charge*".
3. In section 15.1,
  - (a) the title "**DRAINAGE SERVICE CHARGE**" is deleted and replaced with "**STORMWATER SERVICE CHARGE**"; and
  - (b) in subsection 15.1(1), the words "Drainage Service Charge" are deleted and replaced with "Stormwater Service Charge".
4. Schedule "B" is deleted and replaced with the following:

**"SCHEDULE "B"**

**STORMWATER SERVICE CHARGE**

The rates or charges described in this Schedule are shown for the years 2019, 2020, 2021, and 2022, and must apply in the calendar year indicated (from January 1 to December 31, inclusive).

Monthly rates or charges described in this Schedule are based on a thirty (30) day period. The amount billed must be established by dividing the applicable monthly rate or charge by thirty (30) to derive a daily rate and multiplying the daily rate by the actual number of days in the billing period.

	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Stormwater Service Charge (\$ per 30 days)	\$15.43	\$15.81	\$16.21	\$16.61"

**BYLAW NUMBER 58M2018**

5. This Bylaw comes into force on January 1, 2019.

READ A FIRST TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

READ A SECOND TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

READ A THIRD TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

\_\_\_\_\_  
MAYOR  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

\_\_\_\_\_  
CITY CLERK  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

# Wastewater Collection & Treatment

See bylaw starting on the following page.

**BYLAW NUMBER 56M2018**  
**BEING A BYLAW OF THE CITY OF CALGARY**  
**TO AMEND BYLAW 14M2012, THE WASTEWATER BYLAW**

\* \* \* \* \*

**WHEREAS** Council has approved C2018-1158 and considers it necessary to set the fees set out in Bylaw 14M2012, the Wastewater Bylaw, for 2019, 2020, 2021 and 2022;

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

1. Bylaw 14M2012, the Wastewater Bylaw, as amended, is hereby further amended.
2. In section 3:
  - (a) after the definition of “*adverse effect*” the following is added:

““*apartment building*” means a single building comprised of five or more dwelling units with shared entrance facilities;”;
  - (b) the definition of “*multi-family residential*” is deleted and replaced with the following:

““*multi-family residential metered*” means:

    - (i) a *premises* used for residential purposes containing five or more dwelling units that are not individually metered by *The City*; or
    - (ii) an *apartment building* regardless of how the *apartment building* is metered;”;
  - (c) after the definition of “*Remedial Order*” the following is added:

““*residential metered*” means a *premises* used for residential purposes:

    - (i) containing one or more dwelling units that are individually metered by *The City*; or
    - (ii) containing less than five dwelling units regardless of how each dwelling unit is metered by *The City*;

but does not include an *apartment building*;”;
  - (d) the definition of “*single family residential*” is deleted; and
  - (e) the definition of “*two family residential*” is deleted.

**BYLAW NUMBER 56M2018**

3. Subsection 36(5) is deleted and replaced with the following:

“(5) Where the *wastewater charge* for a *premises* is determined by measuring with a *water meter* the volume of water consumed at that *premises*, the *wastewater charge* shall be calculated by applying the *return factor* as set out in Schedule “H” to the volume of water consumed, and multiplying the adjusted volume by the usage rate as set out in Schedule “D”.

4. Schedule “D” is deleted and replaced with the following:

**“SCHEDULE “D”**

**MONTHLY WASTEWATER CHARGE**

The rates or charges described in this Schedule are shown for the years 2019, 2020, 2021, and 2022, and must apply in the calendar year indicated (from January 1 to December 31, inclusive).

Monthly rates or charges described in this Schedule are based on a thirty (30) day period. The amount billed must be established by dividing the applicable monthly rate or charge by thirty (30) to derive a daily rate and multiplying the daily rate by the actual number of days in the billing period.

1. For residential flat rate customers served with water from *The City's* water supply, the *wastewater* charge is calculated as a percentage of the water charge according to the following:

	<u><b>2019</b></u>	<u><b>2020</b></u>	<u><b>2021</b></u>	<u><b>2022</b></u>
Percentage of water charge (%)	144.46	144.46	144.46	144.46

2. For *residential metered* rate customers served with water from *The City's* water supply, a charge equal to the service charge and the usage rate according to the following:

	<u><b>2019</b></u>	<u><b>2020</b></u>	<u><b>2021</b></u>	<u><b>2022</b></u>
Service charge (\$ per 30 days)	\$26.59	\$27.40	\$28.05	\$28.79
Usage rate (\$ per cubic metre)	\$1.6278	\$1.6054	\$1.5830	\$1.5606

3. For *multi-family residential metered* customers served with water from *The City's* water supply, a charge equal to the service charge and the usage rate according to the following:

**BYLAW NUMBER 56M2018**

	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Service charge (\$ per 30 days)	\$26.59	\$27.40	\$28.05	\$28.79
Usage rate (\$ per cubic metre)	\$1.8604	\$2.0058	\$2.1512	\$2.2966

4. For non-residential customers served with water from *The City's* water supply, a charge equal to the service charge and the usage rate according to the following:

	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Service charge (\$ per 30 days)	\$26.59	\$27.40	\$28.05	\$28.79
Usage rate (\$ per cubic metre)	\$1.7677	\$1.8450	\$1.9222	\$1.9995

5. For non-residential customers served in part with water from any other source than *The City*, in addition to any charge under paragraph 4, a charge equal to the service charge and the usage rate according to the following table for the equivalent amount of water with which the property is served from other sources.

	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Service charge (\$ per 30 days)	\$26.59	\$27.40	\$28.05	\$28.79
Usage rate (\$ per cubic metre)	\$1.7677	\$1.8450	\$1.9222	\$1.9995

6. For customers served with an *effluent meter*, a charge equal to the service charge and the usage rate according to the following:

	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Service charge (\$ per 30 days)	\$26.59	\$27.40	\$28.05	\$28.79
Usage rate (\$ per cubic metre of measured <i>wastewater released</i> )	\$1.7677	\$1.8450	\$1.9222	\$1.9995"

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

## Supplemental budget information: Composition of the budget

### Assumptions underlying budget preparation

In preparation for One Calgary Service Plans and Budget, The City has considered a series of assumptions to forecast future costs related to maintaining current service levels and funding citizen priorities and Council directives. These 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.

#### Taxation

Property tax on average makes up approximately 49 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 2019 property assessment reflects the market value of property on July 1, 2018 and the physical condition and characteristics of property as of December 31, 2018. 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. 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 a zero per cent rate change by Council, 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.

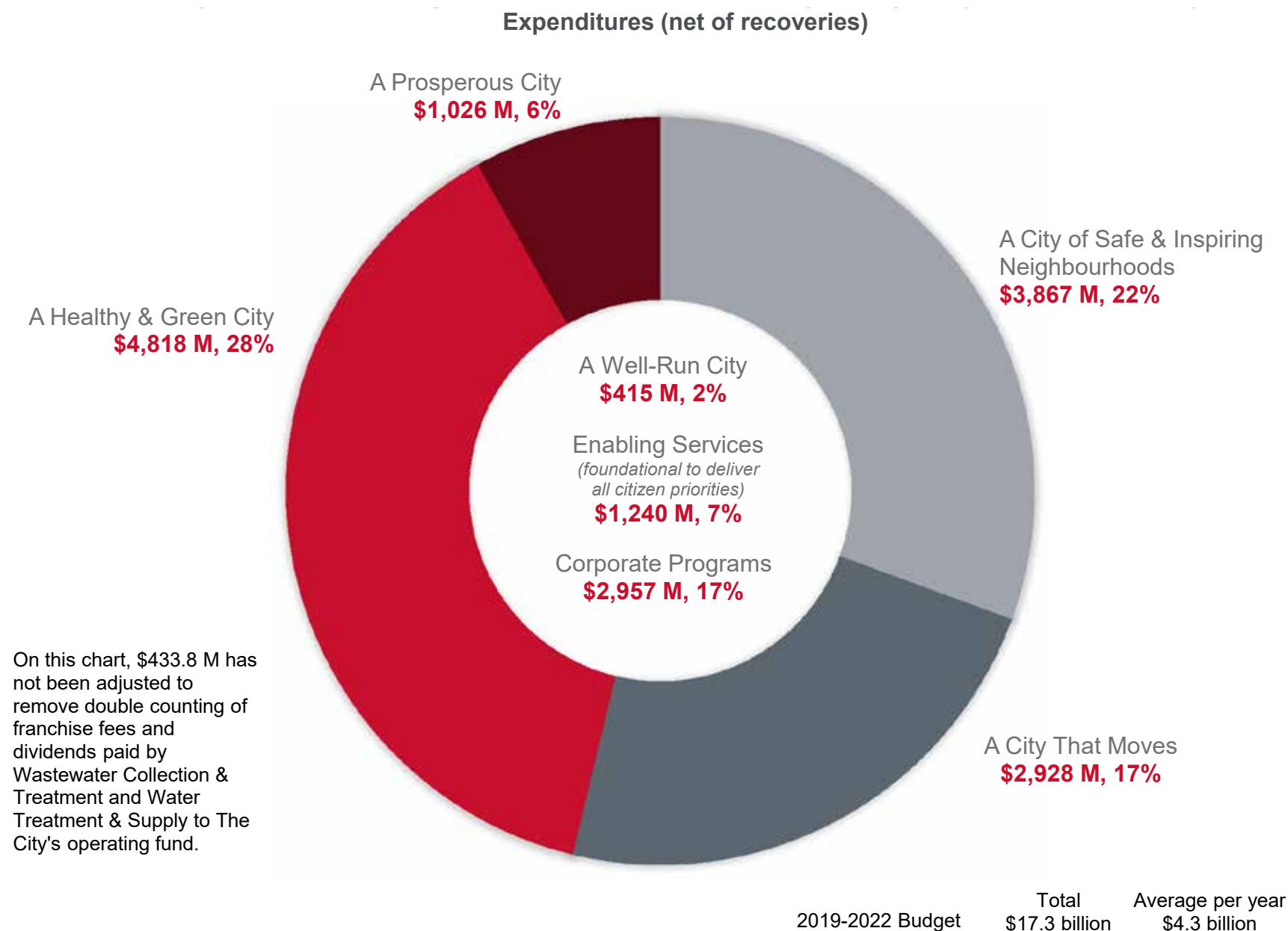
**Sales of goods and services:** Approximately 30 per cent of revenues come from sales of goods and services. The overall estimated change in revenues related to growth is based on the expected population growth for Calgary (1.9 per cent in 2019, 2.0 per cent in 2020, 2.1 per cent in 2021 and 2.0 per cent in 2022). 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.

**Utility Revenues** (Stormwater Management, Wastewater Collection & Treatment, Water Treatment & Supply): Revenues from these lines of service represent 17 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.
- In lieu of property taxes, water and wastewater services will pay The City a 10 per cent tax on revenue. This tax on revenue, referred to as the franchise fee, is based on the total of sales and service charges within the city and excludes developer fees and acreage assessments.
- The Water and Wastewater lines of service will pay a fixed, annual dividend of \$28.75 million and \$13.97 million respectively to The City.



## Supplemental budget information: Operating Analysis

**FIGURE 2: Investing the 2019-2022 operating budget by Citizen Priority**

## Supplemental budget information: Operating Analysis

**FIGURE 3: Operating budget summary by citizen priority and service (\$000s)**

	2017 estimated actuals (2)	2018 Budget (March 31, 2018)	2019			2020			2021			2022		
			Budget	\$	%	Budget	\$	%	Budget	\$	%	Budget	\$	%
<b>A PROSPEROUS CITY</b>														
<b>Affordable Housing</b>														
Expenditures	32,839	18,069	25,499	7,430	41%	20,483	(5,016)	-20%	20,879	396	2%	21,654	775	4%
Recoveries	(19,428)	(1)	(1)	-	0%	(1)	-	0%	(1)	-	0%	(1)	-	0%
Revenues	(7,677)	(9,836)	(10,197)	(361)	4%	(7,697)	2,500	-25%	(7,697)	-	0%	(7,697)	-	0%
<b>Net budget</b>	<b>5,734</b>	<b>8,232</b>	<b>15,301</b>	<b>7,069</b>	<b>86%</b>	<b>12,785</b>	<b>(2,516)</b>	<b>-16%</b>	<b>13,181</b>	<b>396</b>	<b>3%</b>	<b>13,956</b>	<b>775</b>	<b>6%</b>
<b>Arts &amp; Culture</b>														
Expenditures	19,991	17,885	23,764	5,879	33%	24,524	760	3%	24,659	135	1%	25,014	355	1%
Recoveries	(930)	(710)	(710)	-	0%	(710)	-	0%	(710)	-	0%	(710)	-	0%
Revenues	(1,274)	(1,169)	(1,169)	-	0%	(1,169)	-	0%	(1,169)	-	0%	(1,169)	-	0%
<b>Net budget</b>	<b>17,787</b>	<b>16,006</b>	<b>21,885</b>	<b>5,879</b>	<b>37%</b>	<b>22,645</b>	<b>760</b>	<b>3%</b>	<b>22,780</b>	<b>135</b>	<b>1%</b>	<b>23,135</b>	<b>355</b>	<b>2%</b>
<b>Business Licensing</b>														
Expenditures	14,563	11,355	11,170	(185)	-2%	11,469	299	3%	11,735	266	2%	11,994	259	2%
Recoveries	(2,842)	(2,105)	(2,944)	(838)	40%	(3,017)	(73)	2%	(3,088)	(71)	2%	(3,160)	(72)	2%
Revenues	(11,380)	(9,250)	(8,226)	1,024	-11%	(8,452)	(226)	3%	(8,647)	(195)	2%	(8,834)	(187)	2%
<b>Net budget</b>	<b>341</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Community Strategies</b>														
Expenditures	11,768	11,086	8,067	(3,019)	-27%	8,221	154	2%	8,348	127	2%	8,352	4	0%
Recoveries	(1,187)	(747)	(747)	-	0%	(747)	-	0%	(747)	-	0%	(747)	-	0%
Revenues	-	-	-	-	0%	-	-	0%	-	-	0%	-	-	0%
<b>Net budget</b>	<b>10,581</b>	<b>10,339</b>	<b>7,320</b>	<b>(3,019)</b>	<b>-29%</b>	<b>7,474</b>	<b>154</b>	<b>2%</b>	<b>7,601</b>	<b>127</b>	<b>2%</b>	<b>7,605</b>	<b>4</b>	<b>0%</b>
<b>Economic Development &amp; Tourism</b>														
Expenditures	29,810	33,051	31,448	(1,603)	-5%	31,518	70	0%	31,643	125	0%	31,773	130	0%
Recoveries	2,695	(24)	(24)	-	0%	(24)	-	0%	(24)	-	0%	(24)	-	0%
Revenues	(60)	-	-	-	0%	-	-	0%	-	-	0%	-	-	0%
<b>Net budget</b>	<b>32,445</b>	<b>33,027</b>	<b>31,424</b>	<b>(1,603)</b>	<b>-5%</b>	<b>31,494</b>	<b>70</b>	<b>0%</b>	<b>31,619</b>	<b>125</b>	<b>0%</b>	<b>31,749</b>	<b>130</b>	<b>0%</b>
<b>Land Development &amp; Sales</b>														
Expenditures	58,602	47,287	51,586	4,299	9%	52,616	1,030	2%	53,646	1,030	2%	56,221	2,575	5%
Recoveries	(8,668)	(5,487)	(7,782)	(2,295)	42%	(7,782)	-	0%	(7,782)	-	0%	(7,782)	-	0%
Revenues	(49,714)	(41,358)	(43,362)	(2,004)	5%	(44,392)	(1,030)	2%	(45,422)	(1,030)	2%	(47,997)	(2,575)	6%
<b>Net Budget</b>	<b>220</b>	<b>442</b>	<b>442</b>	<b>-</b>	<b>0%</b>	<b>442</b>	<b>-</b>	<b>0%</b>	<b>442</b>	<b>-</b>	<b>0%</b>	<b>442</b>	<b>-</b>	<b>0%</b>
<b>Library Services</b>														
Expenditures	47,582	54,063	55,063	1,000	2%	55,763	700	1%	56,363	600	1%	56,863	500	1%
Recoveries	(20)	(13)	(13)	-	0%	(13)	-	0%	(13)	-	0%	(13)	-	0%
Revenues	-	-	-	-	0%	-	-	0%	-	-	0%	-	-	0%
<b>Net budget</b>	<b>47,562</b>	<b>54,050</b>	<b>55,050</b>	<b>1,000</b>	<b>2%</b>	<b>55,750</b>	<b>700</b>	<b>1%</b>	<b>56,350</b>	<b>600</b>	<b>1%</b>	<b>56,850</b>	<b>500</b>	<b>1%</b>
<b>Social Programs</b>														
Expenditures	71,424	64,339	64,537	197	0%	64,672	135	0%	64,222	(450)	-1%	63,332	(890)	-1%
Recoveries	(5,246)	(3,308)	(2,932)	376	-11%	(2,932)	-	0%	(2,932)	-	0%	(2,932)	-	0%
Revenues	(41,279)	(33,911)	(34,042)	(131)	0%	(34,042)	-	0%	(34,042)	-	0%	(34,042)	-	0%
<b>Net budget</b>	<b>24,899</b>	<b>27,120</b>	<b>27,563</b>	<b>443</b>	<b>2%</b>	<b>27,698</b>	<b>135</b>	<b>0%</b>	<b>27,248</b>	<b>(450)</b>	<b>-2%</b>	<b>26,358</b>	<b>(890)</b>	<b>-3%</b>
<b>TOTAL - A PROSPEROUS CITY</b>														
Expenditures	286,578	257,136	271,133	13,997	5%	269,265	(1,868)	-1%	271,494	2,229	1%	275,202	3,708	1%
Recoveries	(35,626)	(12,396)	(15,152)	(2,757)	22%	(15,225)	(73)	0%	(15,296)	(71)	0%	(15,368)	(72)	0%
Revenues	(111,384)	(95,524)	(96,996)	(1,472)	2%	(95,752)	1,244	-1%	(96,977)	(1,225)	1%	(99,739)	(2,762)	3%
<b>Net budget</b>	<b>139,568</b>	<b>149,216</b>	<b>158,985</b>	<b>9,769</b>	<b>7%</b>	<b>158,288</b>	<b>(697)</b>	<b>0%</b>	<b>159,221</b>	<b>933</b>	<b>1%</b>	<b>160,095</b>	<b>874</b>	<b>1%</b>

## Supplemental budget information: Operating Analysis

**FIGURE 10: Full-time equivalents by service**

	2017 Estimate	2018		2019		2020		2021		2022	
		Budget (as at March 31)	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>A WELL-RUN CITY</b>											
Appeals & Tribunals	18.4	18.4	-	18.4	-	18.4	-	18.4	-	18.4	-
Citizen Information & Services	115.3	115.2	(0.2)	120.2	5.0	119.2	(1.0)	119.2	-	119.2	-
Citizen Engagement & Insights	35.3	35.3	-	36.3	1.0	36.3	-	32.3	(4.0)	32.3	-
City Auditor's Office	16.0	16.0	-	17.0	1.0	18.0	1.0	18.0	-	18.0	-
Corporate Governance	102.9	102.4	(0.4)	102.4	-	102.4	-	102.4	-	102.4	-
Council & Committee Support	23.8	23.8	-	23.8	-	23.8	-	23.8	-	23.8	-
Executive Leadership	53.5	52.9	(0.6)	52.9	-	52.9	-	52.9	-	52.9	-
Mayor & Council	62.0	62.0	-	62.0	-	62.0	-	62.0	-	62.0	-
Municipal Elections	6.4	6.4	-	6.4	-	6.4	-	6.4	-	6.4	-
Property Assessment	162.7	162.7	-	166.7	4.0	166.7	-	166.7	-	166.7	-
Records Management, Access & Privacy	21.7	21.7	-	22.7	1.0	24.7	2.0	25.7	1.0	25.7	-
Taxation	48.1	48.1	-	49.1	1.0	49.1	-	49.1	-	49.1	-
<b>TOTAL - A WELL-RUN CITY</b>	<b>666.1</b>	<b>664.9</b>	<b>(1.2)</b>	<b>677.9</b>	<b>13.0</b>	<b>679.9</b>	<b>2.0</b>	<b>676.9</b>	<b>(3.0)</b>	<b>676.9</b>	<b>-</b>
<b>ENABLING SERVICES</b>											
Corporate Security	120.0	119.0	(1.0)	134.0	15.0	140.0	6.0	143.0	3.0	144.0	1.0
Data Analytics & Information Access	72.1	72.4	0.2	72.4	-	72.4	-	72.4	-	72.4	-
Facility Management	170.1	170.1	-	183.6	13.5	183.6	-	183.6	-	183.6	-
Financial Support	285.5	285.5	-	291.5	6.0	291.5	-	291.5	-	291.5	-
Fleet Management	223.0	223.0	-	223.0	-	223.0	-	223.0	-	223.0	-
Human Resources Support	207.7	209.6	1.8	210.6	1.0	211.6	1.0	211.6	-	211.6	-
Infrastructure Support	174.5	175.1	0.6	174.1	(1.0)	173.1	(1.0)	172.1	(1.0)	171.1	(1.0)
Insurance & Claims	24.8	25.0	0.2	25.0	-	25.0	-	25.0	-	25.0	-
IT Solutions & Support	456.8	456.8	-	451.8	(5.0)	444.8	(7.0)	442.8	(2.0)	441.8	(1.0)
Legal Counsel & Advocacy	99.2	100.0	0.8	101.0	1.0	101.0	-	101.0	-	101.0	-
Organizational Health, Safety & Wellness	60.2	59.5	(0.8)	59.5	-	60.5	1.0	60.5	-	60.5	-
Procurement & Warehousing	162.4	162.4	-	161.4	(1.0)	161.4	-	161.4	-	161.4	-
Real Estate	54.7	54.7	-	59.7	5.0	61.7	2.0	61.7	-	61.7	-
Strategic Marketing & Communications	203.9	203.6	(0.3)	204.6	1.0	204.6	-	204.6	-	204.6	-
<b>TOTAL - ENABLING SERVICES</b>	<b>2,315.0</b>	<b>2,316.5</b>	<b>1.6</b>	<b>2,352.0</b>	<b>35.5</b>	<b>2,354.0</b>	<b>2.0</b>	<b>2,354.0</b>	<b>-</b>	<b>2,353.0</b>	<b>(1.0)</b>
<b>CORPORATE PROGRAMS</b>											
Capital Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Civic & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	-	-
Corporate Costs	25.5	120.6	95.1	135.6	15.0	135.6	-	135.6	-	135.6	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Gas, Power & Telecommunications Committee	-	-	-	-	-	-	-	-	-	-	-
General Revenue	-	-	-	-	-	-	-	-	-	-	-
Investment Income & Financial Charges	-	-	-	-	-	-	-	-	-	-	-
Scholarships	-	-	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - CORPORATE PROGRAMS</b>	<b>25.5</b>	<b>120.6</b>	<b>95.1</b>	<b>135.6</b>	<b>15.0</b>	<b>135.6</b>	<b>-</b>	<b>135.6</b>	<b>-</b>	<b>135.6</b>	<b>-</b>
<b>TOTAL CITY</b>	<b>15,789.8</b>	<b>15,918.3</b>	<b>128.6</b>	<b>16,155.1</b>	<b>236.8</b>	<b>16,278.3</b>	<b>123.2</b>	<b>16,448.3</b>	<b>170.0</b>	<b>16,567.3</b>	<b>119.0</b>
<b>LESS: UTILITIES</b>	<b>(1,258.1)</b>	<b>(1,257.1)</b>	<b>1.0</b>	<b>(1,257.1)</b>	<b>-</b>	<b>(1,257.1)</b>	<b>-</b>	<b>(1,257.1)</b>	<b>-</b>	<b>(1,257.1)</b>	<b>-</b>
<b>TOTAL TAX SUPPORTED</b>	<b>14,531.7</b>	<b>14,661.2</b>	<b>129.6</b>	<b>14,898.0</b>	<b>236.8</b>	<b>15,021.2</b>	<b>123.2</b>	<b>15,191.2</b>	<b>170.0</b>	<b>15,310.2</b>	<b>119.0</b>

From 2019 -2022, full-time equivalents (FTEs) will increase by 649 employees. This is primarily due to growth for new and actively developing communities and an increase in public transit, specialized transit, recreation opportunities and police services.

**Notes:**

- 1) 2017 estimate is for information only. These figures are based on a pro-ration of the 2018 FTEs by Service or estimates where it better reflects experience.
- 2) FTEs in Corporate Costs are held corporately for future distribution.

## Supplemental budget information: Operating Analysis

**FIGURE 11: Full-time equivalents by business unit**

	2017 Actual	2018		2019		2020		2021		2022	
		Budget (as at March 31)	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>COMMUNITY SERVICES</b>											
Calgary Community Standards	494.9	485.2	(9.7)	502.2	17.0	505.2	3.0	506.2	1.0	506.2	-
Calgary Emergency Management Agency (CEMA)	27.0	27.0	-	27.0	-	27.0	-	27.0	-	27.0	-
Calgary Fire Department	1,493.0	1,499.6	6.6	1,500.1	0.5	1,541.1	41.0	1,602.1	61.0	1,603.1	1.0
Calgary Neighbourhoods	286.7	245.4	(41.4)	249.4	4.0	249.4	-	248.4	(1.0)	246.4	(2.0)
Calgary Parks	565.2	560.2	(5.0)	561.2	1.0	560.2	(1.0)	563.2	3.0	564.2	1.0
Calgary Recreation	572.0	601.0	29.0	653.0	52.0	653.0	-	653.0	-	653.0	-
Calgary Housing	8.0	16.0	8.0	17.0	1.0	18.0	1.0	18.0	-	18.0	-
GM - Community Services	3.0	3.0	-	3.0	-	3.0	-	3.0	-	3.0	-
<b>TOTAL - COMMUNITY SERVICES</b>	<b>3,449.8</b>	<b>3,437.4</b>	<b>(12.4)</b>	<b>3,512.9</b>	<b>75.5</b>	<b>3,556.9</b>	<b>44.0</b>	<b>3,620.9</b>	<b>64.0</b>	<b>3,620.9</b>	<b>-</b>
<b>CIVIC PARTNERS</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>	<b>-</b>
<b>DEPUTY CITY MANAGER'S OFFICE</b>											
Corporate Analytics & Innovation	300.0	301.0	1.0	300.0	(1.0)	299.0	(1.0)	298.0	(1.0)	297.0	(1.0)
Facility Management	173.0	173.0	-	186.5	13.5	186.5	-	186.5	-	186.5	-
Fleet Services	223.0	223.0	-	223.0	-	223.0	-	223.0	-	223.0	-
Real Estate & Development Services	86.0	86.0	-	91.0	5.0	93.0	2.0	93.0	-	93.0	-
Resilience & Infrastructure Calgary	7.0	7.0	-	7.0	-	7.0	-	7.0	-	7.0	-
Supply Management	164.5	164.5	-	163.5	(1.0)	163.5	-	163.5	-	163.5	-
GM - Deputy City Manager's Office	19.0	19.0	-	19.0	-	19.0	-	19.0	-	19.0	-
<b>TOTAL - DEPUTY CITY MANAGER'S OFFICE</b>	<b>972.5</b>	<b>973.5</b>	<b>1.0</b>	<b>990.0</b>	<b>16.5</b>	<b>991.0</b>	<b>1.0</b>	<b>990.0</b>	<b>(1.0)</b>	<b>989.0</b>	<b>(1.0)</b>
<b>PLANNING &amp; DEVELOPMENT</b>											
Calgary Approvals Coordination	35.0	33.0	(2.0)	33.0	-	33.0	-	33.0	-	33.0	-
Calgary Growth Strategies	52.0	53.0	1.0	53.0	-	53.0	-	53.0	-	53.0	-
Calgary Building Services	369.9	364.9	(5.0)	349.9	(15.0)	349.9	-	349.9	-	349.9	-
Community Planning	97.2	100.2	3.0	100.2	-	100.2	-	100.2	-	100.2	-
GM - Planning & Development	3.0	3.0	0.0	3.0	-	3.0	-	3.0	-	3.0	-
<b>TOTAL - PLANNING &amp; DEVELOPMENT</b>	<b>557.1</b>	<b>554.1</b>	<b>(3.0)</b>	<b>539.1</b>	<b>(15.0)</b>	<b>539.1</b>	<b>-</b>	<b>539.1</b>	<b>-</b>	<b>539.1</b>	<b>-</b>
<b>URBAN STRATEGY</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>	<b>9.0</b>	<b>-</b>	<b>9.0</b>	<b>-</b>	<b>9.0</b>	<b>-</b>	<b>9.0</b>	<b>-</b>
<b>TRANSPORTATION</b>											
Calgary Transit	2,982.0	2,972.3	(9.7)	3,061.3	89.0	3,104.3	43.0	3,145.3	41.0	3,192.3	47.0
Green Line	-	4.0	4.0	4.0	-	4.0	-	4.0	-	4.0	-
Roads	926.8	926.8	-	944.8	18.0	970.8	26.0	977.8	7.0	990.8	13.0
Transportation Infrastructure	46.0	54.0	8.0	54.0	-	54.0	-	54.0	-	54.0	-
Transportation Planning	89.0	80.0	(9.0)	83.0	3.0	86.0	3.0	86.0	-	86.0	-
GM - Transportation	4.0	4.0	-	4.0	-	4.0	-	4.0	-	4.0	-
<b>TOTAL - TRANSPORTATION</b>	<b>4,047.8</b>	<b>4,041.1</b>	<b>(6.7)</b>	<b>4,151.1</b>	<b>110.0</b>	<b>4,223.1</b>	<b>72.0</b>	<b>4,271.1</b>	<b>48.0</b>	<b>4,331.1</b>	<b>60.0</b>
<b>UTILITIES &amp; ENVIRONMENTAL PROTECTION</b>											
Environmental & Safety Management	80.0	78.0	(2.0)	80.8	2.8	85.0	4.2	86.0	1.0	86.0	-
Waste & Recycling Services	590.0	592.0	2.0	592.0	-	592.0	-	592.0	-	592.0	-
Utilities (Water Resources and Water Services)	1,258.1	1,257.1	(1.0)	1,257.1	-	1,257.1	-	1,257.1	-	1,257.1	-
GM - Utilities & Environmental Protection	3.0	3.0	-	3.0	-	3.0	-	3.0	-	3.0	-
<b>TOTAL - UTILITIES &amp; ENVIRONMENTAL PROTECTION</b>	<b>1,931.1</b>	<b>1,930.1</b>	<b>(1.0)</b>	<b>1,932.9</b>	<b>2.8</b>	<b>1,937.1</b>	<b>4.2</b>	<b>1,938.1</b>	<b>1.0</b>	<b>1,938.1</b>	<b>-</b>
<b>CALGARY POLICE SERVICES</b>	<b>2,818.0</b>	<b>2,873.0</b>	<b>55.0</b>	<b>2,873.0</b>	<b>-</b>	<b>2,873.0</b>	<b>-</b>	<b>2,933.0</b>	<b>60.0</b>	<b>2,993.0</b>	<b>60.0</b>

## Supplemental budget information: Operating Analysis

**FIGURE 11: Full-time equivalents by business unit**

	2017 Actual	2018		2019		2020		2021		2022	
		Budget (as at March 31)	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>LAW &amp; LEGISLATIVE SERVICES</b>											
City Clerk's Office	70.7	70.7	-	71.7	1.0	73.7	2.0	74.7	1.0	74.7	-
Corporate Security	120.0	119.0	(1.0)	134.0	15.0	140.0	6.0	143.0	3.0	144.0	1.0
Law	124.0	125.0	1.0	126.0	1.0	126.0	-	126.0	-	126.0	-
General Counsel - Law and Legislative Services	7.0	6.0	(1.0)	6.0	-	6.0	-	6.0	-	6.0	-
<b>TOTAL - LAW &amp; LEGISLATIVE SERVICES</b>	<b>321.7</b>	<b>320.7</b>	<b>(1.0)</b>	<b>337.7</b>	<b>17.0</b>	<b>345.7</b>	<b>8.0</b>	<b>349.7</b>	<b>4.0</b>	<b>350.7</b>	<b>1.0</b>
<b>CITY MANAGER'S OFFICE</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>	<b>8.0</b>	<b>-</b>	<b>8.0</b>	<b>-</b>	<b>8.0</b>	<b>-</b>	<b>8.0</b>	<b>-</b>
<b>CHIEF FINANCIAL OFFICER'S DEPARTMENT</b>											
Assessment	162.7	162.7	-	166.7	4.0	166.7	-	166.7	-	166.7	-
Customer Service & Communications	355.4	354.9	(0.5)	361.9	7.0	360.9	(1.0)	356.9	(4.0)	356.9	-
Finance	358.3	358.3	0.0	365.3	7.0	365.3	-	365.3	-	365.3	-
Human Resources	229.9	231.9	2.0	232.9	1.0	233.9	1.0	233.9	-	233.9	-
Information Technology	461.0	461.0	-	456.0	(5.0)	449.0	(7.0)	447.0	(2.0)	446.0	(1.0)
GM - Chief Financial Officer's Department	3.0	3.0	-	3.0	-	3.0	-	3.0	-	3.0	-
<b>TOTAL - CHIEF FINANCIAL OFFICER'S DEPARTMENT</b>	<b>1,570.3</b>	<b>1,571.8</b>	<b>1.5</b>	<b>1,585.8</b>	<b>14.0</b>	<b>1,578.8</b>	<b>(7.0)</b>	<b>1,572.8</b>	<b>(6.0)</b>	<b>1,571.8</b>	<b>(1.0)</b>
<b>COUNCIL</b>											
Audit Committee	1.0	1.0	-	1.0	-	1.0	-	1.0	-	1.0	-
City Auditor's Office	16.0	16.0	-	17.0	1.0	18.0	1.0	18.0	-	18.0	-
Office of the Councillors	51.0	51.0	-	51.0	-	51.0	-	51.0	-	51.0	-
Mayor's Office	10.0	10.0	-	10.0	-	10.0	-	10.0	-	10.0	-
<b>TOTAL - COUNCIL</b>	<b>78.0</b>	<b>78.0</b>	<b>-</b>	<b>79.0</b>	<b>1.0</b>	<b>80.0</b>	<b>1.0</b>	<b>80.0</b>	<b>-</b>	<b>80.0</b>	<b>-</b>
<b>CORPORATE PROGRAMS</b>											
Capital Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Civic & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	-	-
Corporate Costs	25.5	120.6	95.1	135.6	15.0	135.6	-	135.6	-	135.6	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Gas, Power & Telecommunications Committee	-	-	-	-	-	-	-	-	-	-	-
General Revenue	-	-	-	-	-	-	-	-	-	-	-
Investment Income & Financial Charges	-	-	-	-	-	-	-	-	-	-	-
Scholarships	-	-	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - CORPORATE PROGRAMS</b>	<b>25.5</b>	<b>120.6</b>	<b>95.1</b>	<b>135.6</b>	<b>15.0</b>	<b>135.6</b>	<b>-</b>	<b>135.6</b>	<b>-</b>	<b>135.6</b>	<b>-</b>
<b>TOTAL CITY</b>	<b>15,789.8</b>	<b>15,918.3</b>	<b>128.5</b>	<b>16,155.1</b>	<b>236.8</b>	<b>16,278.3</b>	<b>123.2</b>	<b>16,448.3</b>	<b>170.0</b>	<b>16,567.3</b>	<b>119.0</b>
<b>LESS: UTILITIES</b>	<b>(1,258.1)</b>	<b>(1,257.1)</b>	<b>1.0</b>	<b>(1,257.1)</b>	<b>-</b>	<b>(1,257.1)</b>	<b>-</b>	<b>(1,257.1)</b>	<b>-</b>	<b>(1,257.1)</b>	<b>-</b>
<b>TOTAL TAX SUPPORTED</b>	<b>14,531.7</b>	<b>14,661.2</b>	<b>129.5</b>	<b>14,898.0</b>	<b>236.8</b>	<b>15,021.2</b>	<b>123.2</b>	<b>15,191.2</b>	<b>170.0</b>	<b>15,310.2</b>	<b>119.0</b>

From 2019 -2022, full-time equivalents (FTEs) will increase by 649 employees. This is primarily due to growth for new and actively developing communities and an increase in services provided by Calgary Transit, Calgary Recreation and Calgary Police Services.

**Note:**

1) FTEs in Corporate Costs are held corporately for future distribution.

## Supplemental budget information: Operating Analysis

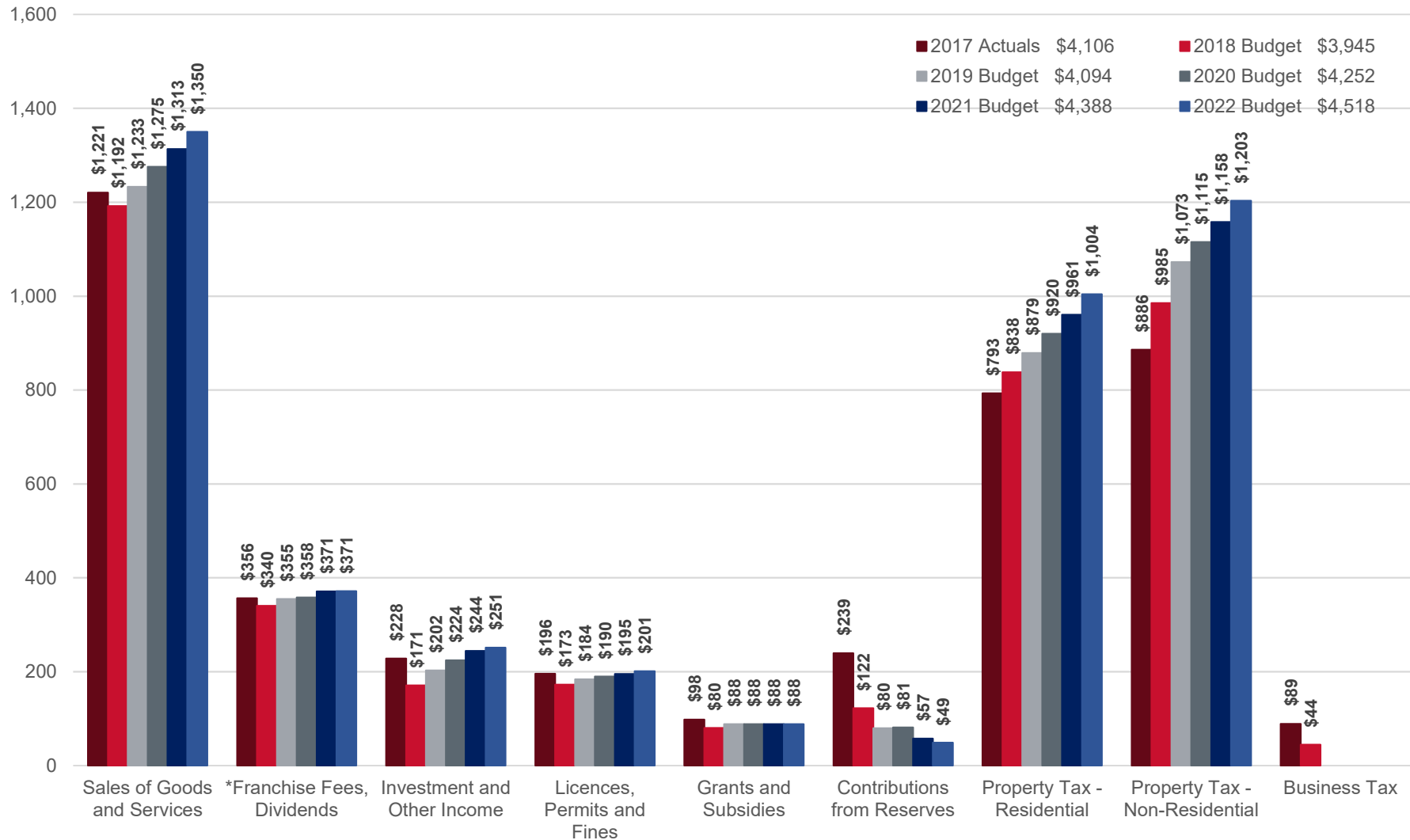
**FIGURE 12: Major sources of operating funding (\$millions)**

Funding source	Description	Base budget (2022)	One-time budget (2019-2022)
<b>Sales of Goods &amp; Services</b>	Revenue generated from sales of various goods and services.	<b>\$1,350</b>	-
<b>Franchise Fees</b>	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. Also known as Municipal Consent Access Fees.	<b>\$371</b>	-
<b>Investment &amp; Other Income</b>	Income earned on investments and various sources of other income.	<b>\$251</b>	-
<b>Licences, Permits and Fines</b>	Revenue generated from licences, permits and fines distributed by The City.	<b>\$201</b>	-
<b>Grants &amp; Subsidies</b>	Operating grants received from the Provincial and Federal Governments and various subsidy income.	<b>\$88</b>	-
<b>Contributions from Reserves</b>	Contributions from reserves to finance operating expenditures. One-time expenditures will be funded through the Budget Savings Account Reserve only if required.	<b>\$49</b>	<b>\$47</b>
<b>Property Tax (Residential)</b>	Tax levied based on the assessed market value of all taxable residential properties.	<b>\$1,004</b>	-
<b>Property Tax (Non-Residential)</b>	Tax levied based on the assessed market value of all taxable non-residential properties.	<b>\$1,203</b>	-

## Note:

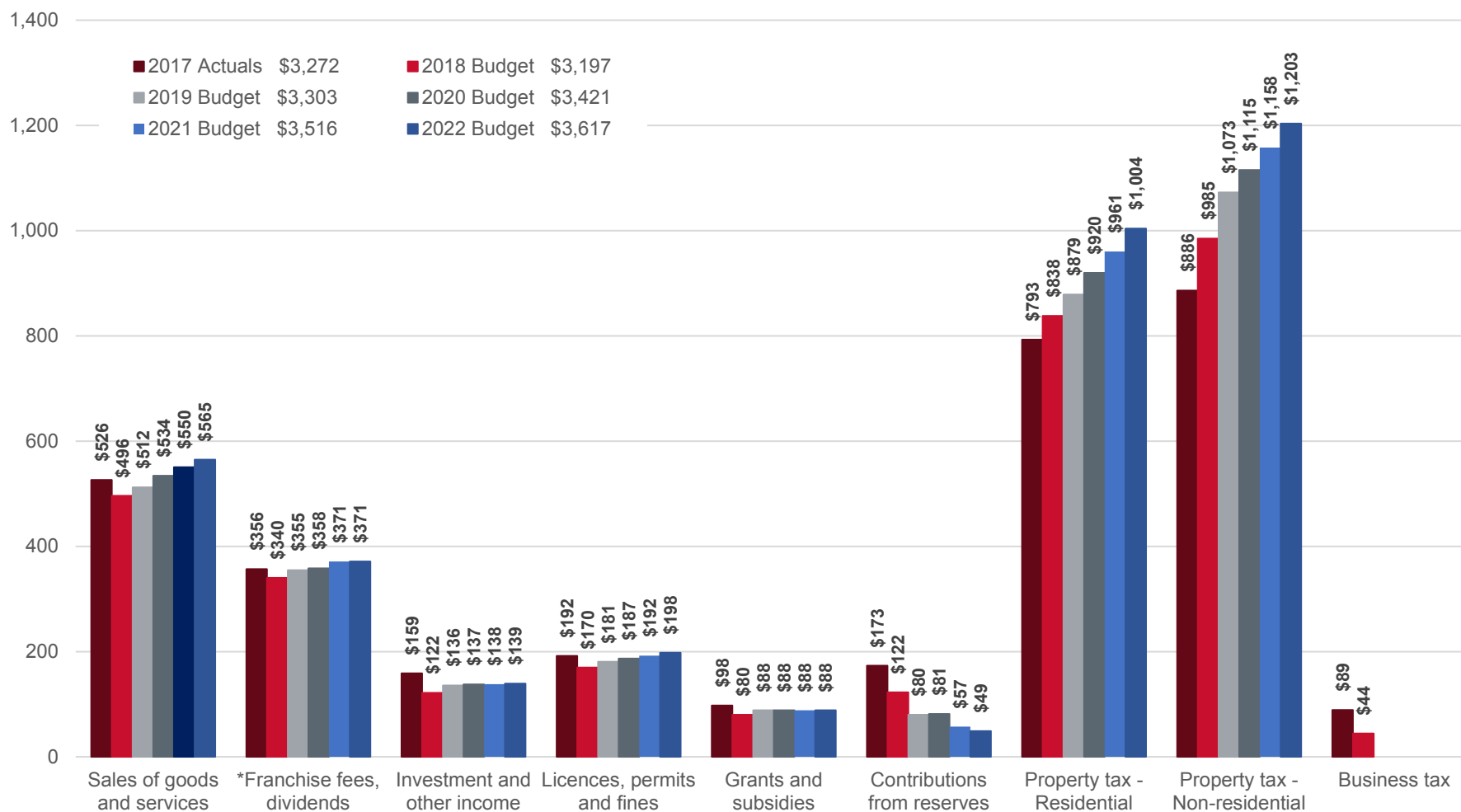
On this table, \$111 million has not been adjusted to remove double counting of franchise fees and dividends paid by Utilities to the City's operating fund. Utilities is composed of Stormwater Management, Wastewater Collection & Treatment and Water Treatment & Supply.

## Supplemental budget information: Operating Analysis

**FIGURE 13: Funding the 2019-2022 Operating Budget – Total City (\$millions)**

\*On this chart, a total of \$641.1 million for 2017-2022 has not been adjusted to remove double counting of franchise fees and dividends paid by Wastewater Collection & Treatment and Water Treatment & Supply to The City's operating fund.

## Supplemental budget information: Operating Analysis

**FIGURE 14: Funding the 2019-2022 Operating Budget – Tax-Supported (\$millions)**

Reliance on property tax as a revenue source is increasing, from 51 per cent in 2017 to 61 per cent in 2022. Business tax will be fully consolidated as of 2019 and is reported for historical purposes only.

The 2018 budget is at March 31, 2018 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.



## Supplemental budget information: Operating Analysis

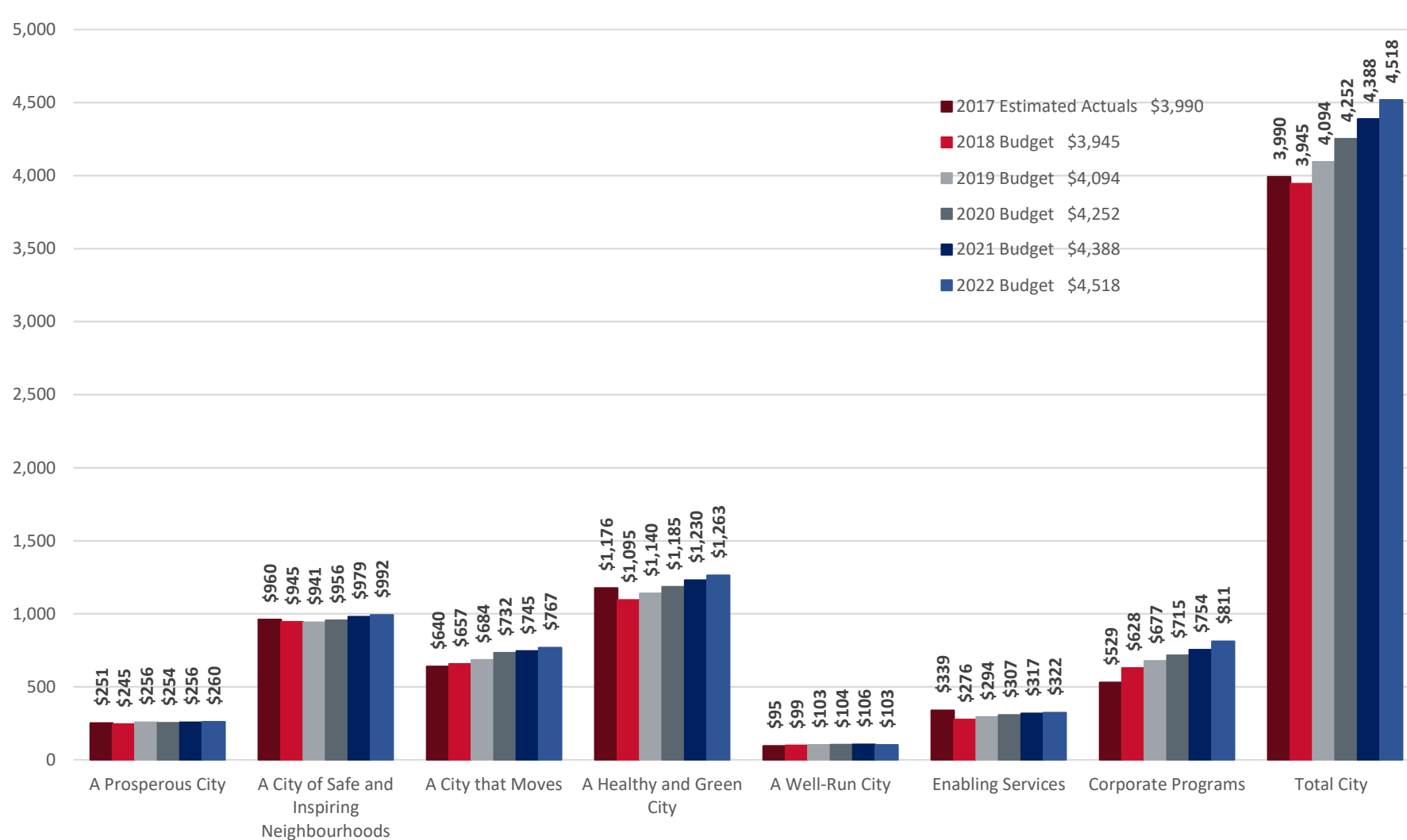
**FIGURE 15: Summary of tax revenue (\$millions)**

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
<b>Net expenditures</b>							
Total budgeted tax-supported expenditures (Net of recoveries)	3,840.7	4,024.8	3,197.3	3,302.6	3,421.0	3,515.9	3,617.2
Less: Non-tax revenue	(2,074.6)	(2,256.3)	(1,329.9)	(1,351.3)	(1,386.0)	(1,397.6)	(1,409.8)
<b>Net tax-supported expenditures</b>	<b>1,766.1</b>	<b>1,768.5</b>	<b>1,867.2</b>	<b>1,951.3</b>	<b>2,035.0</b>	<b>2,118.3</b>	<b>2,207.5</b>
<b>Tax revenue</b>							
Business tax: Base	130.8	87.6	43.9	-	-	-	-
Business tax: Growth	3.8	2.0	0.4	-	-	-	-
<b>Business tax total (1)</b>	<b>134.6</b>	<b>89.6</b>	<b>44.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Property tax: Base	1,542.2	1,678.5	1,783.9	1,868.3	1,951.3	2,035.0	2,118.4
Property tax: Growth	36.9	20.2	24.8	25.5	31.1	28.4	31.7
Property tax: Rate increase	52.4	49.3	14.2	57.5	52.6	54.9	57.4
One-time rebate		(69.1)					
<b>Property tax total (2)</b>	<b>1,631.5</b>	<b>1,678.9</b>	<b>1,822.9</b>	<b>1,951.3</b>	<b>2,035.0</b>	<b>2,118.3</b>	<b>2,207.5</b>
<b>TOTAL TAX REVENUE</b>	<b>1,766.1</b>	<b>1,768.5</b>	<b>1,867.2</b>	<b>1,951.3</b>	<b>2,035.0</b>	<b>2,118.3</b>	<b>2,207.5</b>

(1) Business tax will be fully consolidated in 2019 and is shown in this summary for historical purposes only.

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

## Supplemental budget information: Operating Analysis

**FIGURE 16: Investing the 2019-2022 operating budget – total City by Citizen Priority (\$millions)**

On this chart, \$641.1 million for 2017-2022 has not been adjusted to remove double counting of franchise fees and dividends paid by Wastewater Collection & Treatment and Water Treatment & Supply to The City's operating fund.

## Supplemental budget information: Capital Analysis

**FIGURE 25: Major sources of capital funding (\$millions)**

Source or type of funding	Description	2019-2023+ Capital Budget
<b>RESERVES</b>		
<b>Capital Reserves</b>	Many business units have established capital reserves with Council approval to hold funding for various purposes.	<b>\$1,402</b>
<b>Community Investment Reserve (CIR)</b>	The purpose of this reserve is to invest in priority community capital infrastructure, address emerging community needs and reduce the growing infrastructure gap.	<b>\$24</b>
<b>Pay-As-You-Go (PAYG)</b>	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.	<b>\$478</b>
<b>Lifecycle Maintenance &amp; Upgrade Reserve (LMUR)</b>	The lifecycle maintenance and upgrade reserve was established to maintain and upgrade capital assets.	<b>\$658</b>
<b>Reserve for Future Capital (RFC)</b>	Intended to fund various Council approved capital projects as well as hold contingency funds for unforeseen projects/emergency needs.	<b>\$50</b>
<b>DEBT</b>		
<b>Tax-supported debt</b>	Tax-supported debt is used to fund capital expenditures with previously approved budgets and borrowing bylaws already in place.	<b>\$3</b>
<b>Self-supported debt</b>	Self-supported debt is used to fund capital expenditures with approved budgets and bylaws in place.	<b>\$1,131</b>

## Supplemental budget information: Capital Analysis

**FIGURE 25: Major sources of capital funding (\$millions)**

Source or type of funding	Description	2019-2023+ Capital Budget
<b>OTHER FUNDING</b>		
<b>Developer and other contributions</b>	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.	<b>\$396</b>
<b>2013 Flood</b>	Disaster Recovery Program (DRP) and Flood Recovery Erosion Control (FREC) funding resulting from the 2013 flood.	<b>\$4</b>