



# The City of Calgary Budget 2026

2025 September Preview



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# Budget Overview

This budget adjustment for 2026 recognizes the financial pressures many Calgarians are facing. That’s why we’re focused on keeping taxes affordable while making thoughtful and responsible use of the budget to support our community.

We are balancing affordability for residents with the costs of service delivery – maximizing value within The City’s approved budget. In 2026, funding increases will focus on the four priority areas that Council and Calgarians have said are most important:

- Affordable Housing
- Public Safety
- Transit
- Infrastructure

We plan to do this while staying within the 3.6 per cent tax revenue increase from existing properties that Council has previously approved for 2026.

In the recent period of high growth and inflation, The City’s ongoing expenses have historically increased at a rate lower than the combined impact of population growth and inflation. This budget maintains the previously approved tax increase during a time of economic pressure, enabling us to respond to growth in some key areas. At the same time, satisfaction levels among Calgarians have been trending downward since 2015—a trend that aligns with a period in which the operating budget did not keep pace with population growth and inflation. This highlights the ongoing challenge of meeting service expectations in a rapidly growing and increasingly complex city.

Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided and percentages may not precisely reflect the absolute values. Throughout the document, dollar values are presented in millions unless stated otherwise.



## Operating and Capital Budgets

Increased revenue in 2026 will come from a combination of increased taxes and fees. In addition, The City continues to align its budgeted revenue to actual revenues so that investment income and property tax revenue from growth will continue to fund increased expenses into 2026.

Ongoing expenditures, mainly those related to salaries and procurement of goods and services, will grow at a stable pace, reflecting the commitment to fund Council priority areas primarily led by Community Services, Operational Services and Calgary Police departments.

One-time expenditures are budgeted to decrease next year as it is expected that many of the grants associated with the Downtown Calgary Development Incentive Program will be paid out in 2025.

The net change in The City's reserves continues to be positive, enhancing The City's capacity to respond to unplanned events.

<b>Operating Budget</b> (\$ millions)	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Increase in 2026</b>	<b>Notes</b>
<b>Revenue</b>						
Property Tax including Levies	2,181	2,338	2,467	2,598	5%	Note 1
Sales of Good and Services	1,301	1,297	1,362	1,436	5%	Note 2
Investment Income	116	127	215	253	18%	
Franchise Fees & Revenue in Lieu	190	210	231	230	0%	
All Other Revenue	576	623	641	661	3%	
<b>Total Revenue</b>	<b>4,365</b>	<b>4,595</b>	<b>4,916</b>	<b>5,179</b>	<b>5%</b>	
<b>Expenditures</b>						
Base	3,755	3,987	4,254	4,483	6%	
One-Time	55	68	305	108	(65%)	Note 3
<b>Total Expenditures Net of Reserve Activity</b>	<b>3,810</b>	<b>4,055</b>	<b>4,559</b>	<b>4,591</b>	<b>1%</b>	
Net Reserve Activity	555	540	357	588	58%	Note 4
<b>Total Expenditures</b>	<b>4,365</b>	<b>4,595</b>	<b>4,916</b>	<b>5,179</b>	<b>5%</b>	
<b>Net Operating Budget</b>	-	-	-	-		

The capital budgets for 2025 and 2026 are \$2.7 billion and \$3.6 billion respectively. The increase will help deliver major infrastructure such as the Event Centre and Green Line, upgrades to existing water and wastewater treatment plans, new buses and community shuttle buses and additional housing supported by the Housing Accelerator Fund. Capital budgets for 2027+ reflect expenditures planned for 2027-2032.

<b>Capital Budget</b> (\$ millions)	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>
Pay As You Go	116	122	148	231	76
Grants	462	685	845	927	2,872
Reserves & Other	640	911	825	1,099	1,808
Debt	186	163	749	1,135	1,782
Developer & Other Contributions	57	49	117	222	594
<b>Total Capital Budget</b>	<b>1,461</b>	<b>1,930</b>	<b>2,685</b>	<b>3,615</b>	<b>7,133</b>

Note 1 Further detail on property tax revenue can be found on page 22.

Note 2 Further detail on sales of goods and services can be found on page 25, including water utility rates and waste & recycling charges.

Note 3 Includes the Downtown Calgary Development Incentive Program budget which is required to be held in the current year to sign funding agreements for conversion applications.

Note 4 Includes corporate contributions to reserves funding capital investments as well as business unit specific contributions primarily from Water Services, Real Estate and Mobility business units.

## Consolidated Budget

The consolidated financial statements of The City are prepared by administration in accordance with Canadian Public Sector Accounting Standards (PSAS), and reflect the assets, liabilities, revenues and expenses of the operating fund, capital fund and reserve fund of The City. The consolidated financial statements include all organizations that are controlled by The City, referred to as Related Authorities, and The City's government business enterprise, ENMAX Corporation.

The City prepares budgets on a cash basis to include capital additions, debt transactions and transfers and to exclude depreciation. Adjustments then must be made annually to present The City's budget on an accrual basis, consistent with the annual financial statement presentation.

A Consolidated Budget Summary has been prepared below to present The City's annual budget summary on a financial statement basis, increasing accountability, transparency and the overall usefulness of The City's 2026 Budget.

Figures presented in this table for 2023 and 2024 correspond to The City's Annual Financial Report. For the years 2025 and 2026, they represent estimated figures as at September 2025.

<b>Consolidated Budget</b> (\$ millions)	<i>Budget</i> <b>2023</b>	<i>Budget</i> <b>2024</b>	<i>Budget</i> <b>2025</b>	<i>Budget</i> <b>2026</b>	<b>Notes</b>
<b>Revenues</b>					
Operating per budget	4,365	4,595	4,916	5,179	
Operating - earnings from ENMAX, related authorities, intercompany and others	159	197	202	178	Note 1
<b>Revenues per Annual Report</b>	<b>4,524</b>	<b>4,792</b>	<b>5,118</b>	<b>5,356</b>	
<b>Other Contributions and Transfers</b>					
Capital per budget	2,783	2,092	2,685	3,615	Note 2
Capital - related authorities, intercompany and others	225	178	191	216	Note 1
PSAS Reconciliation - Debt	(663)	(499)	(785)	(1,171)	Note 3
PSAS Reconciliation - Reserves	(1,192)	(779)	(1,008)	(1,367)	Note 3
<b>Other Contributions and Transfers per Annual Report</b>	<b>1,154</b>	<b>992</b>	<b>1,083</b>	<b>1,292</b>	
<b>Expenditures</b>					
Operating per budget	3,810	4,055	4,559	4,591	
Capital per budget	2,783	2,092	2,685	3,615	Note 2
Related authorities	373	271	279	285	Note 1
Intercompany eliminations	(178)	(151)	(161)	(169)	Note 1
PSAS Reconciliation - Amortization	(153)	(155)	(154)	(159)	
PSAS Reconciliation - Capital Additions	(2,458)	(1,581)	(2,148)	(2,892)	
PSAS Reconciliation - Debt	(53)	(46)	(48)	(45)	Note 3
<b>Total expenditures per Annual Report</b>	<b>4,124</b>	<b>4,483</b>	<b>5,012</b>	<b>5,225</b>	
<b>Annual Surplus per Financial Statement Basis</b>	<b>1,553</b>	<b>1,301</b>	<b>1,188</b>	<b>1,424</b>	Note 4

Note 1 Budget figures for ENMAX earnings, related authorities and intercompany eliminations are estimates for 2025 and 2026.

Note 2 Capital budget for revenue and expenditures varies annually due to the timing and delivery of projects and funding available.

Note 3 Contributions/withdrawals from reserve and debt changes year-to-year due to the timing of debt issuance and repayment and timing of when capital project funding is needed.

Note 4 Revenues are higher than expenditures on a financial statement basis due to reconciling adjustments made for amortization, capital additions, and debt and reserve transactions. The **Annual Surplus per Financial Statement Basis** reflects the PSAS reporting requirements and does not imply any projected budgeted variance. Municipalities are required to have a balanced budget whereby projected expenditures are equal to projected funding.



## The City's Strategic Approach

We remain focused on what matters most to Calgarians.

Insights from the 2025 Spring Survey of 2,500 Calgarians show strong support for the City's current priority areas of investment: Housing, Public Safety, Transit and Infrastructure.

The results from the Survey have remained relatively consistent over time and are a reliable source of information about where Calgarians expect their municipal government to concentrate its efforts.

### Priorities

#### Housing

Only 35 per cent of Calgarians believe people have access to adequate housing, and 71 per cent want The City to invest more in affordable housing for low-income residents.

#### Public Safety

Safety perceptions have strengthened, with 75 per cent now viewing Calgary as safe and 70% saying The City is doing a good job—yet concerns about downtown remain high, with 94 per cent agreeing more needs to be done.

#### Transit

Public transit is widely seen as important (93 per cent), and while most find it easy to use, fewer believe the current network meets their needs. 70 per cent believe The City should invest more in public transit. Support for the Green Line LRT remains strong but has dipped slightly since last spring.

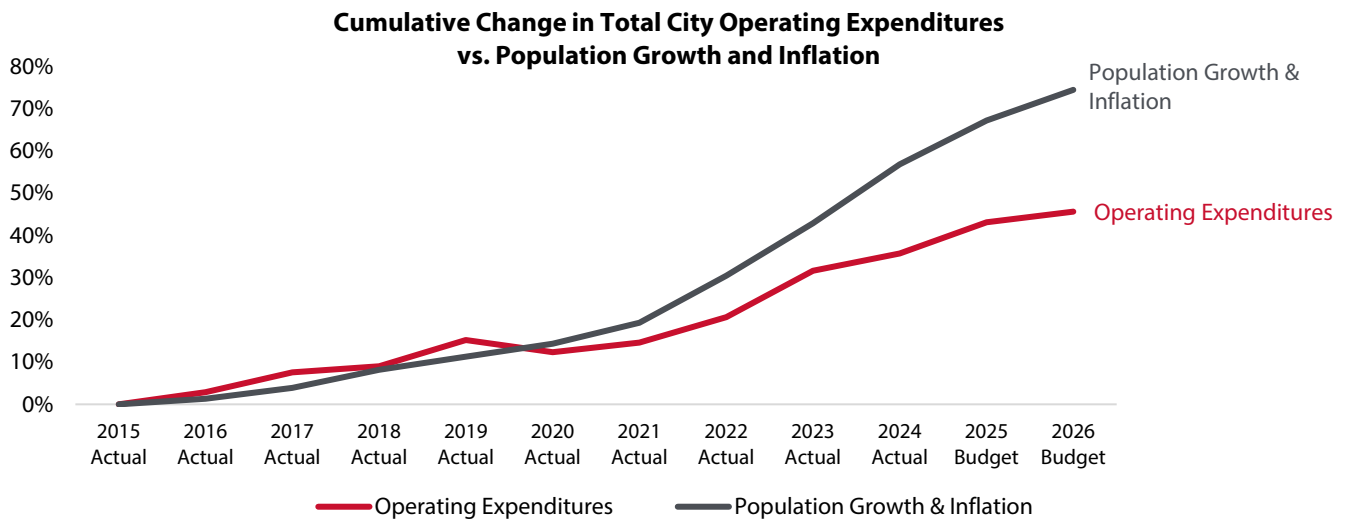
#### Infrastructure

Infrastructure, traffic, and roads continue to be the most frequently mentioned concern. 33 per cent of Calgarians identify this as a top concern, with growing attention on congestion and snow removal.



## Keeping Municipal Government Affordable

The City has focused on the affordability of city services over the past decade. This focus has occurred in an environment where the city is growing quickly, and inflation has been higher than typical.



Sources: Population and inflation estimates are from the 2025 Spring Economic Outlook published by Corporate Economics, Expenditures data based on actuals and approved budget.

By 2026, the gap between what expenditures would have been, had they kept pace with population and inflation since 2015, is expected to reach approximately \$1.1 billion. The slower expenditure growth has allowed us to keep taxes and user fees low, but the effects of budgetary discipline have likely been reflected in Calgarians’ satisfaction with City services.



Sources: 2015 to 2025 Fall and Spring Surveys of Calgarians. Question: “On a scale of 1 to 10 where 1 is not at all satisfied and 10 is very satisfied, how satisfied are you with the overall level and quality of services and programs provided by The City of Calgary?” Per cent satisfied answering 7-10 on the 10-point scale. Per cent dissatisfied (answering 1-4 on the 10-point scale) has increased from 3% in 2015 to 14% in 2025.

## Budget Highlights

The demand for both operating and capital spending to maintain services continues to outpace available funding. At the same time, results from the Spring Survey of Calgarians show that residents expect high-quality services to be maintained.

To balance affordability of taxes with Calgarians' priorities, we are able to increase budgets in some priority areas by using the property tax dollars previously approved by Council and relying more on existing funding sources.

Administration recommends allocating capital funding capacity for 2026 to meet high priority needs, including maintenance and replacement, housing and community development, and capital cost escalations.

In total, The City's budget for 2026 includes \$108 million in one-time operating, \$4.5 billion in ongoing operating and \$3.6 billion in capital. Included in those totals are budget increases in priority areas amounting to \$154.5 million in one-time operating, \$55.1 million in ongoing operating and \$108.6 million in capital.

<b>2026 adjustments in priority areas (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>	<b>Notes</b>
Housing	40.0	2.1	36.2	
Public Safety	39.1	11.8	10.2	
Transit	25.0	15.5	18.5	
Infrastructure	4.0	-	63.7	
Risk Mitigation and Other	46.4	5.6	-	
Sustainable Capital Funding		20.0	-20.0	Note 1
<b>Total</b>	<b>154.5</b>	<b>55.1</b>	<b>108.6</b>	

Note 1 Ongoing operating contribution to Lifecycle Maintenance and Upgrade Reserve to support securing sustainable funding for infrastructure.







## Housing

In 2026, The City will inject new funding for the downtown housing incentive program, supporting office conversion projects and providing additional support to the *Home is Here Housing Strategy*. Increased funding is recommended to support housing and community development, including \$26.2 million in 2026 for a new 260-unit affordable housing project in Southview to be completed by 2028.

Growth of the city will also be supported by a small increase in the ongoing operating budget for Calgary Transit. Overall, seven growth applications have been approved this year which will facilitate the build out of over 6,500 homes over the next 15 years. Services in these communities, and other actively developing communities, will require capital investments and ongoing operating budget increases in the future.

In the first half of 2025, Administration received Council direction to consider funding the required infrastructure for two Growth Applications (“West View” (IP2025-0336) and “Glacier A North” (IP2025-0337)). The infrastructure for these Growth Applications cannot be funded at this time due to a lack of capital capacity and the existence of higher priority projects, and therefore development of these areas cannot proceed at this time. The full funding of infrastructure projects to support West View and Glacier A North will be considered as part of the 2027-2030 business plans and budgets. This is manageable given Calgary’s new community serviced land supply remains healthy, accommodating record housing starts over the past three years.

Additionally, \$10 million has been allocated to an “Advance to Design to Shovel Ready” program that will enable growth infrastructure design citywide to a point that projects are shovel ready and closer to increasing capacity for housing.

Since 2022, close to \$200 million has been invested in affordable housing programs that include the Rundle, Bridgeland and Mount Pleasant affordable housing projects and support partners to build housing for Indigenous and equity-deserving populations. Calgary leads the country in housing starts and we believe there is sufficient land supply to accommodate growth of a similar number of units in the next couple of years.

<b>2026 adjustments in housing (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>
Advance Design to Shovel Ready	-	-	10.0
Downtown Housing Incentive Program	40.0	-	-
Facilitating City Growth	-	0.1	-
Southview Affordable Housing	-	-	26.2
Supporting Delivery of the Home is Here Strategy	-	2.0	-
<b>Housing Total</b>	<b>40.0</b>	<b>2.1</b>	<b>36.2</b>



## Public Safety

The City will grow the network of daytime resource centres from two to five, and ensure individuals at risk and experiencing vulnerabilities have access to outreach services across downtown. Doing this will ensure that more people are getting the help they need and will increase safety and perceptions of safety in public spaces. Budget increases are also required to shore up both our 9-1-1 operations and disaster preparedness & response. The City will also improve pedestrian safety on roadways around schools and playgrounds.

To maintain support for the Calgary Police Service in the face of provincial restrictions on photo radar site deployment, temporary funding of \$28 million from reserves will help offset a shortfall in fine revenue. A \$5.5 million ongoing budget increase will help sustain Calgary Police Service operations, ensuring that the service is able to fulfill its obligations to employees, support employee health and wellness, respond to privacy and disclosure requests in a timely fashion, and manage the police vehicle fleet. Finally, The City will fund police reserves that are used to maintain police vehicles and helicopters. All the above is in addition to a \$8.2 million increase in 2026 that was originally approved in the *2023-2026 Service Plans and Budgets* and subsequent adjustments in 2023 and 2024. There is also an additional \$10.2M in capital funding to address the capital maintenance needs for roofs at two police facilities as well as vehicle lifecycle planning.

The Calgary Fire Department will see an increase of \$21 million in ongoing funding in 2026 reflecting prior approvals meaning that, since 2023, the budget for the Calgary Fire Department has increased by over 37 per cent.

Over the past three years, \$114 million has been invested in new fire stations and heavy fleet for the Calgary Fire Department, Next Generation 9-1-1 infrastructure, and a training facility, fleet vehicles and equipment for Calgary Police Services.

<b>2026 adjustments in public safety (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>
Boosting Calgary's Emergency Response Capacity	-	1.3	-
Police - Employee Benefit Shortfall	-	3.8	-
Police - Fine Revenue Budget Shortfall due to Provincial Automated Traffic Enforcement Restrictions	28.0	-	-
Police - Funding for 2025 Reserve Deficit (Fleet and Helicopter)	5.7	-	-
Police - Improving resourcing for privacy and disclosure	-	1.1	-
Police - Return-to-Work Programs and Fleet Resources	-	0.6	-
Police - Roof Replacements	-	-	4.6
Police - Vehicle Replacements	-	-	5.6
Road Marking Improvement	1.0	-	-
Safer Mobility Program	2.0	-	-
Strengthening 9-1-1 for Public Safety	-	1.8	-
Supporting Vulnerable Calgarians with Day Spaces and Outreach	2.4	3.3	-
<b>Public Safety Total</b>	<b>39.1</b>	<b>11.8</b>	<b>10.2</b>



## Transit

The City will increase ongoing funding for the implementation of the *RouteAhead* strategy meaning more frequency of service for Calgarians where it's needed most: the busiest routes on the network. Temporary funding from reserves will keep transit fares affordable through programs like the Low-Income Transit Pass.

For 2026, proposed investment increases totaling over \$18.5 million span across various transit assets, including bus and Light Rail Vehicle (LRV) refurbishments, lifecycle maintenance for Transit buildings and infrastructure, and improved safety at high-traffic crossings. These investments are critical for ensuring service reliability and maintaining service levels.

Since 2023, over \$440 million has been invested in LRV and bus procurement and \$89 million in design work for MAX Green, Airport Transit Connection and the Blue Line extension.

Transit has seen significant investment since 2023 including funding to make transit free for everyone 12 and under and a 30 per cent increase in uniformed personnel to increase safety on transit.

<b>2026 adjustments in transit (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>
Bus Refurbishments	-	-	3.0
Increasing Transit Frequency on Key Routes	-	14.0	-
Keeping Transit Fares Affordable	25.0	-	-
Light Rail Vehicle Refurbishments	-	-	1.5
Maintaining Power for the CTrain	-	1.5	-
Transit Building Lifecycle Asset Management	-	-	7.0
Transit Light Rail Transit Lifecycle Asset Management	-	-	5.0
Transit Rail System Lifecycle	-	-	2.0
<b>Transit Total</b>	<b>25.0</b>	<b>15.5</b>	<b>18.5</b>





## Infrastructure

We continue to make significant investments in maintenance and renewal, address cost escalations to ensure in-flight projects and projects going to tender can continue, and enable housing and community development.

Most of the The City’s infrastructure is in good condition and serves residents well, but our infrastructure is aging and so the condition of The City’s assets continues to deteriorate overall. Asset managers monitor asset performance and condition closely to identify and immediately address conditions and situations that could pose a threat to public or employee safety. Investing in our existing assets to ensure they remain safe and in good condition will help Calgary remain a liveable and well-maintained city – now and for future generations. Increases are proposed across many assets including facilities, parks, pavement, Plus 15s, streetlights, and transit infrastructure.

\$1.1 billion in water infrastructure investments is planned for 2026. Upgrades to existing water and wastewater treatment plants, as well as the design of a new water treatment plant will increase capacity to support the needs of a growing city. In addition, investments in Penbrooke and Trans Canada Sanitary Trunk Upgrades and the Bearspaw South Feedermain will strengthen our ability to provide reliable services to new and existing customers. Progress on major capital projects like the Green Line and the Event Centre continues to be made.

<b>2026 adjustments in infrastructure (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>
Capital Cost Escalations	-	-	15.0
Facilities Asset Sustainment Program	-	-	14.0
Operating Costs for Facilities Returned to the City	4.0	-	-
Park Infrastructure Lifecycle	-	-	4.0
Pavement Rehabilitation	-	-	24.0
Plus 15 Maintenance	-	-	2.0
Pre-Engineering Studies	-	-	0.5
Streetlight - Upgrade Maintenance	-	-	4.2
<b>Infrastructure Total</b>	<b>4.0</b>	<b>-</b>	<b>63.7</b>



## Mitigating Operating Risk and Other

In addition to spending in high priority areas, additional spending has been allocated to meet other pressing needs. Increased spending is required to mitigate cybersecurity risks, address issues raised by changes in provincial legislation, increase the accessibility of programs for low-income Calgarians, pilot an industrial development incentive and increase funding to the civic partners operating grant program. Software licensing costs are also increasing, and so additional funding is required to maintain The City's operations.

<b>2026 adjustments in other (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>
Cyber Security Capacity Enhancement	-	0.7	-
Funding for City Insurance Needs	-	1.0	-
Implementing Provincial Legislative Changes to Elections	-	0.5	-
Improving Access to Services for Low-Income Calgarians	-	1.8	-
Including Contemporary Calgary in Civic Partners Operating Grant	-	0.5	-
Industrial Incentive Program & Administration	5.0	-	-
New Requirements for Intermunicipal Development	0.4	-	-
Software licensing costs	41.0	-	-
Supporting Growth in Intergovernmental and Indigenous Relations	-	1.2	-
<b>Risk Mitigation and Other Total</b>	<b>46.4</b>	<b>5.6</b>	<b>-</b>

## Sources of Expenditure Pressure

There are a variety of pressures contributing to the recommended \$209.6 million in combined one-time and ongoing operating adjustments and \$108.6 million in capital adjustments. Many are due to the increasing costs of serving a growing population and increasing service levels in priority areas. Others are due to new provincial government requirements or funding changes, or increased costs in an area of shared or supportive responsibility in partnership with another order of government.

<b>Budget pressures (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>
Meeting new provincial government requirements	0.4	0.5	-
Funding changes resulting from provincial decisions	28.0	-	-
Increased costs to shared provincial responsibilities	27.4	3.3	-
Other budget pressures	98.7	51.3	108.6
<b>Total</b>	<b>154.5</b>	<b>55.1</b>	<b>108.6</b>

A total of \$0.9 million in operating adjustments are recommended because of new provincial requirements for municipalities. Changes to the Local Authorities Election Act (Municipal Affairs Statutes Amendment Act, 2025 and Election Statutes Amendment Act, 2025) will introduce an additional \$0.5 million in ongoing operating costs. Changing provincial government requirements for intermunicipal planning (Intermunicipal Collaboration Frameworks and Intermunicipal Development Plans) will introduce an additional \$0.4 million in one-time costs.

\$28.0 million in operating adjustments are recommended to ensure continuity of policing services in the face of a fine revenue budget shortfall due to provincially imposed limits on photo-radar sites.

A further \$30.7 million in operating adjustments are recommended to support the growing number of Calgarians accessing income support programs like the Low-Income Transit Pass (\$25 million one-time), which has grown in cost without additional funding contributions from the provincial government. These adjustments will also expand the network of daytime resources centres for vulnerable populations (\$2.4 million one-time and \$3.3 million ongoing).

In all, operating adjustments proposed due to provincial decisions imposing new requirements on municipalities represent \$28.9 million in additional costs: 14 per cent of the total proposed adjustments and equivalent to a 1.2 per cent property tax increase.

Including the increased municipal costs in areas of responsibility shared with the provincial government, this total increases to \$59.6 million in additional costs: 28 per cent of the total proposed adjustments and equivalent to a 2.4 per cent property tax increase.

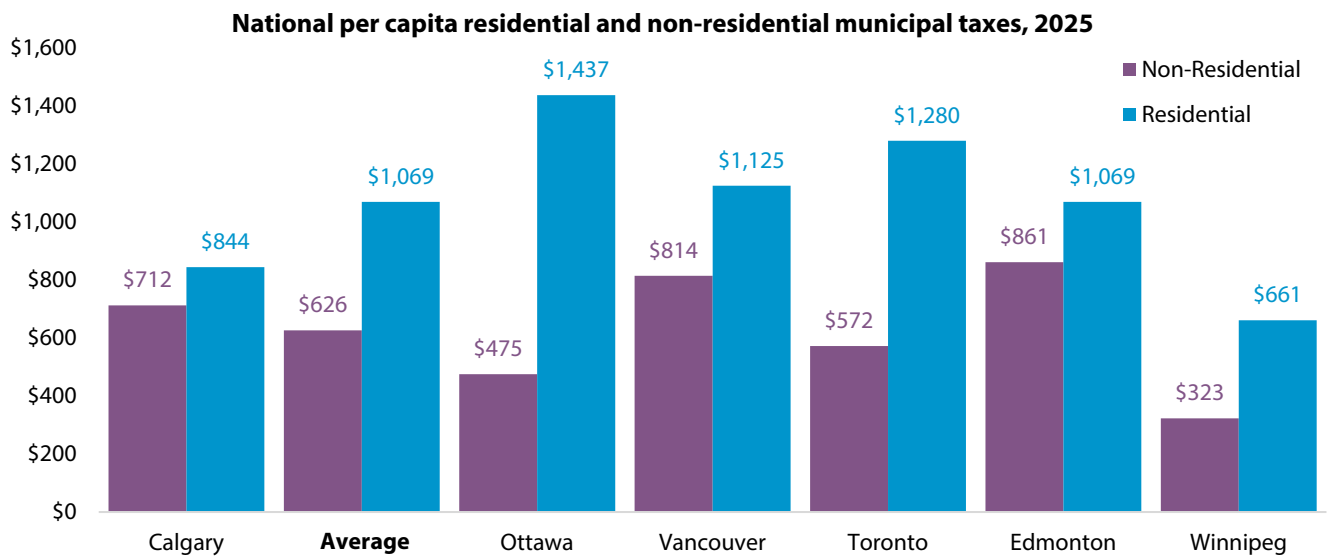
<b>Additional budget required for (\$ millions)</b>	<b>One-Time Operating</b>	<b>Ongoing Operating</b>	<b>Capital</b>	<b>Pressure</b>
New Requirements for Intermunicipal Development	0.4	-	-	New
Implementing Provincial Legislative Changes to Elections	-	0.5	-	New
Police - Fine Revenue Budget Shortfall due to Provincial Automated Traffic Enforcement Restrictions	28.0	-	-	Change
Keeping Affordable Fares for Transit	25.0	-	-	Shared
Supporting Vulnerable Calgarians with Day Spaces and Outreach	2.4	3.3	-	Shared
<b>Total</b>	<b>55.8</b>	<b>3.8</b>	<b>-</b>	



## Benchmarking The City of Calgary

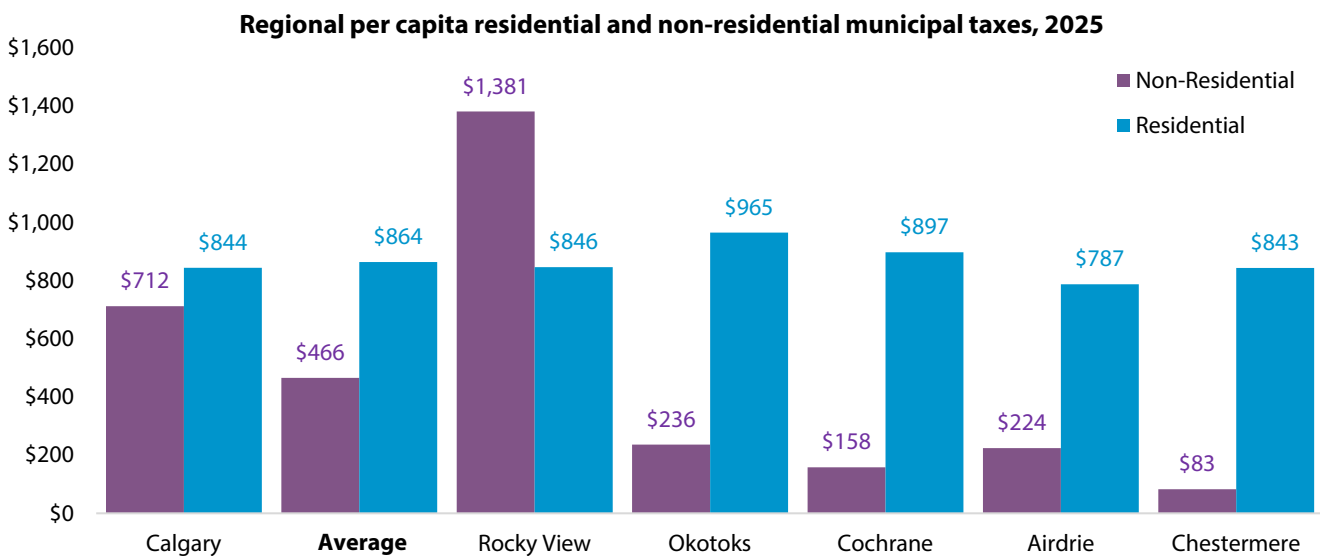
### The City of Calgary is an affordable municipal government

Calgary has lower residential property taxes per person (\$844) than comparable larger municipalities in Canada. The City of Calgary provides its set of services for less money than other municipalities facing a similar context.



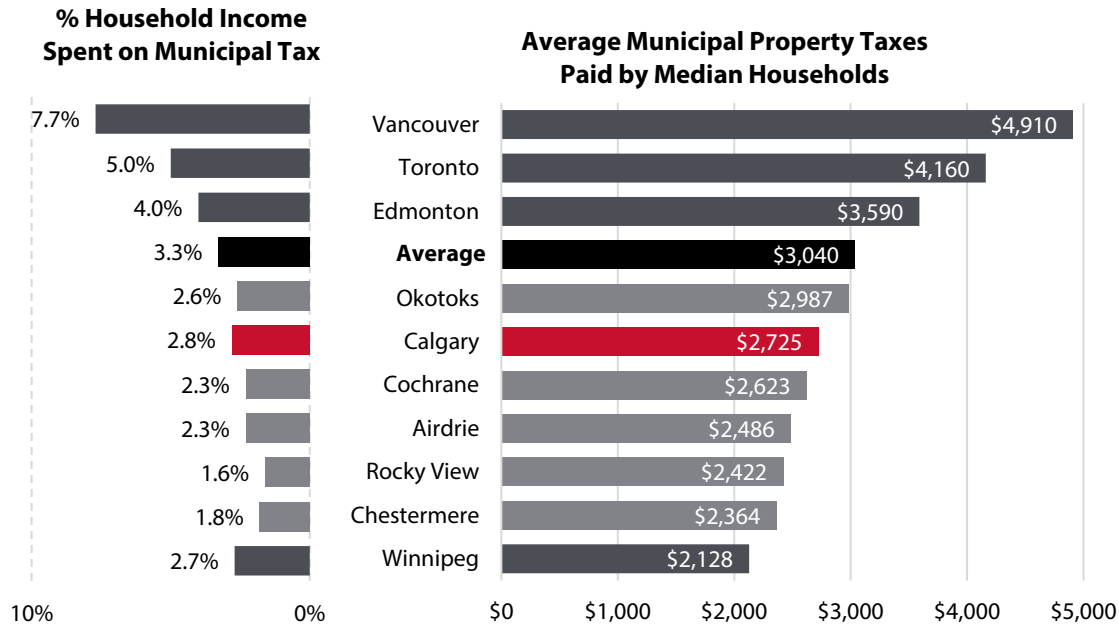
Sources: Municipalities' 2025 property tax bylaws; Statistics Canada 2024 population estimates for census subdivisions.

Compared to neighbouring municipalities in the Calgary region, per capita residential property taxes are similar, ranging from \$787 in Airdrie to \$965 in Okotoks. However, municipalities in the region tend to see much less non-residential property tax revenue per person, except for Rocky View County. Calgary provides a broader set of services than neighbouring communities and, as a city of over 1.5 million people, faces the complex needs typical of a large municipality.



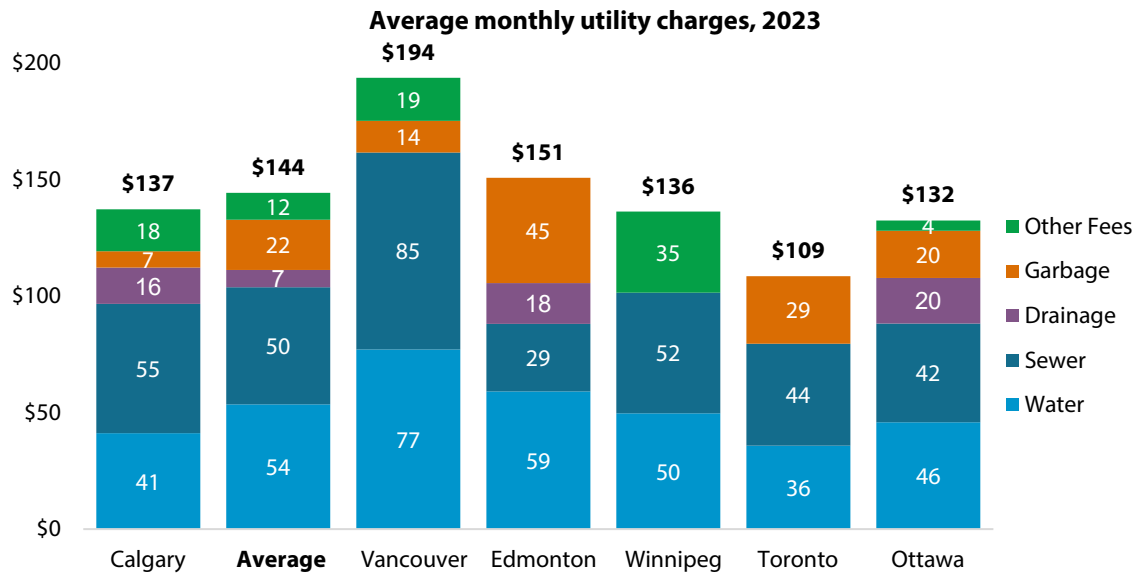
Sources: Municipalities' 2025 property tax bylaws; Statistics Canada 2024 population estimates for census subdivisions.

Property taxes as a share of median family income offer a meaningful measure of affordability, as they reflect the actual tax paid by a median household in relation to their income. On this metric, Calgary consistently ranks among the most affordable large cities in Canada, demonstrating strong value for the level of service provided.



Sources: Municipalities' property tax bylaws (2025 median assessed values), Statistics Canada median total income of households (2020).

The fees paid by users of water and waste and recycling services in Calgary fall close to the average among large municipalities. Charges for water, wastewater (sewer) and stormwater (drainage) remain comparable, despite some municipalities funding drainage services from property taxes. For waste and recycling services (garbage and other fees), Calgary's charges in 2023 were already comparatively low, before the 2025 reduction in blue cart charges.

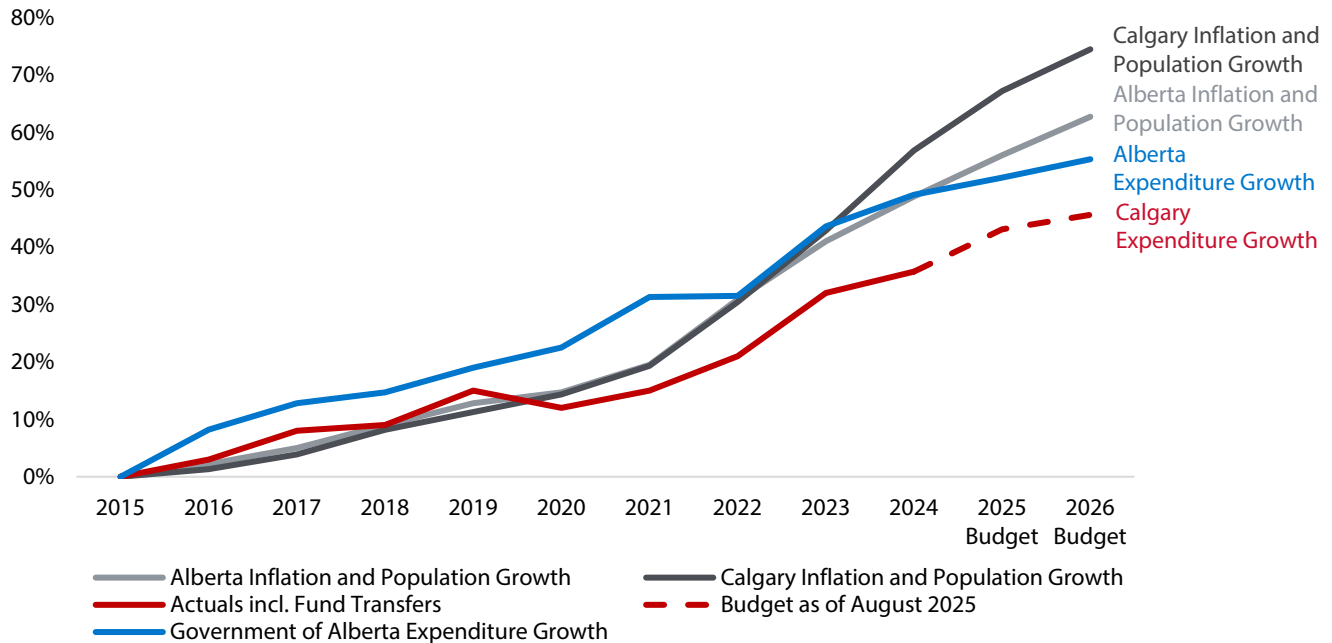


Sources: 2023 Residential Property Taxes and Utility Charges Survey. Table 13 Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2023. Ottawa calculated for 2024 from Water bylaw 2019-74 and Solid Waste Services bylaw 2024-453.

### The City of Calgary is a responsible steward of public resources

Not all governments are growing at the same rate. The chart below shows The City of Calgary’s operating expenditures between 2015-2026 have grown more slowly at 46 per cent than those of The Government of Alberta at 55 per cent.

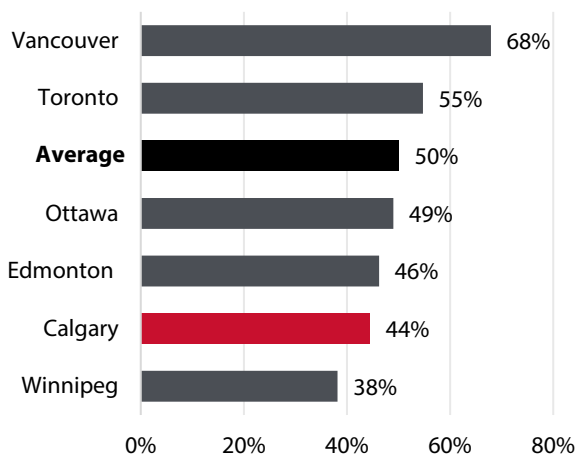
**Government of Alberta and City of Calgary Operating Expenditure Growth**



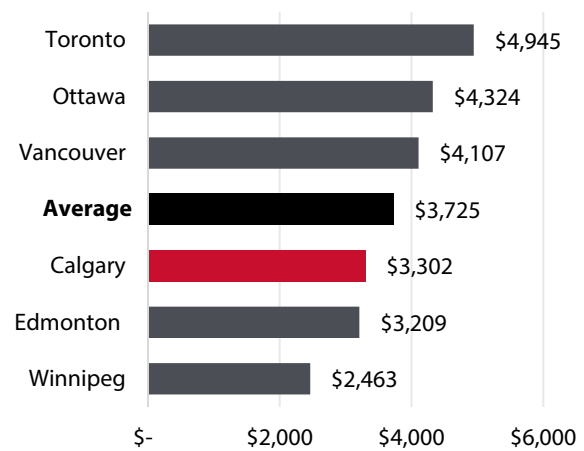
Source: Alberta Inflation and Population: Statistics Canada. Alberta Expenditure Growth: Government of Alberta Fiscal Plan (25-28) Schedule 25 Historical Fiscal Summary. Calgary Expenditure Growth: City of Calgary Budget.

Calgary’s spending has been increasing at a slower rate than most other larger Canadian municipalities and Calgary’s operating expenditures per person are below average.

**10-Year Cumulative Operating Expenditure Growth (2014-2024)**



**2024 Operating Expenditures per capita**



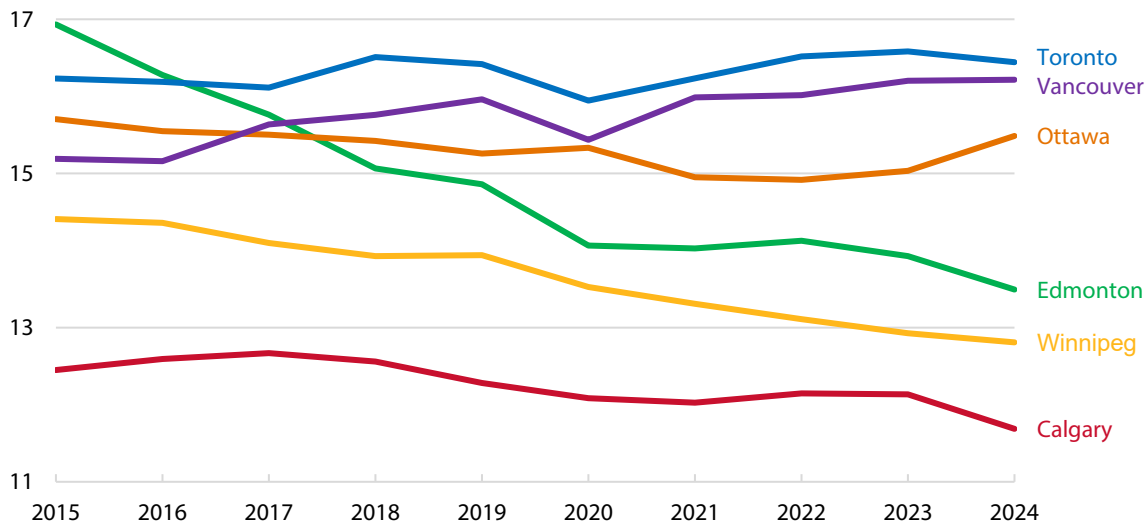
Note: Vancouver includes Metro Vancouver and Translink. Edmonton excludes EPCOR.

Sources: Consolidated Statement of Operations from Annual reports for Calgary and benchmark municipalities.



Calgary uses fewer full-time equivalents (FTE) than other major municipalities in Canada. While this is indicative of efficient operations, the lack of resources may also impact staff negatively as they try to deliver a similar set of services with fewer people than other municipalities.

**Full-Time Equivalents per 1,000 population**



Sources: Population and full-time equivalents for most municipalities are found in their respective annual reports. Ottawa’s data is from documents on the City website. City of Vancouver’s FTE data is from the 2025 Budget and Five-Year Financial Plan. Translink FTEs are from their Accountability Report.

Note: Vancouver includes Metro Vancouver and TransLink. Edmonton excludes EPCOR.

### Municipalities in Canadian government

In Canada, the Federal government collects about 40 per cent of all government revenues, the provinces collect about 50 per cent and the more than 4,500 municipal governments across the country collect the remaining 10 per cent.

When it comes to expenditures, the Federal government’s services represent 28 per cent of spending in Alberta, the province represents 56 per cent of spending and municipalities make up 16 per cent.

## Key Assumptions

Forecasts for 2026 show a slower rate of increase in the two largest external factors affecting the City's costs: population growth and inflation. Combined population growth and inflation will remain strong, totaling 6.6 per cent in 2025 and 4.3 per cent in 2026. So, while the overall trend over the last decade is that operating expenditures have been below the combined effects of population and inflation, The City's operating expenditures will increase faster than inflation this year. These expenditures will be funded by a modest tax increase and greater reliance on existing revenue sources, primarily investment income.

	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<i>Forecast</i> <b>2025</b>	<i>Forecast</i> <b>2026</b>
<b>Population (millions)</b>	1.422	1.510	1.563	1.597
Change (%)	5.5%	6.2%	3.5%	2.2%
<b>Consumer Price Index Inflation (%)</b>	3.8%	3.4%	3.0%	2.1%
<b>Combined Population Growth &amp; Inflation</b>	9.5%	9.8%	6.6%	4.3%
<b>Housing Starts (thousands)</b>	16.7	20.2	18.8	14.7

Sources: Consumer Price Index (CPI), City of Calgary, 2025 Spring Forecast Tables, and; Population Calgary and Region. Population Projections 2025-2030, January 2025 Update.

## Key Financial Metrics

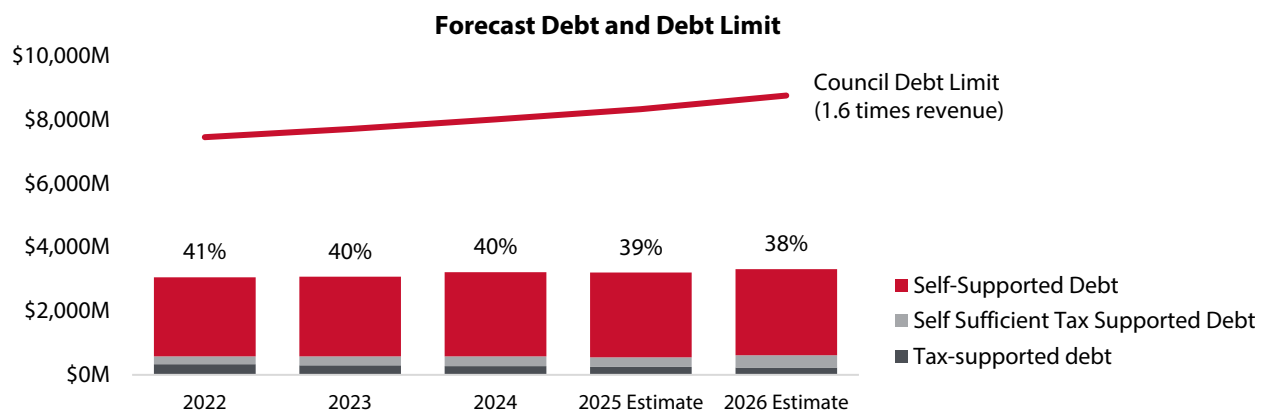
The total number of full-time equivalents needed for City operations has increased and reflects the need to service Calgary’s growing population. The number of full-time equivalents per 1,000 Calgarians has remained around 12.

The uncommitted balance of the Fiscal Stability Reserve is expected to increase, rising to the mid-point between The City’s minimum reserve balance (5 per cent) and target (15 per cent) expressed as a percentage of tax-supported gross operating expenditures.

<b>Long Term Financial Metrics</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Full Time Equivalents (FTEs)	17,256	17,645	18,620	19,148
FTEs per 1,000 Calgarians	12.1	11.7	11.9	12.0
Property Tax as a per cent of Operating Revenue	50%	51%	49%	50%
Fiscal Stability Reserve (FSR) Uncommitted Balance (\$M)	\$343.5	\$370.0	\$397.7	\$433.2
FSR Uncommitted Balance as % of Operating Spending	8.9%	10.0%	9.2 %	9.2%
Credit Rating (S&P)	AA+	AA+	AA+	AA+
Long Term Debt (\$M)	\$2,700	\$2,963	\$2,859	\$3,212
Long Term Debt per Capita (\$)	\$1,897	\$1,802	\$1,930	\$2,109

Sources: Full-Time Equivalents and Property Tax as budgeted. Calgary and Region Population Projections 2025-2030, January 2025 Update.

Debt is used for investments in key infrastructure such as water infrastructure. The overall level of indebtedness remains manageable and far below the Council limits for total debt and debt servicing, which are based on The City’s total revenue. The chart below illustrates the profile of total debt outstanding, including both long term and short term debt compared to the Council limit for total debt.



Self-supported debt is primarily funded through user fees and levies. Self-supported debt including utilities debt is growing in recent years resulting from additional infrastructure requirements. Local improvement debt is considered self-supported, with principal and interest payment funded by local improvement levies that are collected from the property owners.

Tax-supported debt is repaid using tax revenue. Approval of new tax supported debt over the last 10-years has been primarily limited to major transit projects, in particular the Stoney Transit and Green Line LRT projects. Tax supported debt outstanding continues to decline, with any anticipated increase attributed to the Green Line LRT project. The current and future tax revenues used to repay any indebtedness for the Green Line LRT project have been previously approved.

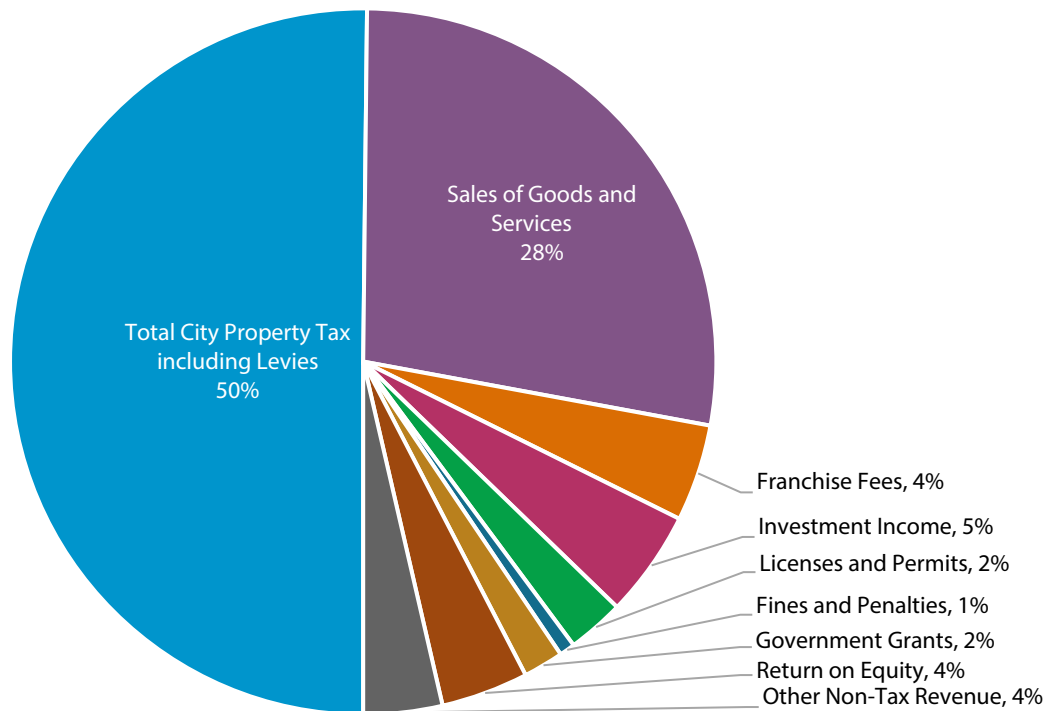
Self-sufficient tax-supported debt is primarily borrowed for the Calgary Municipal Land Corporation (CMLC), with the interest and principal payments funded by revenues from the Rivers District Community Revitalization Levy and land sales.



# Operating Budget

## Operating Revenue

Per cent of total revenue in 2026, excluding reserves



Operating Revenue (\$ millions)	2023	2024	2025	2026	2025 to 2026 Change		Notes
					Increase/ (Decrease)	Per cent	
Total City Property Tax including Levies	2,181	2,338	2,467	2,598	131	5%	Note 1
Sales of Goods and Services	1,301	1,297	1,362	1,436	74	5%	Note 2
Franchise Fees	190	210	231	230	(1)	(0%)	
Investment Income	116	127	215	253	38	18%	
Licenses and Permits	115	139	136	135	(1)	(1%)	
Fines and Penalties	83	83	83	37	(46)	(55%)	
Government Grants	86	82	95	95	-	-	
Return on Equity	173	191	189	207	18	10%	Note 3
Other Non-Tax Revenue	119	129	138	187	49	36%	
<b>Total Operating Revenue</b>	<b>4,365</b>	<b>4,595</b>	<b>4,916</b>	<b>5,179</b>	<b>263</b>	<b>5%</b>	
Reserve Withdrawal	202	223	519	352	(167)	(32%)	

- Note 1 Total budgeted property tax revenue includes the impact of tax increases on existing properties and tax growth from developing and redeveloping properties, as well as local improvement levies and community revitalization levies.
- Note 2 Sales of goods and services is primarily revenue from the water utility (20 per cent of total revenue) and waste & recycling (3.5 per cent of total revenue).
- Note 3 ENMAX dividend and contributions from self-supported water utilities.

### Risks to Revenue

The property tax, The City's primary revenue source, is a strong and stable source of revenue. There is still some risk of declining revenue or The City's inability to sustain current revenue funding models. This risk stems from (1) the consumption of user fee funded services in line with forecasted revenues; (2) the overall appetite for tax increases to sustain services. The City actively monitors revenue streams and has reserves in place to manage these risks. In addition, The City maintains the flexibility to adjust service levels in line with funding availability and has a track record of doing so when necessary.

## Property Tax

Property tax is the most flexible of the City's revenue sources and accounts for approximately 50 per cent of The City's revenues, excluding the impact of reserves. Property tax is levied based on the assessed market value of all taxable properties.

## Components of Property Tax Revenue

Tax revenue has increased in each year of the last 4 years with additional tax revenue from city growth being higher than expected. Revenue from property taxes is budgeted to increase 5.4 per cent or \$132 million in 2026, with 3.6 per cent or \$88 million of that increase coming from existing property taxpayers and \$44 million coming from tax growth through development and redevelopment.

### 2023-2026 Property Tax Revenue

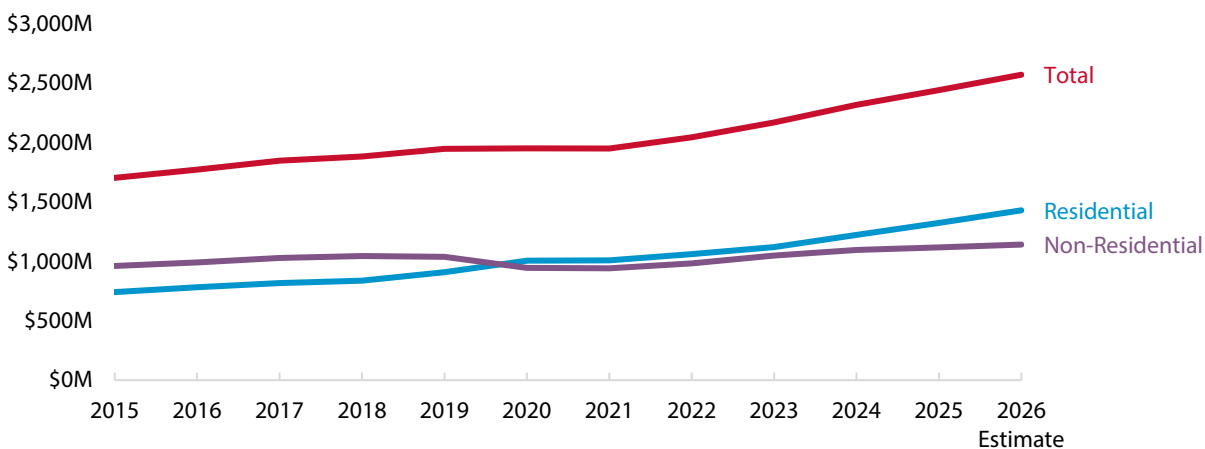
(\$ millions)	2023	2024	2025	2026	Notes
Property Tax: Base	2,027	2,147	2,306	2,435	
Property Tax: City Growth	46	41	50	44	
Property Tax: Increase on Existing Properties	74	118	79	88	Note 1
<b>Total Property Tax Revenue</b>	<b>2,147</b>	<b>2,306</b>	<b>2,435</b>	<b>2,568</b>	Note 2
Bylaw Adjustments	24	13	8	3	Note 3
<b>Total Property Tax Revenue with Bylaw Adjustments</b>	<b>2,171</b>	<b>2,139</b>	<b>2,443</b>	<b>2,571</b>	

- Note 1 In 2026, the \$88 million in additional property tax revenue from existing properties reflects a tax increase of 3.6 per cent.
- Note 2 Property tax revenue approved by Council in the *2023-2026 Service Plans and Budgets*, as amended. Increase in 2026 driven by both tax increase of 3.6 per cent and tax growth of 1.8 per cent.
- Note 3 Bylaw adjustments, such as grants in lieu of taxes, tax loss provision and taxes for Rocky View and Foothills, results in the Total Property Tax Revenue with Bylaw Adjustments.

## Historical Municipal Property Tax Revenues

Total property tax revenue has increased to manage increased cost pressure driven by inflation and population growth. Since 2019, the effect of decisions to rebalance tax revenue coming from residential and non-residential property taxpayers has led to relatively less revenue coming from non-residential property taxpayers.

Residential and Non-Residential Tax Revenues

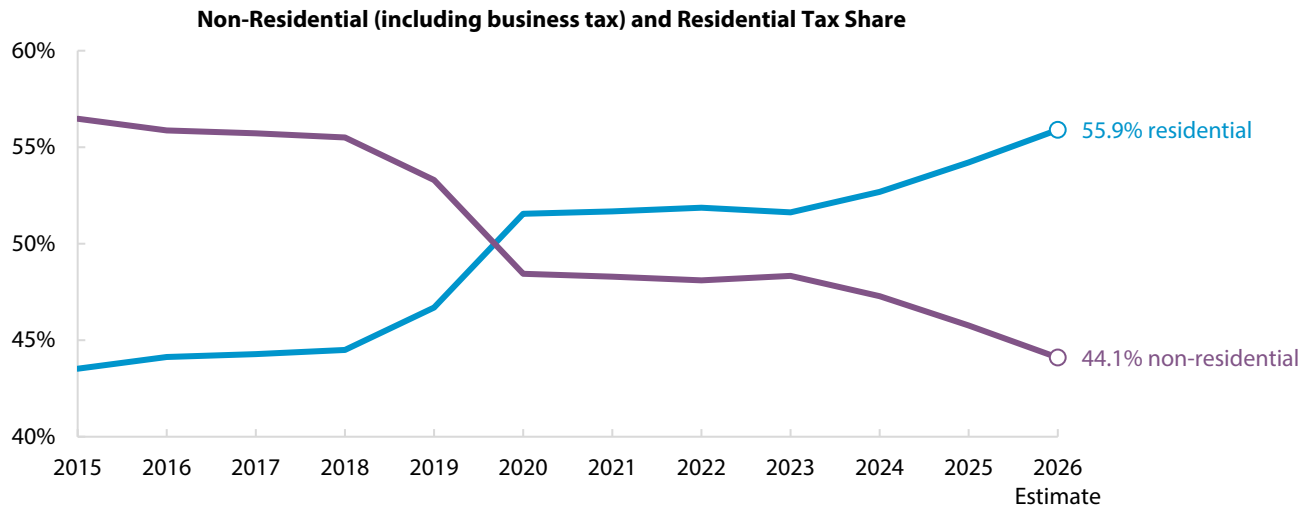


Sources: City of Calgary Property Tax Bylaws 2015-2025; budgeted estimate for 2026.  
Non-residential taxes reflect both property tax and business tax, which were fully consolidated by 2019.

## Distribution of Property Taxes

### Tax Share

The transfer of tax responsibility from non-residential property taxpayers to residential property taxpayers by 1 per cent in each of 2024, 2025 and 2026 results in lower property tax increases for non-residential property taxpayers and higher increases for residential property taxpayers. This action is a step toward creating a more business friendly tax environment in Calgary while balancing the affordability concerns of residential taxpayers. Council's direction to account for differential physical growth between residential and non-residential properties accounts for an additional 0.4 per cent change in tax share. This means residential taxpayers will bear 55.9 per cent of the total property tax responsibility in 2026 and non-residential taxpayers 44.1 per cent.



<b>2023-2026 Property Tax Revenue</b> (\$ millions)	<i>Budget</i> <b>2023</b>	<i>Budget</i> <b>2024</b>	<i>Budget</i> <b>2025</b>	<i>Budget</i> <b>2026</b>
Residential	1,116	1,227	1,328	1,435
Non-Residential	1,030	1,080	1,107	1,132
<b>Total Property Tax Revenue</b>	<b>2,147</b>	<b>2,306</b>	<b>2,435</b>	<b>2,568</b>

The total amount of property tax budgeted from residential and non-residential properties will increase by different percentages to accommodate the shift in responsibility while keeping the total additional property tax collected from existing properties to 3.6 per cent.

The tax increase for non-residential properties will be around 1.3 per cent because of the 1 per cent shift of tax responsibility from non-residential to residential properties. The increase for residential properties will be around 5.4 per cent, including the 1 per cent from the shift of tax responsibility, to collect the budgeted revenues.

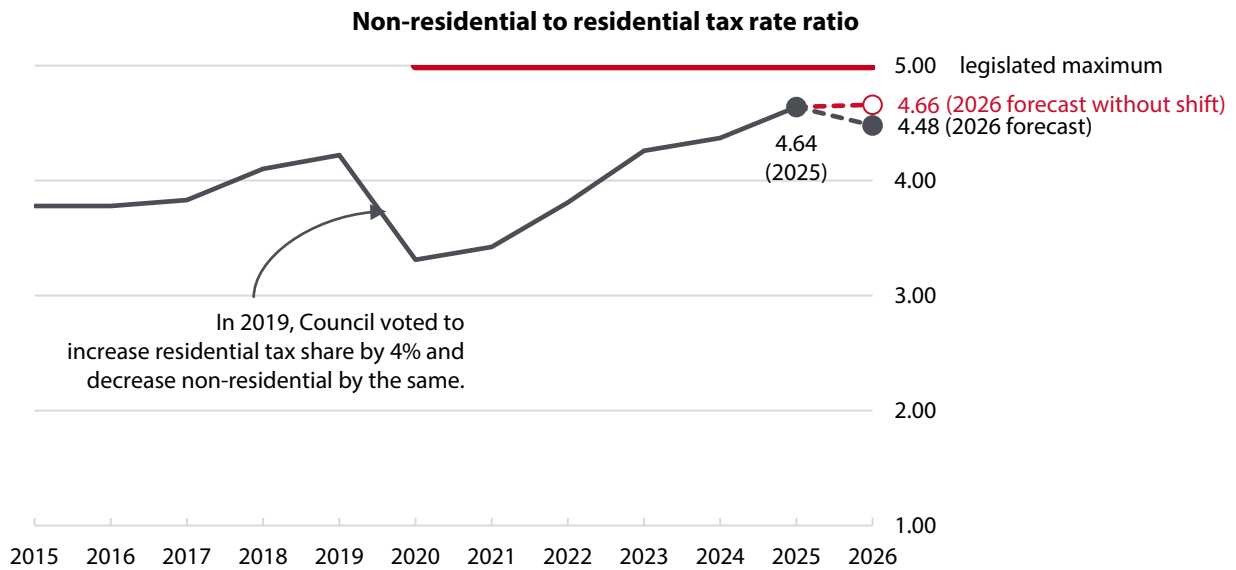
<b>2023-2026 Property Tax Increases</b> (per cent)	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Residential	3.6%	7.2%	5.3%	5.4%
Non-Residential	3.6%	3.0%	1.3%	1.3%
<b>Total Property Tax Increase</b>	<b>3.6%</b>	<b>5.2%</b>	<b>3.4%</b>	<b>3.6%</b>

There are two parts to a property tax bill: The City's municipal portion and the Provincial portion. The tax increases presented above represent the municipal portion only. The provincial property tax requisition will determine the increase to the provincial portion that is required to be collected on behalf of the provincial government. The provincial requisition will be released next February as part of the Government of Alberta's budget. In the Government of Alberta's Budget 2025, the provincial requisition for The City of Calgary increased by 17.5 per cent, with further increases expected in coming years.



*Tax Rate Ratio*

The forecasted tax rate ratio, 4.48:1, continues to be a concern as a strong residential property market has led to lower residential tax rates especially compared to a weaker non-residential market resulting in increasing tax rates. This combination has pushed the tax rate ratio towards the provincially mandated ceiling of 5:1. This ratio signifies that on the same assessed value, non-residential properties pay 4.48 times more tax than residential properties. Council decision-making over the last two years has prevented the ratio from reaching the ceiling.



*Tax Changes by Property Type*

Individual properties’ taxes will be impacted differently by the budget decisions and the annual independent assessment process. All property types would expect an increase based on the additional tax revenue budgeted from existing properties in 2026.

For individual taxpayers, the change in property taxes will also depend on how a property's 2026 assessed value compares to the typical assessment change for that property type. Properties whose assessment grows less than the average change can expect a smaller than average tax increase, while properties with higher than typical assessment growth will see larger than average tax increases.

<b>Annual Municipal Property Tax</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Median Single Residential Home	\$2,404	\$2,564	\$2,698	TBD
<i>% change from previous year</i>	+5.6%	+6.7%	+5.2%	
Median Single Residential Condo	\$1,105	\$1,240	\$1,390	TBD
<i>% change from previous year</i>	+0.1%	+12.3%	+12.1%	
Typical Non-Residential Property	\$94,010	\$96,772	\$98,007	TBD
<i>% change from previous year</i>	+5.1%	+2.9%	+1.3%	

Note: Estimated impacts for example properties in 2026 will be made available in 2025 November, once preliminary assessments are closer to final.

## Utility Rates and User Fees

Fees paid directly by users of services like water, waste collection, public transit and recreation account for approximately 27 per cent of The City's revenues.

### Fees at a Glance

Utility rate increases in 2026 will result in an estimated \$4.32 increase (3.8 per cent) in the water, wastewater and stormwater component of a typical residential utility bill.

Due to the implementation of Extended Producer Responsibility in Alberta, Calgarians receiving black, blue and green cart collection service saw a reduction in their overall fees beginning April 1<sup>st</sup>, 2025. This results in a reduction in monthly charges of \$6.16 (-24 per cent) in 2025. In 2026, cart fees will increase by 97 cents (5 per cent) in 2026.

Typical increases for public transit fares (adult single fare) and recreation fees (adult single leisure centre admission) will be 2.6 per cent in 2026. Overall, fees for permits (e.g., building and development) and licences (e.g., business licences) have not increased throughout the budget cycle, though specific individual fees may have changed.

### Typical Fee Increases

(per cent increase in each year)	2023	2024	2025	2026	Notes
<b>Water Services</b>					
Impact based on typical residential usage	-	-	3.7%	3.8%	Note 1
<b>Waste &amp; Recycling</b>					
Increase in black, blue & green cart fees	2.7%	2.8%	-24.0%	5.0%	Note 2
<b>Calgary Transit</b>					
Increase on adult single fare	-	2.8%	2.6%	2.6%	
<b>Recreation</b>					
Increase on adult leisure centre admission	2.6%	2.6%	2.6%	2.6%	
<b>Permits</b>					
Increases in permitting fees	-	-	-	-	
<b>Licenses</b>					
Increases in business licence fees	-	-	-	-	

Note 1 Impact of rate increases on a typical residential customer using 19 m3 of water per month (approximately 90 bathtubs full).

Note 2 Change in monthly bill for cart programs reflects the transition to Extended Producer Responsibility in 2025 April.

## Water Utility Rates

All costs associated with the water utility are recovered through user rates, levies, fees and sources other than the municipal tax base.

Utility revenues make up 20 per cent of operating budget revenues and fund all utility operating and capital budget expenses, including debt repayment, as well as return on equity payments to The City. The budget reflects the costs of meeting regulatory requirements and supporting the infrastructure needs of a growing city.

Key drivers influencing utility rates include operating requirements, levies and growth decisions, infrastructure risks, investment requirements and regional servicing requirements.

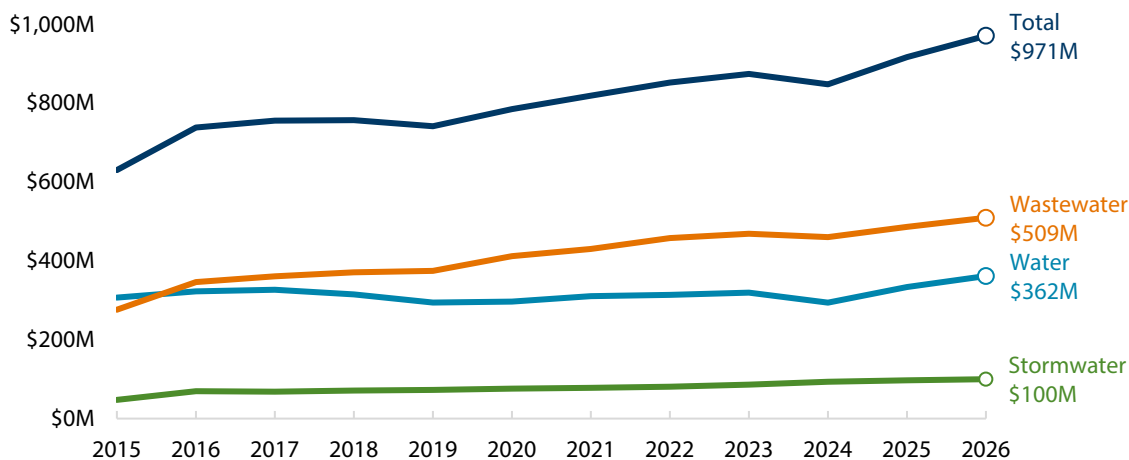
Utility rate changes	2023	2024	2025	2026
Water	-	-	6.2%	6.2%
Wastewater	2.5%	2.5%	4.5%	4.5%
Stormwater	-	-	4.3%	4.3%

Overall rate changes can impact customer classes differently and vary based on individual usage. In 2026, a residential property using the typical 19 m3 of water per month (approximately 90 bathtubs full), would see an increase of \$4.32 on their monthly bill (3.8 per cent).

Impacts to typical residential water bill	2023	2024	2025	2026
Monthly charges based on typical usage	\$111.03	\$110.81	\$114.89	\$119.21
Dollar change from previous year	-\$0.83	-\$0.22	\$4.08	\$4.32
Per cent change from previous year	-0.7%	-0.2%	3.7%	3.8%

2023-2026 Utility Revenue Budget (\$ millions)	2023	2024	2025	2026
Water	303	312	330	380
Wastewater	455	472	496	539
Stormwater	82	85	94	107
<b>Total Utility Revenue</b>	<b>840</b>	<b>868</b>	<b>920</b>	<b>1,026</b>

Historical Utility Revenue Collected and Forecast





## Waste & Recycling Program Charges

Waste and recycling services are largely supported by user fee revenues, with some property tax support directed to programs with broad public benefit. Fees collected for waste & recycling services make up 3.5 per cent of total City operating revenues.

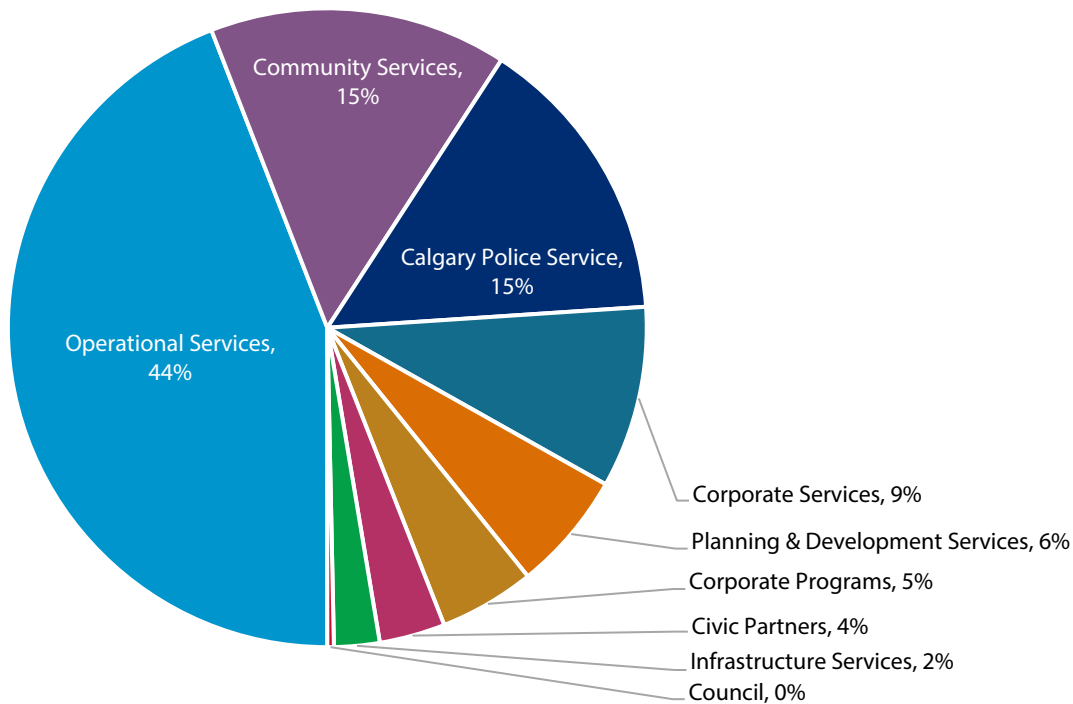
<b>Monthly cart program charges (\$)</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Notes</b>
Black cart	6.99	7.13	7.39	7.71	
Green cart	9.03	9.41	9.98	10.63	
Blue cart	8.98	9.16	2.17	2.17	Note 1
<b>Total cart programs</b>	<b>25.00</b>	<b>25.70</b>	<b>19.54</b>	<b>20.51</b>	

<b>Cart program changes (\$ increase)</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Notes</b>
Black cart	0.14	0.14	0.26	0.32	
Green cart	0.38	0.38	0.57	0.65	
Blue cart	0.18	0.18	0.18	-	
<i>Extended Producer Responsibility</i>			-7.17		Note 1
<b>Total cart programs</b>	<b>0.70</b>	<b>0.70</b>	<b>-6.16</b>	<b>0.97</b>	

Note 1 Extended Producer Responsibility (EPR) was introduced in Alberta on 2025 April 01. Under EPR, producers (manufacturers) are responsible for managing packaging waste when it's no longer needed. This means producers are responsible for collecting, sorting, processing, partially funding and recycling the packaging waste they create.

# Operating Expenditures

## 2026 Operating Expenditures by Department



Operating Expenditures (\$ millions)	2023	2024	2025	2026	Increase/ (Decrease)	Per cent change	Notes
Operational Services	1,693	1,737	1,912	2,024	112	6%	
Community Services	542	595	664	693	29	4%	
Calgary Police Service	590	597	648	678	30	5%	
Corporate Services	326	369	423	422	0	(0%)	
Corporate Programs	233	236	214	222	8	4%	
Planning & Development Services	181	264	430	277	-153	(36%)	Note 1
Civic Partners	135	141	146	153	7	5%	
Infrastructure Services	96	100	104	106	2	2%	
Council	13	15	18	15	-2	(14%)	
<b>Total Departmental Expenditures</b>	<b>3,810</b>	<b>4,055</b>	<b>4,559</b>	<b>4,591</b>	<b>32</b>	<b>1%</b>	
Contribution to Capital Investments	331	338	378	405	27	7%	
Contributions to Other Reserves	425	425	497	535	37	7%	
<b>Total Contributions to Reserves</b>	<b>757</b>	<b>763</b>	<b>876</b>	<b>940</b>	<b>64</b>	<b>7%</b>	

Note 1 Decrease in expenditures from 2025 to 2026 mainly due to the Downtown Calgary Development Incentive Program budget required to be held in the current year to sign funding agreements for conversion applications. Grants associated with this program are expected to be paid out in 2025.

## Tax-Supported and Utility Operating Expenditures

<b>Operating Expenditures</b> (\$ millions)	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Notes</b>
Total Department Expenditures	3,810	4,055	4,559	4,591	
Total Contribution to Reserves	757	763	876	940	
<b>Total City Expenditure</b>	<b>4,566</b>	<b>4,817</b>	<b>5,435</b>	<b>5,530</b>	
Less: Utility Exp. Net of Recoveries	616	632	694	755	
Less: Utility Net Reserve Contribution	223	236	226	270	
<b>Less: Total Utility Expenditure</b>	<b>839</b>	<b>868</b>	<b>920</b>	<b>1,026</b>	Note 1
<b>Total Tax-Supported Expenditures</b>	<b>3,727</b>	<b>3,949</b>	<b>4,515</b>	<b>4,504</b>	Note 2

Note 1 The net budget for City utilities is zero, meaning that this total expenditure on utilities is equal to the revenue raised by utility user rates, levies, fees and sources other than the municipal tax base.

Note 2 Tax-supported expenditures are offset by property tax revenues and all other municipal revenue sources such that the overall net budget of The City is zero.

### Risks to Operating Expenditures

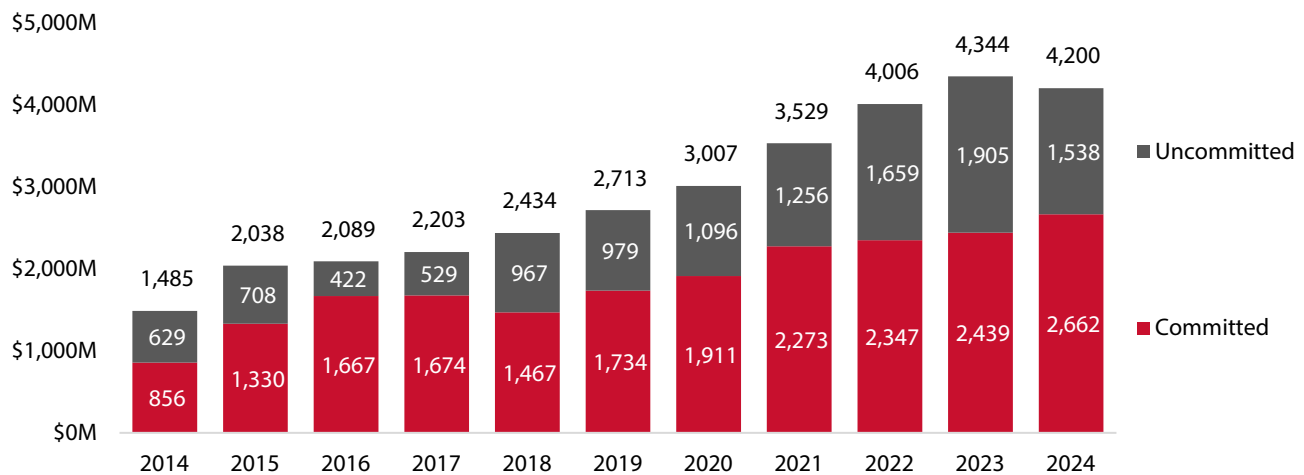
Risk to The City's expenditures can experience pressure from sudden cost increases, unexpected costs, or a mismatch between forecast and actual costs. The City manages this risk primarily through the maintenance of the Fiscal Stability Reserve, as well as other operating/sustainment reserves that can be used to cover shortfalls in expected revenues. The City is increasing its reliance on reserves to fund ongoing costs. This is expected to be short lived and will be addressed in the upcoming four-year plan and budget in 2026.

## Financial Reserves

The reserve balances totaled \$4,200 million at the end of 2024 (2023 - \$4,344 million), as reported in the most recent *Reserves and Long-Term Liabilities Balances 2024*. The overall decrease of \$144 million is primarily attributable to increased contributions to operations and capital projects, together with other one-time funding allocations, reflecting strategic financial management decisions to optimize funding in alignment with Council-approved priorities.

The City allocates funds to reserves to meet specific future operating and capital expenditure requirements and to provide for emergencies in accordance with the Financial Reserve Policy. Reserves are established and managed in accordance with the reserve's purpose and any conditions and restrictions placed on the reserve by Council. Maintaining financial reserves supports fiscal prudence and reflects best practice in municipal risk management by allowing funds to be collected as available and spent as needed to ensure service levels to Calgarians are maintained.

## Reserve Commitments



### Operating, Capital and Sustainment Reserves

(\$ millions)	2023	2024	Notes
Operating Reserves Commitments	791	838	
Remaining Operating Reserves Balance	390	435	
<b>Total Operating Reserves</b>	<b>1,181</b>	<b>1,273</b>	
Capital Reserves Commitments	745	1,171	
Remaining Capital Reserves Balance	1,226	764	
<b>Total Capital Reserves</b>	<b>1,971</b>	<b>1,935</b>	
Sustainment Reserves Commitments	903	653	
Remaining Sustainment Reserves Balance	289	339	
<b>Total Sustainment Reserves</b>	<b>1,192</b>	<b>992</b>	
<b>Total Reserve Balances</b>	<b>4,344</b>	<b>4,200</b>	Note 1

Note 1 Reserve balances per 2024 City of Calgary Annual Financial Report are \$3,898 million for 2023 and \$4,003 million for 2024. The differences are due to the Annual Financial Report excluding certain items (such as current year surplus, revolving fund for general land purchases and internal transactions) and including other items (such as reserves held by Related Authorities).



## Detailed Reserve Balances

There are 14 operating reserves totaling \$1,273 million, of which \$1,214 million is held in the Fiscal Stability Reserve as an operating contingency and cashflow fund, and to provide for one-time funding as approved by Council. As at 2024 December 31, 70 per cent of the Fiscal Stability Reserve balance is committed.

There are 14 capital reserves totaling \$1,935 million and most of them are either fully committed or have substantial commitments against them to finance existing approved projects, with these commitments expected to reduce the existing balances over time.

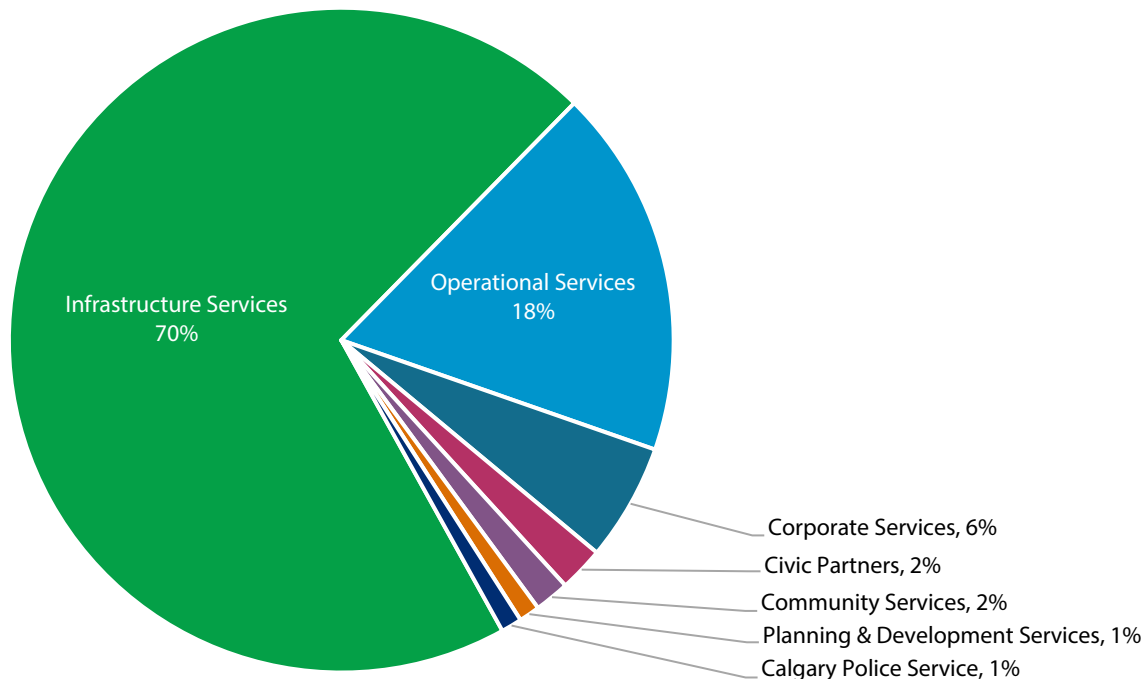
A total of \$992 million is held in 17 separate sustainment reserves, of which most of them are either fully committed or have substantial commitments to finance existing approved projects, with these commitments expected to reduce the existing balances over time.

<b>Overview of main reserves at The City of Calgary</b> (\$ millions)	<b>2023</b>	<b>2024</b>	<b>Notes</b>
Fiscal Stability Reserve	1,113	1,214	
Other Operating	68	59	
<b>Total Operating Reserves</b>	<b>1,181</b>	<b>1,273</b>	
Calgary Police Service Capital Reserve	30	25	
Community Investment Reserve	148	157	
Debt Servicing Reserve	53	-	
Established Area Investment Fund	36	32	
Green Line Fund	173	183	
Legacy Parks Reserve	62	65	
Major Capital Project Reserve	413	430	
Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged	977	962	
Other Capital	80	80	
<b>Total Capital Reserves</b>	<b>1,971</b>	<b>1,935</b>	
Calgary Parking Reserve	170	158	
Cash-in-Lieu Lifecycle Sustainment Reserve	37	-	
Corporate Housing Reserve	42	65	
General Hospital Legacy Reserve	18	18	
Opportunity Calgary Investment Fund	71	61	
Perpetual Care of the Municipal Cemeteries Reserve	27	27	
Planning & Development Sustainment Reserve	105	97	
Real Estate Services	215	165	
Revolving Fund Reserve for General Land Purchases	153	86	
Utility Sustainment Reserve	246	215	
Waste and Recycling Sustainment Reserve	53	32	
Other Sustainment	54	70	
<b>Total Sustainment Reserves</b>	<b>1,192</b>	<b>992</b>	
<b>Total Reserves</b>	<b>4,344</b>	<b>4,200</b>	Note 1

Note 1 Reserve balances per 2024 City of Calgary Annual Financial Report are \$3,898 million for 2023 and \$4,003 million for 2024. The differences are due to the Annual Financial Report excluding certain items (such as current year surplus, revolving fund for general land purchases and internal transactions) and including other items (such as reserves held by Related Authorities).

# Capital Budget

## 2023-2027+ Capital Expenditure by Department



<b>Capital Expenditures</b> (\$ millions)	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>
Infrastructure Services	832	1132	1503	2308	6073
Operational Services	401	539	720	705	660
Corporate Services	99	124	191	319	226
Civic Partners	41	64	72	128	62
Community Services	34	27	70	82	72
Planning & Development Services	31	26	65	32	17
Calgary Police Service	23	19	64	41	23
<b>Total Budget</b>	<b>1,461</b>	<b>1,930</b>	<b>2,685</b>	<b>3,615</b>	<b>7,133</b>

<b>Sources of Capital Funding</b> (\$ millions)	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>
Pay As You Go	116	122	148	231	76
Grants	462	685	845	977	2,872
Reserves & Other	640	911	825	1,049	1,808
Debt	186	163	749	1,135	1,782
Developer & Other Contributions	57	49	117	222	594
<b>Total Budget</b>	<b>1,461</b>	<b>1,930</b>	<b>2,685</b>	<b>3,615</b>	<b>7,133</b>

## Large Capital Programs & Projects

Five of the top programs and projects The City spends its capital budget on are water treatment, distribution of water, waste and storm water collection and wastewater treatment. Transit, including the Green Line and the purchase of buses, represents another substantial portion of capital spending. Spending on the Event Centre ramped up this year and that trend will continue into 2026.

<b>Ten Largest Capital Programs &amp; Projects</b> (\$ millions)	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>
Green Line Transitway	249	328	385	255	4,021
Event Centre	65	105	281	420	353
Wastewater Treatment Plant	55	101	142	360	443
Bus & Shuttle Procurement	3	77	146	206	348
Water Distribution Network	76	64	135	363	167
Wastewater Collection Network	62	79	112	187	43
Stormwater Facilities & Network	66	73	77	95	47
Fleet Replacement	64	52	62	76	35
Recreation Capital Investment Strategy	2	18	38	45	164
Housing Accelerator Fund	-	16	40	109	86
Other Combined	819	1,017	1,267	1,499	1,426
<b>Total Budget</b>	<b>1,461</b>	<b>1,930</b>	<b>2,685</b>	<b>3,615</b>	<b>7,133</b>

<b>Utility Supported Capital</b> (\$ millions)	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>
Stormwater Management	125	43	77	95	47
Wastewater Collection & Treatment	123	168	254	546	486
Water Treatment & Supply	111	130	201	472	237
<b>Total Budget</b>	<b>359</b>	<b>341</b>	<b>532</b>	<b>1,113</b>	<b>770</b>

### Risks to Capital Expenditures

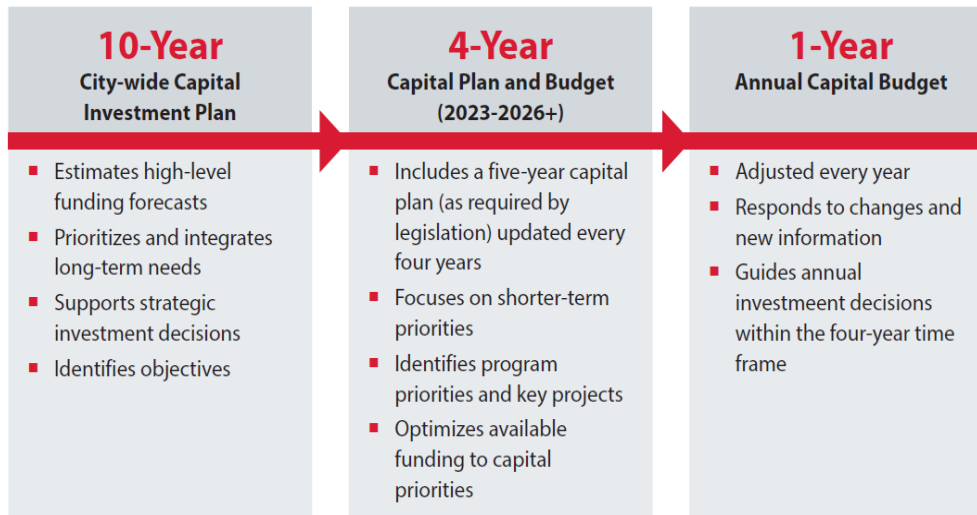
The City's capital portfolio continues to be affected by variables such as cost escalations due to a tight labour market and supply chain challenges. This can impact The City's ability to deliver capital projects in a timely and cost-effective manner. Despite these challenges, The City achieved a 92% spend rate in 2024. The performance was driven by an increased focus on project management data and reporting systems, improved processes around annual cash flows and ongoing strategic leadership. The City is committed to delivering the infrastructure necessary to support Calgary's growth.

# Capital Planning

The 2023-2026+ Capital Plan was approved by Council in November 2022, committing \$4.4 billion to new capital infrastructure over the next five years and beyond. Combined with \$5.7 billion of previously approved capital and adjustments approved in 2023 and 2024, the 2023-2027+ capital budget now stands at \$16.8 billion.

## Capital Planning Framework

The City's capital planning framework draws from several forward-looking planning tools. The *Municipal Development Plan* (MDP) and the *Calgary Transportation Plan* set out a vision for how the city will grow over the next 30 years. Business units draw on these tools to develop long-range visions like Transit's *RouteAhead* and Recreation's *GamePLAN*.



The City-wide 10-year capital investment plan sequences and prioritizes investments and provides one integrated view of The City's capital needs over a 10-year period. It forms the basis for each cycle's business plans and budgets.

The 10-year capital investment plan is iterative and will be updated on an annual basis. It captures the capital needs required to achieve our City building outcomes. These outcomes are aligned and integrated with our long-range City vision laid out in the *Municipal Development Plan* and supported by service-specific strategic plans such as the *RouteAhead* or *GAMEPlan*.

The city-wide 10-year Capital Investment Plan will help inform adjustments for the four-year budget. Adjustments are made annually to respond to changing circumstances over the four-year time frame and an annual capital budget is adopted.

## Capital Assets

The City manages an infrastructure asset portfolio with a replacement value over \$126.5 billion, up from \$93.9 billion in 2020. This includes infrastructure from water systems to fire stations. The increase is due to addition of new assets to the infrastructure asset portfolio, impact of cost inflation and maturation of internal asset management practices that improves quality of data.

Example assets include:

- 8,700 hectares of parks and open spaces
- 17,083 kilometres of streets, 6,118 kilometres of sidewalks and approximately 1,000 kilometres of pathways.
- The City and partners operate over 250 publicly accessible recreation facilities including 54 ice surfaces and 24 aquatic centres.
- The City owns and operates two water treatment facilities, 24 storage tanks and 44 pump stations along with three wastewater treatment plants, two pump stations and 41 lift stations. There are approximately 5,000 kilometres of underground pipes for each drinking water, stormwater, and wastewater network.
- 1,321 Transit Service Vehicles including busses, light rails and specialized transit.



# Business Plans and Budgets

Each of the departments prepares a business plan aligned with The City's four-year strategic direction. The following sections contain plan and financial information about each department as of 2025 August 31, including:

- **Department description and structure** describes the responsibilities of each department and lists the business units within the department.
- **Consolidated departmental operating budget** including revenues, expenditures and recoveries, separated into base budget (ongoing each year) and one-time budget (for non-recurring items).
- **Reserve activity**, both contributions and withdrawals, which yield the total net departmental operating budget for approval.
- A listing of the **reserves stewarded by the department** including their most recent closing balances.
- The **net budget** for each business unit and the department overall, which is equal to expenditures less recoveries less revenues.
- The **full-time equivalents** for each business unit in the department.
- The **capital budget** for each business unit in the department.

Within each department, the business unit plans and budgets include:

- Key **initiatives** describe highlighted work the business unit is undertaking.
- Key **performance measures** show how the business unit is measuring their progress on key initiatives.
- **Business unit operating budget** including revenues, expenditures and recoveries, separated into base budget (ongoing each year) and one-time budget (for non-recurring items).
- **Reserve activity**, both contributions and withdrawals, which yield the total net business unit operating budget.
- **Business unit capital budget**.

Throughout the document, dollar values are presented in millions.

Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided and percentages may not precisely reflect the absolute values. Values that round down to zero will show as 0. Actual zero values will show as - .



## Departmental Budgets

This section provides an overall view of expenditures by department, including operating expenditures, net operating budget, and capital budget, as well as full-time equivalents and full-time equivalents per 1,000 population.

Operating expenditures (net of internal recoveries) reflect how much it costs The City to provide services to Calgarians.

<b>Operating Expenditures</b> (\$ millions)	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change in 2026</b>
Community Services	542	595	664	693	4%
Calgary Police Service	590	597	648	678	5%
Civic Partners	135	141	146	153	5%
Operational Services	1,693	1,737	1,912	2,024	6%
Infrastructure Services	96	100	104	106	2%
Planning & Development Services	181	264	430	277	(36%)
Council	13	15	18	15	(14%)
Corporate Services	326	369	423	422	(0%)
Corporate Programs	233	236	214	222	13%
<b>Total</b>	<b>3,810</b>	<b>4,055</b>	<b>4,559</b>	<b>4,591</b>	<b>1%</b>

Net operating budgets indicate the amount of corporate funding required to operate the departments after accounting for business unit specific revenues and funding sources. Corporate funding is shown in the Corporate Programs department and the primary source is property tax revenue.

<b>Net Operating Budget</b> (\$ millions)	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change in 2026</b>
Community Services	445	501	565	594	5%
Calgary Police Service	485	494	541	613	13%
Civic Partners	135	142	146	153	5%
Operational Services	633	682	758	798	5%
Infrastructure Services	55	59	70	80	14%
Planning & Development Services	78	135	261	140	(46%)
Council	13	15	18	15	(17%)
Corporate Services	320	364	414	417	1%
Corporate Programs	(2,163)	(2,390)	(2,774)	(2,809)	1%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>Capital Expenditures</b> (\$ millions)	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>
Community Services	34	27	70	82	72
Calgary Police Service	23	19	64	41	23
Civic Partners	41	64	72	128	62
Operational Services	401	539	720	705	660
Infrastructure Services	832	1,132	1,503	2,308	6,073
Planning & Development Services	31	26	65	32	17
Corporate Services	99	124	191	319	226
<b>Total</b>	<b>1,461</b>	<b>1,930</b>	<b>2,685</b>	<b>3,615</b>	<b>7,133</b>

<b>Full Time Equivalents</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change in 2026</b>
Community Services	3,083	3,258	3,395	3,513	3%
Calgary Police Service	3,081	3,111	3,209	3,242	1%
Civic Partners	1	1	1	1	0%
Operational Services	6,809	6,975	7,375	7,596	3%
Infrastructure Services	579	578	723	785	9%
Planning & Development Services	1,000	1,005	1,116	1,141	2%
Council	71	72	72	72	0%
Corporate Services	2,577	2,644	2,728	2,798	3%
Corporate Programs	55	-	-	-	-
<b>Total</b>	<b>17,256</b>	<b>17,645</b>	<b>18,620</b>	<b>19,148</b>	<b>3%</b>

<b>Full Time Equivalents per 1,000 Calgarians</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change in 2026</b>
Community Services	2.17	2.16	2.17	2.20	1.3%
Calgary Police Service	2.17	2.06	2.05	2.03	-1.1%
Civic Partners	0.00	0.00	0.00	0.00	-2.1%
Operational Services	4.79	4.62	4.72	4.76	0.8%
Infrastructure Services	0.41	0.38	0.46	0.49	6.3%
Planning & Development Services	0.70	0.67	0.71	0.71	0.1%
Council	0.05	0.05	0.05	0.05	-2.1%
Corporate Services	1.81	1.75	1.75	1.75	0.4%
Corporate Programs	0.04	-	-	-	-
<b>Total</b>	<b>12.14</b>	<b>11.69</b>	<b>11.91</b>	<b>11.99</b>	<b>0.6%</b>

# Community Services

Community Services connects and protects diverse individuals, communities, and businesses through strategies, education, programs, services, enforcement, and emergency response - directly and through partners - to create and sustain healthy, safe, caring and socially inclusive communities that people want to call home.

Calgary Fire

Community Strategies

Emergency Management & Community Safety

Partnerships

Recreation & Social Programs

## Community Services

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	536	599	688	729	8	Note 1
	One-Time	20	8	19	7	2	Note 2
	<b>Total</b>	<b>556</b>	<b>607</b>	<b>707</b>	<b>737</b>	<b>11</b>	
<b>Less: Recoveries</b>	Base	14	13	43	44		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>14</b>	<b>13</b>	<b>43</b>	<b>44</b>		
<b>Less: Revenue</b>	Base	101	94	99	101		
	One-Time	0	0	0	0		
	<b>Total</b>	<b>102</b>	<b>95</b>	<b>100</b>	<b>101</b>		
<b>Reserve Activity</b>	Contribution	6	2	3	3		
	Less: Withdrawal	3	2	1	1		
<b>For Approval</b>	<b>Net Budget</b>	<b>445</b>	<b>501</b>	<b>565</b>	<b>594</b>	<b>11</b>	

Note 1 Increase in ongoing expenditures in Emergency Management & Community Safety of \$3.1 million, Community Strategies of \$3.25 million, and Recreation & Social programs of \$1.8 million. Refer to business unit pages for additional details.

Note 2 Increase in one-time expenditure in Community Strategies of \$2.375 million. Refer to business unit pages for additional details.

### Operating Budget Overview by Business Unit (\$ millions)

Business Unit Net Budget	2023	2024	2025	2026	Notes
Calgary Fire	249	282	326	347	
Community Strategies	33	43	54	49	
Emergency Management & Community Safety	92	99	106	115	
GM - Community Services	5	6	3	3	
Partnerships	22	24	27	28	
Recreation & Social Programs	43	46	49	52	
<b>Total</b>	<b>445</b>	<b>501</b>	<b>565</b>	<b>594</b>	

### Capital Budget Overview by Business Unit (\$ millions)

Business Unit	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Calgary Fire	22	16	48	54	51	
Emergency Management & Community Safety	7	7	14	24	20	
Partnerships	6	4	8	4	1	
Recreation & Social Programs	-	-	0	1	-	
<b>Total</b>	<b>34</b>	<b>27</b>	<b>70</b>	<b>82</b>	<b>72</b>	



## Community Services

### Full Time Equivalents

	2023	2024	2025	2026
Calgary Fire	1,597	1,670	1,799	1,856
Community Strategies	98	100	131	133
Emergency Management & Community Safety	729	828	818	859
GM - Community Services	23	25	9	10
Partnerships	98	98	100	100
Recreation & Social Programs	539	538	538	555
<b>Total</b>	<b>3,083</b>	<b>3,258</b>	<b>3,395</b>	<b>3,513</b>

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
Calgary Fire	1.12	1.11	1.15	1.16
Community Strategies	0.07	0.07	0.08	0.08
Emergency Management & Community Safety	0.51	0.55	0.52	0.54
GM - Community Services	0.02	0.02	0.01	0.01
Partnerships	0.07	0.06	0.06	0.06
Recreation & Social Programs	0.38	0.36	0.34	0.35
<b>Total</b>	<b>2.17</b>	<b>2.16</b>	<b>2.17</b>	<b>2.20</b>

### Reserve Balances as at 2024 December 31 (\$ millions)

Operating, Sustainment and Capital Reserves	Balance
911 Communications Centre Capital Financing Reserve	22
Livery Transport Services Reserve	11
Artificial Turf Field Lifecycle Reserve	9
Family & Community Support Service (FCSS) Stabilization Fund	6
Children's Reserve Fund	5
Public Art Reserve	5
Community Sustainability Reserve	1
<b>Total</b>	<b>60</b>

## Community Services

### Calgary Fire

The Calgary Fire Department is dedicated to the safety of Calgarians. Four platoons of firefighters located in 43 fire stations across Calgary provide a range of emergency and non-emergency services. Emergency services include response to fires, emergency medical incidents, chemical and hazardous materials releases and motor vehicle collisions. In addition, the Fire Department provides specialized rescue services in high or collapsed structures, confined spaces, on our waterways or in situations caused by weather events.

#### Key Initiatives

Improve emergency response and outcomes at serious fires by decreasing the time needed to assemble essential firefighting resources (two engines, one aerial, and a minimum of 12 firefighters) within 11 minutes at the incident. The service will focus on increasing the number of aerial units deployed across the city and the number of firefighters staffing those units.

Maintain service levels by ensuring adequate staffing levels to balance operational demands including emergency response, community risk reduction initiatives, training and wellness.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
<b>86</b>	First-in engine emergency responses within seven minutes to fire incidents (per cent time target is achieved)	83.2	83.3	82.1
<b>74.4</b>	Arrival of two engines, one aerial unit and a minimum of 12 firefighters within 11 minutes at serious and escalating fires (per cent time target is achieved)	63.8	70.1	70.9
<b>88</b>	First-in unit emergency responses within six minutes thirty seconds at critical medical incidents (per cent time target is achieved)	82	84	79.4

Note The Council-approved long-term target for these measures is 90%.

## Calgary Fire

## Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	256	288	329	353		
	One-Time	0	0	3	0		
	<b>Total</b>	<b>256</b>	<b>288</b>	<b>332</b>	<b>353</b>		
<b>Less: Recoveries</b>	Base	2	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Less: Revenue</b>	Base	6	6	7	7		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>		
<b>Reserve Activity</b>	Contribution	2	2	2	2		
	Less: Withdrawal	0	0	0	0		
	<b>Net Budget</b>	<b>249</b>	<b>282</b>	<b>326</b>	<b>347</b>		

## Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Heavy Fleet Lifecycle	10	1	15	11	-	
Protective Equipment	4	4	6	6	-	
New Fire Stations	0	0	11	7	-	
Cornerstone Emergency Response Station	0	7	6	4	-	
East Macleod Emergency Response Station	-	0	1	8	8	Note 1
NE Industrial Station	0	-	-	3	13	
West Macleod Emergency Response Station	-	-	1	2	13	
Downtown Core Fire Station Replacement	1	-	-	-	14	
Communications Technology Lifecycle	1	1	6	2	-	
Belvedere Emergency Response Station	3	0	0	5	-	Note 2
Livingston Emergency Response Station	0	-	-	-	4	
Privacy and Accessibility Project for Fire Stations	0	1	1	2	-	
Equipment Lifecycle	1	0	1	1	-	
Haskayne Emergency Response Station	-	-	-	3	-	
Fire Facilities Lifecycle Maintenance	0	1	0	1	-	
Light Fleet	1	2	0	0	-	
Application Software Lifecycle	0	-	-	1	-	
Transit Signals Priority System Upgrade	-	0	0	-	-	
Central Records Mgmt system	0	0	-	-	-	
Station # 7 Replacement	-	0	-	-	-	
<b>Total</b>	<b>22</b>	<b>16</b>	<b>48</b>	<b>54</b>	<b>51</b>	

Note 1 Increase of \$2.13 million for the Walden Fire Station, funded by developer and other contributions (P041\_175).

Note 2 Increase of \$5.3 million for the Belvedere Emergency Response Station land purchase, funded by developer and other contributions (A480506).

## Community Services

### Community Strategies

Community Strategies develops and implements strategies and policies through research and in consultation with community members and organizations to support the wellbeing and safety of communities.

#### Key Initiatives

Improve a sense of community belonging and safety by supporting and advocating the activation of safe and inclusive spaces in collaboration with community residents, and internal and external partners.

Reduce poverty and remove barriers for those experiencing poverty to participate in civic life by advancing the Enough For All Strategy in partnership with Vibrant Communities Calgary (VCC), and other community collaborators working in the poverty reduction and homelessness space.

Increase the equity and accessibility of City services by supporting the understanding of the unique needs of Calgary communities and equity-deserving groups through policies, research and evaluation tools such as the Social Wellbeing Policy, the Equity Index, Equity Analysis Tools and the Equity in Service Delivery Fund.

#### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
90	Community Social Work partners who agree that community social workers effectively address social issues in their neighbourhood (per cent)	94	96	94
90	Partners, collaborators and advisory board members who agree that Community Strategies is helping to remove barriers to participation in civic life (per cent).	85	71	75
60	Agreement that The City delivers programs and services that remove barriers to participation for Indigenous, Black, and diverse Racialized Calgarians (per cent)	55	59	51

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	66	73	79	82	3	Note 1
	One-Time	3	6	12	4	2	Note 2
	<b>Total</b>	<b>69</b>	<b>78</b>	<b>91</b>	<b>86</b>	<b>6</b>	
<b>Less: Recoveries</b>	Base	5	5	6	6		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>		
<b>Less: Revenue</b>	Base	30	30	31	31		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>31</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>33</b>	<b>43</b>	<b>54</b>	<b>49</b>	<b>6</b>	

## Community Strategies

- Note 1    Increase of \$3.25 million in ongoing expenditures to support vulnerable Calgarians with day spaces and outreach programs.  
            Transfer of \$0.225 million to Waste & Recycling Services for Community Clean-up.
- Note 2    One-time budget of \$2.375 million to temporarily support vulnerable Calgarians with day spaces and outreach programs in 2026, funded by the Fiscal Stability Reserve.



## Community Services

### Emergency Management & Community Safety

Brings together 9-1-1, emergency management, and peace officers for community, business, and transit public safety, in an integrated approach to support citizen and community safety.

#### Key Initiatives

Improve the caller experience by optimizing the Calgary 9-1-1 service delivery model and reducing call transfers.

Address localized social disorder and improve safety in the downtown core by increasing community peace officer capacity.

Address problem properties in Calgary by increasing capacity and broaden the scope of existing coordinated response and monitoring program.

#### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
95	Initial 9-1-1 calls answered within 15 seconds (per cent)	96	95	95.4
50	Number of derelict or abandoned properties demolished or remediated	75	40	54
5,600	Number of responses to encampment sites	5,881	11,065	10,148

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	107	126	135	144	3	Note 1
	One-Time	15	-	0	0		
	<b>Total</b>	<b>122</b>	<b>126</b>	<b>135</b>	<b>144</b>	<b>3</b>	
<b>Less: Recoveries</b>	Base	3	3	3	3		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>		
<b>Less: Revenue</b>	Base	30	23	25	26		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>30</b>	<b>23</b>	<b>25</b>	<b>26</b>		Note 2
<b>Reserve Activity</b>	Contribution	4	-	1	0		
	Less: Withdrawal	2	1	1	-		
	<b>Net Budget</b>	<b>92</b>	<b>99</b>	<b>106</b>	<b>115</b>	<b>3</b>	

Note 1 Increase of \$3.1 million in ongoing expenditures to boost Calgary's emergency response capacity and strengthen 9-1-1 for public safety.

Note 2 Amendments to licence fees in the Vehicle for Hire Bylaw (20M2021) will reduce fees for all vehicle-for-hire industry participants.

## Emergency Management & Community Safety

### Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Critical Maintenance for Next Generation 911 Infrastructure	4	3	6	10	16	
Technology Modernization	0	1	2	4	3	Note 3
Equipment Lifecycle (911 Critical Infrastructure)	0	1	2	2	-	
911 Facility Upgrades	0	0	1	2	2	
Canada Task Force 2	1	1	1	1	-	
Equipment Lifecycle	1	1	1	2	-	Note 4
Disaster Preparedness	1	0	1	2	-	
Emergency Operations Centre (EOC) Equipment Lifecycle	0	0	0	1	-	
Computer-Aided Dispatch System Maintenance	0	0	0	-	-	
Livery Technology	0	-	0	0	-	
Technology Modernization	-	0	0	0	-	
Coordinated Records Management - Vehicle-for-Hire	0	0	-	-	-	
Coordinated Records Management - Business Licensing	0	0	-	-	-	
Emergency Operations Centre (EOC) Backup	0	-	-	0	-	
Common Operating Picture Maintenance	-	0	0	-	-	
Coordinated Records Management - Pet Licensing	0	0	-	-	-	
Facility Expansion	-	-	0	-	-	
Coordinated Records Management - Bylaw	0	-	-	-	-	
Deployment Management Planning Software	0	-	-	-	-	
System Improvements	-	-	-	0	-	
Next Generation 911 (NG911) Technology Upgrades	0	-	-	-	-	
Royal Oak West Office	-	-	0	-	-	
<b>Total</b>	<b>7</b>	<b>7</b>	<b>14</b>	<b>24</b>	<b>20</b>	

Note 3 Increase of \$0.25 million to address cost escalations for technology modernization projects, funded by capital reserves (A480408).

Note 4 Increase of \$0.45 million to address cost escalations for equipment lifecycle projects, funded by capital reserves (A480407).

## Community Services Partnerships

Partnerships work with partners to deliver services, projects, and programs that help build a world class city.

### Key Initiatives

Support the promotion and sustainability of the local economy and placemaking by supporting the governance and operation of Calgary's Business Improvement Areas.

Engage with community partners to help address and meet the changing needs of residents by providing information, advice, and support in navigating City and community resources.

Increase the number of Arts & Culture funding recipients working with local businesses and creative professionals to deliver a broad spectrum of publicly accessible programming.

### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
96	Community associations and social recreation organizations who feel neighbourhood partnership coordinators positively impact their overall level of functioning (per cent)	91	91	95
300	Number of free and accessible initiatives delivered	-	-	277
80	Business Improvement Areas that reported that the support they received helped improve operations or projects (per cent)	79	92	77

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	22	24	57	59	0	Note 1
	One-Time	1	1	3	3		
	<b>Total</b>	<b>24</b>	<b>25</b>	<b>60</b>	<b>61</b>	<b>0</b>	
<b>Less: Recoveries</b>	Base	1	1	31	32		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>31</b>	<b>32</b>		
<b>Less: Revenue</b>	Base	0	0	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	1	1	0	0		
	<b>Net Budget</b>	<b>22</b>	<b>24</b>	<b>27</b>	<b>28</b>	<b>0</b>	

Note 1 Increase in ongoing expenditures of \$0.106 million for Boards, Commissions, and Committees remuneration.

## Partnerships

**Capital Budget (\$ millions)**

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Public Art 2019-2022	5	3	3	3	1	
Community Cultural Spaces	0	0	4	-	-	
Calgary Outdoor Swimming Pools Association Grant	0	0	0	0	-	
Partners Asset Management Plan	-	0	0	-	0	Note 2
<b>Total</b>	<b>6</b>	<b>4</b>	<b>8</b>	<b>4</b>	<b>1</b>	

Note 2 Increase of \$0.123 million to align budget with developer and other contributions received for lifecycle maintenance (A482005).

## Community Services

### Recreation & Social Programs

The Recreation and Social Programs team provides accessible and equitable recreation and social opportunities that improve quality of life, contribute to inclusive communities, and promote social, mental, physical and spiritual wellbeing. With our partners, we create, plan and deliver spaces, programs, and services to help Calgarians thrive.

#### Key Initiatives

Meet the needs of low-income Calgarians by maintaining Fair Entry service levels, providing access to City services at reduced rates.

Lead and invest in the future of Calgary's public recreation system by resourcing and prioritizing GamePLAN.

#### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
2.6	Recreation fee assistance subsidy for low income Calgarians (millions of dollars)	1.16	1.85	2.62
80,000	Number of applications processed for the Fair Entry program	47,167	61,841	74,980
86	Calgarians living within a 5km travel distance of an indoor aquatics facility (per cent)	76	-	64

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	79	83	85	89	2	Note 1
	One-Time	1	1	1	1		
	<b>Total</b>	<b>80</b>	<b>84</b>	<b>86</b>	<b>89</b>	<b>2</b>	
<b>Less: Recoveries</b>	Base	2	2	3	3		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>		
<b>Less: Revenue</b>	Base	35	35	35	35		
	One-Time	0	0	0	0		
	<b>Total</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>		
<b>Reserve Activity</b>	Contribution	0	0	0	0		
	Less: Withdrawal	0	0	0	0		
	<b>Net Budget</b>	<b>43</b>	<b>46</b>	<b>49</b>	<b>52</b>	<b>2</b>	

Note 1 Increase of \$1.83 million in ongoing expenditures to improve access to services for low-income Calgarians.

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Rec M&E Lifecycle	-	-	0	1	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>-</b>	



# Calgary Police Service

The Calgary Police Service supports public safety by responding to emergencies, enforcing laws, investigating crimes and traffic collisions, providing support to victims of crime and trauma, ensuring large events and protests remain peaceful, and promoting safe driving. We also work closely with various partners to prevent crime and help people in crisis due to challenges with homelessness, mental health and addictions.

# Calgary Police Service

## Key Initiatives

Address the recruiting and staffing issues impacting the services we provide

Develop a Joint Safety Traffic Plan with The City of Calgary

## Key Performance Measures

Target 2026	Actuals		
	2022	2023	2024
- Crime Severity Index	80.2	74.35	63.3
- Calgarians that feel safe	85	-	86
- Calgarians that agree CPS treats all segments of the community fairly	61	-	64
- Employee Engagement Index	42	53	55
- Fatal vehicle collisions	19	24	29

## Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	586	598	650	681	5	Note 1
	One-Time	7	3	2	1		
	<b>Total</b>	<b>594</b>	<b>601</b>	<b>652</b>	<b>682</b>	<b>5</b>	
<b>Less: Recoveries</b>	Base	4	4	4	4		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		
<b>Less: Revenue</b>	Base	105	106	116	70	(48)	Note 2
	One-Time	6	3	2	1		
	<b>Total</b>	<b>111</b>	<b>109</b>	<b>118</b>	<b>71</b>	<b>(48)</b>	
<b>Reserve Activity</b>	Contribution	6	6	12	6	6	Note 3
	Less: Withdrawal	-	-	-	-		
<b>For Approval</b>	<b>Net Budget</b>	<b>485</b>	<b>494</b>	<b>541</b>	<b>613</b>	59	

Note 1 Increase of \$5.48 million in ongoing expenditures for resourcing on privacy and disclosure, police vehicles, return to work and employee benefits.

Note 2 Transfer of \$47.7 million in ongoing fines and penalty revenues to Corporate Programs. The province's automated traffic enforcement restrictions resulted in a 2025 fine revenue shortfall approved by Council to be funded via the Fiscal Stability Reserve. The Calgary Police Commission requested removal of fine revenue from Calgary Police Service budgets going forward to segregate traffic enforcement decisions from the fine revenue generated by those decisions.

Note 3 One-time budget of \$5.74 million in 2025 to provide additional funding to the Calgary Police Service Helicopter Maintenance Operating and Vehicle Capital Reserves, funded by the Fiscal Stability Reserve.

## Calgary Police Service

### Full Time Equivalents

	2023	2024	2025	2026
<b>Calgary Police Service</b>	<b>3,081</b>	<b>3,111</b>	<b>3,209</b>	<b>3,242</b>

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
<b>Calgary Police Service</b>	<b>2.17</b>	<b>2.06</b>	<b>2.05</b>	<b>2.03</b>

### Reserve Balances as at 2024 December 31 (\$ millions)

<b>Operating, Sustainment and Capital Reserves</b>	<b>Balance</b>
Calgary Police Service Capital Reserve	25
Calgary Police Service Court Fine Revenue Operating Reserve	4
Calgary Police Service Helicopter Maintenance Reserve	1
<b>Total</b>	<b>30</b>

### Capital Budget Overview (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Facilities	3	2	19	5	23	Note 4
Vehicle	10	4	16	13	-	Note 5
Communication Systems	4	6	9	5	-	
Indoor Range	0	0	10	13	-	
Computer Systems	3	4	6	4	-	
Red Light Camera	1	1	3	1	-	
Equipment	1	1	1	0	-	
Automated Fingerprint Identification System	0	0	0	-	-	
<b>Total</b>	<b>23</b>	<b>19</b>	<b>64</b>	<b>41</b>	<b>23</b>	

Note 4 Increase of \$4.6 million to maintain Calgary Police Service facilities, funded by the Fiscal Stability Reserve (P038\_381).

Note 5 Increase of \$5.6 million to support Calgary Police Service vehicle lifecycle requirements, funded by the Fiscal Stability Reserve (P037\_370).

## Civic Partners

The City of Calgary invests in close to 500 external Partner organizations to deliver effective programs and services in targeted areas, develop and advance strategies, and construct, manage and operate City-owned assets. The City makes its most significant investments including operating and capital grants in Civic Partners, a category of Partner defined in the Investing in Partnerships Policy to meet the needs of Calgary and Calgarians.

## Civic Partners

### Key Initiatives

Lead economic development initiatives under the guidance of the Uplook: An Action Plan for Calgary's Economy strategy to attract and retain companies (Calgary Economic Development); provide convention centre services (Calgary Convention Centre Authority), support local business, entrepreneurs and innovators (Platform Calgary); and lead regional, national and international tourism marketing (Tourism Calgary).

Operate and provide access to vibrant community hubs that connect Calgarians to experiences, inspiration and ideas at 21 library locations for 1,450 open hours per week - an average 70 hours per location (Calgary Public Library).

Offer access to world class cultural attractions and venues including the Calgary TELUS Convention Centre, The Calgary Zoo, The Confluence Historic Site & Parkland, Contemporary Calgary, Heritage Park, The Hangar Flight Museum, TELUS Spark and Werklund Centre (formerly Arts Commons).

Provide access to affordable housing for low income seniors, support poverty reduction and offer Calgarians a wide range of opportunities for sport, recreation, conservation, history, arts and culture through the work of Calgary Arts Development Authority, Sport Calgary, Federation of Calgary Communities, Heritage Calgary, MNP Community & Sport Hub, Parks Foundation, Silvera for Seniors and Vibrant Communities Calgary.

### Key Performance Measures

Target 2026		Actuals		
		2022	2023	2024
10,563	Number of Direct Jobs created/retained/expanded (Collected by Calgary Economic Development)	10,878	7,183	7,454
24.2	Economic impact of TELUS Convention Centre delegates (Provided by the Calgary Convention Centre Authority) (millions of dollars)	7.35	16.7	22.5
3	Cultural Attraction Attendance (millions)	2.2	2.97	2.93
95	Overall satisfaction rating with Library services (per cent)	95	94.2	93.2



## Civic Partners

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	129	135	142	149	1	Note 1
	One-Time	6	7	5	4		
	<b>Total</b>	<b>135</b>	<b>141</b>	<b>146</b>	<b>153</b>	<b>1</b>	
<b>Less: Recoveries</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	0	0	0	0		
	Less: Withdrawal	-	-	-	-		
<b>For Approval</b>	<b>Net Budget</b>	<b>135</b>	<b>142</b>	<b>146</b>	<b>153</b>	<b>1</b>	

Note 1 Increase of \$0.5M to the Civic Partners Operating Grant to include Contemporary Calgary.

### Civic Partner Operating Grants and Mandates

<b>Operating Grants (\$ millions)</b>		2023	2024	2025	2026	Included adjustment	Notes
<b>Calgary Public Library</b>	Base	56.4	58.1	60.1	65.4	0.3	Note 2
	One-Time	1.0	0.9	1.1	-	-	

The Calgary Public Library serves as a community hub, accessible through 22 locations across Calgary. Programming is designed to foster meaningful connections with community members through a wide range of initiatives including digital resources, in-person services and physical space that offers opportunity for learning and growth.

<b>Calgary Arts Development Authority</b>	Base	18.2	18.8	19.5	20.2	-	
	One-Time	1.0	1.0	1.0	1.0	-	

Calgary Arts Development Authority (CADA) invests and allocates municipal funding for the arts provided by The City of Calgary and leverage those funds to provide additional resources to the arts sector. CADA's programs support hundreds of arts organizations, individual artists, artist collectives and arts events in Calgary. CADA strives to increase and use our resources wisely, foster collaborative relationships, and make the arts integral to the lives of Calgarians. We are a connector, facilitator, collaborator, champion, supporter, ambassador, investor, catalyst, and opportunity-maker. At least 75% of all City funding is re-invested into the community through grant programs.

<b>Calgary Economic Development Ltd.</b>	Base	10.7	11.2	11.4	12.1	0.4	Note 3
	One-Time	1.0	0.5	0.3	0.2	-	

To position Calgary for long-term economic success, Calgary Economic Development Ltd. (CED) supports the expansion, retention, and attraction of companies, capital and talent, while delivering shareholder value to The City. CED's work is underpinned by Calgary's economic action plan, Uplook: An Action Plan for Calgary's Economy, with the vision for Calgary to be the place where bright minds and big ideas come together with an unmatched spirit to help solve global challenges.

## Civic Partners

Operating Grants (\$ millions)		2023	2024	2025	2026	Included adjustment	Notes
<b>The Calgary Zoological Society</b>	Base	8.8	9.1	9.4	9.5	(0.3)	Note 4
	One-Time	-	-	-	-	-	
<p>The Calgary Zoological Society, operating as the “Wilder Institute Calgary Zoo”, develops, operates and promotes an integrated zoological, botanical, and prehistoric park for the combined purposes of conservation, education, recreation and scientific study. The Calgary Zoo is one of the top tourist attractions in the city, province and western Canada.</p>							
<b>Silvera for Seniors</b>	Base	8.2	8.6	8.9	8.4	(0.8)	Note 5
	One-Time	-	-	-	-	-	
<p>Silvera for Seniors offers a range of housing and support services for older adults. Its programs focus on wellness, lifelong learning and preventative care to promote greater independence. Silvera operates assets that are part of the Municipal Lodge Program, a program funded by The City through a Ministerial Order signed between the Government of Alberta, Silvera for Seniors and The City.</p>							
<b>Tourism Calgary</b>	Base	6.9	7.0	7.2	7.3	-	
	One-Time	1.0	1.0	1.0	1.0	-	
<p>As the official destination management organization for Calgary, Tourism Calgary works with industry and community to drive demand to local member businesses, increasing the economic impact of the visitor economy in Calgary, while considering the needs of the community and the environment.</p>							
<b>Heritage Park Society</b>	Base	4.8	5.5	5.7	5.8	-	
	One-Time	-	-	-	-	-	
<p>Through its programs and services, the Society connects people with the Settlement of Western Canada and preserving culture and heritage. Heritage Park guests experience the past and leave with a better understanding of today, which inspires new possibilities for tomorrow.</p>							
<b>Calgary Convention Centre Authority</b>	Base	2.8	3.4	3.4	3.6	0.1	Note 6
	One-Time	-	-	-	-	-	
<p>The Calgary Convention Centre Authority manages, markets, and operates the Calgary TELUS Convention Centre in an efficient and market-competitive manner to maximize overall economic benefits to The City of Calgary while maintaining financial performance within an acceptable range.</p>							
<b>Werklund Centre</b>	Base	2.8	3.0	3.1	3.2	-	
	One-Time	-	-	-	-	-	
<p>Werklund Centre (formerly Arts Commons) aspires to be an inspirational force where artists, community, and organizations celebrate cultural identities, experience the full breadth of human emotions, and ignite positive change.</p>							
<b>Calgary Science Centre Society</b>	Base	2.5	2.8	2.9	3.0	-	
	One-Time	-	-	-	-	-	
<p>Calgary Science Centre Society (TELUS Spark) serves as a leading science centre where immersive exhibits, multidisciplinary programming and community engagement converge to foster curiosity and promote lifelong learning. Through guest speakers, STEAM orientated activities and partnership, TELUS Spark seeks to reach all audiences.</p>							
<b>Platform Calgary</b>	Base	1.5	1.6	1.6	1.7	-	
	One-Time	0.5	0.5	0.5	0.5	-	
<p>Platform Calgary catalyzes growth and diversification in Calgary's tech ecosystem by connecting founders, investors, policy makers and partners. Through programming, professional development, and coaching, it enables tech startups to grow, scale and build success.</p>							
<b>Lindsay Park Sports Society</b>	Base	1.5	1.5	1.6	1.6	(0.0)	Note 7
	One-Time	-	-	-	-	-	
<p>Lindsay Park Sports Society (MNP Community &amp; Sport Centre) is a world class sport and fitness facility that inspires individuals and teams to achieve their goals and dreams through innovation, expertise and passion.</p>							

## Civic Partners

Operating Grants (\$ millions)		2023	2024	2025	2026	Included adjustment	Notes
<b>The Confluence Historic Site &amp; Parkland</b>	Base	1.2	1.3	1.3	1.7	0.3	Note 8
	One-Time	-	-	-	-	-	

The Confluence Historic Site & Parkland serves as a vital cultural and historical space, providing visitors the opportunity to connect and explore the past including Fort Calgary. Curated programs, exhibitions and guest speakers present the richness of Indigenous identity and create opportunity to learn about how culture is shaped and celebrated.

<b>Vibrant Communities Calgary</b>	Base	0.5	0.5	0.5	0.6	0.0	Note 9
	One-Time	0.5	0.5	0.5	0.5	-	

Vibrant Communities Calgary (VCC) works to achieve a substantial and sustained reduction in the number of Calgarians living in poverty. VCC works to grow the social, economic and political engagement of Calgarians in their community, and believes that everyone has a right to fully participate in their communities.

<b>Sport Calgary</b>	Base	0.5	0.5	0.5	0.5	-	Note 10
	One-Time	0.6	0.4	0.4	0.4	-	

The Calgary Sport Council Society (Sport Calgary) promotes the development of sport in Calgary by supporting local sport organizations and advocating for increased access and participation. Through a range of initiatives, events and partnerships, Sport Calgary seeks to foster growth, reduce service overlap and integrate sport in the fabric of Calgary communities.

<b>Contemporary Calgary</b>	Base	-	-	-	0.5	0.5	Note 11
	One-Time	0.9	0.9	0.9	-	-	Note 12

The Contemporary Calgary Arts Society supports Calgarians and visitors by providing a world-class destination for local, national and international contemporary art experiences.

<b>Heritage Calgary</b>	Base	0.5	0.6	0.6	0.6	-	
	One-Time	0.1	0.1	-	-	-	

Heritage Calgary leads efforts to preserve and promote awareness of the city's historic sites. Through education, research, advocacy and the management of historical data, Heritage Calgary fosters connections between the people and the places that have shaped the city's identity.

<b>The Parks Foundation, Calgary</b>	Base	0.2	0.2	0.2	0.2	0.0	Note 13
	One-Time	0.4	0.4	0.4	0.4	-	

The Parks Foundation supports Calgarians to enjoy a healthy lifestyle by leveraging City investments to provide easily accessible and unique, sport and green spaces.

<b>Federation of Calgary Communities</b>	Base	0.2	0.2	0.2	0.2	-	Note 14
	One-Time	0.2	0.2	0.2	0.2	-	

The Federation provides capacity building support and guidance for its members and improves neighbourhood life in Calgary by providing services and programs that create, support and enhance vital and representative community based associations.

<b>Aerospace Museum Association of Calgary</b>	Base	0.4	0.4	0.5	0.5	-	
	One-Time	-	-	-	-	-	

The Aerospace Museum Association of Calgary (The Hangar Flight Museum) is a premier destination to explore, engage and experience the transformational power of flight. The Hangar Flight Museum is a storyteller, stewarding and sharing the aviation history of Calgary and Western Canada, and highlighting its impact on our community.

Note 2 Increase of \$0.285 million to Calgary Public Library recommended by Civic Partner Grant Review Committee.

Note 3 Increase of \$0.400 million to Calgary Economic Development recommended by Civic Partner Grant Review Committee.

Note 4 Decrease of \$0.311 million for Calgary Zoo recommended by Civic Partner Grant Review Committee.

Note 5 Decrease of \$0.750 million for Silvera for Seniors recommended by Civic Partner Grant Review Committee.

Note 6 Increase of \$0.063 million to Calgary Convention Centre Authority recommended by Civic Partner Grant Review Committee.

## Civic Partners

- Note 7 Decrease of \$0.017 million for MNP Community & Sport Centre recommended by Civic Partner Grant Review Committee.
- Note 8 Increase of \$0.325 million to The Confluence Historic Site & Parkland recommended by Civic Partner Grant Review Committee.
- Note 9 Increase of \$0.0003 million to Vibrant Communities Calgary recommended by Civic Partner Grant Review Committee.
- Note 10 Sport Calgary budget is within the Partnerships business unit.
- Note 11 Increase of \$0.5 million in ongoing expenditures to include Contemporary Calgary in the Civic Partners Operating Grant.
- Note 12 Budget for Contemporary Calgary in 2024 & 2025 is within Community Services department.
- Note 13 Increase of \$0.005 million to The Parks Foundation recommended by Civic Partner Grant Review Committee.
- Note 14 Federation of Calgary Communities budget is within the Partnerships business unit.

## Full Time Equivalents

	2023	2024	2025	2026
<b>Civic Partners</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Reserve Balances as at 2024 December 31 (\$ millions)

<b>Operating, Sustainment and Capital Reserves</b>	<b>Balance</b>
Community Investment Reserve	157
Opportunity Calgary Investment Fund	61
Parks Foundation Reserve	3
TELUS Convention Centre Reserve	0
<b>Total</b>	<b>220</b>

## Capital Budget Overview (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Arts Commons Transformation	6	14	28	60	23	
Civic Partners Infrastructure Grant	20	23	14	12	11	
MNP Centre Aquatic Upgrade	0	8	12	22	2	
Calgary Public Library Investment Program	0	0	2	5	22	
Convention Centre Lifecycle Maintenance and Replacement	2	6	8	9	-	
Library Lifecycle Grant	4	5	5	5	-	
Silvera Lodge Lifecycle	1	6	3	5	-	
Major Partners Capital Program	-	-	0	5	4	
The Confluence New Museum	-	1	0	6	-	
Calgary Zoo-Canadian Wilds	4	-	-	-	-	
Calgary Technologies Inc	2	-	-	-	-	
MNP Centre Flood Resiliency	-	-	1	1	-	
Heritage Park - Wet Dock	0	-	-	-	-	
Aircraft Restoration	0	0	0	-	0	
Convention Centre - Lifecycle	0	-	-	-	-	
Pumphouse Theatres Project	0	0	0	-	-	
Calgary Zoo Flood Proofing	0	0	0	0	-	
<b>Total</b>	<b>41</b>	<b>64</b>	<b>72</b>	<b>128</b>	<b>62</b>	

# Operational Services

Operational Services operates and maintains our city's valuable public infrastructure, natural spaces, ecosystems and parks, civic buildings and facilities, City vehicles and equipment and our utility corridors.

Calgary Transit

Facilities

Fleet & Inventory

Mobility

Parks & Open Spaces

Waste & Recycling Services

Water Services

## Operational Services

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	1,909	2,006	2,169	2,293	16	Note 1
	One-Time	10	9	20	13	7	Note 2
	<b>Total</b>	<b>1,919</b>	<b>2,015</b>	<b>2,188</b>	<b>2,306</b>	<b>23</b>	
<b>Less: Recoveries</b>	Base	226	245	277	282		
	One-Time	-	33	-	-		
	<b>Total</b>	<b>226</b>	<b>278</b>	<b>277</b>	<b>282</b>		
<b>Less: Revenue</b>	Base	1,320	1,359	1,420	1,549		
	One-Time	(6)	(33)	(19)	(25)	(25)	Note 3
	<b>Total</b>	<b>1,313</b>	<b>1,326</b>	<b>1,401</b>	<b>1,524</b>	<b>(25)</b>	
<b>Reserve Activity</b>	Contribution	327	343	370	409		
	Less: Withdrawal	74	73	123	111		
<b>For Approval</b>	<b>Net Budget</b>	<b>633</b>	<b>682</b>	<b>758</b>	<b>798</b>	<b>48</b>	

Note 1 Increase in ongoing expenditures in Calgary Transit of \$15.5 million; increase in Waste & Recycling Services of \$0.225 million. Refer to business unit pages for additional details.

Note 2 Increase in one-time expenditures in Mobility of \$3 million, and in Facilities of \$4 million. Refer to business unit pages for additional details.

Note 3 Decrease in one-time revenue in Calgary Transit of \$25 million. Refer to business unit pages for additional details.

### Operating Budget Overview by Business Unit (\$ millions)

<b>Business Unit Net Budget</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Notes</b>
Calgary Transit	305	330	391	417	
Facilities	72	73	75	80	
Fleet & Inventory	(1)	(1)	(1)	(1)	
GM - Operational Services	8	13	14	15	
Mobility	193	208	215	221	
Parks & Open Spaces	95	99	108	111	
Waste & Recycling Services	6	7	7	7	
Water Services	(45)	(48)	(52)	(52)	
<b>Total</b>	<b>633</b>	<b>682</b>	<b>758</b>	<b>798</b>	



## Operational Services

### Capital Budget Overview by Business Unit (\$ millions)

Business Unit	Actual	Actual	2025	2026	2027+	Notes
	2023	2024				
Calgary Transit	121	165	217	306	355	
Facilities	59	81	151	131	23	
Fleet & Inventory	68	66	86	106	59	
GM - Operational Services	-	-	-	-	202	Note 4
Mobility	64	125	116	134	-	
Parks & Open Spaces	17	19	11	28	21	
Waste & Recycling Services	7	3	3	-	-	
Water Services	65	80	137	-	-	
<b>Total</b>	<b>401</b>	<b>539</b>	<b>720</b>	<b>705</b>	<b>660</b>	

Note 4 The General Manager of Operational Services holds the capital budget of \$202 million that was approved by Council in September 2024 to support and enable the Green Line Project and to implement complementing services needed.

### Full Time Equivalents

	2023	2024	2025	2026
Calgary Transit	2,990	3,067	3,257	3,430
Facilities	213	214	234	235
Fleet & Inventory	357	373	399	403
GM - Operational Services	60	62	83	87
Mobility	937	968	976	982
Parks & Open Spaces	594	591	603	611
Waste & Recycling Services	585	591	605	613
Water Services	1,074	1,110	1,219	1,237
<b>Total</b>	<b>6,809</b>	<b>6,975</b>	<b>7,375</b>	<b>7,596</b>

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
Calgary Transit	2.10	2.03	2.08	2.15
Facilities	0.15	0.14	0.15	0.15
Fleet & Inventory	0.25	0.25	0.25	0.25
GM - Operational Services	0.04	0.04	0.05	0.05
Mobility	0.66	0.64	0.62	0.61
Parks & Open Spaces	0.42	0.39	0.39	0.38
Waste & Recycling Services	0.41	0.39	0.39	0.38
Water Services	0.76	0.73	0.78	0.77
<b>Total</b>	<b>4.79</b>	<b>4.62</b>	<b>4.72</b>	<b>4.76</b>

## Operational Services

### Reserve Balances as at 2024 December 31 (\$ millions)

<b>Operating, Sustainment and Capital Reserves</b>	<b>Balance</b>
Utility Sustainment Reserve	215
Calgary Parking Capital Reserve Fund	158
Legacy Parks Reserve	65
Waste and Recycling Sustainment Reserve	32
Perpetual Care of the Municipal Cemeteries Reserve	27
Golf Course Levy Reserve	20
General Hospital Legacy Reserve	18
Fleet Services Reserve	11
Parks Endowment and Sustainment Reserve	11
Winter Maintenance Reserve	8
Asphalt and Crusher Plant Lifecycle Capital Reserve	5
Calgary Parking Long Term Investment Fund	-
Cash-in-Lieu Lifecycle Sustainment Reserve	-
<b>Total</b>	<b>570</b>

## Operational Services

### Calgary Transit

Transit is the backbone of Calgary's best future. Calgary Transit integrates movement and land use by creating an intuitive, safe, accessible, and welcoming system that is convenient to use for Calgarians and visitors. Our transit network includes local and rapid transit services. We also offer Calgary Transit Access, a shared ride accessible service for eligible Calgarians. With Calgary expected to reach two million, transit is essential for meeting the needs of a world-class city.

#### Key Initiatives

Improving the customer experience: minimizing delays where possible so that customers can get to their destinations on time.

Keeping pace with a growing city: expanding service into new communities and enhancing service in existing communities to better serve customers and reach new ones.

Implementing operational efficiencies: finding ways to make the most of our limited transit fleet (buses and trains), minimize wear and tear on transit infrastructure, and reduce fare evasion.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
6.06	Operating Cost per Passenger Trip (dollars)	6.85	4.98	4.89
90	Trips that arrive within a specified period (%), (i.e. bus on-time performance)	87.7	85.3	84.4
1.89	Public Transit service hours per capita	1.73	1.85	1.88

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	499	527	547	575	16	Note 1
	One-Time	4	3	9	2		
	<b>Total</b>	<b>503</b>	<b>529</b>	<b>556</b>	<b>577</b>	<b>16</b>	
<b>Less: Recoveries</b>	Base	8	8	8	8		
	One-Time	-	33	-	-		
	<b>Total</b>	<b>8</b>	<b>41</b>	<b>8</b>	<b>8</b>		
<b>Less: Revenue</b>	Base	196	191	179	180		Note 2
	One-Time	(6)	(33)	(19)	(25)	(25)	Note 3
	<b>Total</b>	<b>190</b>	<b>158</b>	<b>160</b>	<b>155</b>	<b>(25)</b>	
<b>Reserve Activity</b>	Contribution	-	-	4	4		Note 4
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>305</b>	<b>330</b>	<b>391</b>	<b>417</b>	<b>41</b>	

Note 1 Increase of \$14 million in ongoing expenditures to support the Route Ahead implementation and \$1.5 million in ongoing expenditures to support the maintenance and repair of the CTrain traction power service.

Note 2 Includes previously-approved 2.6% fare increase.

Note 3 One-time budget of \$25 million to sustain the Low-Income Transit Pass Program in 2026, funded by the Fiscal Stability Reserve.

Note 4 \$4M annual contribution to Green Line Capital Fund.

# Calgary Transit

## Capital Budget (\$ millions)

Capital Program or Project	Actual	Actual	2025	2026	2027+	Notes
	2023	2024				
Bus & Shuttle Procurement	3	77	146	206	348	Note 5
Light Rail Vehicle Procurement	75	50	26	20	8	
Light Rail Vehicle Refurbishment	17	9	7	9	-	Note 6
Buildings Lifecycle Asset Management	7	6	6	12	-	Note 7
Transit Customer Service Tech	0	2	8	20	-	
LRT Lifecycle & Asset Management	5	5	5	12	-	Note 8
Stoney Transit Facility	6	6	8	5	-	
Rail System Lifecycle	6	4	6	9	-	Note 9
Bus Refurbishment	2	2	1	5	-	Note 10
Fare Collection Equipment & System	0	1	0	4	-	
Access Calgary Technology Upgrades	1	1	0	2	-	
Fleet Equipment	0	1	1	1	-	
Transit Network Optimization	0	0	1	1	-	
Fare Collection Equipment	0	0	0	1	-	
<b>Total</b>	<b>121</b>	<b>165</b>	<b>217</b>	<b>306</b>	<b>355</b>	

- Note 5 Increase of \$27.394 million to recognize grant and developer and other contributions received for bus procurement to accommodate greenfield and center city growth (P665\_02W). Relinquishment of \$6.4 million to align with available provincial grant funding (P655\_02W).
- Note 6 Increase of \$1.5 million for LRV refurbishments, funded by the Lifecycle Maintenance Upgrade Reserve (P657\_02W).
- Note 7 Increase of \$7 million for lifecycle asset management of Calgary Transit's buildings, funded by the Fiscal Stability Reserve (P656\_04W).
- Note 8 Increase of \$5 million for lifecycle asset management of Calgary Transit's LRT infrastructure, funded by the Fiscal Stability Reserve (P655\_14W).
- Note 9 Increase of \$2 million for lifecycle asset management of Calgary Transit's rail system crossing safety funded by the Fiscal Stability Reserve (P655\_17W).
- Note 10 Increase of \$3 million for bus refurbishments, funded by the Fiscal Stability Reserve (P657\_01W).

## Operational Services Facilities

As the corporate steward of civic spaces and workspaces, Facilities strategically operates, maintains and sustains City facilities and strives to balance the environmental, social and operational needs of employees, communities & citizens.

### Key Initiatives

Enable the delivery of all City services to Calgarians by operating, maintaining and sustaining 627 City facilities.

### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
17	Facility Management Assets in Poor & Critical Condition (per cent)	16	16	12

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	89	91	95	96		
	One-Time	2	2	2	6	4	Note 1
	<b>Total</b>	<b>91</b>	<b>93</b>	<b>97</b>	<b>102</b>	<b>4</b>	
<b>Less: Recoveries</b>	Base	21	21	23	23		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>21</b>	<b>21</b>	<b>23</b>	<b>23</b>		
<b>Less: Revenue</b>	Base	2	2	2	2		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>		
<b>Reserve Activity</b>	Contribution	4	4	4	4		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>72</b>	<b>73</b>	<b>75</b>	<b>80</b>	<b>4</b>	

Note 1 One-time budget of \$4 million to temporarily maintain returned facilities in 2025 and 2026, funded by the Fiscal Stability Reserve.

## Facilities

## Capital Budget (\$ millions)

Capital Program or Project	Actual	Actual	2025	2026	2027+	Notes
	2023	2024				
Facility Sustainment	28	40	47	62	-	Note 2
Operations Facilities Portfolio Upgrades	0	10	38	28	23	
Workplace Planning Sustainment	11	9	19	14	-	
Capital Conservation Grant	9	11	22	8	-	
Plus 15 Rehabilitation	4	3	4	3	-	
Facility Climate Sustainment	0	1	4	7	-	
Historical Building Program Asset Sustainment	2	3	3	4	-	
Athletic Park Lifecycle	2	1	4	1	-	
Multi-Agency Training Centre Privacy and Accessibility	-	0	4	0	-	
Recreation Facility Lifecycle	-	-	2	2	-	Note 3
Corporate Coordinated Operations and Maintenance	1	0	1	1	-	
Ernest Manning Artificial Turf Lifecycle	0	1	1	0	-	
Data & Technology	0	1	0	1	-	
Minor Complex Upgrades	-	-	1	1	-	
Playfields Invest Program REC	-	1	0	-	-	
Outdoor Pool Cycle Upgrade	-	-	1	-	-	
SS Pool OSI GroundH2O Mit	-	0	0	1	-	
Fire Facility Sustainment	1	-	-	-	-	
Northeast Site Development	0	-	-	-	-	
Workplace Continuity Management Program	0	0	0	-	-	
Recreation Maintenance & Equipment Lifecycle	-	0	0	-	-	
Major Operations Work Centre (Sarcee)	0	-	-	-	-	
Public Building Exterior	0	0	0	0	-	
Parks Facility Sustainment	0	-	-	-	-	
Integrated Operations and Asset Management System	0	0	0	-	-	
WillowPark GC Irrigation H2O	-	0	0	-	-	
Integrated Customer Data Management	0	-	-	-	-	
Beltline YWCA Restoration	0	0	-	-	-	
Village Square Leisure Centre Jungle Gym	-	-	-	0	-	
Logistics Facility Program	0	-	-	-	-	
<b>Total</b>	<b>59</b>	<b>81</b>	<b>151</b>	<b>131</b>	<b>23</b>	

Note 2 Increase of \$2.05 million for Soccer Centre Annex turf lifecycle replacement, funded by capital reserves (A480750).

Transfer of \$13.7 million from Recreation Amenity Lifecycle (A446551) to align budget to where the project/work is executed and delivered, funded by Reserve for Future Capital.

Increase of \$14 million for facility lifecycle upgrades, funded by the Fiscal Stability Reserve (A480750).

Note 3 Transfer of \$3.9 million from Facility Lifecycle (P519\_130) for building and accessibility upgrades at the West Hillhurst Civic Centre, funded by Reserve for Future Capital and developer and other contributions.



## Operational Services Fleet & Inventory

Fleet and Inventory provides reliable vehicles, equipment, warehousing and inventory services which support frontline operations in contributing to a vibrant and thriving city. The business unit is responsible for safe driver training, vehicle and equipment maintenance, fabrication and repair, fuel management, green fleet initiatives, inventory planning, forecasting, control, distribution and end-of-life disposal of corporate inventory.

### Key Initiatives

Improve vehicle and equipment uptime, service delivery to citizens, and reduce costs by implementing Reliability Centered Maintenance (RCM).

### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
28.8	Maintenance labour hours spent on unplanned jobs - Fix-on-Fail Jobs (per cent)	28.7	28.9	30.7
1.7	Inventory Turns per year	1.6	1.86	1.87

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	113	131	146	150		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>113</b>	<b>131</b>	<b>146</b>	<b>150</b>		
<b>Less: Recoveries</b>	Base	105	123	139	142		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>105</b>	<b>123</b>	<b>139</b>	<b>142</b>		
<b>Less: Revenue</b>	Base	8	8	8	8		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>		

# Fleet & Inventory

## Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Fleet Replacement	64	52	62	77	35	Note 1
Vehicle & Equipment Growth	1	12	12	17	18	Note 2
Facility/Equipment Lifecycle	1	1	3	6	2	
Green Fleet Strategy	-	-	4	5	3	
Data & systems improvements	0	0	2	0	1	
Warehouse Infrastructure	0	1	0	1	-	
Fuel System	0	0	1	1	-	
Inventory System Improvement	0	0	1	0	-	
Maintenance Shepard Operations Work Centre	-	-	0	-	-	
Fuel Systems - Depots	-	0	0	-	-	
Shopping Cart_Order Management	0	-	-	-	-	
<b>Total</b>	<b>68</b>	<b>66</b>	<b>86</b>	<b>106</b>	<b>59</b>	

Note 1 Increase of \$35 million for critical fleet replacements, funded by self-supported debt (P871\_000).

Note 2 Increase of \$17.5 million due to unplanned growth in critical front-line services, funded by self-supported debt (P871\_001).

## Operational Services

### Mobility

Mobility delivers safe, reliable, and well-maintained transportation systems for everyone who walks, wheels, drives, or rides through its three service lines: Streets, Sidewalks & Pathways, and Parking. We add value by producing essential materials (e.g., signage, asphalt, concrete, and aggregates) and managing key assets (e.g., streetlights, traffic signals, and parking) to ensure Calgary's infrastructure remains safe, functional, and resilient. Through activities like snow clearing, street sweeping, data analysis, safety improvements, right-of-way reviews, and event support, we help keep Calgary moving while enhancing community safety, accessibility, and quality of life.

#### Key Initiatives

Maximize the useful life of roadway assets by continually monitoring and managing asset lifecycles, planning for timely maintenance, making the best use of resources, proactively procuring materials and implementing efficient asset rehabilitation and replacement activities.

Improve the availability and use of sidewalks and pathways infrastructure to Calgarians by enhancing coordination, engagement, collaboration, feedback and communication activities with workgroups, supporting partners and impacted communities.

Deliver awareness of Calgary Parking systems, the Traffic and Parking Bylaws to Calgarians by creating opportunities for Parking Safety & Compliance (PS&C) officers to engage with customers and Calgarians in the community.

#### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
95	Snow and ice control completion on priority 1 & 2 routes within targeted timeframes (per cent)	94	98	100
400	Number of Lane-Km of road repaved	300	265	400
45	Number of concrete sidewalk repairs / streets	34	40	38
30,000	Number of reported and repaired potholes and sinkholes	16,082	33,490	37,850
5.9	Pavement Quality Index	5.35	5.09	5
23	Paved roadways in poor/very poor condition (per cent)	22.7	26.1	26.9
3.5	Sidewalks and pathways in poor & very poor condition (per cent)	2.2	-	4
98	Downtown Compliance; parkade, surface lot and on-street (per cent)	-	98	98

# Mobility

## Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	315	335	347	355		
	One-Time	3	3	5	4	3	Note 1
	<b>Total</b>	<b>318</b>	<b>338</b>	<b>351</b>	<b>359</b>	<b>3</b>	
<b>Less: Recoveries</b>	Base	43	44	41	43		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>43</b>	<b>44</b>	<b>41</b>	<b>43</b>		
<b>Less: Revenue</b>	Base	102	106	110	112		
	One-Time	0	-	-	-		
	<b>Total</b>	<b>101</b>	<b>106</b>	<b>110</b>	<b>112</b>		Note 2
<b>Reserve Activity</b>	Contribution	20	20	16	17		
	Less: Withdrawal	1	1	0	1		
	<b>Net Budget</b>	<b>193</b>	<b>208</b>	<b>215</b>	<b>221</b>	<b>3</b>	

Note 1 One-time budget of \$1 million to temporarily maintain current service levels for road markings and \$2 million to support additional actions under the Safer Mobility Program and enhance road safety in 2026, funded by the Fiscal Stability Reserve.

Note 2 Amendments to the Utility Line Assignments fee schedule will increase fees for utility line assignments that were set in 2019, and introduce a new borehole application fee of \$100.

## Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Pavement Rehabilitation	20	44	54	64	-	Note 3
Street Light Lifecycle & Upgrade	9	12	5	12	-	Note 4
Parking Service Capital & Structural Upgrade	2	18	11	6	-	Note 5
Traffic Signal Lifecycle	4	9	7	11	-	Note 6
Safety Improvements	5	6	14	5	-	Note 7
Concrete Rehabilitation	5	7	3	5	-	
New Traffic Signals	3	2	4	5	-	
Developer Infrastructure (Actively Developing Communities)	1	3	-	6	-	
ParkPlus Tech Improvements	1	3	4	3	-	Note 8
Pathways & Trails Lifecycle	2	3	2	2	-	Note 9
Plants Capital	2	3	1	2	-	
Signal Communications	1	2	2	2	-	Note 10
Next Generation Mobility	0	2	1	3	-	
Accessibility Improvements	2	4	-	0	-	
Mobility Infrastructure	0	3	2	1	-	Note 11
Mobility Facilities and Depots	0	1	2	2	-	
Operational Improvements	2	2	0	1	-	
SL XFMR Relay Replacement	-	-	2	2	-	
Railway Crossings	1	0	1	1	-	Note 12
Equipment & System Upgrades	1	1	1	1	-	

# Mobility

Capital Program or Project	Actual	Actual	2025	2026	2027+	Notes
	2023	2024				
Next Generation Traffic Manage	2	0	-	-	-	
Calgary Rights of Way Management (CROWM) Phase II	0	0	1	1	-	
Ditch Reconstruction	0	0	0	0	-	
Vehicles Equip and Other	-	-	0	-	-	
City Concrete Replacement	0	-	-	-	-	
Wireless Infrastructure Development (WID) Online	0	0	-	-	-	
Various Concrete Construction	0	-	-	-	-	
<b>Total</b>	<b>64</b>	<b>125</b>	<b>116</b>	<b>134</b>	<b>-</b>	

- Note 3 Increase of \$24 million to fund pavement rehabilitation and reconstruction, funded by the Fiscal Stability Reserve (P128\_132).
- Note 4 Increase of \$4.5 million to replace streetlight poles, funded by the Fiscal Stability Reserve and developer and other contributions (P128\_100).
- Note 5 Increase of \$0.824 million for structural improvements to parkades and additional gravel work at new surface lots to expand parking, funded by capital reserves (A426956).
- Note 6 Increase of \$4.5 million to align budget with developer and other contributions received to deliver traffic signals in pedestrian corridors (P128\_130).
- Note 7 Increase of \$9.9 million for the median barrier project at Macleod Trail and Lake Fraser Gate, funded by developer and other contributions (P127\_141).
- Note 8 Increase of \$4.5 million for ParkPlus Technology improvements, including lifecycling of the electronic ticketing application and Impound Lot management software, funded by capital reserves (A426957).
- Note 9 Increase of \$0.102 million to align budget with developer and other contributions received from Transport Canada towards the Elbow River Pathway and Bow River Pathway – Old Refinery Park (P503\_933).
- Note 10 Increase of \$0.443 million to align budget with the grant received from Alberta Transportation for the work carried out by The City on the Stoney regional traffic management centre project (A481356).
- Note 11 Increase of \$1.5 million to align budget with developer contributions received to deliver the Mobility Infrastructure lifecycle workplan (A481359).
- Note 12 Increase of \$0.329 million to recognize grants received from Transport Canada for railway crossing upgrades (P133\_001).

## Operational Services

### Parks & Open Spaces

Parks & Open Spaces maintains and stewards almost 9373 hectares of public spaces and amenities through: mowing, snow removal, litter pickup, festival and event support, environmental conservation, amenity inspections and repairs, and pest management. We plant, water, prune and maintain public trees and promote tree stewardship to Calgarians. We manage The City's active, historic and newly planned cemeteries, with a wide range of interment products and services. And we provide affordable and accessible opportunities to play golf at Calgary's seven municipal courses and three driving ranges.

#### Key Initiatives

Maintain community connections and Calgarians' wellness by providing year-round amenities and activities, including winter activities and new attractions as opportunities arise.

Maintain Calgary's existing tree canopy through the development of a citywide program to systematically identify and replace older, larger trees when they are at the end of their natural lifecycles.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
93	Calgarians' Satisfaction with parks, playgrounds and open spaces (per cent)	93	91	89
9	Calgary's urban tree canopy percentage (per cent)	8.13	8.13	9.62
22	Park Assets in Poor & Very Poor Condition (per cent)	18	23	19

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	124	126	134	142	0	Note 1
	One-Time	0	0	4	2		
	<b>Total</b>	<b>124</b>	<b>127</b>	<b>138</b>	<b>144</b>	<b>0</b>	
<b>Less: Recoveries</b>	Base	8	8	10	9		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>9</b>		
<b>Less: Revenue</b>	Base	22	22	20	23		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>22</b>	<b>22</b>	<b>20</b>	<b>23</b>		
<b>Reserve Activity</b>	Contribution	3	4	4	4		
	Less: Withdrawal	3	2	4	4		
	<b>Net Budget</b>	<b>95</b>	<b>99</b>	<b>108</b>	<b>111</b>	<b>0</b>	

Note 1 Increase in ongoing expenditures of \$0.002 million for Boards, Commissions, and Committees remuneration.



## Parks & Open Spaces

### Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Park Infrastructure Lifecycle	8	9	9	14	-	Note 2
Land Acquisition Joint Use Coordinating Committee	-	-	-	5	21	
Urban Forestry - Lifecycle	5	6	-	2	-	
Urban Forestry Municipal Development Plan Target	3	4	-	2	-	
Golf Course Lifecycle	0	0	2	3	-	
Cemeteries Lifecycle	0	0	0	2	-	
Park Asset Management Lifecycle	0	0	1	-	-	
Cemetery Upgrades	0	0	-	-	-	
<b>Total</b>	<b>17</b>	<b>19</b>	<b>11</b>	<b>28</b>	<b>21</b>	

Note 2 Increase of \$4 million to fund lifecycle removal and replacement for park infrastructure assets, funded by the Fiscal Stability Reserve (A420185).

## Operational Services

### Waste & Recycling Services

Waste & Recycling Services is focused on enabling Calgarians to reduce and manage their waste responsibly, now and into the future. The service delivers residential Black Cart, Blue Cart, Green Cart programs, container collection, as well as several community-based waste reduction and diversion programs. The service also manages operations, maintenance and environmental performance at The City's three active and five closed landfill sites.

#### Key Initiatives

Provide safe and reliable collection services for residential black, blue and green cart programs, and container collection services for multi-residential developments, businesses and organizations.

Advance responsible waste reduction and management by delivering safe and efficient waste processing and disposal services, along with community-wide programs.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
86	Calgarians who are satisfied with the job The City is doing providing Waste and Recycling services (per cent)	85	86	87
825	Residential waste generated through Black, Blue and Green Cart Programs (Kilograms per household)	827	867	840

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	165	174	207	217	0	Note 1
	One-Time	-	-	-	-		
	<b>Total</b>	<b>165</b>	<b>174</b>	<b>207</b>	<b>217</b>	<b>0</b>	
<b>Less: Recoveries</b>	Base	15	15	18	17		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>15</b>	<b>15</b>	<b>18</b>	<b>17</b>		
<b>Less: Revenue</b>	Base	150	160	180	196		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>150</b>	<b>160</b>	<b>180</b>	<b>196</b>		
<b>Reserve Activity</b>	Contribution	6	8	(2)	16		
	Less: Withdrawal	-	-	-	14		
	<b>Net Budget</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	

Note 1 Transfer in of \$0.225 million from Community Strategies for community clean-up services.

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Waste & Recycling Facilities & Equipment	6	2	2	-	-	
Waste & Recycling Landfill/Treatment Infrastructure	1	0	1	-	-	
<b>Total</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	

## Operational Services

### Water Services

Water Services is responsible for protecting public health and the environment by supplying safe, high-quality drinking water, managing stormwater and collecting and treating wastewater for Calgary and neighbouring communities, including the cities of Airdrie and Chestermere, and Tsuut'ina Nation. These services are highly regulated and must comply with stringent environmental and health regulations to operate. Water Services operates and maintains 62% of the City's infrastructure, including water and wastewater treatment plants, and operates four water quality laboratories. Additionally, Water Services operates and maintains 15,000 km of pipes which make up the water distribution system, wastewater collection system and stormwater system. Water Services responds to emergencies such as sewer line backups, water pooling complaints, water outages, and manages customer concerns related to water quality. Water Services collects revenue through utility bills, is responsible for revenue assurance, and enforces a number of bylaws to ensure adequate and safe water services for Calgarians.

#### Key Initiatives

Increase operational capacity by growing the workforce, to ensure appropriate resources available for critical and preventative maintenance of the system network, treatment plants, reservoirs, pump stations and lift stations, to improve system reliability and reduce service interruptions.

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Improve response times for customer issues, service interruptions, and reduce the number of local pooling complaints.

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Integrate data, technology and customer insights, to modernize our services, create operational efficiency and improve customer experience and support safety for our staff and the public.

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#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
<b>3</b>	Time it takes to respond to wastewater service interruption (hours)	3.75	5.66	3.03
<b>48</b>	Average time to return to regular water service due to a water main break (hours)	59	71.5	60.37
<b>2,882</b>	Number of localized pooling complaints	2,815	4,255	2,839

## Water Services

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	596	610	678	741		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>596</b>	<b>610</b>	<b>678</b>	<b>741</b>		
<b>Less: Recoveries</b>	Base	25	26	36	38		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>25</b>	<b>26</b>	<b>36</b>	<b>38</b>		
<b>Less: Revenue</b>	Base	840	868	920	1,026		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>840</b>	<b>868</b>	<b>920</b>	<b>1,026</b>		
<b>Reserve Activity</b>	Contribution	294	307	345	363		
	Less: Withdrawal	71	71	119	93		
	<b>Net Budget</b>	<b>(45)</b>	<b>(48)</b>	<b>(52)</b>	<b>(52)</b>		Note 1

Note 1 The operating budget in a net revenue position is offset by expenditures in other business units (e.g., Utilities Delivery), such that the net budget for the utilities services as a whole is zero.

### Capital Budget (\$ millions)

Capital Program or Project	Actual	Actual	2025	2026	2027+	Notes
	2023	2024				
Wastewater Treatment Plant	15	25	36	-	-	
Water Treatment Plant	15	13	44	-	-	
Water Distribution Network	16	18	26	-	-	
Wastewater Collection Network	10	12	16	-	-	
Facilities, Equipment & Technology	7	9	9	-	-	
Drainage Facilities & Network	2	2	6	-	-	
<b>Total</b>	<b>65</b>	<b>80</b>	<b>137</b>	<b>-</b>	<b>-</b>	

# Infrastructure Services

Infrastructure Services designs, builds and optimizes the municipal infrastructure needed for delivering safe communities, programs and services for all Calgarians, businesses and visitors.

Capital Planning & Business Services

Green Line LRT - SE Project

Project Development

Public Spaces Delivery

Real Estate & Development Services

Utilities Delivery

## Infrastructure Services

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	152	157	165	171		
	One-Time	0	-	0	-		
	<b>Total</b>	<b>153</b>	<b>157</b>	<b>166</b>	<b>171</b>		
<b>Less: Recoveries</b>	Base	56	57	61	65		
	One-Time	0	-	0	-		
	<b>Total</b>	<b>56</b>	<b>57</b>	<b>62</b>	<b>65</b>		
<b>Less: Revenue</b>	Base	77	74	72	69		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>77</b>	<b>74</b>	<b>72</b>	<b>69</b>		
<b>Reserve Activity</b>	Contribution	38	35	41	46		
	Less: Withdrawal	2	2	2	2		
<b>For Approval</b>	<b>Net Budget</b>	<b>55</b>	<b>59</b>	<b>70</b>	<b>80</b>		

### Operating Budget Overview by Business Unit (\$ millions)

<b>Business Unit Net Budget</b>	2023	2024	2025	2026	Notes
Capital Planning & Business Services	6	6	14	15	
GM - Infrastructure Services	1	1	1	1	
Green Line LRT - SE Project	-	-	8	16	
Project Development	19	19	12	12	
Public Spaces Delivery	10	10	11	11	
Real Estate & Development Services	4	5	5	5	
Utilities Delivery	14	16	19	19	
<b>Total</b>	<b>55</b>	<b>59</b>	<b>70</b>	<b>80</b>	

### Capital Budget Overview by Business Unit (\$ millions)

<b>Business Unit</b>	<i>Actual</i> 2023	<i>Actual</i> 2024	2025	2026	2027+	Notes
Capital Planning & Business Services	5	14	103	108	82	
Green Line LRT - SE Project	249	328	385	255	4,021	
Project Development	9	6	25	6	13	
Public Spaces Delivery	245	317	509	707	1,021	
Real Estate & Development Services	63	124	59	91	166	
Utilities Delivery	261	342	422	1,140	770	
<b>Total</b>	<b>832</b>	<b>1,132</b>	<b>1,503</b>	<b>2,308</b>	<b>6,073</b>	



## Infrastructure Services

### Full Time Equivalents

	2023	2024	2025	2026
Capital Planning & Business Services	131	131	180	207
GM - Infrastructure Services	5	5	13	13
Green Line LRT - SE Project	1	1	73	73
Project Development	110	110	88	112
Public Spaces Delivery	137	136	159	170
Real Estate & Development Services	109	109	114	114
Utilities Delivery	87	87	97	97
<b>Total</b>	<b>579</b>	<b>578</b>	<b>723</b>	<b>785</b>

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
Capital Planning & Business Services	0.09	0.09	0.11	0.13
GM - Infrastructure Services	-	-	0.01	0.01
Green Line LRT - SE Project	-	-	0.05	0.05
Project Development	0.08	0.07	0.06	0.07
Public Spaces Delivery	0.10	0.09	0.10	0.11
Real Estate & Development Services	0.08	0.07	0.07	0.07
Utilities Delivery	0.06	0.06	0.06	0.06
<b>Total</b>	<b>0.41</b>	<b>0.38</b>	<b>0.46</b>	<b>0.49</b>

### Reserve Balances as at 2024 December 31 (\$ millions)

Operating, Sustainment and Capital Reserves	Balance
Green Line Fund	183
Land Servicing Reserve	165
Revolving Fund Reserve for General Land Purchases	86
Downtown Improvement Fund	1
<b>Total</b>	<b>435</b>

## Infrastructure Services

### Capital Planning & Business Services

Capital Planning & Business Services provide guidance and support on how projects are planned, managed, and tracked. We make sure The City's capital investment plans and asset management, and project management policies are followed, and we help manage the overall project process. We also support the tools and systems used to manage assets and projects, including software, automation, and training. Our team helps with budgeting, financial/schedule tracking, reporting and keeping project records organized. We oversee the professional practice for engineers and geoscientists, ensuring compliance with legislation, standards, and specifications. We provide surveying services to support work on land, utilities, and transportation projects.

#### Key Initiatives

Optimize investment in Calgary infrastructure by successful integration of the corporate project management software system across City operations to improve consistency and maximize efficiencies in planning, delivery, monitoring and reporting on capital projects.

Delivery of the Corporate Asset Management Plan and the 10-year Capital Plan in 2026, key inputs that will enhance our multi-year Business Plans and Budgets.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
100	Capital managed in the corporate Project Management System (per cent)	35	44	63

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	21	22	33	34		
	One-Time	0	-	0	-		
	<b>Total</b>	<b>22</b>	<b>22</b>	<b>33</b>	<b>34</b>		
<b>Less: Recoveries</b>	Base	15	15	18	19		
	One-Time	0	-	0	-		
	<b>Total</b>	<b>15</b>	<b>15</b>	<b>18</b>	<b>19</b>		
<b>Less: Revenue</b>	Base	-	-	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>6</b>	<b>6</b>	<b>14</b>	<b>15</b>		

## Capital Planning & Business Services

### Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Capital Cost Escalations	-	-	53	76	80	Note 1
Advance Design to Shovel Ready	1	8	35	20	-	Note 2
Asset Management Systems	0	1	4	3	-	
Project Management Governance and Technology	1	0	2	2	2	
Water Distribution Network	0	1	3	-	-	
Asset Management Programs	1	2	1	1	-	
Building Condition Assessment	-	1	1	1	-	
Drainage Facilities & Network	1	1	1	-	-	
Critical Asset Inspection & Repair	-	-	1	1	-	
Survey Control Program	1	0	0	0	-	
Plus 15 Maintenance	-	-	-	2	-	Note 3
Surveying Technology	-	0	0	0	-	
Value Management	-	-	-	1	-	
Wastewater Collection Network	0	0	0	-	-	
Asset Naming Web Portal	0	0	0	-	-	
Capital Project Map Ability	-	0	0	0	-	
Wastewater Treatment Plant	-	-	0	-	-	
<b>Total</b>	<b>5</b>	<b>14</b>	<b>103</b>	<b>108</b>	<b>82</b>	

Note 1 Increase of \$15 million to address cost escalations for previously approved projects, funded by the Fiscal Stability Reserve and Pay-As-You-Go Reserve (A482154).

Note 2 Increase of \$14.072 million to advance design work on projects expected to proceed to construction in the next budget cycle to support readying for growth, funded by the Fiscal Stability Reserve and developer and other contributions (A482153).

Note 3 Increase of \$2 million to maintain the Plus 15 network, funded by the Fiscal Stability Reserve (A482158).

## Infrastructure Services

### Green Line LRT - SE Project

Responsible for delivering and implementing the southeast (SE) segment of the Green Line Light Rail Transit (LRT), from Shepard in the southeast to the Event Centre/Grand Central Station, constructing the first 16 kilometres of an overall 46-kilometre vision for Calgary's largest infrastructure investment.

#### Key Initiatives

Deliver the southeast segment of the Green Line LRT.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
.9	Schedule Performance Index (SPI) (Value of work completed divided by value of the work planned to be completed)	-	-	-
.9	Cost Performance Index (CPI) (Value of work completed divided by money spent on the work)	-	-	-

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	1	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Less: Recoveries</b>	Base	1	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	8	16		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>16</b>		

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Green Line Transitway	249	328	385	255	4,021	
<b>Total</b>	<b>249</b>	<b>328</b>	<b>385</b>	<b>255</b>	<b>4,021</b>	

## Infrastructure Services

### Project Development

We identify and develop projects to improve the places and services Calgarians experience. We do this by working with colleagues from across the organization and actively engaging citizens and interested parties to create value, address future needs and existing risks, while considering how to operate our systems today.

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	23	24	15	16		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>23</b>	<b>24</b>	<b>15</b>	<b>16</b>		
<b>Less: Recoveries</b>	Base	4	4	3	4		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>4</b>		
<b>Less: Revenue</b>	Base	0	0	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>19</b>	<b>19</b>	<b>12</b>	<b>12</b>		

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Inglewood Fire Station Mixed-Use Development	-	0	1	1	9	
Facility Portfolio Planning	3	3	2	3	0	
Wastewater Treatment Plant	1	1	9	-	-	
Waste & Recycling Landfill/Treatment Infrastructure	5	1	1	-	-	
Walden Fire Station	-	0	1	2	3	
Water Treatment Plant	-	1	4	-	-	
Water Distribution Network	0	0	3	-	-	
Forest Lawn Civic Centre - Phase 1A	-	-	1	1	1	
Wastewater Collection Network	0	0	2	-	-	
Waste & Recycling Facilities & Equipment	0	0	0	-	-	
Indigenous Gathering Place	-	0	0	-	-	
Drainage Facilities & Network	-	-	0	-	-	
Facilities, Equipment & Technology	0	0	0	-	-	
<b>Total</b>	<b>9</b>	<b>6</b>	<b>25</b>	<b>6</b>	<b>13</b>	

## Infrastructure Services

### Public Spaces Delivery

Public Spaces Delivery is responsible for the design and construction of the places that make Calgary a great place to live, including public buildings, recreational amenities, parks, roads and bridges, and major transit systems. We also keep Calgary safe through projects that prevent erosion and flooding, and we improve life for citizens through the construction of more accessible spaces and ways to get around.

#### Key Initiatives

Collaborate with key interest holders to ensure alignment and capacity to effectively and efficiently deliver identified capital projects that support service line mandates.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
80	Capital projects on schedule (%)	-	-	95
80	Capital projects on budget (%)	-	-	88

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	28	28	31	34		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>28</b>	<b>28</b>	<b>31</b>	<b>34</b>		
<b>Less: Recoveries</b>	Base	18	18	20	22		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>18</b>	<b>18</b>	<b>20</b>	<b>22</b>		
<b>Less: Revenue</b>	Base	1	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Reserve Activity</b>	Contribution	-	-	0	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>		

## Public Spaces Delivery

## Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Event Centre	65	105	281	420	353	
Recreation Capital Investment Strategy	2	18	38	45	164	Note 1
Stoney Trail Improvements	23	2	3	25	88	Note 2
Park Delivery 2 - Upgrade	11	7	18	12	55	Note 3
Downtown Public Realm Investments	-	14	17	32	26	Note 4
Bridge Rehabilitation	20	19	20	18	-	
Main Streets	17	18	18	6	14	Note 5
Park Delivery Program 1 - Development	20	1	3	9	30	Note 6
5A Network Development Accelerator	1	5	12	15	29	Note 7
Max 301 North Central Bus Rapid Transit	-	0	2	6	52	
Public Realm Investments	11	6	12	10	17	Note 8
Recreation Amenity Lifecycle	0	3	12	8	30	Note 9
Varsity Multi-Service Centre	6	29	3	6	4	
Develop Foothill Fieldhouse	-	-	0	2	37	
Symons Valley Multi-Service Centre	0	0	1	6	31	
Future Land	8	13	2	5	5	
Pedestrian Bridge Replacement and Upgrading	2	12	2	8	10	Note 10
144 Ave/Nose Creek	15	12	0	3	2	
Slope Stabilization	1	2	10	12	4	
Major Road Reconstruction	5	14	3	7	-	
Blue Line Extension to 88 Ave NE	-	1	3	8	9	
Transit Oriented Development (TOD) Development Program	0	2	3	7	8	
Local Area Plan Building Neighbourhood Amenity Fund	-	0	1	4	15	
Facility Lifecycle	9	11	(1)	0	-	Note 11
Local Improvement Paving Sidewalk	7	6	7	-	-	
Airport Transit Connector (East)	-	3	0	4	11	Note 12
Country Hills Blvd Widening	-	-	12	4	1	
Cemetery Development - Prairie Sky	2	2	3	5	0	
Noise Attenuation Retrofit	0	0	6	5	1	
SW-West Ring Rd Connections	1	0	6	-	5	
Park Lifecycle - Habitat Restoration	1	1	2	2	3	
Vivo Expansion	8	0	0	-	-	
Sound Wall Lifecycle	1	3	2	1	0	
Community Mobility Improvements	3	0	0	1	1	
Max Purple Extension	-	-	1	1	4	
Peigan Trail Twinning	0	2	0	1	1	
Pre-Engineering Studies	0	1	1	2	-	Note 13
Airport Trail NE Phase II	1	1	0	0	1	
Retaining Wall Replacement	-	-	1	2	1	
Timber Stair Replacement	-	-	1	2	1	
Developer Infrastructure (New Communities)	-	-	-	-	2	
Development Infrastructure	-	-	-	1	2	
Downtown Improvement Fund	0	0	0	-	1	
Douglasdale McKenzie Slope	0	0	0	0	2	



## Public Spaces Delivery

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Subdivision Construction	0	0	0	1	1	
Centre City Mobility Program	0	1	1	-	1	
Various Street Improvements	0	0	0	1	-	Note 14
Developer Infrastructure (Actively Developing Communities)	0	1	0	-	-	
Parks Project Development Program	0	0	0	0	0	
Genesis Centre	0	0	1	-	-	
Centennial Planetarium	1	0	-	-	-	
Banff Trail-Stadium	0	0	0	0	-	
Rocky Ridge Recreation Facility	0	0	0	-	-	
Development of Access Roads	0	0	0	0	-	
Crowchild Trail Improvements	0	0	0	-	-	
194 Ave S Slough Crossing & CPR Grade Separation	0	-	-	-	-	
Recreation Software System Upgrade	-	-	0	-	-	
Leisure Centre Upgrade	-	-	-	-	0	
RouteAhead Rapid Transit Corridors	0	0	0	0	-	
Comm Mobility Improvement - Streets	0	0	0	-	-	
194 Ave S-MacLeod TR Improvements	0	0	-	-	-	
Connectors/Improvements - Provincial Ring Rd Project	0	0	-	-	0	
Operational Improvement Project	0	0	0	0	-	
Athletic Parks Irrigation	0	0	-	-	-	
Vehicle Bridge Replacement - 12th Street (Zoo)	0	-	-	0	-	
88 Street SE Extension	0	0	-	0	-	
Needs and Preferences	-	0	0	-	-	
Vehicle Bridge Replacement - 9th Ave	0	0	0	-	-	Note 15
52 Street Bus Rapid Transit Phase 1	0	0	0	-	-	
Richmond-Sarcee Improvement	0	0	0	-	-	
Flood Resiliency	0	-	-	-	-	
Pathways & Trails Development	0	0	0	-	0	
Willow Park Golf Course Irrigation	0	-	-	-	-	
Seton Recreation Facility	0	0	0	-	-	
West LRT Land	0	0	-	-	-	
West LRT- Downtown - 69 St W	0	-	-	-	-	
Recreation Upgrade Retrofit	0	-	-	-	-	
Transit Oriented Development (Chinook)	0	-	-	-	-	
NW LRT Extension to Rocky Ridge	0	-	-	-	-	
<b>Total</b>	<b>245</b>	<b>317</b>	<b>509</b>	<b>707</b>	<b>1,021</b>	

## Public Spaces Delivery

- Note 1 Increase of \$3.5 million to recognize funding received for the Glenmore Twin Arena project from the Minor Hockey Association of Calgary (A448000).  
Increase of \$15.4 million for Belmont Athletic Park and fieldhouse, funded by developer and other contributions (A448000).
- Note 2 Increase of \$45 million to fund the Stoney Trail and Memorial Drive Flyover, funded by developer and other contributions (A481406).
- Note 3 Increase of \$22.827 million to fund park upgrades to West Confederation Wetland (0.733 million funded by the Federal Natural Infrastructure Fund), Richmond Green (\$15.81 million funded by capital reserves), and Cowboys Park (\$6.285 million funded by developer and other contributions and capital reserves) (P500\_006).
- Note 4 Transfer of \$63.5 million spread across 2025 to 2028 from Downtown Strategy (A463920) to align budget to where the project/work is executed and delivered, funded by Canada Community Building Fund and Municipal Sustainability Initiative.
- Note 5 Increase of \$0.433 million to recognize contributions received for Main Streets, including site service connections, water service kills, public infrastructure and hydrant relocation (P612\_000).
- Note 6 Increase of \$0.147 million to recognize contributions received for the Haskayne Regional Park access roads and increase of \$6 million for Park Delivery Program funded by capital reserves (P500\_004).
- Note 7 Increase of \$2.94 million to recognize grant received from Federal Government for the Active Transportation Fund (A446454).
- Note 8 Increase of \$0.025 million to recognize contribution received for tree planting (A446456).
- Note 9 Transfer of \$13.7 million to Asset Sustainment Program (A480750) to align budget to where the project/work is executed and delivered, funded by Reserve for Future Capital.
- Note 10 Increase of \$0.055 million to recognize contributions received from Alberta Transportation (P223\_000).
- Note 11 Transfer of \$3.9 million to Recreation Facility Lifecycle (A405701) for building and accessibility upgrades at the West Hillhurst Civic Centre, funded by Reserve for Future Capital and developer and other contributions.
- Note 12 Increase of \$5 million to recognize grant received from Province for the Airport Transit Connector (East) (A446554).
- Note 13 Increase of \$0.5 million for pre-engineering studies for detailed design work, funded by the Lifecycle Maintenance Upgrade Reserve (P832\_001).
- Note 14 Increase of \$0.163 million to fund various street improvements according to development agreements, funded by developer and other contributions (P127\_140).
- Note 15 Increase of \$0.173 million to align budget with interest earned on capital deposits (P575\_001).

## Infrastructure Services

### Real Estate & Development Services

Real Estate & Development Services negotiates and completes Corporate real estate transactions, and is responsible for management of the Revolving Fund for General Land Purchases, the Land Servicing Reserve, land policy and standards, real estate advisory services, leasing, land asset information and property management, coordination of strategic land planning, circulations, encroachments and land transfers. It also develops and sells industrial land to attract business investment and promote economic diversification and growth for Calgary.

#### Key Initiatives

Increasing the value and benefit that Calgarians receive from The City's land inventory. This will be achieved through reduction in maintenance costs, disposition of surplus properties, as well as activating and creating interim uses for underutilized parcels for social/environmental return and increased general revenue and tax opportunities.

Enabling redevelopment and increase the tax base while supporting Calgary's growth and revitalization by marketing and selling City-owned surplus lands.

Increasing the amount of below market housing in Calgary by partnering with Housing Solutions to support the continued implementation of the Non-Market Housing Land Disposition Policy.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
35	Cumulative revenue generated from surplus parcels sold, 2023-2026 (millions of dollars)	20	7	23.06
177	Increase in property values resulting from private investment attributable to industrial land sales (millions of dollars)	140	328	104.7
15	Cumulative equivalent market value contribution in support of the Home is Here: The City of Calgary's Housing Strategy (millions of dollars).	-	-	7.25

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	62	63	63	64		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>62</b>	<b>63</b>	<b>63</b>	<b>64</b>		
<b>Less: Recoveries</b>	Base	18	18	17	17		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>		
<b>Less: Revenue</b>	Base	76	73	71	68		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>76</b>	<b>73</b>	<b>71</b>	<b>68</b>		
<b>Reserve Activity</b>	Contribution	38	35	33	30		
	Less: Withdrawal	2	2	2	2		
	<b>Net Budget</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>		

## Real Estate &amp; Development Services

## Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Great Plains Starfield	27	27	20	56	87	
Land Acquisition Other Civic	20	76	20	15	-	
Aurora Business Park	1	1	1	4	61	
Midfield Heights	5	9	2	1	6	
Land Acquisition	-	3	2	5	-	
South Hill	1	1	2	2	2	
Point Trotter	4	0	0	3	-	
Longterm Leases	1	1	4	1	1	
Glenmore and 68 Intersection	1	1	0	-	3	
Service Connections Driveways	0	1	1	1	2	
Gen Land Improvements	1	1	2	0	1	
Pre-Development	1	1	0	0	1	
Tech Advancement	1	1	0	1	-	Note 1
Enhanced Rationalization	0	0	1	1	-	
Saddleridge Area Structure Plan Phase 1	-	-	-	-	2	
Develop Land Servicing	0	0	0	1	1	
Demo & Abatements	1	0	1	0	-	
Corporate Land Management Framework 2	0	0	1	0	-	
Gen Land Sale Servicing	0	0	1	0	-	
Land Inventory	0	0	0	-	-	
Business Processes	0	0	0	-	-	
Golf Courses Redevelopment	1	-	-	-	-	
The Bridges - Bow Valley Centre Development	-	-	-	0	-	
Shepard Industrial	0	0	0	-	-	
<b>Total</b>	<b>63</b>	<b>124</b>	<b>59</b>	<b>91</b>	<b>166</b>	

Note 1 Increase of \$0.75 million for technology enhancements and advance other recommendations from the technology roadmap project, funded by capital reserves (P705\_THC).

## Infrastructure Services

### Utilities Delivery

Utilities Delivery is the City of Calgary's infrastructure delivery business unit that is responsible for detailed design, construction and handover of identified capital projects for Water, Wastewater, Stormwater and Waste & Recycling. We focus on the safe, effective and efficient execution of our work in a learning based environment of continuous improvement.

#### Key Initiatives

Collaborate with key interest holders to ensure alignment and capacity to effectively and efficiently deliver identified capital projects that support service line mandates.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
80	Capital projects on schedule (%)	70	80	81
80	Capital projects on budget (%)	75	85	82

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	15	18	20	21		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>15</b>	<b>18</b>	<b>20</b>	<b>21</b>		
<b>Less: Recoveries</b>	Base	1	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>14</b>	<b>16</b>	<b>19</b>	<b>19</b>		

# Utilities Delivery

## Capital Budget (\$ millions)

Capital Program or Project	<i>Actual</i>	<i>Actual</i>	2025	2026	2027+	Notes
	2023	2024				
Wastewater Treatment Plant	39	75	96	360	443	
Water Distribution Network	59	45	103	363	167	
Wastewater Collection Network	52	67	94	187	43	
Stormwater Facilities & Network	54	65	61	95	47	
Water Treatment Plant	16	38	5	94	70	
Waste & Recycling Facilities & Equipment	30	36	50	18	-	
Waste & Recycling Landfill/Treatment Infrastructure	11	16	12	10	-	
Facilities, Equipment & Technology	0	-	1	15	-	
<b>Total</b>	<b>261</b>	<b>342</b>	<b>422</b>	<b>1,140</b>	<b>770</b>	<b>Note 1</b>

Note 1 For 2026 and future years, table shows the total capital budget for water and waste & recycling lines of service. Capital budget is transferred to other business units (e.g., Water Services, Waste & Recycling Services, Project Development, etc.) when allocations are approved for phases of a project that will be delivered in other business units.

# Planning & Development Services

Planning & Development Services imagines and plans a great Calgary through policies that guide long-term planning, parameters for land development processes, strategies and actions to grow a resilient and sustainable city, enabling businesses to open and operate and ensuring Calgary's buildings are safe to occupy.

City & Regional Planning

Climate & Environment

Community Planning

Development, Business & Building Services

Downtown Strategy



## Planning & Development Services

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	180	201	217	222	0	Note 1
	One-Time	9	72	219	61	40	Note 2
	<b>Total</b>	<b>189</b>	<b>273</b>	<b>436</b>	<b>283</b>	<b>40</b>	
<b>Less: Recoveries</b>	Base	8	9	6	6		
	One-Time	0	0	-	-		
	<b>Total</b>	<b>8</b>	<b>9</b>	<b>6</b>	<b>6</b>		
<b>Less: Revenue</b>	Base	84	106	99	100		
	One-Time	(3)	-	-	0		
	<b>Total</b>	<b>81</b>	<b>106</b>	<b>99</b>	<b>100</b>		
<b>Reserve Activity</b>	Contribution	3	3	2	2		
	Less: Withdrawal	25	26	73	40		
<b>For Approval</b>	<b>Net Budget</b>	<b>78</b>	<b>135</b>	<b>261</b>	<b>140</b>	<b>40</b>	

Note 1 Increase in ongoing expenditures in Community Planning of \$0.015 million and in Climate & Environment of \$0.038 million. Refer to business unit pages for additional details.

Note 2 Increase in one-time expenditures in City & Regional Planning of \$5.4 million, in Downtown Strategy of \$40 million, and decrease in Climate & Environment of \$5 million. Refer to business unit pages for additional details.

### Operating Budget Overview by Business Unit (\$ millions)

Business Unit Net Budget	2023	2024	2025	2026	Notes
City & Regional Planning	23	26	38	26	
Climate & Environment	24	29	48	38	
Community Planning	11	9	10	10	
Development, Business & Building Services	4	8	7	7	
Downtown Strategy	11	59	153	54	
GM - Planning & Development Services	5	5	5	5	
<b>Total</b>	<b>78</b>	<b>135</b>	<b>261</b>	<b>140</b>	

### Capital Budget Overview by Business Unit (\$ millions)

Business Unit	Actual 2023	Actual 2024	2025	2026	2027+	Notes
City & Regional Planning	6	3	5	0	-	
Climate & Environment	11	7	22	11	7	
Development, Business & Building Services	-	3	19	3	10	
Downtown Strategy	8	9	1	2	-	
GM - Planning & Development Services	6	5	17	17	-	Note 3
<b>Total</b>	<b>31</b>	<b>26</b>	<b>65</b>	<b>32</b>	<b>17</b>	

Note 3 The capital budget is for technology and service improvements to enhance service delivery and operational efficiency in Planning & Development Services to support timely approvals and drive investments in Calgary and is also for Workspace Initiatives to support flexible work areas and collaboration spaces to meet modern business needs. Capital budgets are self-funded through the Planning & Development Sustainment Reserve.

## Planning & Development Services

### Full Time Equivalents

	2023	2024	2025	2026
City & Regional Planning	138	138	138	138
Climate & Environment	107	110	117	123
Community Planning	268	268	308	313
Development, Business & Building Services	376	378	429	439
Downtown Strategy	23	23	26	26
GM - Planning & Development Services	89	89	99	103
<b>Total</b>	<b>1,000</b>	<b>1,005</b>	<b>1,116</b>	<b>1,141</b>

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
City & Regional Planning	0.10	0.09	0.09	0.09
Climate & Environment	0.08	0.07	0.07	0.08
Community Planning	0.19	0.18	0.20	0.20
Development, Business & Building Services	0.26	0.25	0.27	0.27
Downtown Strategy	0.02	0.01	0.02	0.02
GM - Planning & Development Services	0.06	0.06	0.06	0.06
<b>Total</b>	<b>0.70</b>	<b>0.67</b>	<b>0.71</b>	<b>0.71</b>

### Reserve Balances as at 2024 December 31 (\$ millions)

#### Operating, Sustainment and Capital Reserves Balance

Planning & Development Sustainment Reserve	97
Established Area Investment Fund	32
Business Licence Sustainment Reserve	10
Parking Revenue Reinvestment Reserve	5
Heritage Incentive Reserve	3
Heritage Calgary Reserve	1
Mall Programming Fund	1
<b>Total</b>	<b>149</b>

# Planning & Development Services

## City & Regional Planning

City & Regional Planning is accountable for all citywide and regional planning policies. We guide the development of modernized policy, growth-related servicing and investment strategies, and efficient financial tools to deliver strategic and sustainable growth that considers economic, environmental and social well-being outcomes. We engage with Calgarians and the development industry to develop the long-range vision for the city.

### Key Initiatives

Deliver the residential, commercial and industrial opportunities that will continue to make Calgary one of the world's most livable and attractive cities by developing and implementing the Calgary Plan, Zoning Bylaw and Street Manual (the City Building Program) to align and strengthen The City's tools in planning for the future, while removing barriers from desired development and business activities.

Increase supply of industrial and residential lands within Calgary and in the region to ensure capacity to meet demand by pursuing opportunities for joint economic development through the Industrial Action Plan, Prairie Economic Gateway initiative and other intermunicipal collaborations.

Implement actions in Outcome 1 of Home is Here: The City of Calgary's Housing Strategy, including the development and streamlining of planning policies and tools to increase and diversify the supply of housing for all Calgarians in every community. (Updated during Mid-Cycle Adjustments to the 2023-2026 Service Plans and Budgets)

### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
340	Land area where middle density housing is allowed, per 100,000 Calgarians (hectares)	326.4	311	873
575	Land area designated for industrial uses, per 100,000 Calgarians (hectares)	-	434	405
1,250	Serviced land supply for new communities (hectares)	1,882	1,818	1,999

## City & Regional Planning

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	27	27	27	28		
	One-Time	4	8	24	8	5	Note 1
	<b>Total</b>	<b>31</b>	<b>35</b>	<b>51</b>	<b>35</b>	<b>5</b>	
<b>Less: Recoveries</b>	Base	0	0	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Less: Revenue</b>	Base	5	4	8	8		
	One-Time	2	5	5	2		
	<b>Total</b>	<b>8</b>	<b>9</b>	<b>13</b>	<b>10</b>		
<b>Reserve Activity</b>	Contribution	1	1	1	1		
	Less: Withdrawal	0	1	1	1		
	<b>Net Budget</b>	<b>23</b>	<b>26</b>	<b>38</b>	<b>26</b>	<b>5</b>	

Note 1 One-time budget of \$5 million to fund and administer the Industrial Incentive Program and \$0.4 million to improve regional collaboration and planning in 2026, funded by the Fiscal Stability Reserve.

### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Drainage Facilities & Network	5	2	5	-	-	
Water Distribution Network	1	1	-	-	-	
Growing Spaces Grant	-	-	0	0	-	
Wastewater Collection Network	-	-	0	-	-	
Facilities, Equipment & Technology	0	0	-	-	-	
<b>Total</b>	<b>6</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>-</b>	

# Planning & Development Services

## Climate & Environment

Climate & Environment provides leadership, strategies, programs, and support to plan for and manage climate and environmental issues, risks, opportunities and trends associated with the delivery of public services. Climate action aims to reduce the impacts of severe climate events on infrastructure, people and nature, reduce greenhouse gas (GHG) emissions, and improve energy management. Environmental sustainability aims to protect and reduce our impact on land, air and water resources to ensure quality of life, human and ecological health. We identify, assess and manage contamination risks of city-owned land to protect human health and the natural environment.

### Key Initiatives

Increase protection and conservation of Environmentally Significant Areas (ESA) in greenfield development by developing standard protocols for ESA identification in ecological inventories and biophysical impact assessments, by retaining identified ESAs using Environmental Reserve or other planning tools as part of Land Use Amendment/Outline Plan approvals and by updating ESA and Environmental Reserve policies and guidelines.

Combine local and regional, structural and non-structural flood mitigation measures to optimize economic, social and environmental resilience to river floods. City-led, supported or advocated initiatives include: new upstream dams and reservoir operations; local flood barriers and infrastructure floodproofing; thoughtful flood hazard zone land use regulation and regulatory refinement; public engagement/education; enhanced flood forecasting; response planning and emergency response.

### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
60	Environmentally Significant Area protected and conserved in greenfield development (per cent of ESA protected or restored calculated at land use amendment/outline plan approval)	26	81	63
1,590	Number of properties within 1:100 River Flood Extent - Flood Exposure Risk	3,553	3,396	3,360

## Climate & Environment

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	24	27	28	29	0	Note 1
	One-Time	2	4	22	12	(5)	Note 2
	<b>Total</b>	<b>26</b>	<b>31</b>	<b>50</b>	<b>40</b>	<b>(5)</b>	
<b>Less: Recoveries</b>	Base	1	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Less: Revenue</b>	Base	0	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>24</b>	<b>29</b>	<b>48</b>	<b>38</b>	<b>(5)</b>	

- Note 1 Increase in ongoing expenditures of \$0.038 million for Boards, Commissions, and Committees remuneration.
- Note 2 Relinquishment of \$5 million one-time budget approved to retrofit existing buildings to a net-zero standard and use to fund other high priority items. Additionally, repurposing of one-time budget usage of \$2.5 million from the Climate Initiative Fund to the Parks Endowment and Sustainment Reserve (Conservation Reserve Acquisition Fund) in 2026, funded by the Fiscal Stability Reserve.

### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Centralized Climate Fund	1	2	9	9	7	
Drainage Facilities & Network	5	2	5	-	-	
Facilities, Equipment & Technology	3	1	3	-	-	
Green Building Investments – Sustainable Infrastructure	1	1	3	1	-	Note 3
Corporate Infrastructure Climate Mitigation Program	0	0	1	0	-	
Environment Analytics System	0	0	1	-	-	
Water Treatment Plant	0	0	0	-	-	
Infrastructure Climate Risk and Resilience Program	0	0	0	0	-	
Environmental Programs	0	-	0	-	-	
Natural Infrastructure Investment Program	-	-	0	0	-	
Environment Management System (EnviroPortal)	0	-	0	-	-	
Energy Management Program Tier 1	0	-	-	-	-	
<b>Total</b>	<b>11</b>	<b>7</b>	<b>22</b>	<b>11</b>	<b>7</b>	

- Note 3 Relinquishment of \$5 million to align with available funding from capital reserves (P819\_234).

## Planning & Development Services

### Community Planning

Community Planning implements the vision of the Municipal Development Plan and the Calgary Transportation Plan. The Development Applications Review Team and the Local Area Planning teams develop and sustain community policy plans. In addition Community Planning Engineers, Planners, Urban Designers and Specialists work together in evaluating, processing and providing recommendations when working with customers and communities on the range of planning applications submitted.

#### Key Initiatives

Support the realization of development in Calgary, enhance the consistency of application reviews, and encourage greater certainty and predictability for customers by increasing the responsiveness and timely review of development applications. Continuous improvement towards a streamlined applications process, including better ways to track and measure effort along the approvals continuum, and improvements and updates to systems and tools.

Improve the experience and interaction of customers and Calgarians with the applications process through enhanced online service delivery that leverages technology to modernize, consolidate and streamline the products offered. This includes products on ApplyCentral, transitioning to digital advertisement, and building a "mobile friendly" development map.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
90	Technical development applications where decision timelines were met (per cent)	60	86	79
85	Multidisciplinary development applications where decision timeline commitments were met (per cent)	85	83	72
95	Average customer satisfaction from post-application surveys (per cent)	91	90	89

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	43	45	51	52	0	Note 1
	One-Time	1	1	1	0		
	<b>Total</b>	<b>43</b>	<b>46</b>	<b>52</b>	<b>52</b>	<b>0</b>	
<b>Less: Recoveries</b>	Base	0	0	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Less: Revenue</b>	Base	32	36	42	42		
	One-Time	1	1	1	0		
	<b>Total</b>	<b>32</b>	<b>37</b>	<b>42</b>	<b>42</b>		Note 2
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	0	0	0	0		
	<b>Net Budget</b>	<b>11</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>0</b>	



## Community Planning

- Note 1 Increase in ongoing expenditures of \$0.015 million for Boards, Commissions, and Committees remuneration.
- Note 2 Amendments to the Planning Applications fee schedule to enable the Infill Fast Track Program and to waive outdoor patio fees in 2026. Amendments to the Land Use Amendments fee schedule will convert major policy amendments from a flat fee to a per hectare rate, and introduce a new per hectare fee for Municipal Development Plan amendments. Amendments to the Subdivision fee schedule will introduce new fees for converting parking stalls to bare land or condominium units.

## Planning & Development Services

### Development, Business & Building Services

Development, Business & Building Services is responsible for permit intake, building safety & business licensing in Calgary. We intake all PDS application types, review and issue building permits and perform inspections to audit for building code, subdivisions specifications, developments permit and bylaw compliance. We also review and issue business licenses and maintain relevant business license bylaws to ensure Calgarians' expectations for safety and consumer protection are met.

#### Key Initiatives

Provide time-saving, easy and convenient options through education for builders, developers and businesses by investing in customer self-serve capabilities

Reduce building permit approval timelines by applying capacity, risk, and performance management.

#### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
80	Business licence applications that have been submitted and completed online - Ease of Service (per cent)	48	76	63
80	Building permit applications where issuance timeline commitments were met (per cent)	78	79	84
80	Inspection booking dates with appointments available within the next two business days (per cent)	90	55	55

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	50	66	69	70		
	One-Time	0	0	0	-		
	<b>Total</b>	<b>50</b>	<b>66</b>	<b>69</b>	<b>70</b>		
<b>Less: Recoveries</b>	Base	6	6	2	2		
	One-Time	0	0	-	-		
	<b>Total</b>	<b>6</b>	<b>6</b>	<b>2</b>	<b>2</b>		
<b>Less: Revenue</b>	Base	24	43	25	25		
	One-Time	(6)	(6)	(6)	(2)		
	<b>Total</b>	<b>18</b>	<b>36</b>	<b>19</b>	<b>23</b>		Note 1
<b>Reserve Activity</b>	Contribution	2	2	2	2		
	Less: Withdrawal	24	17	42	39		
	<b>Net Budget</b>	<b>4</b>	<b>8</b>	<b>7</b>	<b>7</b>		

Note 1 Amendments to the Building & Trade Permit fee schedule will re-introduce a \$327 fee charged when an inspection results in no progress (e.g., unable to gain entry to the site, work not complete) to reduce the frequency of these outcomes requiring re-inspection.

## Development, Business & Building Services

### Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Building Safety Service Modernization	-	1	9	3	4	
Building Safety Vehicle Acquisition	-	2	7	3	-	
Development Approvals Service Modernization	-	-	2	(2)	5	
Furniture & Work Space	-	0	1	-	-	
Business Licensing Service Modernization	-	-	0	0	1	
Capital Asset Acquisition	-	0	-	-	-	
<b>Total</b>	-	<b>3</b>	<b>19</b>	<b>3</b>	<b>10</b>	

# Planning & Development Services

## Downtown Strategy

Downtown Strategy is leveraging the collective efforts of The City and its public and private sector partners to respond to prolonged economic challenges, restore downtown property values, and capitalize on opportunities that will create jobs, drive economic recovery, and revitalize and transform the downtown.

Downtown Strategy leads the delivery and implementation of the Council-approved Greater Downtown Plan, including downtown office conversion programs and investments in catalytic capital projects that enhance public spaces and cultural places. It also activates public spaces to increase downtown vibrancy and supports community partners' vibrancy and community-building programming and events.

Downtown Office Conversion Programs are incentivizing the conversion of vacant office space into homes for Calgarians, post-secondary academic spaces to attract more students downtown, hotels, and other uses that revitalize downtown. These programs also incentivize the demolition of end-of-life office buildings and help remove barriers for developers by offsetting the cost of the Plus 15 Fund. Repurposing underused office buildings is accelerating downtown housing development at a fraction of the cost of new construction while also reducing demolition waste and upgrading aging buildings to meet modern environmental standards.

### Key Initiatives

Revitalize Calgary's downtown by investing in (1) major civic projects to support trade, tourism, job creation and building strong regional economies; and (2) priority public infrastructure projects to provide necessary public amenity for a thriving community and that complement developer investment.

### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
2.5	Downtown Surplus Office Inventory Reduction (million sq ft)	-	1.46	1.78
889	New housing units completed in Calgary's Downtown through the conversion of office properties	-	-	112

# Downtown Strategy

## Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	8	9	12	13		
	One-Time	2	59	172	41	40	Note 1
	<b>Total</b>	<b>11</b>	<b>68</b>	<b>184</b>	<b>54</b>	<b>40</b>	
<b>Less: Recoveries</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	8	32	-		
	<b>Net Budget</b>	<b>11</b>	<b>59</b>	<b>153</b>	<b>54</b>	<b>40</b>	

Note 1 One-time budget of \$40 million to expand the Downtown Housing Incentive Program in 2026, funded by the Fiscal Stability Reserve.

## Capital Budget (\$ millions)

Capital Program or Project	<i>Actual</i> 2023	<i>Actual</i> 2024	2025	2026	2027+	Notes
Downtown Revitalization	8	9	1	2	-	Note 2
<b>Total</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>2</b>	<b>-</b>	

Note 2 Transfer of \$63.5 million spread across 2025 to 2028 to Public Spaces Delivery (P616\_000) to align budget to where the project/work is executed and delivered, funded by Canada Community Building Fund and Municipal Sustainability Initiative, funded by the Fiscal Stability Reserve.

# Council

Members of Council are elected officials responsible for setting the vision for Calgary and working with Administration to execute that vision and deliver services to Calgarians.

Audit Committee oversees the integrity of The City's annual financial statements, internal control processes, integrated risk management, the Whistle-blower Program and the performance of internal and external auditors.

The Integrity and Ethics Office assists Council members in meeting ethical standards of conduct when carrying out their public functions, including acting with integrity; avoiding conflicts of interest and improper use of influence; and arranging private affairs in a way that promotes public confidence.

## City Auditor's Office

## Council

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	13	15	15	15	0	Note 1
	One-Time	-	-	3	-	3	Note 2
	<b>Total</b>	<b>13</b>	<b>15</b>	<b>18</b>	<b>15</b>	<b>3</b>	
<b>Less: Recoveries</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
<b>For Approval</b>	<b>Net Budget</b>	<b>13</b>	<b>15</b>	<b>18</b>	<b>15</b>	<b>3</b>	

Note 1 Increase in ongoing expenditures in Audit Committee of \$0.013 million for Boards, Commissions, and Committees remuneration.

Note 2 One-time budget of \$2.61 million for Council Community Fund and Council Innovation Fund in the Office of the Councillors transferred from Corporate Costs.

### Operating Budget Overview by Business Unit (\$ millions)

Business Unit Net Budget	2023	2024	2025	2026	Notes
Audit Committee	1	1	1	1	
City Auditor's Office	3	4	4	4	
Mayor's Office	2	2	2	2	
Office of the Councillors	7	8	11	8	
<b>Total</b>	<b>13</b>	<b>15</b>	<b>18</b>	<b>15</b>	

### Full Time Equivalents

	2023	2024	2025	2026
Audit Committee	1	1	1	1
City Auditor's Office	18	19	19	19
Mayor's Office	10	10	10	10
Office of the Councillors	42	42	42	42
<b>Total</b>	<b>71</b>	<b>72</b>	<b>72</b>	<b>72</b>

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
Audit Committee	-	-	-	-
City Auditor's Office	0.01	0.01	0.01	0.01
Mayor's Office	0.01	0.01	0.01	0.01
Office of the Councillors	0.03	0.03	0.03	0.03
<b>Total</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>



## Council

### City Auditor's Office

The City Auditor's Office provides independent and objective audit, advisory and investigative services to add value to The City of Calgary and enhance public trust by improving governance, risk management, and control processes. Council, through Audit Committee, mandated the roles and responsibilities of the City Auditor and the City Auditor's Office through Bylaw 30M2004 (as amended), Bylaw 33M2020 and Whistle-blower Policy CC026. The Bylaws and Policy require the City Auditor to report the results of individual audits to Audit Committee, and establish procedures for receiving, assessing, appropriately investigating, and reporting the outcome of all reports to the Whistle-blower Program. City Auditor's Office standard practice, in accordance with Schedule "A" of The City Auditor Bylaw 30M2004 (as amended), is to provide public reporting on our accountability, delivery against our performance measures and budget spend through quarterly and annual reports to Audit Committee. City Auditor's Office reporting is available via the City Auditor's Office public website.

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	3	4	4	4		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>		
<b>Less: Recoveries</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>		

# Corporate Services

Corporate Services is a combination of executive offices and internal-facing departments that support The City to be a well-run organization and to enable the delivery of quality public service.

Assessment & Tax

Chief Administrator's Office

Chief Housing Office

Chief Operating Office

City Clerk's Office

Collaboration, Analytics & Innovation

Corporate Security

Customer Service & Communications

Finance

Human Resources

Information Technology

Law

Occupational Health & Safety

Supply Management

## Corporate Services

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	483	529	563	593	5	Note 1
	One-Time	2	2	38	22	41	Note 2
	<b>Total</b>	<b>484</b>	<b>531</b>	<b>601</b>	<b>614</b>	<b>46</b>	
<b>Less: Recoveries</b>	Base	158	161	178	192		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>158</b>	<b>161</b>	<b>178</b>	<b>192</b>		
<b>Less: Revenue</b>	Base	15	14	15	15		
	One-Time	-	0	2	-		
	<b>Total</b>	<b>15</b>	<b>15</b>	<b>18</b>	<b>15</b>		
<b>Reserve Activity</b>	Contribution	10	10	10	10		
	Less: Withdrawal	2	2	2	2		
<b>For Approval</b>	<b>Net Budget</b>	<b>320</b>	<b>364</b>	<b>414</b>	<b>417</b>	<b>46</b>	

Note 1 Increase of \$1.23 million in People, Innovation and Collaboration Services General Manager's Office for ongoing expenditures to support growth in Intergovernmental and Indigenous Relations. Increase in ongoing expenditures in Human Resources of \$0.11 million, in Chief Housing Office of \$2.05 million, in Law of \$0.95 million, and Corporate Security of \$0.65 million. Refer to business unit pages for additional details.

Note 2 Increase in one-time expenditures in Information Technology of \$20 million in 2025, and \$21 million in 2026.

## Corporate Services

### Operating Budget Overview by Business Unit (\$ millions)

Business Unit Net Budget	2023	2024	2025	2026	Notes
<b>Chief Administrator's Office</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>8</b>	
<b>Chief Housing Office</b>	<b>8</b>	<b>32</b>	<b>36</b>	<b>34</b>	
<b>Chief Operating Office</b>	-	-	-	-	Note 3
Assessment & Tax	27	29	30	31	
Corporate Planning & Performance	9	9	5	-	
Finance	31	32	37	40	
GM - Corporate Planning & Financial Services	2	2	3	5	
Supply Management	12	13	13	14	
<b>Subtotal Corporate Planning &amp; Financial Services</b>	<b>81</b>	<b>86</b>	<b>89</b>	<b>90</b>	
City Clerk's Office	17	16	25	18	
Corporate Security	28	31	33	35	
GM - Law, Legislative Services & Security	1	1	1	1	
Law	13	14	15	16	
<b>Subtotal Law, Legislative Services &amp; Security</b>	<b>58</b>	<b>63</b>	<b>74</b>	<b>70</b>	
Collaboration, Analytics & Innovation	17	18	19	19	
Customer Service & Communications	28	29	31	31	
GM - People, Innovation & Collaboration Services	5	6	7	7	
Human Resources	38	41	43	44	
Information Technology	67	73	97	101	
Occupational Health & Safety	12	13	13	14	
<b>Subtotal People, Innovation &amp; Collaboration Services</b>	<b>168</b>	<b>180</b>	<b>209</b>	<b>216</b>	
<b>Total</b>	<b>320</b>	<b>364</b>	<b>414</b>	<b>417</b>	

Note 3 The Chief Operating Office is fully funded by recoveries from four operating departments. Projected 2026 recoveries are \$2.5M, consistent with 2025. As this is a full cost recovery model, the net budget variance is zero.

### Capital Budget Overview by Business Unit (\$ millions)

Business Unit	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Assessment & Tax	3	2	4	3	7	
Chief Administrator's Office	-	0	0	0	-	
Chief Housing Office	43	58	106	263	215	
City Clerk's Office	0	1	2	0	0	
Collaboration, Analytics & Innovation	3	5	10	6	2	
Corporate Planning & Performance	-	-	0	-	-	
Corporate Security	7	7	12	9	-	
Customer Service & Communications	2	5	6	4	-	
Finance	1	1	5	4	0	
GM - People, Innovation & Collaboration Services	0	0	1	-	-	Note 4
Human Resources	0	0	0	0	-	
Information Technology	39	43	40	28	-	
Law	0	0	1	0	-	
Occupational Health & Safety	0	0	2	1	-	
Supply Management	0	1	0	1	1	
<b>Total</b>	<b>99</b>	<b>124</b>	<b>191</b>	<b>319</b>	<b>226</b>	

Note 4 Capital budget is committed for the permanent Indian Residential School Memorial (IRSM) project.

## Corporate Services

### Full Time Equivalents

	2023	2024	2025	2026
Assessment & Tax	200	204	206	209
Chief Administrator's Office	18	18	37	36
Chief Housing Office	21	23	23	40
Chief Operating Office	13	13	12	11
City Clerk's Office	89	91	99	102
Collaboration, Analytics & Innovation	199	200	203	205
Corporate Planning & Performance	50	51	-	-
Corporate Security	206	222	231	228
Customer Service & Communications	356	367	388	399
Finance	332	334	367	377
GM - Corporate Planning & Financial Services	9	9	24	24
GM - Law, Legislative Services & Security	3	3	3	3
GM - People, Innovation & Collaboration Services	33	34	32	35
Human Resources	247	265	272	277
Information Technology	488	493	498	500
Law	135	139	142	143
Occupational Health & Safety	80	80	80	86
Supply Management	98	99	111	123
<b>Total</b>	<b>2,577</b>	<b>2,644</b>	<b>2,728</b>	<b>2,798</b>

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
Assessment & Tax	0.14	0.13	0.13	0.13
Chief Administrator's Office	0.01	0.01	0.02	0.02
Chief Housing Office	0.01	0.02	0.01	0.03
Chief Operating Office	0.01	0.01	0.01	0.01
City Clerk's Office	0.06	0.06	0.06	0.06
Collaboration, Analytics & Innovation	0.14	0.13	0.13	0.13
Corporate Planning & Performance	0.04	0.03	-	-
Corporate Security	0.14	0.15	0.15	0.14
Customer Service & Communications	0.25	0.24	0.25	0.25
Finance	0.23	0.22	0.24	0.24
GM - Corporate Planning & Financial Services	0.01	0.01	0.02	0.02
GM - Law, Legislative Services & Security	-	-	-	-
GM - People, Innovation & Collaboration Services	0.02	0.02	0.02	0.02
Human Resources	0.17	0.18	0.17	0.17
Information Technology	0.34	0.33	0.32	0.31
Law	0.09	0.09	0.09	0.09
Occupational Health & Safety	0.06	0.05	0.05	0.05
Supply Management	0.07	0.07	0.07	0.08
<b>Total</b>	<b>1.81</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>

## Corporate Services

Reserve Balances as at 2024 December 31 (\$ millions)

<b>Operating, Sustainment and Capital Reserves</b>	<b>Balance</b>
Corporate Housing Reserve	65
Information Technology Reserve	42
Health, Safety and Wellness Reserve	18
Group Life Reserve	2
Self - Insurance Reserve	2
ENMAX Dividend Stabilization Reserve	-
Tax Loss Provision Reserve	-
<b>Total</b>	<b>128</b>

## Corporate Services

### Assessment & Tax

Assessment & Tax is dedicated to delivering fair and equitable property assessments, and to accurately calculating and billing taxes that fund essential City services and the provincial education property tax requisition.

#### Key Initiatives

Meet and exceed all legislated requirements and industry standards by preparing fair and equitable property assessments for all Calgary properties.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
7.5	Total annual assessment base under formal complaint (per cent)	4.6	4.3	5.2
100	Overall ratio of what properties are assessed at versus what those properties sold for (per cent)	99.4	100	100

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	28	29	31	33		
	One-Time	0	0	0	0		
	<b>Total</b>	<b>28</b>	<b>29</b>	<b>31</b>	<b>33</b>		
<b>Less: Recoveries</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Less: Revenue</b>	Base	0	0	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>		Note 1
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>27</b>	<b>29</b>	<b>30</b>	<b>31</b>		

Note 1 Amendments to the Assessment and Tax user fee schedule will increase the Tax Notification Registration fee from \$60 to \$75.

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Tax System Modernization	1	1	1	3	7	
Assessment Systems Improvement	2	1	3	-	-	
Tax Management Sustainment	0	0	-	-	-	
<b>Total</b>	<b>3</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>7</b>	

## Corporate Services

### Chief Administrator's Office

Chief Administrative Officer (CAO) ensures that The Corporation supports the Mayor and Councillors and delivers on Council's agenda and priorities. The CAO team supports the CAO to lead a well-run organization and enable the delivery of quality public services. We provide the CAO and the Executive Leadership Team the support they need to lead the organization effectively, helping give employees line of sight to the organization's vision, purpose and values in their everyday work and providing clear corporate direction on goals and priorities.

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	4	4	5	8		Note 1
	One-Time	-	-	-	-		
	<b>Total</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>8</b>		
<b>Less: Recoveries</b>	Base	-	-	-	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>8</b>		

Note 1 The increase in the 2025 and 2026 operating budgets is primarily due to the alignment of specific functions within the Corporate Planning and Performance business unit to the Chief Administrator's Office.

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Risk Management Technology	-	0	0	0	-	
<b>Total</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	



## Corporate Services

### Chief Housing Office

The Chief Housing Office leads The City's corporate priority to improve housing outcomes for all Calgarians. The Business Unit takes a multidisciplinary and collaborative approach to increasing housing supply, choice and affordability of market and non-market homes across the city to ensure that everyone in Calgary has an affordable place to call home. This will be accomplished through effective coordination of policy, investment, partnerships and advocacy.

#### Key Initiatives

Implement the 98 actions outlined in Home is Here – The City of Calgary's Housing Strategy (2024-2030) to improve housing outcomes for all Calgarians.

Deliver the initiatives outlined in The City of Calgary's Housing Accelerator Fund Action Plan.

Demonstrate elevated corporate leadership through the Chief Housing Office on a one-city service delivery approach to Housing that will enable efficient delivery of market and non-market homes through leveraging partnerships, streamlining internal processes, unlocking land and capital resources, and securing funding from other orders of government.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
<b>3,000</b>	Number of new non-market homes issued Building Permits	158	152	121
<b>14,252</b>	Number of new market homes issued Building Permits	16,391	19,574	25,095
<b>58.4</b>	Amount of funding leveraged from other orders of government (millions of dollars)	23.6	94.5	57.1

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	13	36	36	37	2	Note 1
	One-Time	0	0	5	0		
	<b>Total</b>	<b>13</b>	<b>36</b>	<b>41</b>	<b>37</b>	<b>2</b>	
<b>Less: Recoveries</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Less: Revenue</b>	Base	6	6	6	5		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>		
<b>Reserve Activity</b>	Contribution	1	1	1	1		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>8</b>	<b>32</b>	<b>36</b>	<b>34</b>	<b>2</b>	

Note 1 Increase of \$2 million in ongoing expenditures to support the delivery of the Home is Here Strategy.

# Chief Housing Office

## Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Housing Accelerator Fund	-	16	40	109	86	Note 2
Increased Affordable Housing	1	4	5	27	72	
Leverage Capital Anticipated	-	-	4	56	48	
Affordable Housing Redevelopment	19	17	12	43	-	Note 3
City-owned Affordable Housing Lifecycle	10	4	13	11	-	
Rapid Housing Initiative	13	11	6	-	-	
Increase Affordable Housing Supply	0	1	2	13	9	
Transit Oriented Development (TOD) Housing	-	-	20	-	-	
Housing Lifecycle Calgary Housing Company owned	-	4	2	2	-	
Kingsland	-	-	-	0	-	
Pre-Development	-	-	0	-	-	
<b>Total</b>	<b>43</b>	<b>58</b>	<b>106</b>	<b>263</b>	<b>215</b>	

Note 2 Increase of \$22.8 million to recognize additional Housing Accelerator Funds to be received from Canada Mortgage and Housing Corporation (CMHC) to create more supply of housing at an accelerated pace (A482004).

Note 3 Includes a change in funding of \$26.2 million from provincial grants to the Fiscal Stability Reserve for the Southview Affordable Housing project. No impact to total capital budget.

## Corporate Services Chief Operating Office

The Chief Operating Officer (COO) provides corporate leadership for four City operating departments: Planning & Development Services, Infrastructure Services, Operational Services, and Community Services. The COO team supports the Chief Administrative Officer, leads a One-City service delivery approach, and provides oversight and support on corporate priorities where multi-disciplinary, collaborative, and coordinated solutions are required - such as public safety, housing affordability and transit.

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	-	-	-	-		Note 1
	One-Time	-	-	-	-		
	<b>Total</b>	-	-	-	-		
<b>Less: Recoveries</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	-	-	-	-		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	-	-	-	-		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	-	-	-	-		

Note 1 The Chief Operating Office is fully funded by recoveries from four operating departments. Projected 2026 recoveries are \$2.5 million, consistent with 2025. As this is a full cost recovery model, the net budget variance is zero.

## Corporate Services

### City Clerk's Office

The City Clerk's Office provides support for the City's boards, commissions, and committees (BCCs) and appeal processes by managing recruitment, training and meeting logistics; delivers legislative services for meetings of Council and Council Committees; supports the administration of Councillors' offices; administers civic recognitions; oversees all electoral processes including municipal elections, by-elections, petitions, votes of the electors, and ward boundary reviews to ensure fair representation; and safeguards personal information by implementing records retention and privacy policies, processing access to information requests, and maintaining archives that preserve Calgary's history.

#### Key Initiatives

Support public transparency and participation in local government by continuing to provide public access to records of Council decisions, including bylaws and meeting minutes.

A centralized file management system will automate workflow and streamline processes to ensure effective and efficient resolution of access and privacy files.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
96	Accurate and on-time Council and Council Committee minutes publication rate (per cent)	90	92.08	96.67
100	On-time access to information (FOIP) requests rate (per cent on-time)	96	97	86

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	17	17	18	20	0	Note 1
	One-Time	1	0	11	0		
	<b>Total</b>	<b>18</b>	<b>18</b>	<b>29</b>	<b>20</b>	<b>0</b>	
<b>Less: Recoveries</b>	Base	0	0	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Less: Revenue</b>	Base	1	1	1	1		
	One-Time	-	0	2	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>1</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>17</b>	<b>16</b>	<b>25</b>	<b>18</b>	<b>0</b>	

Note 1 Increase of \$0.5 million in ongoing expenditures to implement Provincial legislative changes to elections. Transfer of \$0.498 million to various business units for Boards, Commissions, and Committees remuneration.

# City Clerk's Office

## Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Content Suite (Phase 2)	0	0	0	0	0	
Election Carts	0	1	1	-	-	
Election Software	0	0	1	-	-	
FOIP File Management	0	0	0	-	-	
Audiovisual (AV) Technology Lifecycle	0	-	-	-	-	
Relationship Mgmt Solution	-	-	0	-	-	
Assessment Review Board Online Service Enhancement	-	-	0	-	-	
<b>Total</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	

## Corporate Services

### Collaboration, Analytics & Innovation

Collaboration, Analytics & Innovation (CAI) provides Geographic Information System (GIS) platforms, imagery, intellectual property management, innovation training & consulting services, computer-aided design & drafting (CADD) platforms, base-mapping, addressing and open data hubs for administration, Council and citizens. CAI connects customers with accurate, consistent location intelligence, data and analytics.

#### Key Initiatives

Promote and expand the use of location-based tools and data by customers and Calgarians to enable self-service and open access to geospatial information.

Increase the number of data sets available in the Open Data Catalogue and promote easy self-serve access to City data for Calgarians, businesses, researchers and educational institutions.

#### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
95	Base Map Updates - registered survey plans that are mapped within 21 days of receipt (per cent)	99	96	95
390	Number of open data sets available on Open Calgary Portal	404	414	452

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	26	28	30	31		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>26</b>	<b>28</b>	<b>30</b>	<b>31</b>		
<b>Less: Recoveries</b>	Base	8	9	10	11		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>		
<b>Less: Revenue</b>	Base	1	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>19</b>		

## Collaboration, Analytics & Innovation

### Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Location Data Modernization	1	2	4	1	0	
Corporate Imagery Program	1	1	1	2	-	
Corporate GIS Upgrades	1	1	1	1	-	
CAD Technology Modernization	0	0	2	1	0	
Modernizing Commerce @ City	-	0	1	1	1	
Construction Documents and Drawings Management Pro	0	0	0	-	-	
City Online Next Generation	0	0	0	-	-	
Base Mapping Improvements	0	0	0	-	-	
Business Equipment	0	-	0	0	-	
<b>Total</b>	<b>3</b>	<b>5</b>	<b>10</b>	<b>6</b>	<b>2</b>	

## Corporate Services

### Corporate Security

Corporate Security uses a risk-based approach to keep people, information and assets safe and secure. We deliver proactive security risk management through security risk assessments and mitigation strategies, security intelligence, security investigations and forensics, security monitoring and response, security technical applications and support, and security awareness and training.

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	33	33	34	36	1	Note 1
	One-Time	0	0	0	-		
	<b>Total</b>	<b>33</b>	<b>33</b>	<b>35</b>	<b>36</b>	<b>1</b>	
<b>Less: Recoveries</b>	Base	5	2	2	2		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>2</b>		
<b>Less: Revenue</b>	Base	0	0	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>28</b>	<b>31</b>	<b>33</b>	<b>35</b>	<b>1</b>	

Note 1 Increase of \$0.65 million in ongoing expenditures to enhance cyber security capacity.

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Lifecycle and Upgrades	3	5	5	2	-	
Risk Assessment & Mitigation	1	2	4	5	-	
Risk Monitoring & Response	1	1	3	1	-	
Physical Security	1	-	-	-	-	
Information Security	1	-	-	-	-	
<b>Total</b>	<b>7</b>	<b>7</b>	<b>12</b>	<b>9</b>	<b>-</b>	



## Corporate Services

### Customer Service & Communications

Customer Service & Communications (CSC) provides communications, marketing, social media, crisis and issues support, creative services and media relations. We provide access to City information and services primarily through 311, City social media channels and Calgary.ca. We plan and execute safe, fair and accessible opportunities for Calgarians to give input on City programs, services and overall quality of life in Calgary through research and engagement.

#### Key Initiatives

Provide opportunities for input on City programs and services that are safe, fair, accessible, and representative of all Calgarians through the new target research and engagement activities and further implementation of the Inclusive Engagement Guide.

Serve as the major access point for City information and services through the provision of The City's web presence and 311. Integrate City-owned data and present it back in a user-friendly way, as well as perform ongoing technical maintenance and required upgrades to ensure these channels are available to customers 24 hours a day, seven days a week.

Uphold public trust and confidence in The City by delivering ongoing communications and campaigns to raise Calgarians' awareness and understanding of The City's services, financial position, and the value Calgarians receive for their taxes and fees.

#### Key Performance Measures

Target 2026	Performance Measure	Actuals		
		2022	2023	2024
65	Opportunities for input (per cent of Calgarians who agree they have enough opportunities to provide input into decision-making about City projects and services)	61	52	50
80	Telephone Service Factor (per cent of calls answered in 60 seconds or less)	-	36	56
95	Calgarians who say they trust the information that The City provides on Calgary.ca (per cent)	-	95	-

## Customer Service &amp; Communications

## Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	52	55	61	65		
	One-Time	0	-	1	-		
	<b>Total</b>	<b>52</b>	<b>55</b>	<b>61</b>	<b>65</b>		
<b>Less: Recoveries</b>	Base	24	26	30	34		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>24</b>	<b>26</b>	<b>30</b>	<b>34</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>28</b>	<b>29</b>	<b>31</b>	<b>31</b>		

## Capital Budget (\$ millions)

Capital Program or Project	<i>Actual</i> 2023	<i>Actual</i> 2024	2025	2026	2027+	Notes
Continuity of Digital Services	0	3	2	1	-	
Calgary.ca/myCity Lifecycle	0	1	2	2	-	
311 Annual Lifecycle	1	1	2	1	-	
Customer Service Framework-Research Analysis	0	0	0	-	-	
Engage-Customer Service Framework	-	0	0	-	-	
Diversity - Crisis Comm Tools	0	0	-	-	-	
Communication Equipment Replacement	0	0	0	-	-	
<b>Total</b>	<b>2</b>	<b>5</b>	<b>6</b>	<b>4</b>	<b>-</b>	

## Corporate Services

### Finance

Finance leads the operation and improvement of our financial systems and processes. Provides corporate functions and reporting and provides financial support to departments and services.

#### Key Initiatives

Ensure Finance support can be efficient and effective now and in the future by prioritizing process and system improvements.

#### Key Performance Measures

Target		Actuals		
2026	Performance Measure	2022	2023	2024
AA+	City of Calgary Credit Rating	AA+	AA+	AA+

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	46	48	56	61		
	One-Time	0	-	-	0		
	<b>Total</b>	<b>46</b>	<b>48</b>	<b>56</b>	<b>61</b>		
<b>Less: Recoveries</b>	Base	15	16	18	21		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>15</b>	<b>16</b>	<b>18</b>	<b>21</b>		
<b>Less: Revenue</b>	Base	0	0	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>31</b>	<b>32</b>	<b>37</b>	<b>40</b>		

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Financial Reporting	-	1	3	3	0	
Modernize Financial Systems	0	-	1	1	-	
Modernizing Commerce	-	0	1	0	-	
Treasury Capital	1	0	-	-	-	
Finance Capital	0	0	-	-	-	
<b>Total</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>4</b>	<b>0</b>	

## Corporate Services

### Human Resources

Human Resources offers strategies, governance, programs, and services that contribute to the effective leadership and management of the City's workforce delivering services to the citizens and visitors of Calgary. We work to attract, retain, and engage talent, and support the employee experience through talent management, employee and leadership development, employee lifecycle, compensation, pay, benefits and pensions, recognition, health and wellness, performance development and succession management.

#### Key Initiatives

Support the cultural growth of a resilient and modern organization and strengthen employee engagement through collaboration with senior leadership.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
77	Employee Engagement Index	-	76	-

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	42	46	48	50	0	Note 1
	One-Time	0	-	-	-		
	<b>Total</b>	<b>42</b>	<b>46</b>	<b>48</b>	<b>50</b>	<b>0</b>	
<b>Less: Recoveries</b>	Base	3	4	5	5		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>5</b>		
<b>Less: Revenue</b>	Base	-	-	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	1	1	1	1		
	<b>Net Budget</b>	<b>38</b>	<b>41</b>	<b>43</b>	<b>44</b>	<b>0</b>	

Note 1 Increase in ongoing expenditures of \$0.11 million for Boards, Commissions, and Committees remuneration.

#### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Talent Management/Learning Management Systems	0	0	0	0	-	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	

## Corporate Services

### Information Technology

Information Technology (IT) provides and manages the technology, devices, data, infrastructure, and governance that underpins the delivery of the majority of technology solutions for The City. IT develops and maintains both enterprise and line of business applications, and improves and automates business processes to enable City business units to deliver services to Calgarians as well as core internal services.

#### Key Initiatives

Advance service delivery by exploring, identifying and evaluating emerging technologies.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
<b>98</b>	Number of technology experimentation initiatives enabled to support Calgarians, businesses and researchers/academia	47	60	54

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	119	125	131	134		
	One-Time	-	-	20	21	41	Note 1
	<b>Total</b>	<b>119</b>	<b>125</b>	<b>151</b>	<b>155</b>	<b>41</b>	
<b>Less: Recoveries</b>	Base	60	60	62	62		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>60</b>	<b>60</b>	<b>62</b>	<b>62</b>		
<b>Less: Revenue</b>	Base	1	1	1	1		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>Reserve Activity</b>	Contribution	9	9	9	9		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>67</b>	<b>73</b>	<b>97</b>	<b>101</b>	<b>41</b>	

Note 1 One-time budget of \$20 million in 2025 and \$21 million in 2026 to transition funding of software licensing costs from capital to operating, funded by the Fiscal Stability Reserve.

# Information Technology

## Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Enterprise Software Licensing	15	16	-	-	-	Note 2
Lifecycle Replace-Desktop	5	5	5	5	-	
Development Pool	4	4	6	4	-	
Enterprise Storage Units	3	1	4	4	-	
Software Lifecycle Replacement	1	1	4	2	-	
Fibre Optics	3	1	2	2	-	
Calgary City Net	2	2	3	2	-	
Enterprise Support Systems	0	0	4	3	-	
Enterprise Servers	2	3	2	1	-	
Communications Infrastructure	1	1	2	1	-	
SmartCalgary	0	4	0	0	-	
Data Centre Environmentals	0	0	3	0	-	
Client Access	1	1	1	0	-	
PeopleSoft Human Capital Management	1	1	1	1	-	
PeopleSoft Finance and Supply Chain Management	1	1	0	0	-	
City Network of Things and Robotic Process Automation	0	1	1	1	-	
Business Intelligence	-	0	1	1	-	
Network Infrastructure	0	1	1	0	-	
Service Resilience - Disaster Recovery	0	0	0	0	-	
Alberta Trade Centre Phase 3	0	-	0	-	-	
Enterprise Info Management	0	0	0	0	-	
Multi-Data Centre Strategy	0	-	0	-	-	
Digital Strategy	0	-	0	-	-	
<b>Total</b>	<b>39</b>	<b>43</b>	<b>40</b>	<b>28</b>	<b>-</b>	

Note 2 Relinquishment of \$20.53 million to transition funding of software licensing costs from capital to operating, previously funded by Pay-As-You-Go, Lifecycle Maintenance and Upgrade Reserve and other capital reserves (P741\_170).

## Corporate Services

### Law

Law provides legal services, and insurance and claims management advice to Council & Committees, and all City departments to help protect The City's interests for all Calgarians.

Legal Services is a full-service law department with legal expertise in: real estate and planning, environment, finance, public procurement, corporate and commercial transactions, assessment and property tax, information and privacy, construction, employment and labour relations, municipal law, and legislative matters. Legal Services represents The City in lawsuits, judicial and quasi-judicial proceedings, and enforces The City's bylaws. It does not provide legal services to the public.

Risk Management and Claims provides advice on operational risk management, and purchases and administers insurance coverage for the Corporation. It also investigates, adjusts, collects and settles claims made by and against third parties.

### Key Initiatives

Implement technology advancements to modernize and streamline operations in accordance with Council approved ZBR commitments

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	57	60	63	69	1	Note 1
	One-Time	-	-	-	-		
	<b>Total</b>	<b>57</b>	<b>60</b>	<b>63</b>	<b>69</b>	<b>1</b>	
<b>Less: Recoveries</b>	Base	39	41	43	47		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>39</b>	<b>41</b>	<b>43</b>	<b>47</b>		
<b>Less: Revenue</b>	Base	5	5	5	5		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>1</b>	

Note 1 Increase of \$0.95 million in ongoing expenditures to fund The City's insurance needs.

### Capital Budget (\$ millions)

Capital Program or Project	Actual 2023	Actual 2024	2025	2026	2027+	Notes
Legal Software Replacement	0	0	0	-	-	
Risk Master Upgrades	0	0	0	0	-	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-</b>	

## Corporate Services

### Occupational Health & Safety

Occupational Health & Safety (OHS) fosters a positive safety culture by offering expert guidance and support aligned with relevant legislation and standards. Through proactive measures and direct front-line involvement, OHS works to minimize workplace hazards, injuries, and illnesses. The City's OHS programs emphasize risk assessment, hazard control, and employee engagement, implementing effective systems to protect staff, contractors, and volunteers.

#### Key Initiatives

Advance Occupational Health & Safety by deploying integrated systems, processes, and programs that proactively reduce workplace hazards, injuries, and associated costs in compliance with applicable legislation, regulations, and codes.

Deliver organization-wide leadership in physical and psychological Occupational Health & Safety (OHS), offering expert guidance and strategic support across daily operations, projects, construction activities, and major incident response.

#### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
4.5	Lost Time Claim Frequency (number of lost time injuries * 200,000 (based on 100 workers working a 40 hour week)/total hours worked)	5.4	5.3	5.3
9	Total Recordable Injury Frequency = # of injuries * 200,000 hours (based on 100 workers working 40-hour week) / total exposure hours worked	8.3	8.5	8.7

#### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	16	16	17	18		
	One-Time	-	-	0	-		
	<b>Total</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>18</b>		
<b>Less: Recoveries</b>	Base	2	3	3	4		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>		
<b>Less: Revenue</b>	Base	0	0	0	0		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	1	1	1	1		
	<b>Net Budget</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>14</b>		



# Occupational Health & Safety

## Capital Budget (\$ millions)

<b>Capital Program or Project</b>	<i>Actual</i> <b>2023</b>	<i>Actual</i> <b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027+</b>	<b>Notes</b>
Safety Data Management System	0	0	2	0	-	
Occupational Health and Safety Management System	-	0	0	0	-	
Safety Equipment	0	0	0	0	-	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>-</b>	

## Corporate Services Supply Management

Supply Management stewards The City's supply chain activities through purchase of construction, consulting, information technology, inventory, goods and services. We facilitate corporate adherence to legislation and regulatory requirements and bind contracts between Suppliers and The City while enabling social procurement and contract compliance.

### Key Initiatives

Minimize the impact of cost escalations and supply chain disruptions to City services, enable uninterrupted service delivery to Calgarians and protect investment of public funds by developing a Corporate Supply Chain Resilience Strategy that identifies, assesses, and proactively manages The Corporation's supply chain risks. This will be achieved through consultation with Industry and partners.

### Key Performance Measures

Target	Performance Measure	Actuals		
		2022	2023	2024
12	Value through Procurement (millions of dollars)	1.98	5.32	10.65

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	14	14	18	19		
	One-Time	-	0	0	-		
	<b>Total</b>	<b>14</b>	<b>15</b>	<b>18</b>	<b>19</b>		
<b>Less: Recoveries</b>	Base	1	1	5	5		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>5</b>		
<b>Less: Revenue</b>	Base	-	-	-	-		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Reserve Activity</b>	Contribution	-	-	-	-		
	Less: Withdrawal	-	-	-	-		
	<b>Net Budget</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>14</b>		

### Capital Budget (\$ millions)

Capital Program or Project	Actual	Actual	2025	2026	2027+	Notes
	2023	2024				
Business Tech Maintenance	0	0	0	1	1	
Qualification-Perform Mgmt	0	1	0	0	-	
<b>Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	

## Corporate Programs

Corporate Programs contains accounts and other financial structures to track common revenues (including include franchise fees, general revenue, investment income and financial charges, as well as taxation revenues) which account for a significant portion of The City's operating budget, and corporate costs and debt servicing (based on legislated requirements and/or Council policies including corporate requirements for capital financing; civic and intergovernmental affairs; corporate costs; employee benefits; regulatory affairs; and scholarships).

## Corporate Programs

### Operating Budget (\$ millions)

		2023	2024	2025	2026	Included adjustment	Notes
<b>Expenditures</b>	Base	239	242	221	228	(29)	Note 1
	One-Time	0	0	-	-	(3)	Note 2
	<b>Total</b>	<b>239</b>	<b>242</b>	<b>221</b>	<b>228</b>	<b>(32)</b>	
<b>Less: Recoveries</b>	Base	6	6	6	6		
	One-Time	-	-	-	-		
	<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>		
<b>Less: Revenue</b>	Base	2,666	2,871	3,109	3,347	73	Note 3
	One-Time	-	-	0	(29)	(28)	Note 4
	<b>Total</b>	<b>2,666</b>	<b>2,871</b>	<b>3,108</b>	<b>3,319</b>	<b>45</b>	
<b>Reserve Activity</b>	Contribution	366	363	437	464	20	Note 5
	Less: Withdrawal	96	118	317	176	150	Note 6
<b>For Approval</b>	<b>Net Budget</b>	<b>(2,163)</b>	<b>(2,390)</b>	<b>(2,774)</b>	<b>(2,809)</b>	<b>(207)</b>	

Note 1 Decrease of \$9.33 million in ongoing expenditures for a reduction in corporate provisions to reflect a higher risk tolerance. Decrease of \$20M in ongoing expenditures to enable annual transfer to Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged.

Note 2 Transfer of \$2.61 million to Office of the Councillors for Council Community Fund and Council Innovation Fund.

Note 3 Transfer of \$47.7 million in ongoing fines and penalty revenues from Calgary Police Services. Increase of \$5 million in ongoing revenues to reflect higher investment income. Increase of \$14.6 million in ongoing revenues for property tax revenue resulting from higher than projected new physical assessment base growth. Increase of \$6 million in ongoing revenues to reflect higher than anticipated dividends from ENMAX.

Note 4 One-time budget of \$28 million for the revenue shortfall projected from fines and penalties in 2026, funded by the Fiscal Stability Reserve.

Note 5 Annual Transfer of \$20M from corporate programs to Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged.

Note 6 One-time budget of \$149.5 million from the Fiscal Stability Reserve to fund one-time initiatives in 2025 and 2026.

### Operating Budget Overview by Business Unit (\$ millions)

Business Unit Net Budget	2023	2024	2025	2026	Notes
Corporate Programs	(2,163)	(2,390)	(2,774)	(2,809)	
<b>Total</b>	<b>(2,163)</b>	<b>(2,390)</b>	<b>(2,774)</b>	<b>(2,809)</b>	

## Corporate Programs

### Full Time Equivalents

	2023	2024	2025	2026
<b>Corporate Programs</b>	55	-	-	-

### Full Time Equivalents per 1,000 population

	2023	2024	2025	2026
<b>Corporate Programs</b>	0.04	-	-	-

### Reserve Balances as at 2024 December 31 (\$ millions)

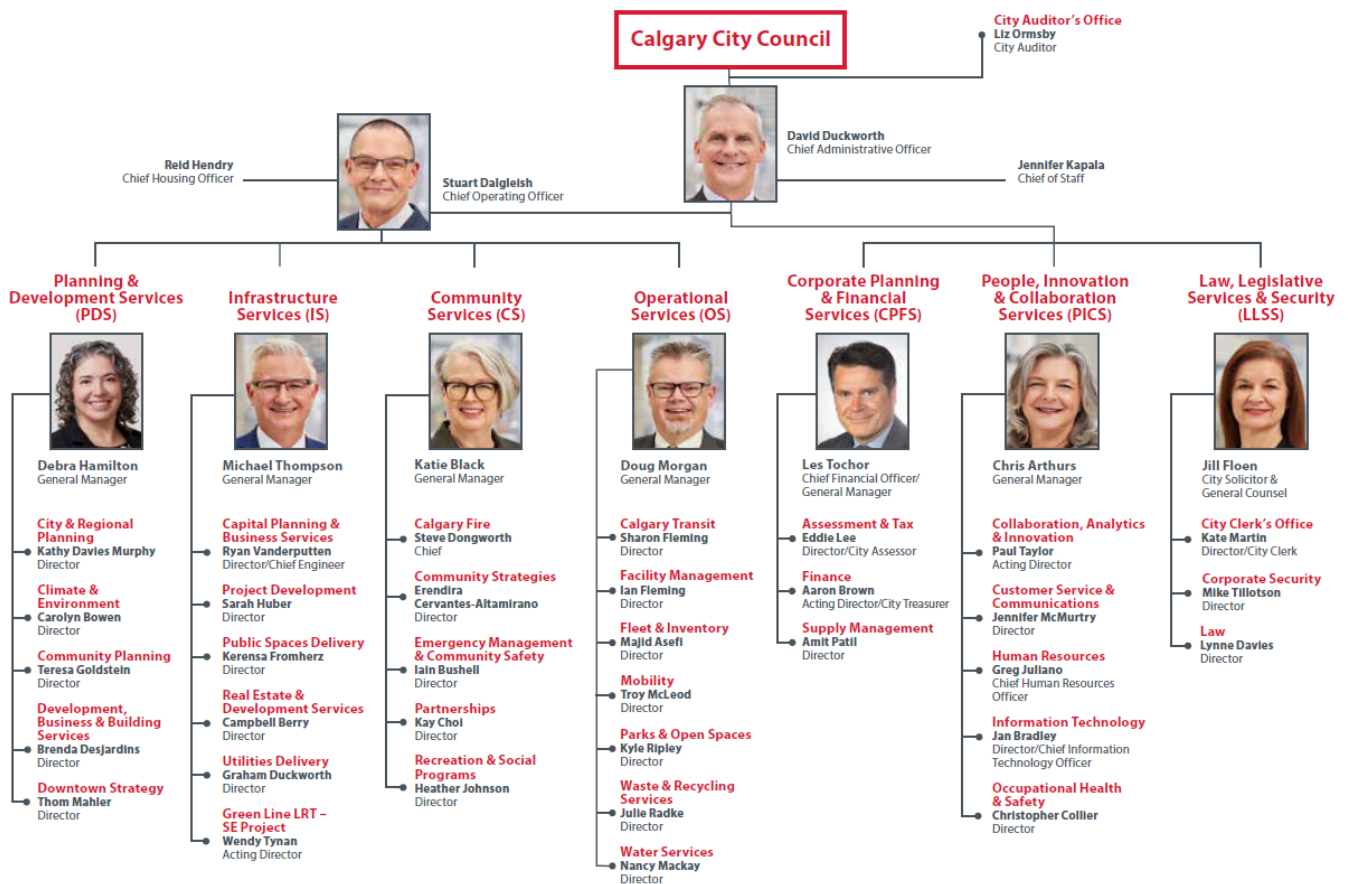
<b>Operating, Sustainment and Capital Reserves</b>	<b>Balance</b>
Fiscal Stability Reserve	1,214
Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged	962
Major Capital Project Reserve	430
Debt Servicing Reserve	-
<b>Total</b>	<b>2,607</b>

# About The City of Calgary

## Organizational Structure



## The City of Calgary | Organizational Structure 2025

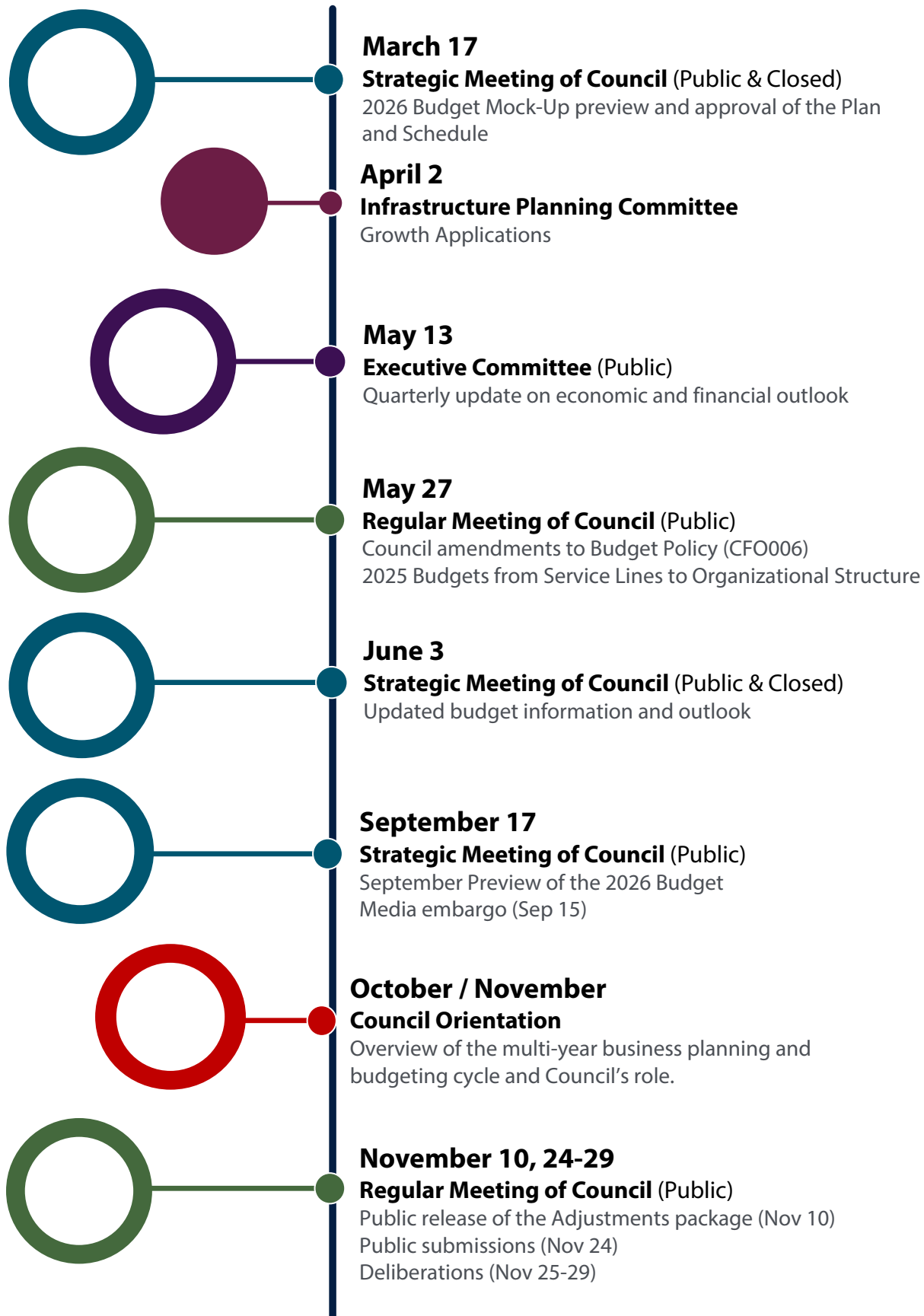


As of August 10, 2025  
25-00497/33 | CIV-40267

Calgary Police Service reports to Calgary Police Commission. The department budget is recommended by Calgary Police Commission and approved by Council.

Civic Partners are not part of City Administration and report to their own boards. The department budget represents City of Calgary operating and capital funding to these partner entities.

## 2025 Planning and Budgeting Process



## Glossary

**Adjustments** — means any changes to an existing plan and/or budget, can be approved either by Council or Administration.

**Administration** — includes all City departments and staff under the Chief Administrative Officer, but excludes elected officials, the Calgary Police Service and Commission, the City Auditor and Civic Partners. Responsible for implementing Council's directives and managing strategic and operational outcomes.

**Business Plan** — a document that outlines the goals, strategies, performance measures and financial activities of a business unit, serving as a roadmap for achieving its objectives.

**Business Unit** — an organizational structure within a department that delivers services, programs or administrative functions contributing to a department's mandate.

**Assets / Capital Assets** — items such as plant, equipment, vehicles, structures and systems needed for provision of municipal services that are owned and operated by The City, and whose useful life extends beyond one year.

**Capital Budget** — means the total budget approved for The City's capital expenditures.

**Capital Expenditures** — expenditures incurred directly and necessarily in relation to a capital program or project.

**Capital Program** — a grouping of capital projects that are related and benefit from being planned and managed together.

**Capital Project** — capital investment that is planned, delivered and evaluated on its own merit and has a well-defined scope, cost and schedule resulting in new or substantially improved assets.

**Capital Reserve** — a reserve used to fund approved capital program or project expenditures.

**Civic Partner** — an independent organization that has either been created by The City or with whom The City partners:

- to deliver a Council-approved strategy or mandate through an operating grant or other form of investment over \$500,000; or
- to deliver programs and services, operate major City-owned facilities or steward land, artifacts or other assets through the management or use of a nominal lease or an operating or capital grant over \$500,000.

**Commitments** — planned future outflows from a reserve balance to be used for the purpose defined within the specific reserve and in accordance with conditions and restrictions.

**Community Revitalization Levy (CRL)** — a specialized funding mechanism that enables the City of Calgary to capture incremental property tax revenue generated within a designated revitalization area. These funds are reinvested directly back into the area to finance infrastructure projects and redevelopment.

**Debt Servicing Reserve** — a reserve fund held by the City of Calgary specifically to cover costs related to servicing debt such as future payments of principal and interest on outstanding borrowings. It acts as a financial safeguard to ensure the city can meet its debt obligations without disrupting regular operations or capital plans.

**Department** — departments set strategic direction for business units, allocate resources, and ensure alignment with City Council priorities. A department is typically composed of a number of business units.

**Fiscal Stability Reserve (FSR)** — a financial reserve created by Council as a contingency for emergencies or revenue shortfalls and as a source of funding for one-time projects. The Reserve's investment income is used to fund one-time operating budget expenditures. The minimum balance is set at 5 per cent of gross annual operating expenditures (net of recoveries and exclusive of utilities) and the targeted reserve balance is set at 15 per cent of gross annual operating expenditures (net of recoveries and exclusive of utilities).



**Franchise Fee** — a fee paid by utility companies to The City in lieu of property taxes based on an agreement granting an exclusive franchise area to serve and use of City right-of-way for infrastructure including wires and pipes. This fee is also referred to as a Local Access Fee.

**Full Time Equivalent (FTE)** — a full-time position that works between 35 and 40 hours per week. This could be filled by one person or by a combination of individuals who work the same number of hours as an FTE.

**Funding** — a source of revenue such as, but not limited to, tax support, fines and penalties, franchise fees, user fees, utility fees, waste and recycling fees and internal recoveries for operating and provincial and federal grants, capital reserves and debt for capital.

**Growth** — development of infrastructure to support Calgary's growth in population and geographic area, accommodate consideration of demographic changes and economic opportunities. This development applies broadly across the city and is not limited to new or actively developing communities.

**Growth Application** — a submission made to The City by a developer where the merits of investing in a new community growth opportunity are evaluated. The application is assessed against established criteria, including land supply, proximity to amenities, required infrastructure and services and financial impact. A Growth Application must be approved by Council before proceeding with land use redesignation and the rest of the development process.

**Initiative** — a planned effort or program with a clear outcome to improve service delivery, engage the community, fund projects or develop infrastructure.

**Intermunicipal Collaboration Frameworks (ICFs)** — a mandatory agreement between neighboring municipalities that outlines how they will work together to plan, deliver and fund shared services that benefit residents in both regions.

**Intermunicipal Development Plans (IDPs)** — a joint plan for adjacent municipalities which guide future development and facilitate coordinated land use and planning across municipalities and regions.

**Maintenance and replacement** — investments that support the sustainment of existing infrastructure (that is in place today) to the agreed upon (defined) level of service and adherence to legislation. This covers the full breadth of capital renewal and sustainment opportunities undertaken by The City and includes activities such as rehabilitation, renewal and replacement.

**Net Budget** — budgeted operating expenditures less revenues and internal recoveries. The City's total net budget is zero, representing no budgeted surplus or deficit. However, the net budget of a department represents the amount of support from Common Revenues.

**Ongoing operating (base)** — revenues, recoveries and expenditures that recur annually in budgets without additional approval and primarily support ongoing service delivery.

**One-time** — a nonrecurring operating revenue, recovery or expenditure budgeted for a specific period.

**Operating Budget** — items of revenue, recoveries and expenditures pertaining to ongoing day-to-day operations, generally exhausted within one year.

**Operating Expenditure(s)** — expenditures incurred that are directly related to The City's day-to-day operations.

**Operating Reserve** — a reserve to fund operating expenditures for one-time projects, pilot programs, to stabilize operating budgets for unanticipated fluctuations in revenues or expenditures, to comply with a contractual agreement, or for contingency funds for operational emergencies.

**Pay as You Go (PAYG)** — unrestricted reserve to help fund City maintenance and upgrade projects, project producing assets with a useful life of five years or less and fund ineligible costs for grant-funded projects.

**Performance Measure** — a quantitative metric used by a business unit to measure progress towards a desired outcome(s) on service delivery, programs and initiatives.

**Property Tax** — the tax imposed on taxable properties; calculated based on the revenue required by The City after deducting estimated revenues from non-tax sources from the total amount approved by Council. It is distributed among taxpayers according to the assessed market value of their properties and the tax share set by Council.

**Recovery** — an internal charge between business units.

**Reserve Activity** — includes the impact of corporate and business unit specific contributions to reserves partially offset by the withdrawals from these reserves used to fund mainly capital investments.

**Revenues** — income generated from a variety of external sources including, but not limited to: property taxes, government grants, fines, penalties and the sale of goods or services.

**Risk** — the effect of uncertainty on the achievement of results. It is measured by its impact and likelihood, and can be managed through avoidance, acceptance, mitigation, transfer, or exploring as an opportunity.

**Self-Supported Business Units / Programs** — a program not funded by property tax revenues but from revenues or recoveries resulting from its own operations (e.g., Water Utilities).

**Sustainment Reserve** — a reserve to fund both operating and capital expenditures for activities that are treated as self-sustaining.

**Tax Increase** — the overall increase in tax revenue from existing properties expressed as a percentage increase from the prior year.

**Tax Rate** — the result of the division of the property tax revenue budget allocated to a property assessment class based on the tax share, divided by the total taxable property assessment for that class.

**Tax Ratio** — the ratio of the highest non-residential tax rate to the lowest residential tax rate and cannot exceed 5:1, as mandated by the MGA (Municipal Government Act).

**Tax Revenue** — the amount of money to be collected through property taxes, set by Council through the approval of The City's budget.

**Total Debt** — means all outstanding principal on The City's borrowings or guarantees. Debt may be in a form of a debenture, bond, commercial paper, promissory note, lease of capital property, financial liabilities associated with entering a Public Private Partnership (PPP), loan, guarantee or other form of contractual long-term financial commitment. Debt of ENMAX Corporation, a wholly owned subsidiary of The City, is excluded from Debt Limit calculations. Other organizations that have fiscal relationships with The City but are not included in The City's consolidated financial statements, such as City and civic partners, are also excluded from The City's Debt Limit calculations.

**User Fee** — a fee charged in exchange for a good or service provided by The City. Transit fares and pool admission fees are examples.

**Utilities** — refers to the provision of water services and infrastructure, including the treatment and supply of clean water, removal and treatment of wastewater and management of stormwater.