

THE CITY OF CALGARY

Action Plan

2015 – 2018

READER'S GUIDE

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Onward/ By 2020, The City demonstrates that input from a broad representation of both citizens and employees has been considered in setting priorities and delivering services.



THE CITY OF
CALGARY

This Reader's Guide explains the different sections of Action Plan 2015 – 2018, and describes what information readers can find within it. A glossary of terms is also included at the end of this document.

Action Plan 2015 – 2018 is organized in two documents with three sections and sub-sections:

1) Action Plan Summary

This section explains the considerations and process leading to the development of Council Priorities and Action Plan 2015 – 2018. To develop the Priorities, Council considered trends, citizen engagement results, legislation, long term plans, economic indicators and the needs of day to day operations. Council Priorities address multiple themes and goals and collaboration is required across all City departments to realize the outcomes. Administration used the Priorities within the spending limits provided by Council to prepare their budgets and business plans for the next four years.

2) Business Plans and Budgets

Department Pages

Department pages provide department overviews, strategies and performance measures as well as department operating and capital budget overviews.

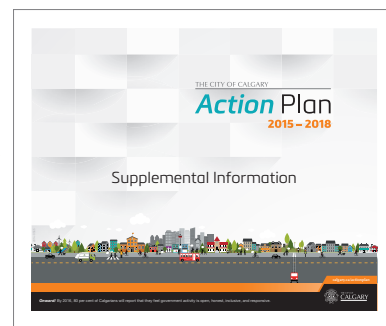
Business Unit Pages

Business unit pages provide more detailed information, including business unit overviews, benchmarking, strategies and actions, lines of service as well as operating budget and capital budget information.

3) Supplemental Information

This section summarizes information from a corporate perspective with a focus on budget information. It includes a schedule of service lines, highlights of user fees and taxation revenues, and tax-supported and non-tax-supported operating and capital budget summary schedules.

Additional information on Action Plan can be found online at calgary.ca/actionplan.



BUSINESS PLANS and Budgets

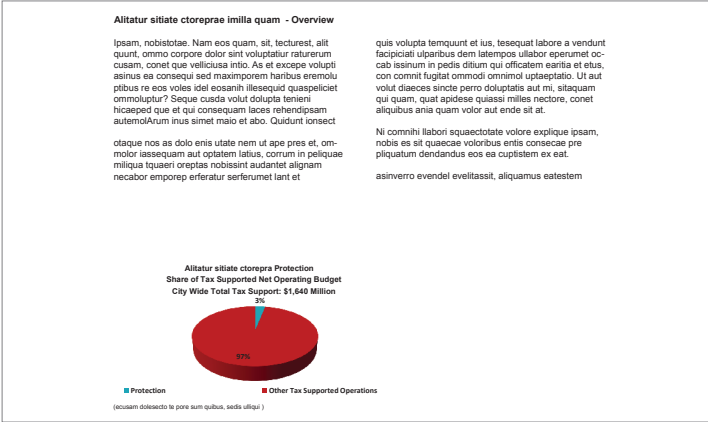
Overviews

Department Pages

Department overviews provide a general description of the department, its business units and lines of service. The department's performance measures and targets are shown here. A graph shows a snapshot of the department's percentage share of The City's tax-supported net operating budget.

Business Unit Pages

Business unit pages provide a more detailed description of the business unit and its lines of service. A graph shows the gross operating expenditure by line of service. Within both the department and business unit sections, you can see how trends, long-term plans, citizen engagement and Council Priorities will be addressed, through the business unit's proposed actions over the next four years.





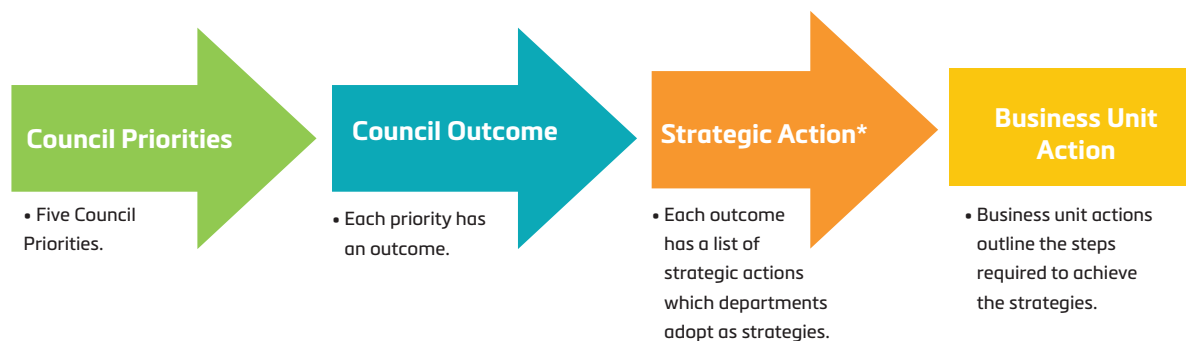
Achieving Council Priorities

In the business plans & budgets sections, the Council Outcomes, Department Commitments, Strategies and Actions show alignment to the five Council Priorities. Each Priority has been designated a colour for ease of reference. Below are the Council Priorities, Outcomes and designated colours.

A prosperous city	A city of inspiring neighbourhoods	A city that moves	A healthy and green city	A well-run city	Council Priorities
<p>Calgary continues to grow as a magnet for talent, a place where there is opportunity for all, and the best place in Canada to start and grow a business.</p>	<p>Every Calgarian lives in a safe, mixed and just neighbourhood, and has the opportunity to participate in civic life.</p>	<p>People and goods can move well and safely throughout the city, using a variety of convenient, affordable, accessible and efficient transportation choices.</p>	<p>We steward our air, land, and water while encouraging healthy lifestyles for all Calgarians.</p>	<p>Calgary's government is open, responsive, accountable and transparent, delivering excellent services at a fair price. We work with our government partners to ensure we have the tools we need.</p>	<p>Outcomes</p>

Each Council Priority has an outcome, as seen above. Council identified a total of 44 strategic actions (adopted by departments as Strategies) related to each of the respective Council Outcomes. The reference number at the beginning of each strategy is linked to the Council Priority strategic action. For example, a strategy from the Council Priority: A prosperous city will contain the reference letter 'P' along with the associated number to show which strategic action it is (i.e. P1-P11 – see list below). For department developed strategies, the reference will continue with the numbering sequentially (i.e. P12).

- A prosperous city: P1 – P11
- A healthy and green city: H1 – H9
- A city of inspiring neighbourhoods: N1 – N10
- A well-run city: W1 – W9
- A city that moves: M1 – M5



* Departments adopt Council strategic actions as strategies or, in a few cases, develop their own strategies.

Strategies and Performance Measures

For Council Approval

Commitment:
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Strategy Related to Council Outcome	Accountable BU
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P2 officatem earita et etus, con comit fugiat ommodi omnino uptaestato	CPI
P3 Ni comihii labori sqaectotote volere explique ipsum, nobis es sit quaeae volioribus entis conseeae pre	ASMT, CPI, IP, LPI
P4 tempant et us, tesseqat labore a vendunt facipiait ulparibus dem latepos ulabor eperumet	ASMT, CPI, IP, LPI
P6 doluptatis aut mi, siloquam qui quam, quat apidese quassai	CPI, LPI
P8 Igaeret creptas nobisant audantet aliquam recabor emporeg enferatur	IP
P10 milles rectore, conet aliquibus ania quam volor aut ende sit at.	ASMT, CPI, IP, LPI

Que nos as dolo enis utate nem ut	2012 Actual	2013 Actual	2014 Estimated	2015 Target	2016 Target	2017 Target	2018 Target
P.PM1 vendunt facipiait ulparibus dem latepos	NA	102.7	NA	+2	NA	+2	NA
P.PM2 siloquam qui quam, quat apidese quassai	38%	49%	NA	53%	NA	53%	NA
P.PM3 sit quaeae volioribus entis conseeae pre pliquatum	NA	45%	NA	>50%	NA	>50%	NA

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- Boxes identify sections that require Council approval.
- Details the department's commitment and specific role in achieving the associated Council Outcome.
 - shows the reference number.
 - shows the strategy.
 - shows the accountable business unit(s).
- Identifies performance measures and annual targets.

Indicates the associated Council Priority and Outcome (the desired goal).

Council Priorities
 Identifies acronyms

Department Pages

These department pages outline the department's commitment to the respective Council Outcome and lists the strategies, performance measures and targets that it is committed to achieve. A description of how performance measures relate to long-term plans is indicated at the end of each strategies and performance measures section.

*Council approves the department created strategies, as well as the performance measures and targets.

Strategies and Actions

For Council Approval

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Business Unit Pages

These pages show what actions business units will take to support the achievement of Council Outcomes and which service area is accountable.

*Council approves the business unit actions related to strategies.

Operating Budget

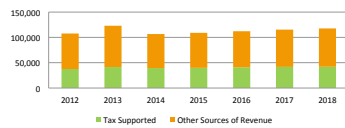
Ibusiduci ditem rest amusamusam - Operating Budget Overview

Onse nobit et unditatur Total Operating Budget (\$000s) (Totals may not add due to rounding)							
	2012 Actual	2013 Actual	2014 Total Budget (as of June 30)	2015 Budget Total	2016 Budget Total	2017 Budget Total	2018 Budget Total
Expenditures	115,344	131,402	110,906	144,872	148,860	153,194	156,604
Recoveries	(7,747)	(8,371)	(4,336)	(35,837)	(36,780)	(37,893)	(38,832)
Revenue	(70,129)	(81,735)	(67,024)	(69,038)	(71,221)	(75,476)	(75,805)
Net	37,468	41,295	39,546	39,996	40,859	41,824	41,966
FTEs	754.2	764.2	719.2	721.2	722.2	723.2	724.2

Operating Budget Highlights
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Ibusiduci ditem rest amusamusam Funding of Operating Expenditures (Net of Recoveries) (\$000s)



Department Pages

The department operating budget page provides highlights and a summary of the operating budget by expenditures, recoveries, revenues, net budget (tax supported) and full-time equivalent (FTE) staff positions by year. It also provides a breakdown between how operating expenditures net of recoveries are funded.

Uciscientin - Operating Budget for Council Approval

For Council Approval

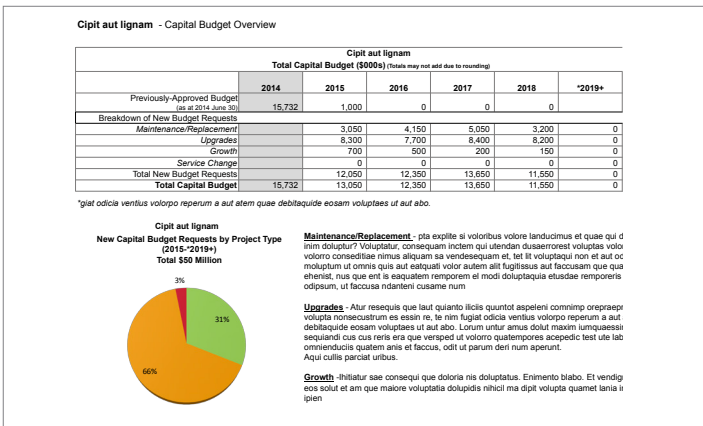
Uciscientin Total Operating Budget (\$000s) for Approval (Totals may not match due to rounding)															
	2012 Actual	2013 Actual	2014 Total Budget (as of June 30)	2015 Budget			2016 Budget			2017 Budget			2018 Budget		
				Base	One- Time	Total	Base	One- Time	Total	Base	One- Time	Total	Base	One- Time	Total
Expenditures	19,480	19,161	20,665	21,369	0	21,369	21,894	0	21,894	22,486	0	22,486	22,628	0	22,628
Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	(159)	(85)	(2)	(128)	0	(128)	(128)	0	(128)	(128)	0	(128)	(128)	0	(128)
Net	19,325	19,075	20,663	21,241	0	21,241	21,766	0	21,766	22,358	0	22,358	22,500	0	22,500
FTEs	159.2	163.2	164.2	166.2	0.0	166.2	166.2	0.0	166.2	166.2	0.0	166.2	167.2	0.0	167.2

Business Unit Pages

The business unit operating budget pages include information pertaining to lines of service, funding breakdown, expenditure breakdown, breakdown of net operating budget changes, and tangible capital asset (TCA) depreciation information.

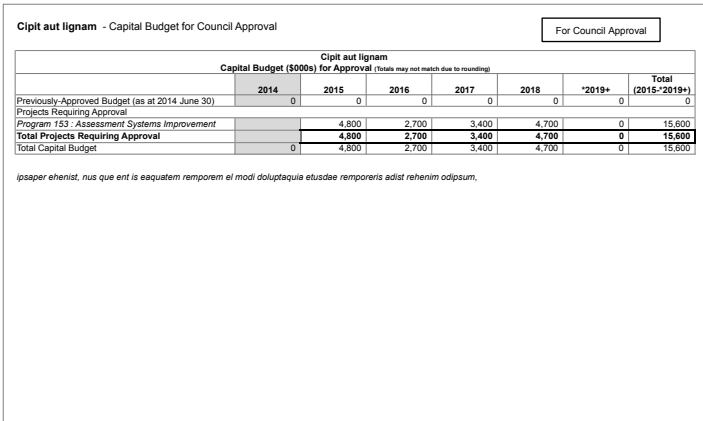
*Council approves the business unit operating budgets in the business unit pages.

Capital Budget



Department Pages

The department capital budget page provides the breakdown of new capital budget requests of the department by year, by project type with highlights and the total budget of the department, including the new capital budget requests, along with those previously approved.



Business Unit Pages

The business unit capital budget pages provide the breakdown of new capital budget requests of the business unit by year and by project type with highlights, funding sources, operating impact of capital proposed in this plan, descriptions of every new project with capital budget request, and the total capital budget of the business unit, including new and previously-approved capital budget requests.

*Council approves the business unit operating budgets in the business unit pages.

Acronyms found on Capital Budget pages:

Category of Project:

A=Projects in Progress,

C=New Projects starting in 2015-2018,

D=New Projects starting in 2019

Type of Project:

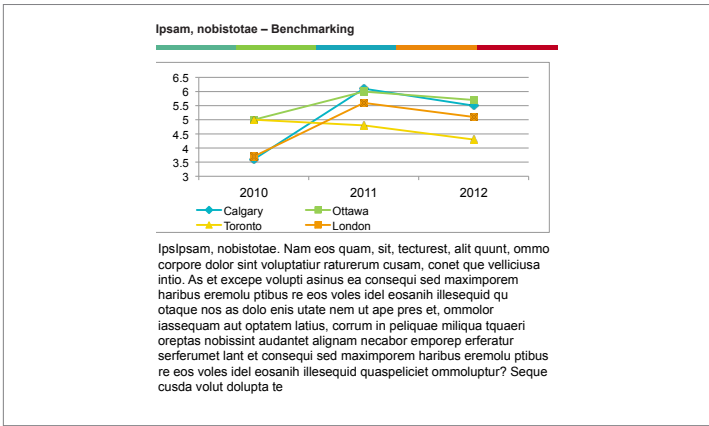
M=Maintenance/Replacement,

U=Upgrade, G=Growth,

S=Service Change

Growth area codes can be found in the Supplemental Information.

Benchmarking



Business Unit Pages

Benchmarking information is included to demonstrate the performance of various City of Calgary services in relation to similar organizations across Canada. The primary purpose of benchmarking is to improve performance by understanding best practices. For this reason, the benchmarking section also includes information on what the business unit proposes to do in the future to maintain or improve performance.

Lines of Service

Iumquaeis corut - Lines of Service

	Breakdown of Operating Budget by Service (\$000) (Items may not add due to rounding)														
	2014			2015			2016			2017			2018		
	\$ Exp	\$ Net	FTEs	\$ Exp	\$ Net	FTEs	\$ Exp	\$ Net	FTEs	\$ Exp	\$ Net	FTEs	\$ Exp	\$ Net	FTEs
Director's Office	341	341	2.0	343	343	2.0	347	347	2.0	351	351	2.0	351	351	2.0
Assessment/Development Services	3,462	3,460	35.2	3,547	3,545	35.2	3,644	3,642	35.2	3,733	3,731	35.2	3,825	3,823	35.2
Business Services	5,397	5,397	29.0	5,475	5,475	29.0	5,548	5,548	29.0	5,632	5,632	29.0	5,632	5,632	29.0
Customer & Governance Services	1,439	1,439	7.0	1,463	1,463	7.0	1,491	1,491	7.0	1,522	1,522	7.0	1,522	1,522	7.0
Valuation	10,027	10,027	93.0	10,541	10,415	93.0	10,863	10,737	93.0	11,229	11,103	93.0	11,229	11,103	93.0
Total Business Unit	20,665	20,663	164.2	21,359	21,241	166.2	21,894	21,766	166.2	22,486	22,358	166.2	22,628	22,500	167.2

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Business Unit Pages

The Lines of Service pages give a breakdown of the services that a business unit provides. This includes detailed budget information and description of each service, along with an impact of the proposed budget on the service level.

GLOSSARY

2020 Sustainability Direction (2020SD) – a translation of the imagineCALGARY long term vision for Calgary into a ten-year timeframe. The ten year timeframe provides a strategic road map that enables Administration to link business plans and performance targets to the longer term vision and targets identified in imagineCALGARY, the Calgary Transportation Plan, the Municipal Development Plan and other long-term plans.

Account Categories – refer to revenues, recoveries and expenditures.

Account Groups – refer to account groupings such as user fees, materials & equipment, and salary and wages.

Accountability Reporting – reports from Administration to Council reporting on progress in achieving business plan goals and targets, and adherence to approved budgets.

Adjustments – annual review and Council approval of changes to the approved business plans and budgets. Adjustments occur each year of the business cycle after the initial approval of the four year plans and budgets, and are used to allow the organization to adapt to emerging issues and unforeseen events.

Alternative Service Delivery – the provision of services, that were traditionally provided by City staff, by an external organization including community partners and not-for-profit organizations, public/private partnerships, other orders of government or the private sector.

Base – Recurring revenues, recoveries, and expenditures. They are not one-time.

Benchmark – an established point of reference against which performance can be measured and compared, for purposes of learning and identifying best practices.

Budget Projection – a high-level estimate projecting the operating revenues and costs of the current year's levels of service into the future, including such significant impacts as new capital projects, labour settlements, user fee growth, population growth and inflation.

Business Plan – a document that describes a department's outcomes, measures of success (performance measures and targets), and the strategies and specific actions that will be undertaken to achieve these outcomes.

Business Unit – the third level of the organizational structure of The City of Calgary representing a specific business function typically with the leadership of a Director. The City of Calgary has 30 business units represented within *Action Plan*.

Calgary Transportation Plan (CTP) – the CTP describes transportation for long-term mobility, growth and development patterns in Calgary. It contributes to the shaping of our communities and employment centres, and it determines how we move within and among these places. The plan provides policies that integrate social, economic and environmental objectives for the next 30 years with a focus on mobility. The policies in the CTP are linked directly to those in the Municipal Development Plan.

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 – expenditures and financing to acquire assets or construction of projects whose lifespan is usually more than one year (e.g. construction of a light rail transit line).

Capital Plan – a 2015-2019 Capital Plan is the 2015-2018 Capital Budget plus all the projects planning to commence in 2019 including funded and unfunded projects.

Civic Partners – 14 specific not-for-profit organizations that have a formal and legal relationship with The City of Calgary to provide services or programs in conjunction with, or on behalf of The City (e.g., Calgary Public Library, Heritage Park. See Civic Partners section of *Action Plan* for full list).

Commitment – Details the department's specific role towards achieving the associated Council Priority.

Common Revenues – a set of programs for revenues that are not proprietary to any department or business unit, including taxation, franchise fees, general revenue, and investment income.

Consumer Price Index (CPI) – a value calculated by Statistics Canada indicating the prices paid at an given point in time for a “basket of goods and services” by a typical household. The “basket” includes shelter, food, transportation, health and personal care items, household operations and furnishings, clothing and other expenditures.

Corporate Costs – a program for costs that are not proprietary to any department or business unit.

Corporate Costs & Debt Servicing – includes capital financing costs; civic and intergovernmental affairs; corporate costs; employee benefits; Gas, Power, and Telecommunication Committee and scholarships.

Corporate Programs – the combination of Common Revenues and Corporate Costs & Debt Servicing.

Council Priorities – each of the five priority headings (e.g. “A prosperous city”) are referred to as a Council Priority. The heading describes the desired result or end state.

Council Outcome – each Council Priority has an accompanying statement goal (e.g. “Every Calgarian lives in a safe, mixed and just neighbourhood, and has the opportunity to participate in civic life”). Department actions and performance measures contribute to the achievement of Council Outcomes.

Council Strategic Action – each Council Priority has accompanying strategic action statements describing the strategies or actions to be undertaken by Administration during *Action Plan 2015 – 2018* towards achieving the outcome.

Credit Rating – the rating given to The City by external rating agencies that describes The City’s ability to repay debt.

Debt Limit – The Municipal Government Act stipulates the maximum amount of debt principal that The City can have outstanding, expressed as a percentage of revenue.

Debt Service Limit – The Municipal Government Act stipulates the maximum annual debt servicing (principal and interest) The City can assume, expressed as a percentage of revenue.

Department – the 2nd level of organization in The City of Calgary organizational structure led by a General Manager. Each department includes a number of business units. The six departments included in *Action Plan* are: Utilities and Environmental Protection (UEP), Transportation (TRAN), Community Services and Protective Services (CSPS), Planning Development and Assessment (PDA), Corporate Services (CS), Corporate Administration (CA). The Chief Financial Officer’s Department (CFOD) is a department included in the Corporate Administration Departmental Business Plan.

DIGC Projects – Director’s Integrated Growth Committee. These are the five priority cross-departmental projects identified for this business cycle, selected as being the most important in making headway towards the MDP/CTP goals. These are Centre City Funding & Implementation, Corridor Program, Green Line Transitway and RouteAhead Program, Redevelopment Implementation Plan, and the Watershed Protection and Land Use Planning project.

Enabling Services – internal support to departments for front-line implementation of programs and services. Enabling service areas include communications, corporate properties, finance, fleet, human resources, information technology, infrastructure & information services, law, safety and supply.

Engagement – purposeful dialogue between The City and citizens and stakeholders to gather information to influence decision making.

Effectiveness – the extent to which outcomes are achieved. Outcomes are as defined by Council, citizen priorities, and long-term organizational goals. An effective delivery system achieves the maximum outcomes given the outputs delivered.

Efficiency – the relationship between inputs (typically expressed in terms of cost) and outputs (programs and services). Efficiency is concerned with the resources used per unit of output produced.

Expenditures – payment for items in a variety of areas such as, but not limited to, contract & general services; salaries, wages and benefits; materials & equipment.

Financial Outlook – a projection of the future financial position based on assumptions regarding future revenue and expenditure.

Fiscal Stability Reserve (FSR) – a contingency fund created by Council in January 2005 to cover significant emergencies or revenue shortfalls and as a source of funding for one-time operating projects. The Reserve’s investment income is used to fund one-time operating budget expenditures. The targeted reserve balance is set at 15 per cent of gross annual operating expenditures (net of recoveries and exclusive of utilities).

Franchise Fees – fee in lieu of property taxes based on an agreement granting a special franchise (e.g., use of City right of way for underground pipes). Paid by utility companies to The City. Also known as Municipal Consent Access Fees.

Full Time Equivalent (FTE) – approved staff positions. One FTE equals one employee working full time hours for one year.

Funding – sources of revenue such as but not limited to internal recoveries, tax support, fines and penalties, user fees, utility fees, waste and recycling fees.

Gross Expenditures (net of recoveries) – expenditures less internal recoveries from other business units.

Growth – a category of Capital Budget that includes infrastructure to service Calgary’s growth, in both population and area, demographic changes, and economic expansion. It includes “downstream” projects such as transportation improvements that are necessitated primarily by growth at the periphery of the city.

Growth Areas – specific geographically defined locations in the city that will be further developed to accommodate population or non-residential increases.

Growth Costs – net expenditures directly attributable to an increase in the population or geographical area of Calgary and which become included in base costs in the following year.

imagineCALGARY – long-term outlook document for the City of Calgary containing the 100-year vision and 30-year targets and goals, as well as strategies for accomplishing these goals. It was developed with input from thousands of Calgarians to help create a sustainable future and exceptional quality of life for generations to come.

Indicative Rates – a suggested tax rate or spending limit directed by Council and utilized by Administration for planning purposes when developing *Action Plan 2015-2018*.

Inflation – change in the overall price level (see Consumer Price Index or Municipal Price Index).

Leadership Team – this represents the Senior Management Team which includes Directors who are leaders of business units, General Managers and other senior staff.

Local Improvement Tax – special tax revenues collected from individual taxpayers to cover capital works undertaken by The City at the taxpayer’s request (e.g., paving an alley).

Long-Range Financial Plan – the document published by The City that sets out financial goals and strategies to achieve long-term financial sustainability and includes a projection of operating and capital requirements and financial position over the next ten years. The City of Calgary published its first such plan in 2007, updated it in 2011 and will update again in 2015.

Long-Term Plans – City of Calgary strategic planning documents including imagineCALGARY, the Municipal Development Plan, the Calgary Transportation Plan, 2020 Sustainability Direction, and the Long-Range Financial Plan.

Long-Term Recovery Rate – a target for the proportion of the cost of a service or program that will be paid for by the users of the service (through user fees), to be achieved over a ten-year period.

Maintenance – the maintenance capital budget category includes capital projects associated with the regular maintenance/replacement of The Corporation’s physical assets. Potential projects are normally evaluated and prioritized at the department or business unit level through regular maintenance programs or formal life-cycle analyses.

Municipal Development Plan (MDP) – the MDP describes the land use for long-term growth and development patterns in Calgary. It provides policies that integrate social, economic and environmental objectives for the next 30 years. These policies speak of the need for a more sustainable city that provides the citizens of today and in the future with a high quality of life, high quality of living environments and convenient means to get around. The policies in the MDP are linked directly to those in the Calgary Transportation Plan.

Municipal Price Index (MPI) – a composite number reflecting the prices of the goods and services that The City purchases. It is used to calculate the total inflationary impact of changes in prices paid by The City of Calgary for materials, labour and services. Whereas CPI reflects the spending patterns of a typical household, MPI reflects the spending patterns of The City.

Municipal Sustainability Initiative (MSI) – the Province of Alberta’s ten year funding commitment (2007/08 – 2016/17) to assist municipalities in meeting growth-related challenges and enhancing long-term sustainability. The City uses its MSI funds mainly for capital projects.

Net budget – is budgeted expenditures less recoveries and revenues. The total City’s net budget is zero representing no budgeted surplus or deficit. However departmental/business unit’s net budget represents the amount of support from Corporate Programs.

Net-zero – no impact to net budget. E.g. expenditures are offset by either revenues or recoveries.

One-time – non-recurring revenues, recoveries or expenditures.

Ontario Municipal Benchmarking Initiative (OMBI) – a collaboration of 16 municipalities to promote a culture of excellence in service delivery through the collection and application of over 800 measures across 36 service areas. The initiative was launched in 2001 and enables OMBI partners to create new ways to measure performance, share and compare performance data and improve operational practices. OMBI is The City of Calgary’s corporate-wide program for benchmarking. OMBI data in this report is current as of August 2014, and reflects primarily 2010 to 2012 results.

Operating Budget – items of revenue, recoveries and expenditures pertaining to ongoing day-to-day operations.

Operating Impact of New Capital (Incremental) – the additional annual operating cost to maintain capital assets included in *Action Plan 2015-2018*.

Operating Impact of Previously Approved Capital – the annual operating cost to maintain capital assets previously approved in the 2012-2014 budgets but not in service until 2015 or later.

Other Partners – other not-for-profit organizations and entities other than the 14 Civic Partners who also may have a formal and legal relationship with The City of Calgary to provide services or programs in conjunction with, or on behalf of The City. This may include community associations, sports organizations, business partners, etc.

Performance Measure – A numerical measure to monitor and assess how well The City is achieving its desired objectives from a variety of perspectives, including the management of costs (efficiency) and the results achieved (effectiveness, outcomes).

Performance Target – the intended level of achievement in relation to each performance measure. Performance targets are set for each measure, in each year of the *Action Plan*. Performance targets are approved by Council, and form part of Administration's commitment to deliver results. Performance targets are expected to be achievable within the approved resource limits.

Property Tax – the tax levied based on the assessed market value of all taxable properties.

Re-alignments – are defined as moving budget funds within or between business units, with a net-zero impact, with the intent of adjusting budgets to match the current situation.

Recoveries – are internal charges to another business unit.

Reserve – The City of Calgary has a number of monitored reserves which include cash, or assets readily convertible into cash, held aside to meet expected or unexpected demands.

Revenues – The income generated from a variety of external sources including, but not limited to, the sale of goods or services, user fees, other sales, fines and penalties.

Risk – a potential event that could affect the achievement of objectives and deals with the uncertainty of events. It is measured in terms of consequence and likelihood.

Self-Supported Programs – programs not funded by property tax revenues but from revenues or recoveries resulting from their own operations (e.g., Utilities).

Service Change – a category of Capital Budget that includes new infrastructure associated with a Council decision to provide a new or expanded level of service. This is driven primarily by changing public expectations or legislation.

Sustainable Development – development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

Tangible Capital Asset (TCA) – TCAs are all tangible assets which have physical substance, are controlled by The City, provide future economic benefits to The City, have useful lives longer than one year, are used on a continuing basis and are not held for sale in the ordinary course of operations. TCAs must be depreciated on a yearly basis.

TCA Depreciation – an estimate of the depreciation on The City's infrastructure that will be reported in the annual financial report. Unless otherwise indicated, the depreciation estimates are presented only for information and are not directly included in the budget expenditures. Depreciation is the estimate of the reduction in value of a TCA with the passage of time, due to its use and/or wear and tear of the TCA. TCA depreciation is calculated by taking the TCA cost minus the salvage value of the TCA and dividing the cost by the estimated useful life (the period of time over which we expect to be using the tangible capital asset).

Tax Supported – generally refers to Total City less Utilities. Utilities are excluded due to it being directly funded fully by revenues from customers.

Tax-Supported Programs – programs funded in whole or in part, directly or indirectly, by revenue from municipal property and business taxes. This includes all operating budget programs with the exception of utilities and other self-supported programs.

Trends – information on the current and projected future trends related to external and internal factors that will affect Calgary. Examples of trends that were reviewed during the business planning process include the economy, demographics, environment, finance, growth and mobility, workforce, technology and community wellbeing.

Triple Bottom Line (TBL) – an approach to decision-making that considers economic, social and environmental issues.

Upgrade – A category for Capital Budget that refers to improvement of existing infrastructure with new assets that improve functionality, reliability or compatibility. These changes are driven by legislation, technological innovations, changing public needs and expectations, change in the environment or changes in potential risk.

User Fees – a payment charged in exchange for a good or service provided by The City. Transit fares and pool admission fees are examples.

Utility Rates – prices (rates) that consumers are charged for utilities.

Zero-Based Review (ZBR) – an evaluation process through which a business unit's services are systematically reviewed to assess whether changes can provide greater results within current available resources (effectiveness), or improve the cost-effectiveness of the service (efficiency).