2026 Corporate Asset Management Plan (CAMP)

Appendix B

"In this section, each summary provides a comprehensive view of infrastructure and services."

Asset Class Summary

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Figures
All are contained within the provided table per asset class.

Tables
All are contained within the provided table per asset class.

1 Asset Class Summary Guidance

#	Field Name			Field Description
1	Service summary			*A description of the asset class and the service it provides.*
2	Asset Value Increase			*CRV increase from the 2022 CAMP based upon a figure baselined at December 31st, 2025. An assumed inflation rate of 6% has been used.*
3	Assets in Fair or Better Condition			*Condition data for the asset class provided by the business unit.*
3.1	Asset-class description/breakdown			Where noted and/or supplied by the asset class
5	State of Infrastructure (SOI) Summary			*Commentary on the current SOI based on the available data.*
6	Current Replacement Value (CRV)			*CRV based upon a figure baselined at December 31st, 2025.*
7	Condition Pie			*The condition of assets within the class by value.*
8	Replacement Value Breakdown			*The CRV of asset sub-classes within the main asset class.*
9	Table - Replacement value change			*The CRV increase from 2022.*
10	Table - Asset beyond service life summary			*A list of asset sub-class or components beyond the service life*
10a	Assets in Poor and Very Poor Condition			*If sufficient information is available and the BU has said that it is a representative list the top 10 sub classes (or all if <10) by value in Poor and Very Poor condition. Along with total # of assets, CRV, and #/$ in Poor & V Poor Condition.*
11	Beyond service life summary			*Description and commentary on notable assets contained within field 10.*
12.1	Level of Service (LoS) – Customer/Service Commitments			*The LoS summary from available sources (Capital Infrastructure Needs Assessments, asset class AMP, or provided by the BU).*
13.1	Customer LoS			Expansion of LoS to support field 12.1 if available.
14.1	Asset Performance Indicator w/wo (Targets)			*Asset condition targets and technical LoS per the Capital Infrastructure Needs Assessments and other strategies if available.*
15.1	Asset Condition Targets			Expansion of LoS to support field 14.1 if available.
16	Risk & Criticality (R&C)	R&C – Asset Class	CRV of critical assets	*Total CRV of critical assets using the CAMP definition.*
17.1			$ of Critical Asset in poor/ very poor condition per the value	*The total CRV of* critical assets in poor and very poor condition.
17.2			% of Critical Asset in poor/ very poor condition per the value	*The % of critical assets that are in poor and very poor condition.*
18			Critical asset breakdown	*List of critical assets in poor & very poor condition*
18.1			Highest Consequence of Failure (CoF) assets	*List of top 10 sub classes (or all if <10) by CoF. Along with CRV.*
19.1			Risk CoF summary	*Commentary on CoF and assets.*
20			Approach to CoF	*The asset class methodology and philosophy to CoF assessment.*
21.1			Risk Plot - risk per Asset-Sub Class.	Risk per asset sub-class (CoF vs LoF). Uses the asset class scores provided.
22			Commentary on plot of risk within asset class	*Commentary on field 21.1*
23.1			Describing the change from 2022	*Description of change since the 2022 CAMP.*
24		R&C – City Overview	Bubble plot - Corporate risk within City.	*Risk per asset class (CoF vs LoF). Uses The City-wide scale to compare across asset classes.*
25			City Risk Commentary and Future Works	*Commentary on risk to the asset class as a whole and the mitigations in use.*
26	Financial Planning – Capital Maintenance		Capital maintenance Outlook -Text	*Financial summary for capital maintenance projects per asset class using the preferred financial forecasts of the asset class* *Note:* • All values are presented in 2025 dollars, with estimates prepared as of January 2026 and are derived from primary alignment to the Maintenance/Service Enhancement/Growth/Transformative investment drivers. • All values are consistent with the Capital Infrastructure Needs Assessments presented to IPC on March 11, 2026. • Further refinements and adjustments are anticipated through the development of the 2027–2030 Budget and the 10 Year Capital Infrastructure Plan.
27			Annual Capital Maintenance budget Value	
28			Annual Reinvestment Rate (AAR)	
29			Forecast capital maintenance budget	
30			High-priority projects	
31	Financial Planning – Capital Growth		Capital Growth Financial Outlook - Text	*Financial summary for capital growth projects using the same financial forecast.* *Note:* • All values are presented in 2025 dollars, with estimates prepared as of January 2026 and are derived from primary alignment to the Maintenance/Service Enhancement/Growth/Transformative investment drivers. • All values are consistent with the Capital Infrastructure Needs Assessments presented to IPC on March 11, 2026. Further refinements and adjustments are anticipated through the development of the 2027–2030 Budget and the 10 Year Capital Infrastructure Plan.
32			Annual Growth budget Value	
34			Forecast capital growth budget	
35			High-priority projects	

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1 Asset Class Summary Guidance cont.

#	Field Name		Field Description
36	Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*Financial summary for service enhancement projects using the same financial forecast.*
37		Annual Service enhancement budget Value	*Note:*
39		Forecast Service Enhancement capital budget	• All values are presented in 2025 dollars, with estimates prepared as of January 2026 and are derived from primary alignment to the Maintenance/Service Enhancement/Growth/Transformative investment drivers. • All values are consistent with the Capital Infrastructure Needs Assessments presented to IPC on March 11, 2026. • Further refinements and adjustments are anticipated through the development of the 2027–2030 Budget and the 10 Year Capital Infrastructure Plan.
40		High-priority projects	
41	Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*Financial summary for transformative projects using the same financial forecast.*
42		Annual Capital Transformative budget Value	*Note:*
44		Forecast capital Transformative budget	• All values are presented in 2025 dollars, with estimates prepared as of January 2026 and are derived from primary alignment to the Maintenance/Service Enhancement/Growth/Transformative investment drivers. • All values are consistent with the Capital Infrastructure Needs Assessments presented to IPC on March 11, 2026. • Further refinements and adjustments are anticipated through the development of the 2027–2030 Budget and the 10 Year Capital Infrastructure Plan.
45		High-priority projects	

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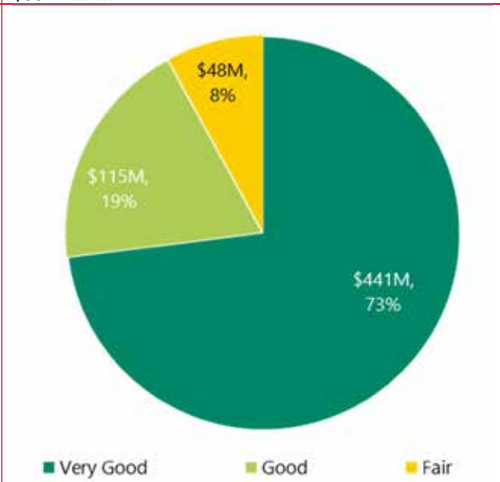
2 Affordable Housing

#	Section	Description	Details
1	Cover	Service summary	The Chief Housing Office (CHO) supports affordable, safe and secure housing for Calgarians. We collaborate with partners, governments, and industry to create new units, maintain existing units, evolve policy and leverage provincial and federal funding to strengthen Calgary's social resiliency. CHO partners with the following City of Calgary wholly owned subsidiaries: - Calgary Housing (CH) - Owns properties and manages properties on behalf of the City and the Province. - Attainable Homes - Calgary Municipal Land Corporation (CMLC) Through policy, investment, land stewardship, and partnerships, the CHO advances Home is Here: The City of Calgary's Housing Strategy 2024-2030 to address growing affordability pressures and strengthen Calgary's housing system. CHO also partners with: Silvera for Seniors, Non-profit housing providers, Provincial and federal governments, Non-profit service agencies, City business units and lines of service, and Market housing developers and builders.
2		Asset Value Increase	174%
3		Assets in Fair or Better Condition	100%
5	SOI	SOI Summary	The total replacement value of the City's asset portfolio is estimated at $604 million. Since the previous CAMP, the portfolio value has increased by approximately $383 million, primarily driven by the addition of new and upgraded assets, improvements in asset valuation, and the impacts of inflation. Overall, 100% of assets are in fair or better condition.
6		CRV	$604 million
7		Condition Pie	
8		Replacement Value Breakdown	Only one asset category is included under this service. Therefore, no value breakdown graph is presented.
9		Table - Replacement value change	<table><tr><th>Replacement Value Change Summary</th><th>Value</th></tr><tr><td>2022 Total Replacement Value</td><td>$221M</td></tr><tr><td>Changes</td><td>$384M (174% Increase)</td></tr><tr><td>2026 Total Replacement Value</td><td>$604M</td></tr></table>
10		Table - Asset beyond service life summary	<table><tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr><tr><td>Calgary Housing - City owned assets</td><td>Low Rise, High Rise, Townhome, & Single Family Housing</td><td>110</td><td>85</td><td>$ -</td></tr></table>
10a		Assets in Poor Condition	*N/A - N/A - See Field 10.*

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2 Affordable Housing

#	Section		Description	Details
11			Beyond service life summary	The table above summarizes affordable housing assets under the Chief Housing Office that have exceeded or are approaching their theoretical useful life. These assets include city-owned low-rise, high-rise, townhome, and single-family housing. While the oldest assets exceed their theoretical useful life, there are currently no assets recorded in poor or very poor condition within this asset class.
12	LoS		LoS - explain, comment and gaps	The Affordable Housing service is committed to improving housing outcomes for all Calgarians by increasing the housing supply and strengthening the housing system. Based on the 2023 Housing Needs Assessment, nearly one in five Calgary households need affordable housing. Rising costs, rapid population growth and limited housing supply are intensifying the crisis. In response, The City has made housing a priority and has already initiated over 80 per cent of the actions in the Strategy. The service has advanced actions to increase market and non-market housing that include providing City-owned land and assets, strategically investing in and managing assets to preserve existing non-market housing for vulnerable Calgarians, prioritizing planning services for non-market housing development and offering developer incentives. The City is also actively securing contributions from other orders of government to ensure everyone in Calgary has an affordable place to call home.
12.1			LoS – Customer/Service Commitments	*N/A – see 12.*
14.1			Asset Performance Indicator w/wo (Targets)	Key targets of The Home is Here: The City of Calgary's Housing Strategy 2024-2030 include: • Build 3,000 new non-market homes per year • Build 1,000 more market homes than what would normally be built per year Updated Service performance measures from the 2023-2026 Affordable Housing Service Plan include: • Number of new non-market homes issued Building Permits (BPs) • Number of new market homes issued Building Permits (BPs) • Amount of funding leveraged from other orders of government (millions of dollars)
15.1			Asset Condition Targets (Technical LoS Table to Performance Indicator Table)	*N/A*
16	R&C	R&C – Asset Class	CRV of critical assets	$0.0 M
17.1			$ of Critical Asset in poor/ very poor condition per the value	$0.0 M
17.2			% of Critical Asset in poor/ very poor condition per the value	0%
18			Critical asset breakdown	No Critical Assets were identified.
18.1			Highest CoF assets	#1 - Calgary Housing - City owned assets (Low Rise, High Rise, Townhome, & Single-Family Housing). CoF-2.9, CRV-$604 M.
19.1			Risk CoF summary	*N/A – Not Required*
20			Approach to CoF	CHO uses the asset class risk framework to calculate the overall risk. Each sub-class (following a master format structure) is assigned a relevant criticality from 1 (very low) to 5 (severe). The impact of assessing in this manner is that assets can be assessed on their potential CoF rather than the one experienced at the point of failure. For example, the failure of Fire Suppression is deemed severe, but this is only in the event of fire. Other mitigations may be employed to reduce risk in the event of failure. No scale is available to describe the impact and as such the CoF is a qualitative assessment.

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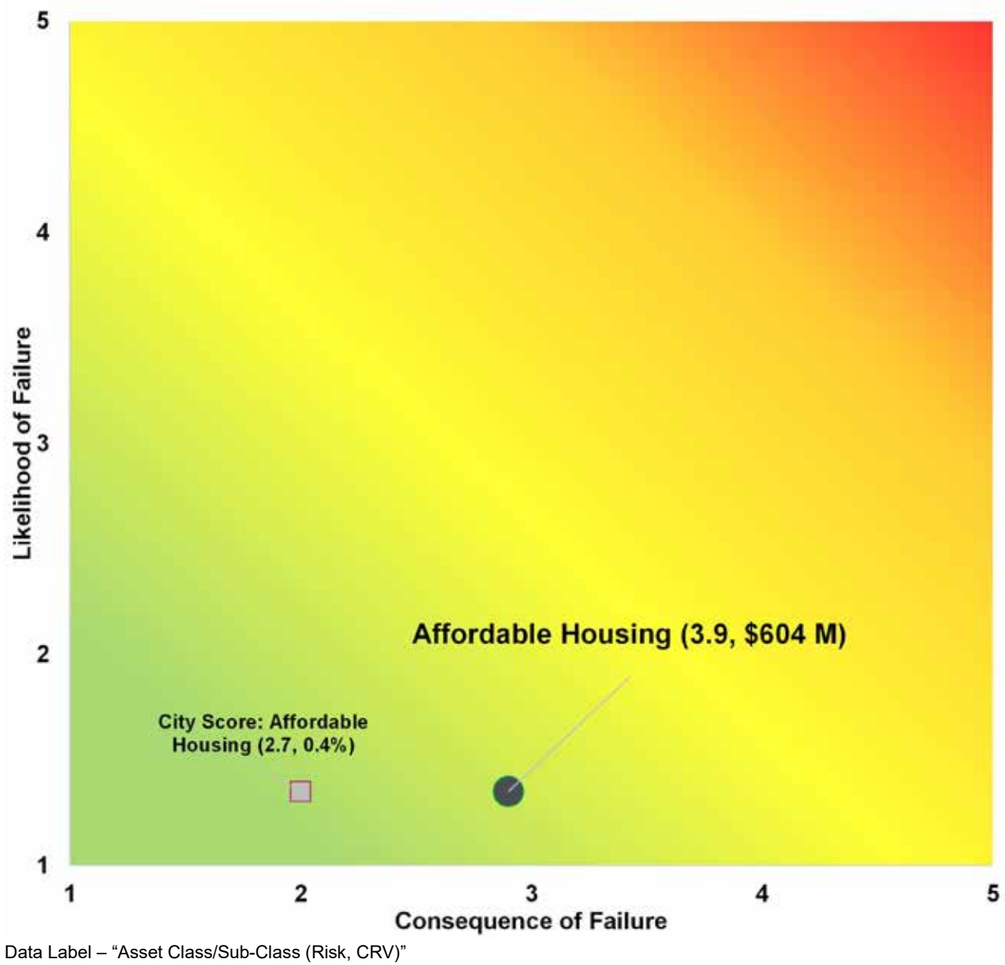
2 Affordable Housing

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – "Asset Class/Sub-Class (Risk, CRV)" Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City's CRV the asset class is.
22			Commentary on plot of risk within asset class	Affordable Housing (City-owned assets) have an overall risk score of 3.9 under the asset class risk framework. This portfolio comprises low-rise, high-rise, townhome, and single-family housing assets. On behalf of the Chief Housing Office, Calgary Housing maintains detailed condition data for these assets, enabling the calculation of a robust risk score. Opportunities for further risk reduction are limited, as 100% of assets are currently reported in fair or better condition, leaving minimal scope for improvement through condition-based interventions.
23.1			Describing the change from 2022	The total risk is calculated at 3.9, which demonstrates a decrease from the 2022 value (4.6). Similar to the previous CAMP, CHO's greatest risk is aging assets. Without proper levels of investment, assets will continue to deteriorate resulting in escalating maintenance costs which are anticipated to significantly impact financial sustainability.

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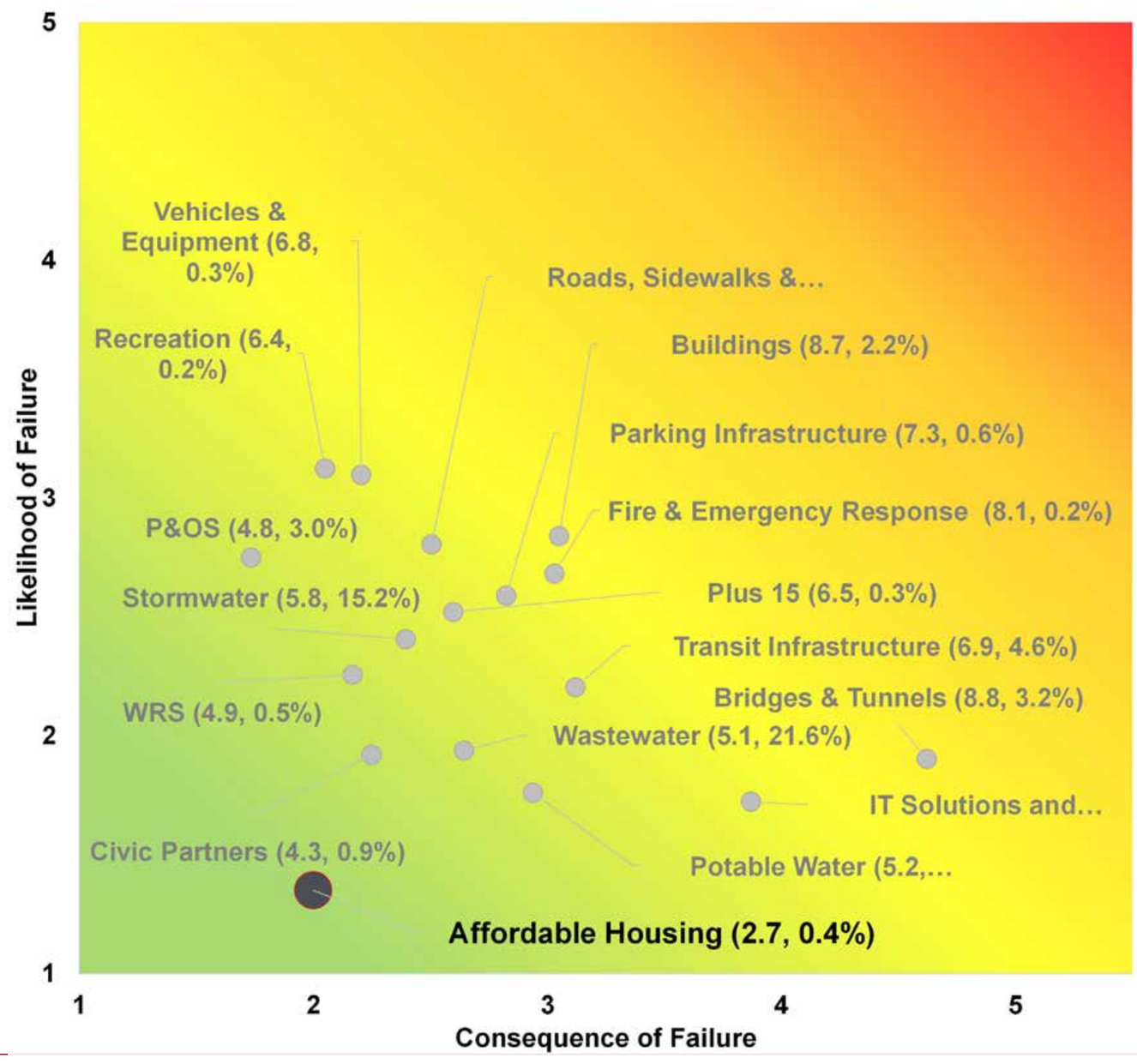
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

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2 Affordable Housing

#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	The CHO overall risk sits within the medium bracket (3.9) whereas the resultant risk figure using the City-wide matrix is marginally lower (2.7). This drop is lower than that experienced on average across other BUs indicating closer alignment of the CHO criticality matrix to the overall City impact matrix. Key risks identified include Facility Condition Index (FCI) ratings across CHO properties ranging from fair to very good, maintaining these standards over time depends on consistent, forward-looking investment. Weighted average conditions are in the Very Good to Good grades but require ongoing investment to prevent mass degradation to Fair which could present a condition-cliff edge for the BU. By weighted condition CHO assets are some of the best rated assets within the City. Projects to address critical risks are considered in the AMPs and have risk incorporated. Determined projects include: • Obsolete fire alarm panel replacements • Elevator capital maintenance • Electrical Panel upgrades • Boiler system filtration system upgrades • Suite renovations • Building envelope upgrades Key Risk Mitigation: • Maintain consistent investment to preserve asset conditions and avoid large-scale degradation. • Integrate risk-based prioritization in Asset Management Plans (AMPs) to target critical needs. • Implement key capital projects such as fire alarm panel replacements, elevator maintenance, electrical and boiler system upgrades, suite renovations, and building envelope improvements. • Monitor asset performance and FCI trends to guide timely lifecycle actions. • Enhance building envelopes, mechanical systems, and site infrastructure to withstand extreme heat, hail, flooding, freeze-thaw cycles, and energy-transition requirements, ensuring safe, resilient, and efficient housing for vulnerable residents.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook - Text	The proposed Maintenance Capital Investments for Affordable Housing (City-Owned) assets averages $5.3 million per year, corresponding to a total investment of approximately $47.4 million over the planning horizon and an annual reinvestment rate of 0.9%. The absence of major peaks or troughs suggests predictable funding requirements and supports long-term financial planning with minimal year-to-year volatility.
27			Annual Capital Maintenance budget Value	$5.3M
28			Annual Reinvestment Rate (AAR)	0.9%
29			Forecast capital maintenance budget	
30			High-priority projects	• Lifecycle maintenance & suite renovations to protect and extend the life of affordable housing assets based on building condition assessments and strategic asset management plans.
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for Affordable Housing (City-Owned) assets averages $72.2 million per year, corresponding to a total investment of $649.4 million over the planning horizon. Annual requirements peak in 2028 and 2029 at $93.0 million each, reflecting periods of accelerated housing growth and expansion. Investment then declines sharply in 2030 ($52.5 million) before stabilizing at $68.7 million annually from 2031 to 2035 and beyond. This pattern highlights an initial surge in growth-driven investment followed by a sustained, steady level of funding to support continued housing development over the remainder of the period.

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2 Affordable Housing

#	Section		Description	Details
32			Annual Growth budget Value	$72.2M
34			Forecast capital growth budget	
35			High-priority projects	• Programs to expand non-market housing supply through The City's subsidiaries
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*No service enhancement budget*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*No transformative budget*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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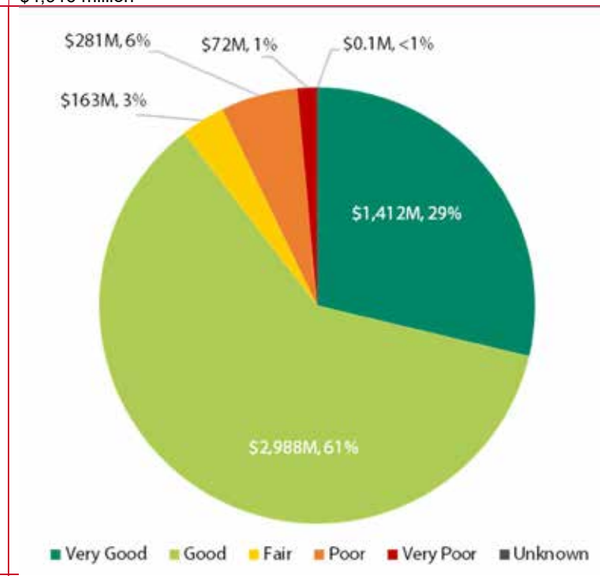
3 Bridges & Tunnels

#	Section	Description	Details
1	Cover	Service summary	The Mobility service line is responsible for operations and maintenance of all public Bridges & Tunnels in Calgary. It ensures safe, reliable, and efficient movement across the city through year-round maintenance, rehabilitation, and infrastructure improvements. The 2022 CAMP included Bridges and Tunnels within an asset-class that is now split across three mobility asset classes in 2026.
2		Asset Value Increase	39%
3		Assets in Fair or Better Condition	93%
5	SOI	SOI Summary	The total replacement value of the Bridges and Tunnels asset class is estimated at $4,916 million in 2026. Since the 2022 CAMP, the portfolio value has increased by approximately $1,389 million, primarily driven by the addition of new and upgraded assets, as well as improvements in asset valuation and the impacts of inflation. Overall, 93% of assets remain in fair or better condition.
6		CRV	$4,916 million
7		Condition Pie	

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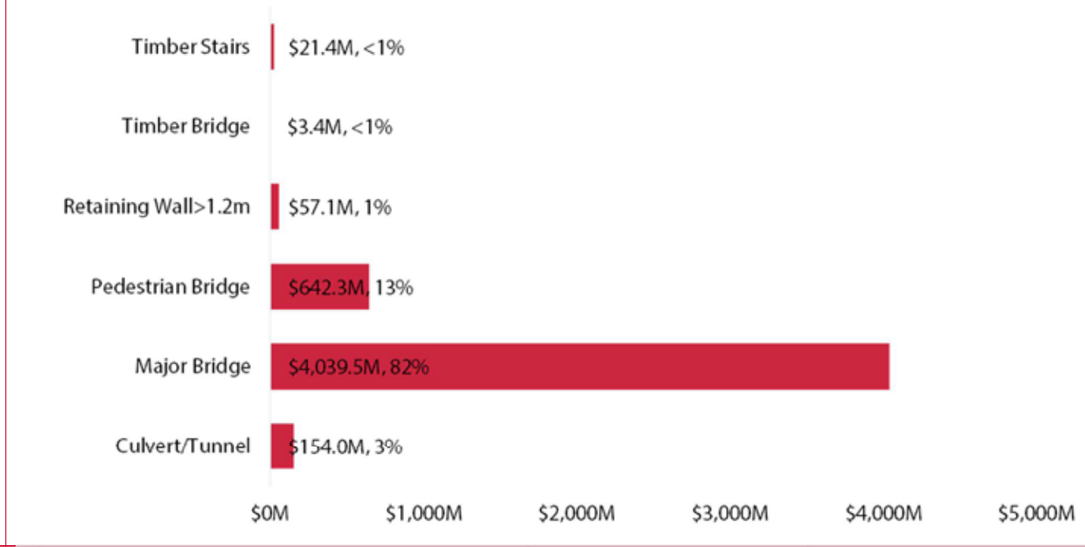
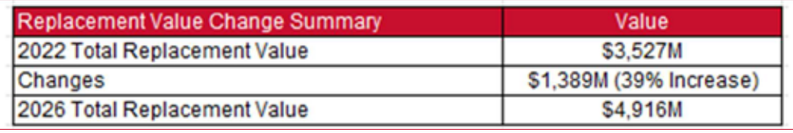
3 Bridges & Tunnels

#	Section	Description	Details
8		Replacement Value Breakdown	
9		Table - Replacement value change	

Replacement Value Change Summary	Value
2022 Total Replacement Value	$3,527M
Changes	$1,389M (39% Increase)
2026 Total Replacement Value	$4,916M

10		Table - Asset beyond service life summary	

Asset Class	Asset Sub System	Asset Component/Description	Oldest Asset	Theoretical Useful Life (Years)	$ of Assets in Poor / Very Poor Condition
Bridges & Tunnels	Culvert/Tunnel	Structure completely surrounded by soil	71	75	$ 1,506,000
Bridges & Tunnels	Major Bridge	An elevated structure that supports high traffic and rail loads	115	100	$ 315,404,000
Bridges & Tunnels	Pedestrian Bridge	An elevated structure designed exclusively for pedestrians and small non-motorized equipment	113	55	$ 25,622,000
Bridges & Tunnels	Retaining Wall>1.2m	A wall structure design to hold back fill (greater than 1.2m)	118	75	$ 2,632,000
Bridges & Tunnels	Timber Bridge	Small pedestrian bridges that often cross over small natural features like streams or valleys. (typically made of timber and accommodate small loads)	50	40	$ 1,244,000

* The source data identifies this asset class as “Retaining Wall > 1m.” The threshold was updated to “Retaining Wall > 1.2m” during the development of the CAMP for consistency with The City’s current classification standards.

10a		Assets in Poor Condition	*N/A - See Field 10.*
11		Beyond service life summary	The table above summarizes bridge and tunnel assets that have exceeded or are approaching their theoretical useful life. In total, approximately $367 million in assets are in poor or very poor condition. Major bridges represent the largest portion at $334 million, followed by pedestrian bridges at $27 million. Other asset components, including retaining walls, culverts/tunnels, and timber bridges, account for smaller amounts but have also exceeded or are nearing their theoretical useful lives.
12	LoS	LoS - explain, comment and gaps	Mobility is currently defining and validating customer levels of service, the service customer commitments by Bridges & Tunnels include:

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3 Bridges & Tunnels

#	Section		Description	Details
12.1			LoS – Customer/Service Commitments	•Maintain the safety of our bridges by rehabilitating or replacing all structures with a very poor condition. •Respond to overload permit requests in a timely manner •Respond to structural emergencies and public safety hazards in a timely manner.
14.1			Asset Performance Indicator w/wo (Targets)	*N/A*
15.1			Asset Condition Targets (Technical LoS Table to Performance Indicator Table)	*N/A*
16	R&C	R&C – Asset Class	CRV of critical assets	$4,039.5 M
17.1			$ of Critical Asset in poor/ very poor condition per the value	$315.4 M
17.2			% of Critical Asset in poor/ very poor condition per the value	7.8%
18			Critical asset breakdown	Major Bridge (Structure supporting high traffic and rail loads) - $315.4 M in Poor & Very Poor Condition. Within the Major Bridges sub-class, the following assets are noted specifically for their criticality and condition: • 17 Ave /Bow River (Cushing) - The bridge is approaching the end of its service life. It has no redundant connection details and there is evidence of bulging on girders. A major rehabilitation or replacement is required in the near future. • 12 Ave/Elbow River (MacDonald) - The bridge is 115 years old and has exceeded its estimated serviceable life. The bridge has severe corrosion, deterioration and cracks on several steel connections. A major rehabilitation or replacement is required. • 9 Ave/Greyhound Terminal - The bridge has severe deterioration of the underlying deck. The loose delaminated concrete is being continuously removed, but the risk of falling concrete is still present. There is severe concrete deterioration of the overall structure, and the bridge has reached the end of its serviceable life. The structure needs to be replaced.
18.1			Highest CoF assets	#1 - Major Bridge (An elevated structure that supports high traffic and rail loads). CoF-4.5, CRV-$4,039 M. #2 - Retaining Wall>1.2m (A wall structure design to hold back fill (greater than 1.2m)). CoF-4.0, CRV-$57 M. #3 - Pedestrian Bridge (An elevated structure designed exclusively for pedestrians and small non-motorized equipment). CoF-3.5, CRV-$642 M. #4 - Timber Bridge (Small pedestrian bridges that often cross over small natural features like streams or valleys. (typically made of timber and accommodate small loads)). CoF-3.5, CRV-$3 M. #5 - Culvert/Tunnel (Structure completely surrounded by soil). CoF-3.3, CRV-$154 M. #6 - Timber Stairs (A structure that facilitates vertical movement within a pathway, allowing people to navigate hilly terrain (typically made of timber)). CoF-2.0, CRV-$20 M.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	Bridges and Tunnels asset risk is reported in line with the asset class risk framework using the five criteria. Each asset sub-class also supplied its own criticality ranking values and CoF criteria matrix providing bespoke risk values for all assets within the service line.

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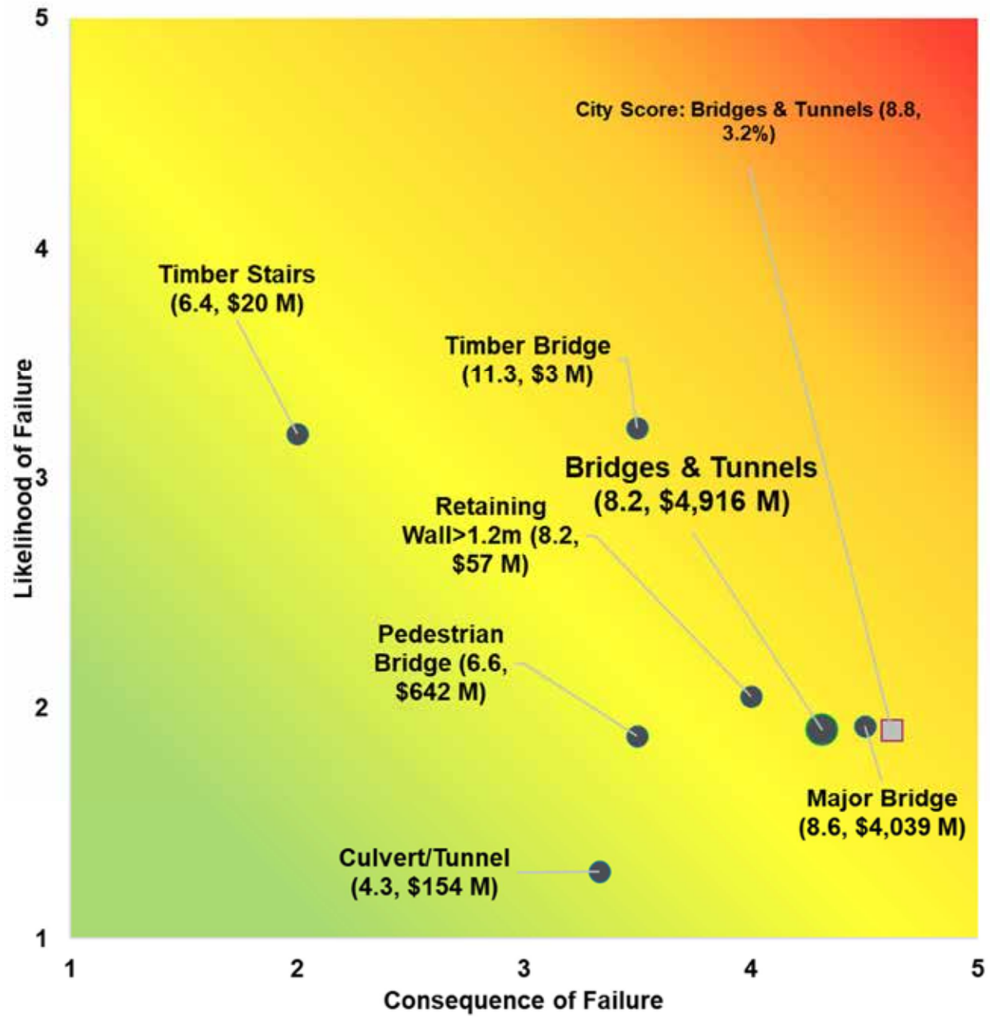
3 Bridges & Tunnels

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Bridges and Tunnels assets are split into six sub-classes. Bridges and tunnel assets have an overall risk score of 8.2 under the asset class risk framework, with 93% of assets in fair or better condition. The highest-risk asset sub-system is timber bridges, with a risk score of 11.3, followed by major bridges at 8.6.
23.1			Describing the change from 2022	The overall risk for Bridges & Tunnels is calculated at 8.2, representing a slight increase from the 2022 value of 8.0. This increase is primarily driven by a rise in CoF from 3.2 to 4.3, which outweighs the improvement in condition from 2.5 to 1.9.

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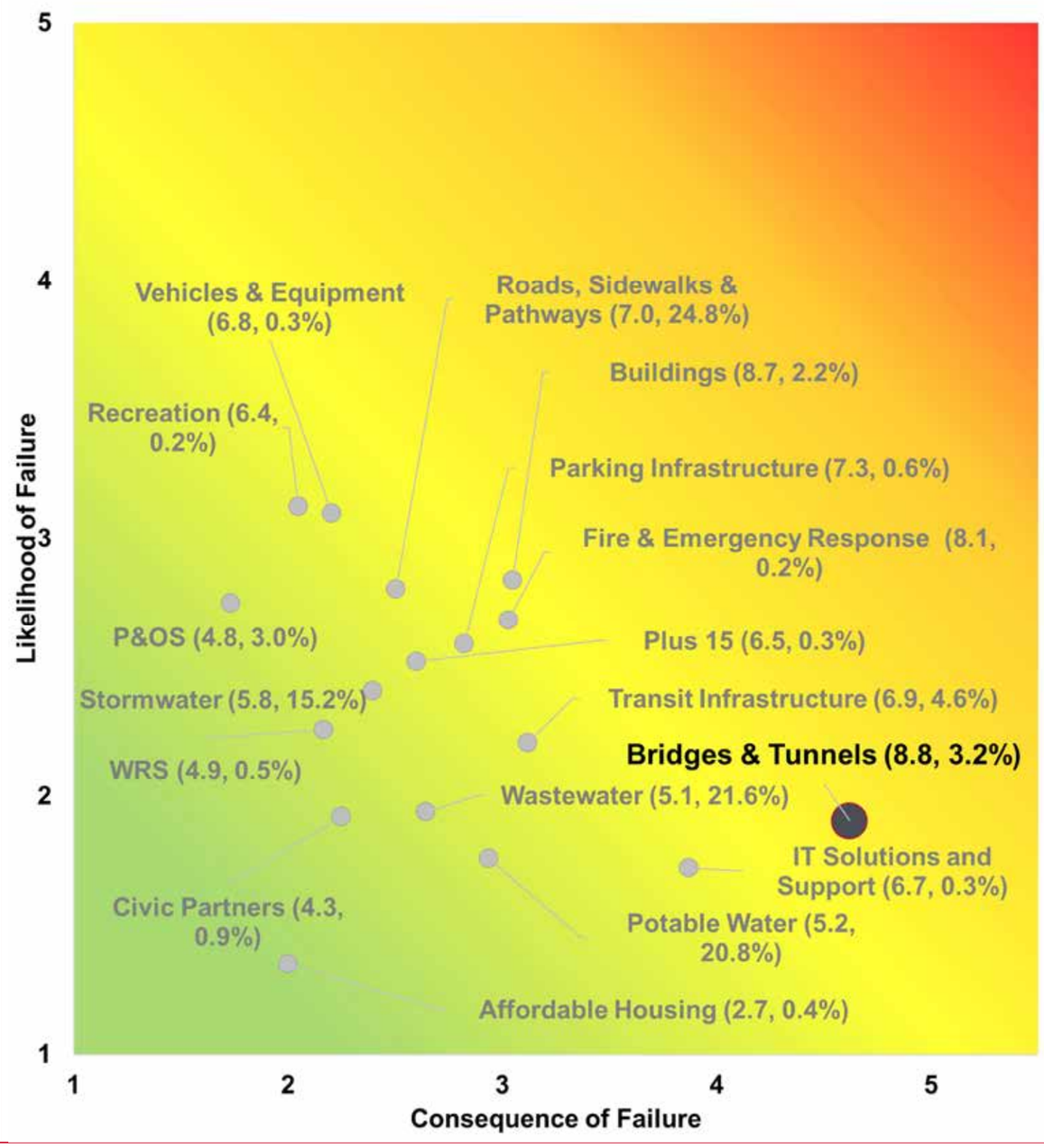
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

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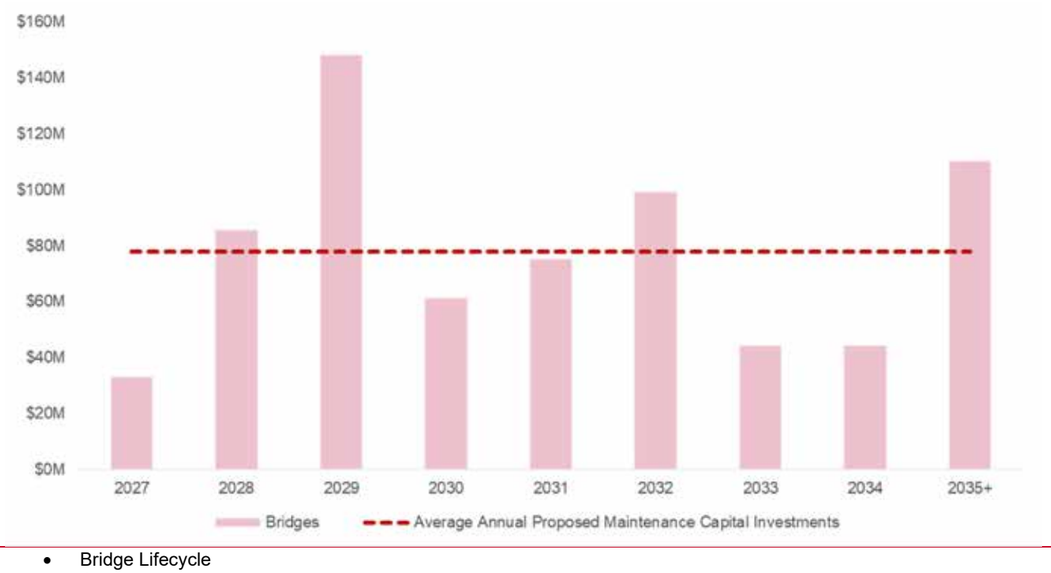
3 Bridges & Tunnels

#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	Calgary’s bridge and structures network includes vehicle bridges, pedestrian bridges, culverts, retaining walls, and timber structures, with about 7.8% of current replacement value in poor & very poor condition. As high-consequence infrastructure, strategic reinvestment is required to eliminate very poor condition assets and reduce risk. Over the next 10 years, a proposed $220 million investment is recommended to support preventative maintenance, asset replacement, and long-term network safety.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for bridges averages $77.9 million per year, corresponding to a total investment of approximately $701.3 million over the planning horizon and an annual reinvestment rate of 1.6%. Annual requirements are uneven, with pronounced peaks in 2029 ($148.2M), 2032 ($99.2M), and 2035 and beyond ($110.4M) that exceed the average budget, reflecting the timing of major renewals. These peak years are offset by lower spending periods, most notably 2027 ($33.0M) and 2033–2034 ($44.2M each), resulting in a lumpy funding profile over the planning horizon.
27			Annual Capital Maintenance budget Value	$77.9 M
28			Annual Reinvestment Rate (AAR)	1.6%
29			Forecast capital maintenance budget	
30			High-priority projects	• Bridge Lifecycle • Cushing Bridge Replacement • Encampment Fire Protection – Bridge Infrastructure • MacDonald Bridge Replacement • Pedestrian Bridge Lifecycle Program • Retaining Wall Replacement Program • Timber Stair Replacement
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for bridges averages $22.1 million annually, totaling approximately $198.6 million over the planning horizon. Investment ramps up gradually from 2027 through 2031, reflecting a staged expansion of the bridge portfolio, before peaking in 2032 ($80.4 million), which significantly exceeds the average annual growth budget. No growth spending is proposed beyond 2032, indicating that major expansion initiatives are concentrated in the early-to-mid period of the program, with later years focused on sustaining the expanded asset base rather than adding new capacity.
32			Annual Growth budget Value	$22.1 M

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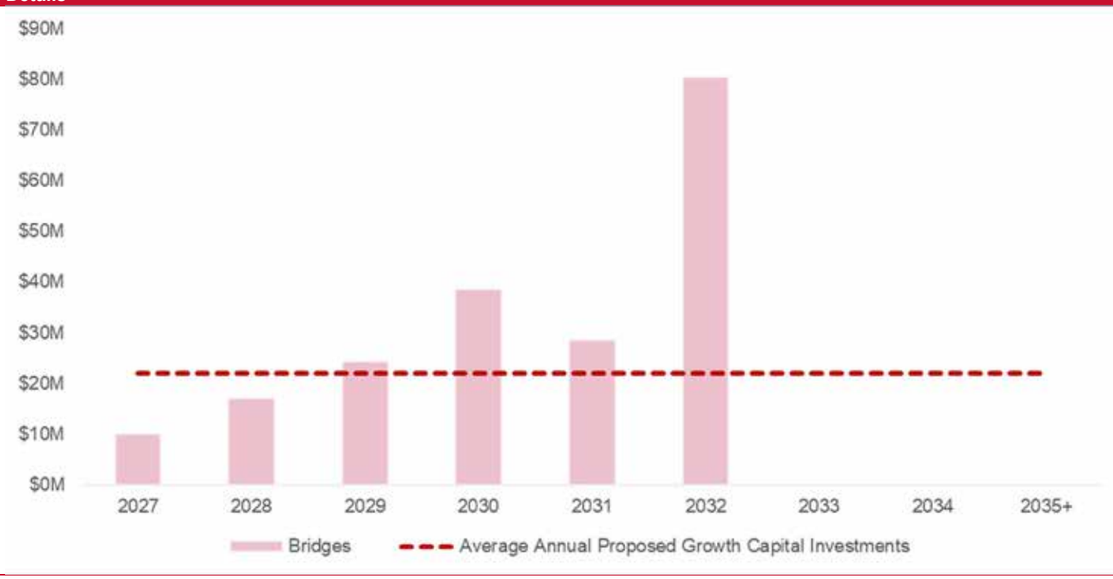
3 Bridges & Tunnels

#	Section		Description	Details
34			Forecast capital growth budget	
35			High-priority projects	None (All projects labeled as medium priority)
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*No service enhancement budget*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	The proposed Transformative Capital Investments for bridges averages $2.1 million per year, totaling approximately $18.8 million over the planning horizon. Funding is concentrated entirely in 2028, where a single major initiative accounts for the full funding envelope. No transformative investments are proposed in other years, indicating a targeted, one-time intervention rather than a sustained transformation program, with the remainder of the period focused on delivering and absorbing the benefits of this discrete investment.
42			Annual Capital Transformative budget Value	$2.1 M

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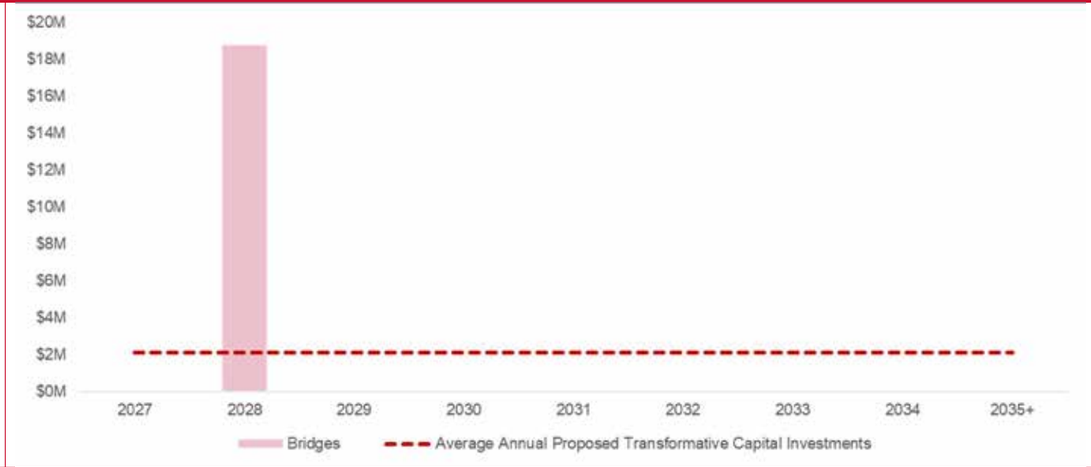
3 Bridges & Tunnels

#	Section		Description	Details
44			Forecast capital Transformative budget	
45			High-priority projects	• Missing Link between 114 Avenue and Stoney Trail

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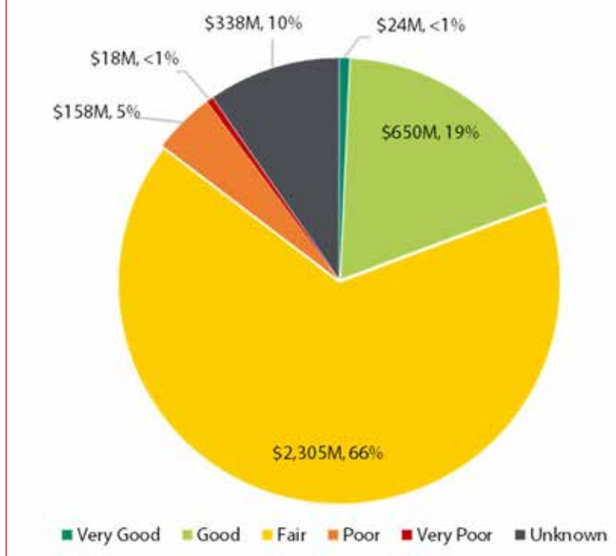
4 Buildings

#	Section	Description	Details
1	Cover	Service summary	Facilities manage the Buildings asset-class and provide professional facility management services for The City's portfolio of civic properties and buildings. Our mission is to ensure Calgarians and City staff have safe, efficient and sustainable spaces to support essential services today and into the future. Through strategic facility planning, project delivery and proactive maintenance, we optimize building performance, advance sustainability and steward Calgary's civic buildings responsibly. Buildings that support other lines of service, such as CFD, Recreation & Social Programs, Waste & Recycling Services (WRS), and Mobility, as well as Heritage buildings are included under Facilities.
2		Asset Value Increase	30%
3		Assets in Fair or Better Condition	88% *Note: This assessment is based on asset component level.*
5	SOI	SOI Summary	The total replacement value of the Facilities (Buildings) asset portfolio is estimated at $3,490 million. Since the previous CAMP, the portfolio value has increased by approximately $804 million, primarily driven by improvements in asset valuation, transfer of building stewardship from other business units, and the impacts of inflation. Overall, 88% of Facilities (Buildings) asset components are in fair or better condition.
6		CRV	$3,490 million
7		Condition Pie	 *Note: This assessment is based on building level.*
8		Replacement Value Breakdown	

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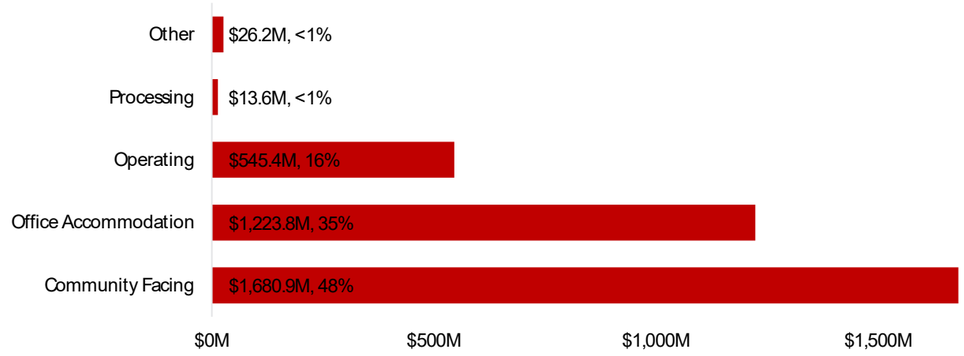
4 Buildings

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td></td><td></td><td></td><td> 
</td></tr>
<tr><td>9</td><td></td><td>Table - Replacement value change</td><td><table>
<tr><th>Replacement Value Change Summary</th><th>Value</th></tr>
<tr><td>2022 Total Replacement Value</td><td>$2,686M</td></tr>
<tr><td>Changes</td><td>$804M (30% Increase)</td></tr>
<tr><td>2026 Total Replacement Value</td><td>$3,490M</td></tr>
</table></td></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>The table below summarizes the average age of the Facilities portfolio by building type and identifies the total value of asset components in poor or very poor condition. While this report presents information at the building level for consistency with other asset classes across the City, component-level data drives operational and investment decisions because it highlights risks to critical systems. While most buildings are just approaching the end of their theoretical useful life, many components have exceeded their theoretical useful life and are in poor or very poor condition. As deferred maintenance continues to grow, the likelihood of failure increases. Facilities make targeted investments to maintain these critical components and extend functionality; however, the aging portfolio underscores the need for sustained investment to preserve reliability and mitigate risk. Differences between the table and the pie chart reflect data maturity and a deeper investigation into assets in poor and very poor condition than was available during the original data submission. This table reflects the most recent condition insights from the business unit while the pie chart is limited to available sub-component data. For further detail the Facilities BU should be consulted.

<table>
<tr><th>Building Types</th><th>Average Age (Years)</th><th>Value of Asset Components in Poor/Very Poor Condition</th></tr>
<tr><td>Community Facing</td><td>40</td><td>$187,120,017</td></tr>
<tr><td>Office Accommodation</td><td>50</td><td>$87,658,180</td></tr>
<tr><td>Operations</td><td>34</td><td>$63,234,547</td></tr>
<tr><td>Processing</td><td>18</td><td>$128,739</td></tr>
<tr><td>Other*</td><td>24</td><td>$14,600,124</td></tr>
<tr><td>Total</td><td>33</td><td>$352,741,607</td></tr>
</table>
*Other includes 25 surface lots, 9 parkades, 1 building/parkade, and 1 administration building. These assets have been added to the corporate structures list but have not yet been onboarded and do not have associated asset data; they are included for consistency.</td></tr>
</table>

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4 Buildings

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Business Units Serviced By Facilities Buildings</th><th>Inventory (Total # of Buildings)</th><th>%Value of Total Building Assets</th></tr>
<tr><td>Recreation</td><td>114</td><td>22%</td></tr>
<tr><td>Fire</td><td>58</td><td>16%</td></tr>
<tr><td>Parks & Open Spaces</td><td>150</td><td>4%</td></tr>
<tr><td>WRS</td><td>36</td><td>2%</td></tr>
<tr><td>Water Resources</td><td>3</td><td>3%</td></tr>
<tr><td>Water Services</td><td>36</td><td><1%</td></tr>
<tr><td>Calgary Parking</td><td>36</td><td>5%</td></tr>
<tr><td>Facilities</td><td>124</td><td>46%</td></tr>
<tr><td>Mobility</td><td>63</td><td>3%</td></tr>
<tr><td>IT</td><td>3</td><td><1%</td></tr>
<tr><td>Total</td><td>623</td><td>100%</td></tr>
</table>
Note: This table includes the number of buildings supporting other business units within Facilities portfolio.
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>Facilities' portfolio includes buildings that support other business units. Without strategic investments into these poor and very poor asset components, buildings supporting other service lines are at a higher risk of failure, which will impact service delivery for these partner BUs. Continued strategic investment is required in life safety and critical building components to maintain building compliance and prevent service disruptions.

Calgary's public recreation system is under strain from aging facilities, rising costs, and growing demand. Investments in public recreation have not kept pace with population growth, accessibility needs, and diversification. Without strategic alignment with GamePLAN, the system will degrade, services will decline and facilities will close.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>Customer LoS for Facilities is currently under development. Facilities BU is in the process of identifying and defining appropriate LoS that reflect the expectations of service partners and support the delivery of safe, reliable, and sustainable buildings. These measures will provide a clear framework for evaluating asset performance and guiding investment decisions in future iterations of this plan. Facility’s implicit customer commitments include:</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>•Ensuring facilities are safe, accessible, and compliant with life safety and building code requirements.
•Minimizing service disruptions through preventative maintenance and on-demand repairs.
•Supporting climate and sustainability goals through energy-efficient and resilient infrastructure.
•Delivering high-quality, shared office space that support collaboration, design and accessibility principles, and multi-user activation
•Providing functional and adaptable spaces that support evolving service delivery models.</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>While the formal LoS is under development, the relevant asset performance indicators are summarized below.</td></tr>
<tr><td>15.1</td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Current Performance</th><th>Target Performance</th></tr>
<tr><td>Facilities Age Based Deferred Maintenance</td><td>$904.2M</td><td>N/A</td></tr>
<tr><td>Facilities Condition Based Deferred Maintenance</td><td>$252.4M</td><td>N/A</td></tr>
<tr><td>Facilities Asset in Poor & Very Poor Condition *</td><td>12%</td><td>≤17%</td></tr>
</table>
* Note: This assessment is based on asset component level.
</td></tr>
<tr><td>16</td><td>R&C</td><td>R&C – Asset Class</td><td>CRV of critical assets</td><td>$1,223.8 M

Note: This assessment is based on building level.</td></tr>
<tr><td>17.1</td><td></td><td></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$34.8 M

Note: This assessment is based on building level.</td></tr>
<tr><td>17.2</td><td></td><td></td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>2.8%

Note: This assessment is based on building level.</td></tr>
</table>

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4 Buildings

#	Section		Description	Details
18			Critical asset breakdown	Office Accommodation (Buildings which provide office space for City administration.) - $34.8 M in Poor & Very Poor Condition
18.1			Highest CoF assets	#1 - Office Accommodation (Buildings which provide office space for City administration.). CoF-4.1, CRV-$1,223.8 M. #2 - Community Facing (Buildings that provide space for public services; can be City services or services offered by partner organizations). CoF-3.9, CRV-$1,680.9 M. #3 - Operations (Buildings used for operations to support service delivery.). CoF-3.6, CRV-$545.4 M. #4 - Processing (Buildings which are utilized for a variety of specialized or unique purposes and serve a processing function.). CoF-3.3, CRV-$13.6 M.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	Facilities typically assess criticality at the component level using MasterFormat divisions, as this approach highlights systems most essential to service continuity. For this report, however, criticality has been summarized at the building level. While component-level data, including condition, was used to determine both CoF and LoF, the outcomes are reflected at the building level. It is important to note that the criticality reflected here pertains only to the building assets themselves and does not represent the impact of the services delivered by occupants. Operationally, Facilities prioritizes maintaining safe, compliant facilities, preventing unplanned building shutdowns through proactive maintenance, and securing sustainable funding to replace temporary fixes with permanent solutions. In addition, Facilities does not maintain any occupied buildings in poor or very poor condition, ensuring reliability and public confidence in the spaces we manage.

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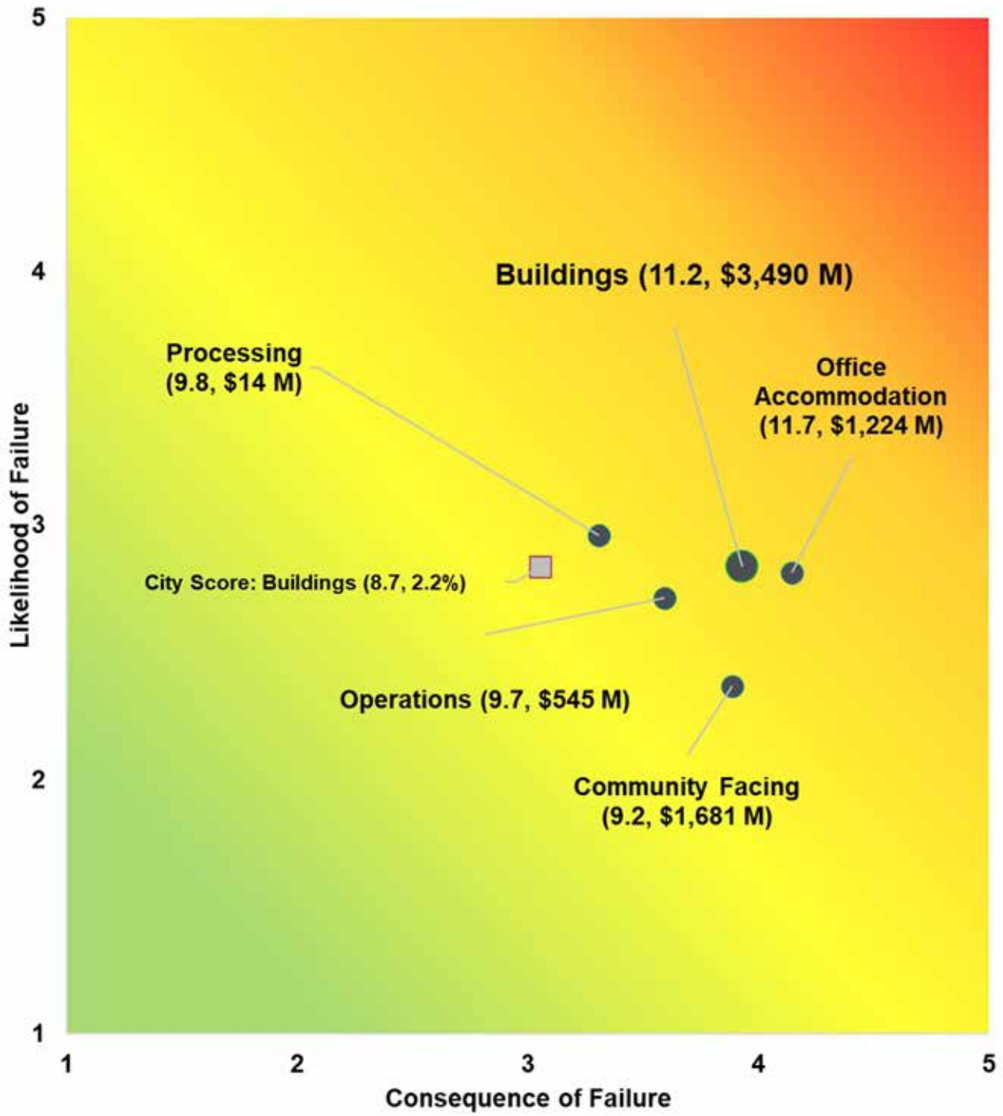
4 Buildings

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Note: CoF and LoF figures are based on an aggregate figure of all assets and not an average per facility.
22			Commentary on plot of risk within asset class	Facilities' portfolio (referred to as the Buildings asset class) is grouped into community-facing buildings, office accommodation, operations, and processing in this report and represents only part of the City’s overall building portfolio. While most buildings are in fair condition, 7% of buildings are in poor or very poor condition. Aging infrastructure combined with a growing deferred maintenance backlog and escalating costs for asset renewal, labor and material creates significant risk in the portfolio. Office accommodation

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4 Buildings

#	Section		Description	Details
				and community-facing buildings represent over 75% of total asset value and are at the highest risk. Additionally, about 9% of assets have unknown condition, which may further increase risk as these factors compound over time. The risk plot presented here groups the four asset sub-classes and presents an average LoF and CoF per sub-class, all of which are weighted by CRV to calculate the average class risk.
23.1			Describing the change from 2022	Buildings' overall risk score is calculated at 11.2, representing a significant increase from the 2022 value of 8.4. However, these values are not directly comparable due to changes in the asset inventory since 2022. The increase in overall risk is primarily driven by a rise in CoF from 2.8 to 3.9. At the sub-class level, office accommodation assets exhibit a similar risk profile to 2022, while community-facing, operations, and processing assets show notable increases in risk.

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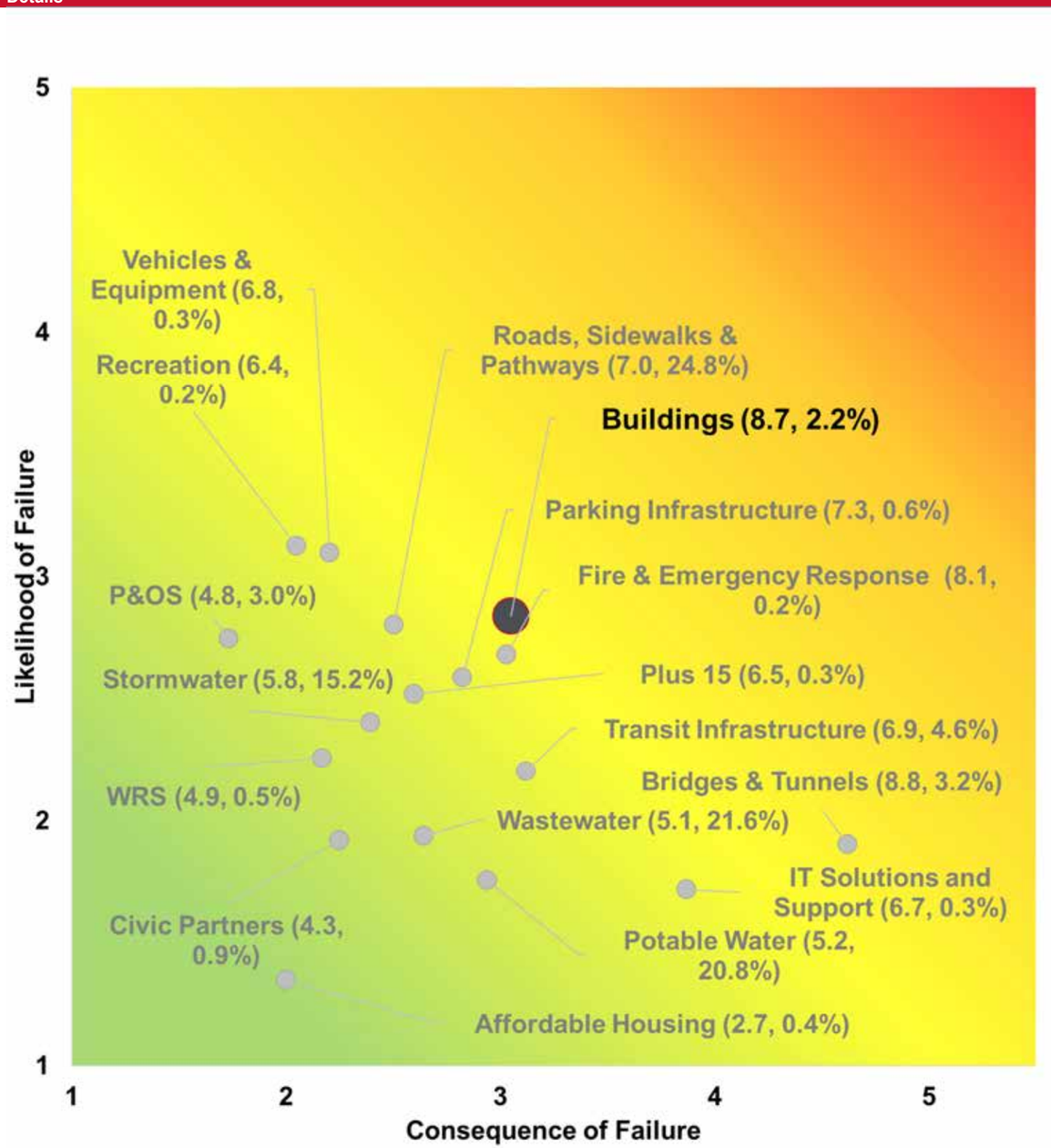
4 Buildings

#	Section		Description	Details
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	From City’s Perspective

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4 Buildings

#	Section		Description	Details
				The Facilities BU will work with The City to align the Corporate risk framework across major asset classes to ensure strategies are consistent and comparable across the organization. In addition, Facilities is working with Corporate partners to develop the 10-year Capital Investment Plan which represents long-term lifecycle planning and sustainable funding strategies to address aging infrastructure and deferred maintenance.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Capital Investments for Facilities average $482.1 million per year, corresponding to a total investment of $4.8 billion over the planning horizon and an annual reinvestment rate of 13.8%. Facilities have elected to present the full service-line capital maintenance investment needs, including enabling services such as data and technology, climate and energy initiatives, and other supporting activities. This approach aligns with the Capital Infrastructure Needs Assessment presented to Council in March and reflects the total investment required to sustain service delivery, including related asset classes that extend beyond Buildings, such as land and Plus 15 structures. While programs are grouped under capital maintenance based on their primary investment driver, individual child projects within those programs may be driven by growth or service enhancement.
27			Annual Capital Maintenance budget Value	$482.1M
28			Annual Reinvestment Rate (AAR)	13.8%
29			Forecast capital maintenance budget	
30			High-priority projects	Rather than duplicating a list of high-priority projects here, readers are directed to the projects and programs identified in the Facility Management section of the Capital Infrastructure Needs Assessment (CINA). The CINA document provides a comprehensive view of capital investment needs across the service line.
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for Facilities average $204.6 million per year and corresponds to a total investment of $2.0 billion over the planning horizon. Facilities have elected to present the full service-line capital growth investment needs, including growth initiatives originating in other business units that have been incorporated through service-led project planning activities. Additional growth identified through strategies such as GamePlan may be reported within other service lines of the Capital Investment Needs Assessment document, where the primary service ownership resides. While programs are grouped under capital maintenance based on their primary investment driver, individual child projects within those programs may be driven by growth or service enhancement.
32			Annual Growth budget Value	$204.6M

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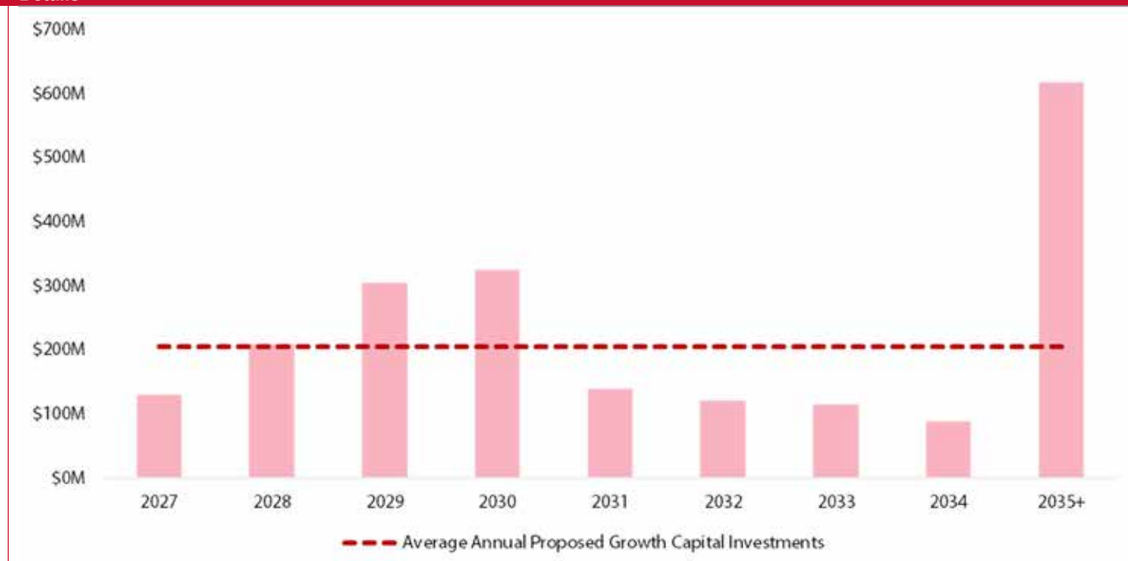
4 Buildings

#	Section		Description	Details
34			Forecast capital growth budget	
35			High-priority projects	Rather than duplicating a list of high-priority projects here, readers are directed to the projects and programs identified in the Facility Management section of the Capital Infrastructure Needs Assessment (CINA). The CINA document provides a comprehensive view of capital investment needs across the service line.
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancement Capital Investments for facilities average $17.7 million per year and corresponds to a total investment of $177.0 million over the planning horizon. The absence of major peaks or troughs suggests predictable funding requirements and supports long-term financial planning with minimal year-to-year volatility. Facilities have elected to include the full service-line capital service enhancement investment needs, recognizing that these investments may include enabling services that support service delivery but are not solely related to the asset management of the Buildings asset class. This approach reflects the integrated nature of service enhancement investments and aligns with how service-level needs are presented within the Facility Management section of the Capital Infrastructure Needs Assessment document.
37			Annual Service enhancement budget Value	$17.7M

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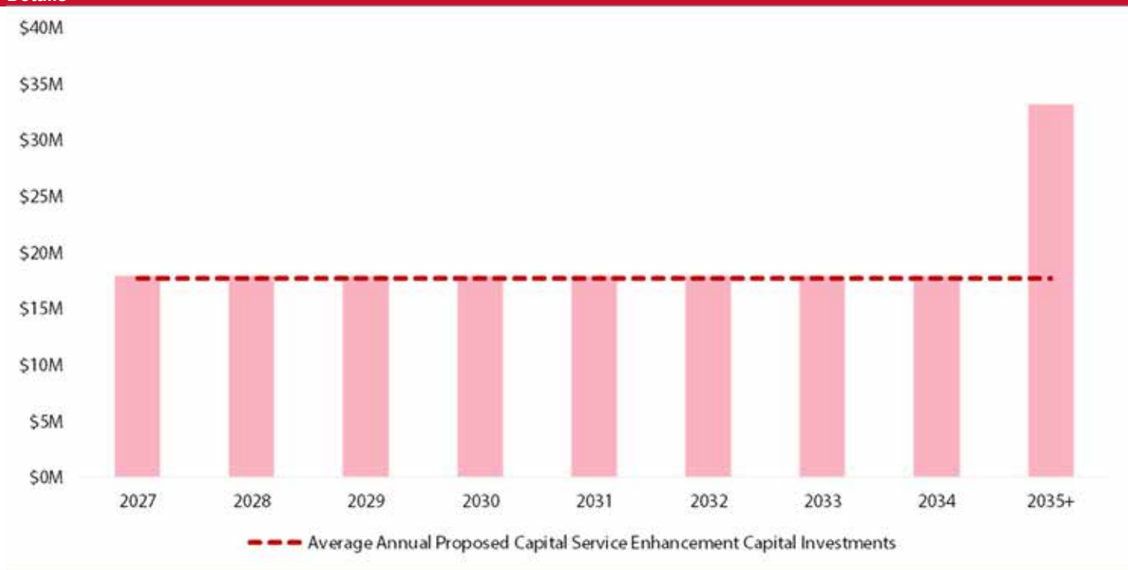
4 Buildings

#	Section		Description	Details
39			Forecast Service Enhancement capital budget	
40			High-priority projects	Rather than duplicating a list of high-priority projects here, readers are directed to the projects and programs identified in the Facility Management section of the Capital Infrastructure Needs Assessment (CINA). The CINA document provides a comprehensive view of capital investment needs across the service line.
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*No transformative budget*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

Note - Financial Planning:

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- **All values are consistent with the Capital Infrastructure Needs Assessments presented to IPC on March 11, 2026.**
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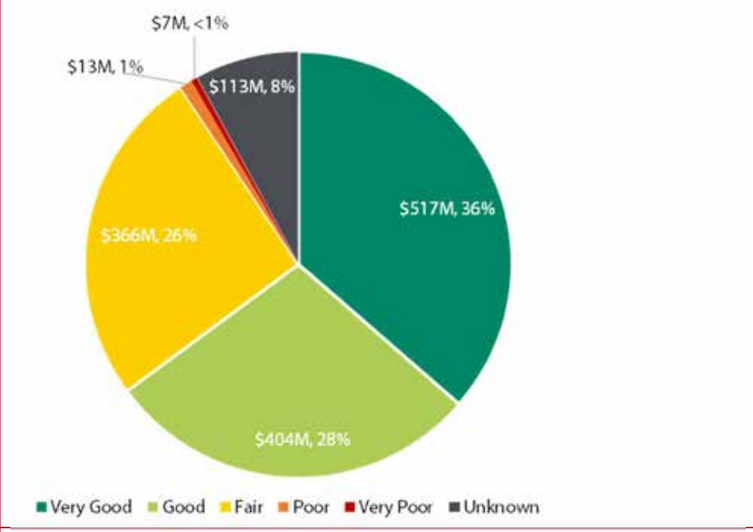
5 Civic Partners

#	Section	Description	Details
1	Cover	Service summary	Civic Partners are independent organizations that work closely with the City of Calgary to deliver important programs and services that strengthen the city's social, cultural, and economic well-being. Under the Investing in Partnership Policy, Civic Partners operate City-owned assets and facilities, providing unique services to Calgarians. Operating at arm's length but in strategic collaboration with The City with operating and capital grant support, these organizations help advance shared community goals and play a vital role in enhancing quality of life and supporting Calgary's long-term growth.
2		Asset Value Increase	No previous valuation available.
3		Assets in Fair or Better Condition	91%
5	SOI	SOI Summary	The total replacement value of the Civic Partners asset portfolio is estimated at $1,420 million, with the exception of Calgary Public Library (Library), which were included in 2022 CAMP. Overall, 91% of assets are in fair or better condition. It is noted that Other Civic Partners include the Calgary TELUS Convention Centre, The Confluence Historic Site & Parkland, MNP Community and Sport Centre, Werklund Centre, Heritage Park, Calgary Zoo, TELUS Spark, Hangar Flight Museum, and Contemporary Calgary.
6		CRV	$1,420 million
7		Condition Pie	
8		Replacement Value Breakdown	
9		Table - Replacement value change	No previous valuation available.

Note - Financial Planning:

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5 Civic Partners

<table>
<tr><th>#</th><th>Section</th><th></th><th>Description</th><th>Details</th></tr>
<tr><td>10</td><td colspan="2" rowspan="3"></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Library Facilities</td><td>Branch Libraries (Full Stewardship)</td><td>113</td><td>75</td><td>$ 12,544,000</td></tr>
<tr><td>Library Facilities</td><td>Branch Libraries (Leashold Stewardship only)</td><td>51</td><td>25</td><td>$ -</td></tr>
<tr><td>Vehicles</td><td>Vehicles</td><td>16</td><td>10</td><td>$ 1,587,000</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td>Beyond service life summary</td><td>The table above summarizes Calgary Public Library assets that have exceeded or are approaching their theoretical useful life. In total, approximately $14 million in assets are in poor or very poor condition. Branch libraries under full stewardship account for the majority of this value at $12.5 million, while vehicles contribute approximately $1.6 million. Branch libraries under leasehold stewardship have exceeded their theoretical useful life but currently show no assets in poor or very poor condition. The oldest full-stewardship Other Civic Partner facility is 122 years old (not specified in the inventory), exceeding its 75-year useful life, with $2.3 million worth of assets in poor or very poor condition.</td></tr>
<tr><td>12</td><td colspan="2">LoS</td><td>LoS - explain, comment and gaps</td><td>Civic Partners are independent organizations governed by their own boards, which set and manage levels of service tailored to their unique business. These levels of service are not standardized across partners and are not reported as shared metrics. Instead, Civic Partners fulfill accountability requirements through direct reporting to Council, including the Civic Partner Annual Report and audited financial statements. These reports provide Council with insight into each partner's performance and service outcomes, ensuring transparency and alignment with City priorities.</td></tr>
<tr><td>12.1</td><td colspan="2" rowspan="3"></td><td>LoS – Customer/Service Commitments</td><td>N/A</td></tr>
<tr><td>14.1</td><td>Asset Performance Indicator w/wo (Targets)</td><td>N/A</td></tr>
<tr><td>15.1</td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>N/A</td></tr>
<tr><td>15.1</td><td colspan="2"></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>N/A</td></tr>
<tr><td>16</td><td rowspan="6">R&C</td><td rowspan="4">R&C – Asset Class</td><td>CRV of critical assets</td><td>$330.8 M</td></tr>
<tr><td>17.1</td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$0.0 M</td></tr>
<tr><td>17.2</td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>0.0%</td></tr>
<tr><td>18</td><td>Critical asset breakdown</td><td>No Critical Assets were identified in Poor or Very Poor Condition</td></tr>
<tr><td>18.1</td><td>Highest CoF assets</td><td>#1-#6 - Calgary Public Library. Highest asset CoF-4.2 (Central Library), Highest asset CRV-$331 M (Central Library).
No further assets have a CoF assigned.</td></tr>
<tr><td>19.1</td><td></td><td>Risk CoF summary</td><td>The Civic Partners assets with fully defined CoF demonstrate the highest risk across partners with Buildings noted as the highest criticality but condition on average being reported as good. Remaining Partners' current risk is an estimated value (due to CoF being estimated) and as such cannot be fully analyzed. The physical condition of Civic Partner assets that are categorized lower are still on average in Fair condition.</td></tr>
<tr><td>20</td><td></td><td>Approach to CoF</td><td>Civic Partners have provided initial data and are in the early stages of utilizing asset risk in decision making. Only Calgary Public Library had available CoF data for inclusion and therefore for analysis purposes Other Civic Partners were nominally assigned a criticality of three until further assessments can be made. Beyond asset risk Calgary Public Library notes that growth in library space is lagging behind growth in customers/population. No other services provided identified trends or key risks but anecdotally they report similar issues to Calgary Public Library in that a growth in customers/population will increase usage, however a linear increase in size is not always possible to accommodate this growth and therefore other options will have to be explored.</td></tr>
</table>

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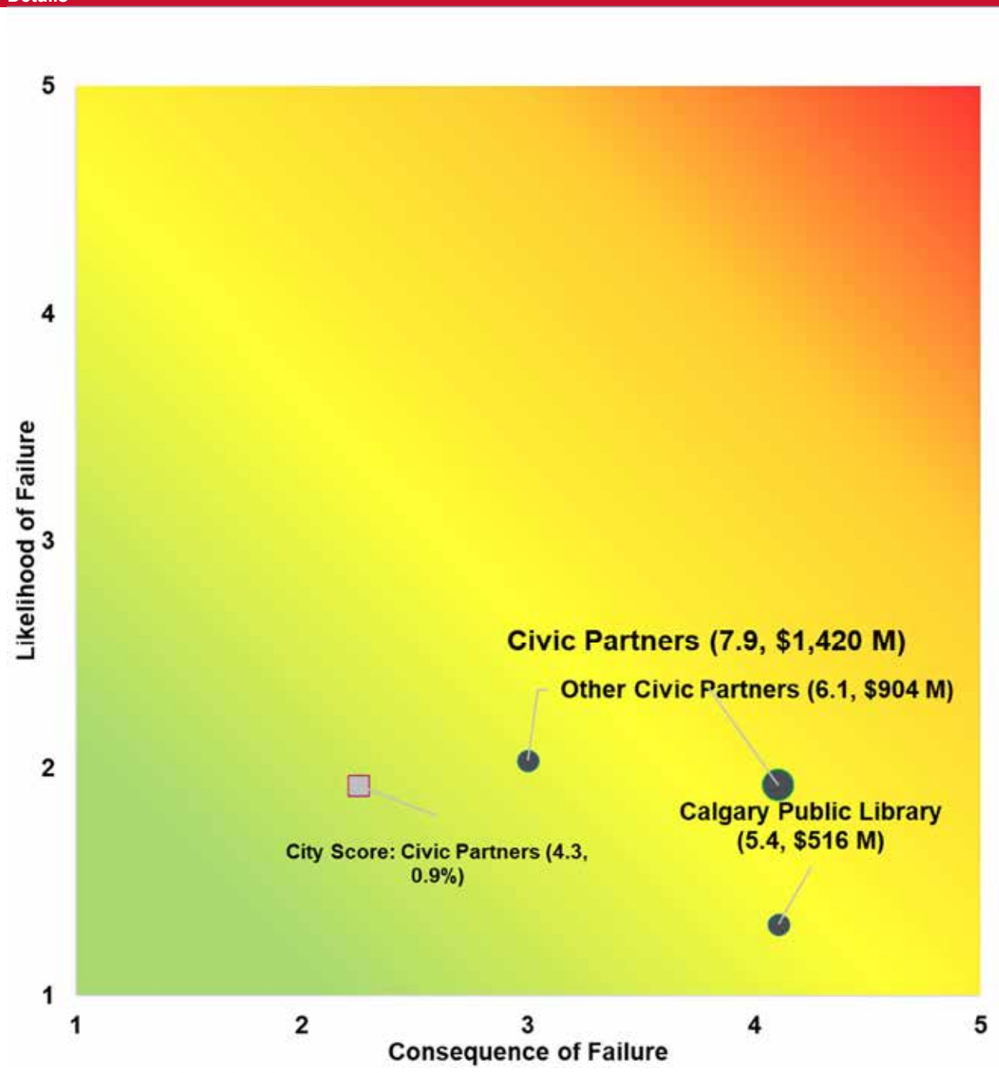
5 Civic Partners

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is. Note: Asset Portfolio 'Other Civic Partners' has limited LoF data and for an asset class view has been nominally assigned a CoF of three at the direction of the asset-class owners. The average figure shown is based upon available information and does not consider nominally assigned CoF values.
22			Commentary on plot of risk within asset class	Civic Partners’ assets are divided into two asset portfolios: Calgary Public Library and Other Civic Partners. Civic Partners’ assets have an overall risk score of 7.9 under the asset class risk framework, with 91% of assets in fair or better condition. Library facilities (notably the Central library) represent the highest-risk asset group, characterized by low LoF but a relatively high CoF (4.1) which due to the value of these assets drives the overall risk value for Civic Partners. Other Civic Partners did not assign a CoF value and are not considered in this average.

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5 Civic Partners

#	Section		Description	Details
23.1			Describing the change from 2022	The overall risk for Civic Partners is calculated at 7.9. A direct comparison to 2022 risk values is not possible due to changes in the City's reporting structure.

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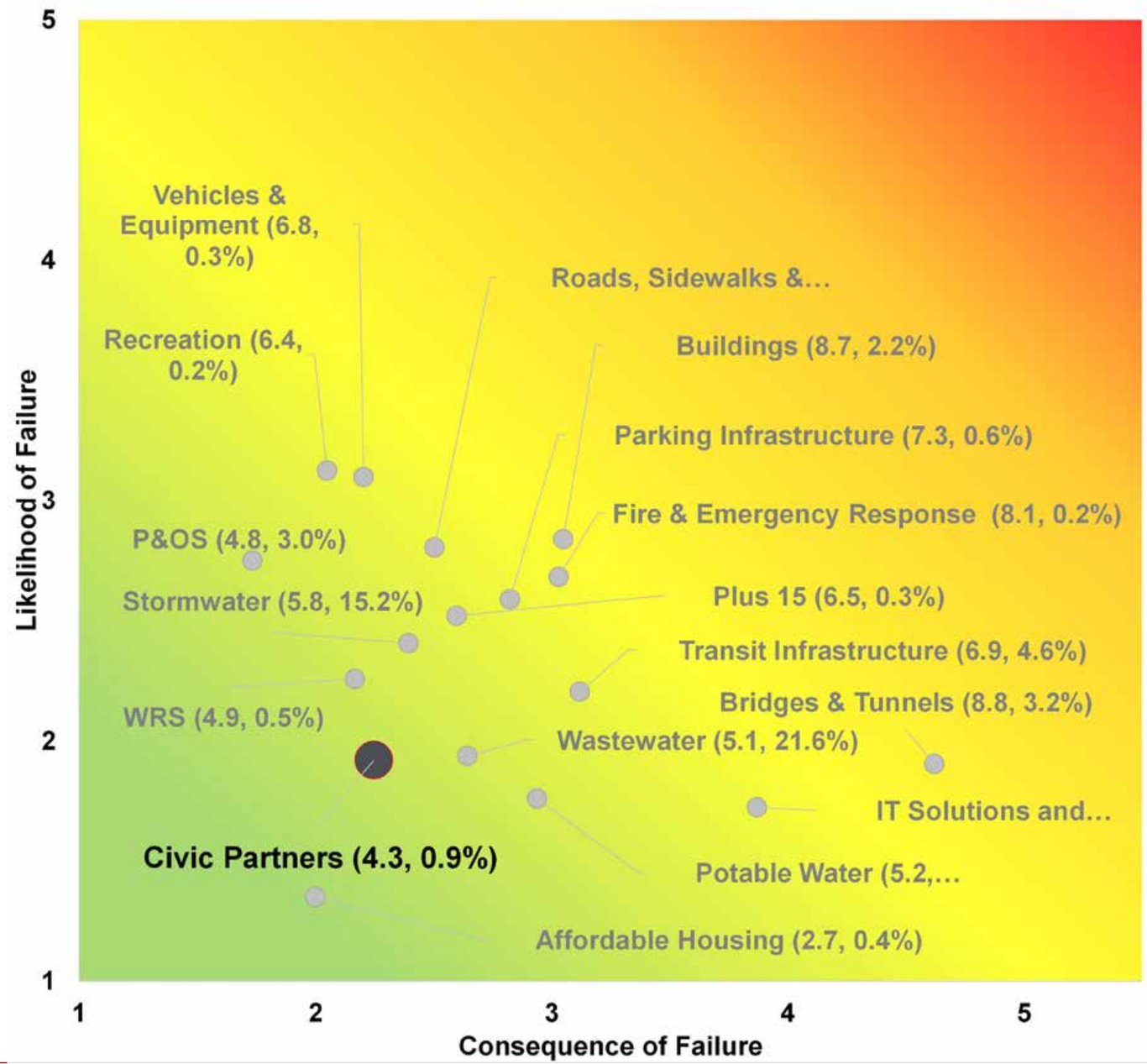
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

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5 Civic Partners

#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	Over the next 4 years the following key activities have been identified: • All Civic Partners have completed Building Conditions Assessments on critical facilities in alignment with their Asset Management Plan. • Capital funding is provided to Civic Partners to support prioritized capital lifecycle investments. • Capital investment plans are reviewed and approved by individual Civic Partner Boards.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	*N/A*
27			Annual Capital Maintenance budget Value	*N/A*
28			Annual Reinvestment Rate (AAR)	*N/A*
29			Forecast capital maintenance budget	*N/A*
30			High-priority projects	*N/A*
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	*N/A*
32			Annual Growth budget Value	*N/A*
33			ARR	*N/A*
34			Forecast capital growth budget	*N/A*
35			High-priority projects	*N/A*
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*N/A*
37			Annual Service enhancement budget Value	*N/A*
38			ARR	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*N/A*
42			Annual Capital Transformative budget Value	*N/A*
43			ARR	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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6 Community Partners

#	Section	Description	Details
1	Cover	Service summary	Community Associations (CAs) and Social Recreation Organizations (SROs) are the organizations termed Community Partners for the purpose of this report. Civic Partners are included in a separate section of this report, while major Sport and Recreation Partners are not included in this report. CAs and SROs are volunteer-run, non-profit organizations that represent the interests of communities within Calgary. Under the Investing in Partnerships Policy, many of these CAs and SROs operate and maintain facility assets on City land such as community centres and clubhouses; as well as indoor and outdoor recreational or community assets and amenities such as ice rinks, sport courts, batting cages, ball diamonds, lawn bowling greens, and community gardens, among others. The CA and SRO usage and management of the community facilities are governed by a standard template Lease & Operating agreement. The CAs and SROs operate at arm's length from, but in strategic collaboration with, The City of Calgary. The City offers a capital conservation grant to assist the CAs in major lifecycle projects, but, as per the lease agreement, does not operate or maintain the amenities and assets. The programs and services delivered by CAs and SROs create opportunities for residents to participate in social events, recreational and sport programs, and educational activities in their communities, improving the quality of life of their community members.
2		Asset Value Increase	*No previous valuation available.*
3		Assets in Fair or Better Condition	67%* *For CAMP purposes, assets not yet recorded in the City's enterprise asset management software system are classified as having an unknown condition. The data for these assets is pending upload into the City software, but all asset conditions have been assessed individually, and all asset conditions are known. to the City and Community Partners. Of Community Assets entered into the City's asset management software, 93% are in fair or better condition.
5	SOI	SOI Summary	The current replacement value of the Community Partner asset portfolio (specifically for Community Associations and Social Recreation Organizations) is estimated at $1.218 Billion. This value includes both facility assets as well as other indoor and outdoor site amenities. At this time, the City has entered a smaller subset of these assets (those which are occupied structures) into its enterprise asset management software system and thus condition data is presented for that subset of the portfolio. Remaining assets are classified as having unknown condition for the purposes of this CAMP document. The data for these assets is pending upload into the City software, but all asset conditions have been assessed individually, and all asset conditions are known to the City and Community Partners. This subset of assets for which information has been uploaded into the City's asset management. software is comprised of 250 building assets, with a CRV of $878 Million. Overall, 93% of the community assets for which data has been entered into the City's enterprise asset management software system are in fair or better condition. There is no direct comparison with the current replacement value of this portfolio since the 2022 Corporate Asset Management Plan was produced, as CAs and SROs were not included in the 2022 CAMP.
6		CRV	$1.218 billion

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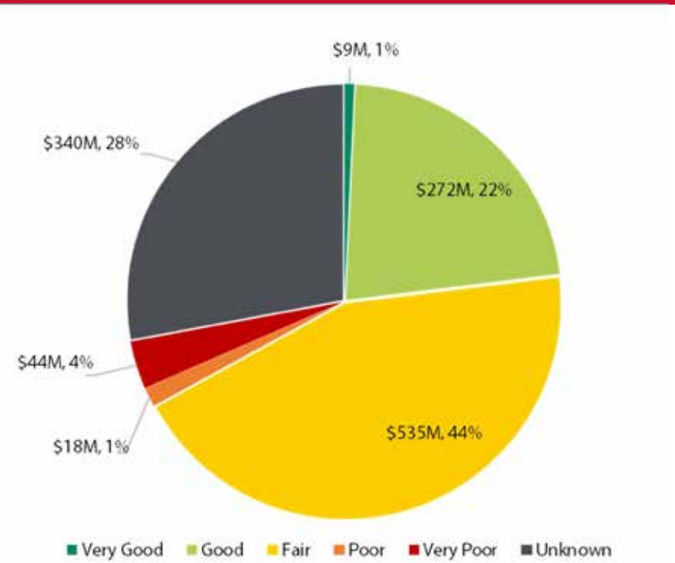
6 Community Partners

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td>7</td><td></td><td>Condition Pie</td><td> 

*
* For CAMP purposes, assets not yet recorded in the City’s enterprise asset management software system are classified as having an unknown condition. The data for these assets is pending upload into the City software, but all asset conditions have been assessed individually, and all asset conditions are known to the City and Community Partners.</td></tr>
<tr><td>8</td><td></td><td>Replacement Value Breakdown</td><td>
<table>
<tr><th>Asset Portfolio</th><th>Asset Sub System</th><th>Asset Component/ Description</th><th>Current Replacement Value</th></tr>
<tr><td>Community Partners</td><td>Community Assets</td><td>Buildings and other amenities that provide space for community services managed by
a Community Association
or Social Recreation Organization</td><td>$1.218 billion</td></tr>
</table>
</td></tr>
<tr><td>9</td><td></td><td>Table - Replacement value change</td><td>No previous valuation available.</td></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Class</th><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Community Partners</td><td>Community Assets</td><td>Buildings that provide space for community services managed by a Community Association or Social Recreation Organization)</td><td>123</td><td>50</td><td>$ 61,448,000</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>The table above indicates the age of the oldest community asset compared with its theoretical useful life. In addition, the table summarizes the Current Replacement Value of community assets (operated by CAs and SROs) which are in poor and very poor condition. Of the community assets entered into the City's enterprise asset management software system, the estimated CRV of those in poor and very poor condition is ~ $61,448,000.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>Community Associations (CAs) and Social Recreation Organizations (SROs) are independent, non-profit organizations generally overseen by a volunteer board of directors. CA and SRO amenities are typically built on City land and are usually operated and maintained by the CA and SRO organizations. The levels of service are not standardized across CAs and SROs.
In accordance with policy and their License of Occupation, CAs and SROs must be careful stewards of public lands and have a mandate to provide social, leisure or recreation opportunities for the benefit of Calgarians.</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service</td><td>N/A</td></tr>
</table>

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6 Community Partners

#	Section		Description	Details
			Commitments	
14.1			Asset Performance Indicator w/wo (Targets)	*N/A*
15.1			Asset Condition Targets (Technical LoS Table to Performance Indicator Table)	*N/A*
16	R&C	R&C – Asset Class	CRV of critical assets	Unavailable – risk ratings were not available for the majority of Community Partner assets.
17.1			$ of Critical Asset in poor/ very poor condition per the value	*N/A – See field 16.*
17.2			% of Critical Asset in poor/ very poor condition per the value	*N/A – See field 16.*
18			Critical asset breakdown	*N/A – See field 16.*
18.1			Highest CoF assets	*N/A – See field 16.*
19.1			Risk CoF summary	Understanding of the risk to The City posed by CA and SRO facility and site amenities is improving. While not at a stage where inner-portfolio, or comparison with other City portfolios, criticality/consequence of failure is available to be presented in this report, the City works closely with CAs and SROs to ensure that facility and amenity risk is managed through a variety of methods as presented in the City Risk Commentary and Future Works section of this report.
20			Approach to CoF	*N/A*
21.1			Risk Plot - risk per Asset-Sub Class.	*N/A*
22			Commentary on plot of risk within asset class	*N/A*
23.1			Describing the change from 2022	*N/A*
24		R&C – City Overview	Bubble plot - Corporate risk within City.	*N/A*
25			City Risk Commentary and Future Works	While standardized, portfolio-wide and City-wide risk and criticality rankings have not been provided for the Community Partner portfolio, the following activities have been implemented previously, and will continue to be enacted over the next 4-year budget cycle, to address risk posed by CA and SRO assets: • All CA and SRO amenities are required to complete Building Condition Assessments every 5-years as a compliance condition through their lease or license of occupation, • Community Associations (CAs) and Social Recreation Organizations (SROs) are responsible for running and maintaining their facilities under their lease or license of occupation agreements. To help with the life cycling of these facility assets and long-term upkeep, the City offers the Capital Conservation Grant. This grant provides funding to eligible CAs and SROs on City-owned land to support the replacement needs of any major components directly related to a facility's structure integrity, helping keep community spaces safe and healthy for Calgarians. • Funding for eligible community partners is limited and will address high priority projects, lifecycle replacements, engineering assessments, and other technical support services. • CAs and SROs also leverage grants from other orders of government, and other fundraising opportunities, to fund required capital maintenance, capital growth and service enhancement requirements and opportunities. Work is also underway on a Community Spaces Investment Program (CSIP) which strives to apply a consistent, risk-based framework for the stewardship and management of community assets operated by CAs and SROs. This project will ensure that risk and criticality of community-organization-operated assets on City-owned land is assessed and the appropriate level of City investment, support and oversight is applied to these assets.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	*N/A*
27			Annual Capital Maintenance budget Value	*N/A*
28			Annual Reinvestment Rate (AAR)	*N/A*
29			Forecast capital maintenance budget	*N/A*
30			High-priority projects	*N/A*
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	*N/A*
32			Annual Growth budget Value	*N/A*
34			Forecast capital growth budget	*N/A*
35			High-priority projects	*N/A*
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*N/A*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*N/A*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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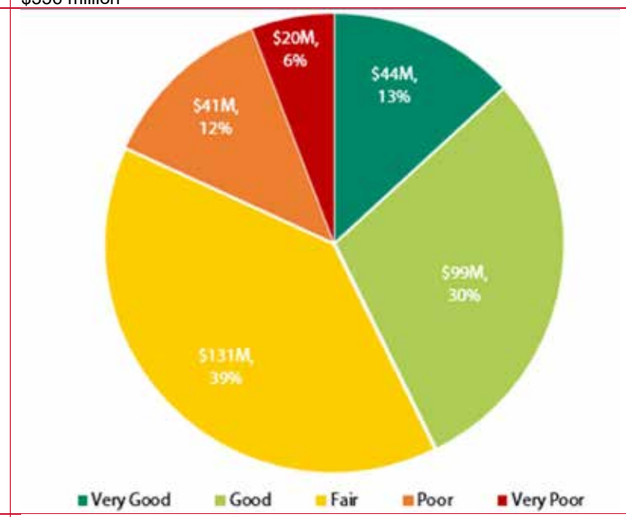
7 Fire & Emergency Response

#	Section	Description	Details
1	Cover	Service summary	The Fire & Emergency Response asset-class is owned and operated by Calgary Fire Department (CFD) to provide emergency response to fires, medical incidents, hazardous materials release incidents and motor vehicle collisions. The department also delivers specialized rescue services in high-risk situations such as collapsed structures, confined spaces, waterways and severe weather events.
2		Asset Value Increase	120%
3		Assets in Fair or Better Condition	82%
5	SOI	SOI Summary	The total replacement value of the Calgary Fire asset portfolio is estimated at $336 million. Since the previous CAMP, the portfolio value has increased by approximately $183 million, primarily driven by improvements in asset valuation and the impacts of inflation. Overall, 82% of assets are in fair or better condition, out of which almost 43% are in very good and good condition.
6		CRV	$336 million
7		Condition Pie	
8		Replacement Value Breakdown	
9		Table - Replacement value change	

Replacement Value Change Summary	Value
2022 Total Replacement Value	$153M
Changes	$183M (120% Increase)
2026 Total Replacement Value	$336M

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7 Fire & Emergency Response

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<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Vehicle & Apparatus</td><td>Bush Buggy</td><td>25</td><td>10</td><td>$ -</td></tr>
<tr><td>Vehicle & Apparatus</td><td>High Rise</td><td>14</td><td>12</td><td>$ -</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Light Vehicle</td><td>36</td><td>7</td><td>$ 4,899,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Engine</td><td>17</td><td>12</td><td>$ 7,971,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Aerial</td><td>17</td><td>15</td><td>$ 5,172,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Rescue</td><td>18</td><td>12</td><td>$ 2,860,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Hazmat</td><td>18</td><td>12</td><td>$ -</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Boat Tow</td><td>20</td><td>10</td><td>$ -</td></tr>
<tr><td>Vehicle & Apparatus</td><td>MRU (Light Vehicles)</td><td>9</td><td>10</td><td>$ -</td></tr>
<tr><td>Vehicle & Apparatus</td><td>TRT Rescue</td><td>14</td><td>12</td><td>$ 1,430,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Tender</td><td>37</td><td>15</td><td>$ 2,860,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Driver Training</td><td>14</td><td>12</td><td>$ 150,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>TRT Support</td><td>25</td><td>12</td><td>$ 2,860,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>Air Light</td><td>21</td><td>15</td><td>$ 1,430,000</td></tr>
<tr><td>Vehicle & Apparatus</td><td>FRP</td><td>14</td><td>12</td><td>$ 652,000</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>The table above summarizes fire and emergency response vehicle and apparatus assets that have exceeded or are approaching their theoretical useful life. In total, approximately $30.3 million in assets are in poor or very poor condition. Engine and aerial apparatus represent the largest portions, followed by rescues, light vehicles and tenders. Other apparatus types, including training, support, and specialty units, contribute smaller amounts, while several categories have exceeded their theoretical useful life but currently show no assets in poor or very poor condition.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>CFD’s response performance is measured through the Council-established and approved Service Level and Response Time Targets, ensuring that every Calgarian receives an adequate and equitable level of service.</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>
<table>
<tr><th>Customer Service Performance Indicators</th><th>Target Performance</th></tr>
<tr><td>First-in engine/unit emergency response</td><td>Within 7 minutes at fire and rescue incidents, and within 6 minutes and 30 seconds at critical medical incidents, 90 per cent of the time</td></tr>
<tr><td>The total response time for the arrival of the initial effective response force (ERF) to fire suppression incidents, comprised of two engines, an aerial apparatus and 12 firefighters</td><td>Within 11 minutes, 90 per cent of the time</td></tr>
<tr><td>Flame spread</td><td>Limited to within the room of origin in 65 per cent of CFD building and structure fire suppression incidents</td></tr>
</table>
</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>The service performance indicators considered, focusing on the response performance and asset condition, are summarized below.</td></tr>
<tr><td>15.1</td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Target Performance</th></tr>
<tr><td>Fleet assets be in poor/critical condition</td><td>0%</td></tr>
<tr><td>Correct equipment is available for response and training.</td><td>100%</td></tr>
</table>
</td></tr>
</table>

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7 Fire & Emergency Response

#	Section		Description	Details
				Personal protective equipment complies with national and international safety standards (e.g., NFPA, CSA, OSHA, ANSI, or ISO). — 100% Building electrical and mechanical systems be in fair or better condition — 100% Training equipment be in fair or better condition — 100% Spaces are optimized to ensure effective and efficient response operations — 100%
16	R&C	R&C – Asset Class	CRV of critical assets	$221.0 M
17.1			$ of Critical Asset in poor/ very poor condition per the value	$25.2 M
17.2			% of Critical Asset in poor/ very poor condition per the value	11.4%
18			Critical asset breakdown	Vehicle & Apparatus (Tender) - $2.9 M in Poor & Very Poor Condition Vehicle & Apparatus (Aerial) - $5.2 M in Poor & Very Poor Condition Vehicle & Apparatus (Rescue) - $2.9 M in Poor & Very Poor Condition Vehicle & Apparatus (Technical Rescue Team Rescue) - $1.4 M in Poor & Very Poor Condition Vehicle & Apparatus (Technical Rescue Team Support) - $2.9 M in Poor & Very Poor Condition Vehicle & Apparatus (Air Light) - $1.4 M in Poor & Very Poor Condition Vehicle & Apparatus (Engine) - $8.0 M in Poor & Very Poor Condition
18.1			Highest CoF assets	#1 - Vehicle & Apparatus (Tender). CoF-4.6, CRV-$4 M. #2 - Vehicle & Apparatus (Aerial). CoF-4.5, CRV-$43 M. #3 - Vehicle & Apparatus (High Rise). CoF-4.4, CRV-$1 M. #4 - Vehicle & Apparatus (Mobile Command). CoF-4.4, CRV-$2 M. #5 - Vehicle & Apparatus (Pod Truck). CoF-4.4, CRV-$1 M. #6 - Vehicle & Apparatus (Rescue). CoF-4.4, CRV-$14 M. #7 - Vehicle & Apparatus (Hazmat). CoF-4.4, CRV-$7 M. #8 - Vehicle & Apparatus (Technical Rescue Team Rescue). CoF-4.4, CRV-$3 M. #9 - Vehicle & Apparatus (Technical Rescue Team Support). CoF-4.4, CRV-$3 M. #10 - Vehicle & Apparatus (Air Light). CoF-4.4, CRV-$1 M. #11 - Vehicle & Apparatus (DC Van). CoF-4.3, CRV-$2 M. #12 - Vehicle & Apparatus (Bush Buggy). CoF-4.3, CRV-$3 M. #13 - Vehicle & Apparatus (Engine). CoF-4.3, CRV-$134 M. #14 - Vehicle & Apparatus (Boat). CoF-4.3, CRV-$1 M. #15 - Vehicle & Apparatus (Boat Tow). CoF-4.3, CRV-$2 M. #16 - Vehicle & Apparatus (MRU). CoF-4.3, CRV-$1 M.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	The Calgary Fire Department provided data for this CAMP in alignment with the AM CoF criteria. CoF is a qualitative assessment based on the scale provided.

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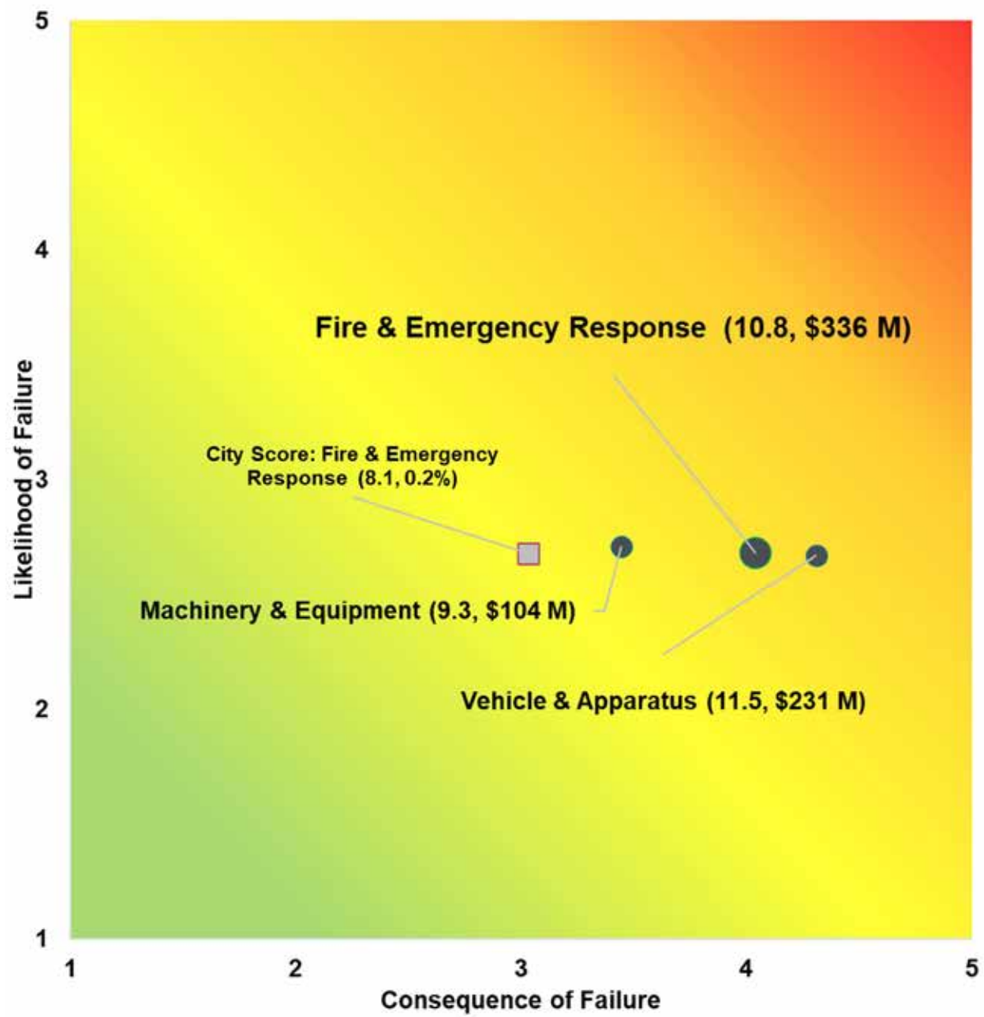
7 Fire & Emergency Response

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Fire assets are divided into two sub-classes: vehicles and apparatus, and machinery and equipment. The Calgary Fire Department asset portfolio has an overall risk score of 10.8 under the asset class risk framework, with 82% of assets in fair or better condition. Vehicles and apparatus represent the highest-risk sub-class, driven by predominantly poor condition ratings and relatively high criticality to departmental operations.
23.1			Describing the change from 2022	The overall risk for fire assets is calculated at 10.8, representing a slight decrease from the 2022 value of 11.9. This reduction is primarily driven by a decrease in CoF from 4.4 to 4.0.

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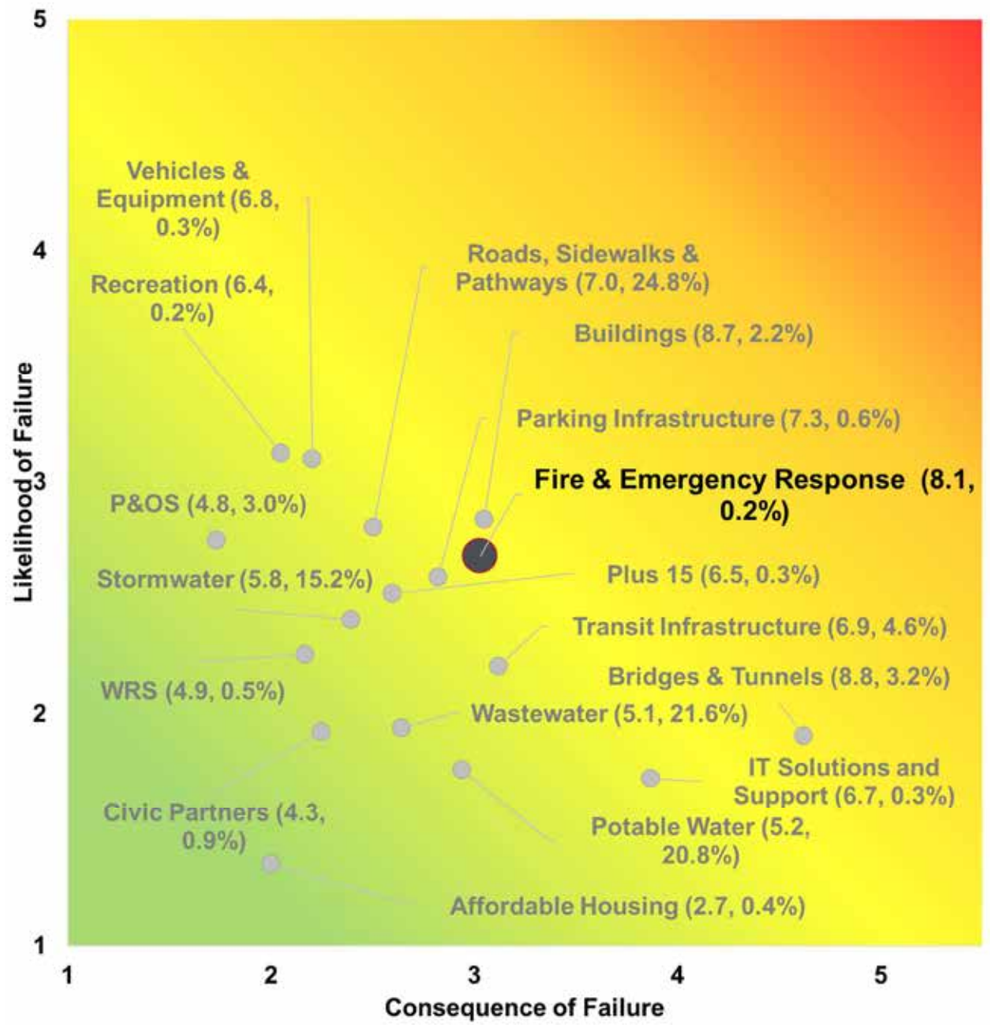
7 Fire & Emergency Response

#	Section		Description	Details
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	The criticality of CFD assets is high and can approach severe levels, as asset failures may lead to loss of life, property and environment. Therefore, it is essential to continue investing in improving the condition of these assets. The City acknowledges that population growth and expanding service areas are straining the CFD’s response capacity and the infrastructure needed to meet response-time targets. The CFD plan to replace and update the following assets in poor/very poor condition in 2027 & 2028. (The emergency units consist of all heavy fleets or those with lights, rescue, engines, and aerial ladder trucks). • Emergency response units (conversions & replacements) • Firefighter Equipment and PPE

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7 Fire & Emergency Response

#	Section		Description	Details
				• Fire training Equipment. Over the next 4 years the following key activities have been identified: • Upgrade stations, equipment, fleet and technologies to improve resilience against heat, smoke, storms, hail, and wildfires, while strengthening emergency preparedness and ensuring operational continuity during emergencies. • Advance health and safety improvements to ensure members have effective and safe protective equipment while adhering to compliance requirements. • Proactively plan and adjust budgets to address cost escalations impacting Annual Investment Programs. • Advocate for sustainable and consistent funding to support timely asset lifecycle renewal and maintenance. • Strengthen procurement and scheduling processes to minimize the impact of supply chain delays. • Prioritize investments that maintain asset conditions to the required level of service and support uninterrupted service delivery. • Monitor and adapt infrastructure planning to accommodate ongoing city growth and response time requirements.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for the Calgary Fire Department average $25.2 million per year, corresponding to a total investment of $226.5 million over the planning horizon and an annual reinvestment rate of 7.5%. Investment levels fluctuate over the period, with higher expenditures in 2027 ($32.1 million), followed by lower level in 2028 ($14.9 million). Overall, annual investments generally align with or approach the average target, although some variability reflects the timing of major maintenance activities and asset lifecycle needs. This pattern indicates a moderately balanced reinvestment strategy while accommodating year to year operational requirements.
27			Annual Capital Maintenance budget Value	$25.2M
28			Annual Reinvestment Rate (AAR)	7.5%
29			Forecast capital maintenance budget	 *
30			High-priority projects	• Replace #1 Emergency Response Station • Facility Privacy & Accessibility • Emergency Units • Technology & Innovation • Equipment - Personal Protective Equipment • Equipment - Fire Training
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for the Calgary Fire Department average approximately $2.5 million* per year and corresponds to a total investment of $22.4 million over the planning horizon. Investment levels vary year to year, with notable peaks in 2031 and 2032. In contrast, several years fall below the average, indicating a lumpy investment profile rather than a consistent annual allocation. Overall, this pattern reflects the timing of major asset acquisitions and expansions, particularly for higher value equipment, rather than a uniform funding approach.
32			Annual Growth budget Value	$2.5M*

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7 Fire & Emergency Response

#	Section		Description	Details
				*Update: The average is approximately $8M/yr, as CFD growth-related asset costs are embedded in infrastructure projects. Please refer to the 10-year Capital Infrastructure Plan for more details.
34			Forecast capital growth budget	
35			High-priority projects	*Service Performance sustainment*
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*No service enhancement budget*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*No transformative budget*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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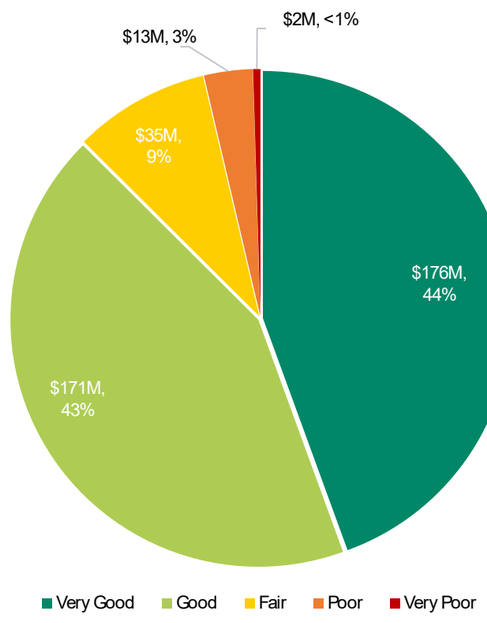
8 IT Solutions and Support

#	Section	Description	Details
1	Cover	Service summary	The Information Technology (IT) business unit works closely with City colleagues to deliver smart, secure, and reliable IT solutions that connect Calgarians with the services they need. IT provides the infrastructure, tools, and expertise that support daily operations, from secure network access and productivity software to data management and innovative technology guidance within an asset-class called IT Solutions & Support.
2		Asset Value Increase	6%
3		Assets in Fair or Better Condition	96%
5	SOI	SOI Summary	The total replacement value of the IT assets portfolio is estimated at $397 million. Since the previous CAMP, the portfolio value has increased by approximately $23.6 million, primarily driven by the addition of new and upgraded assets, improvements in asset valuation, the impacts of inflation, and the treatment of decommissioned assets. Overall, 96% of assets are in fair or better condition.
6		CRV	$397 million
7		Condition Pie	

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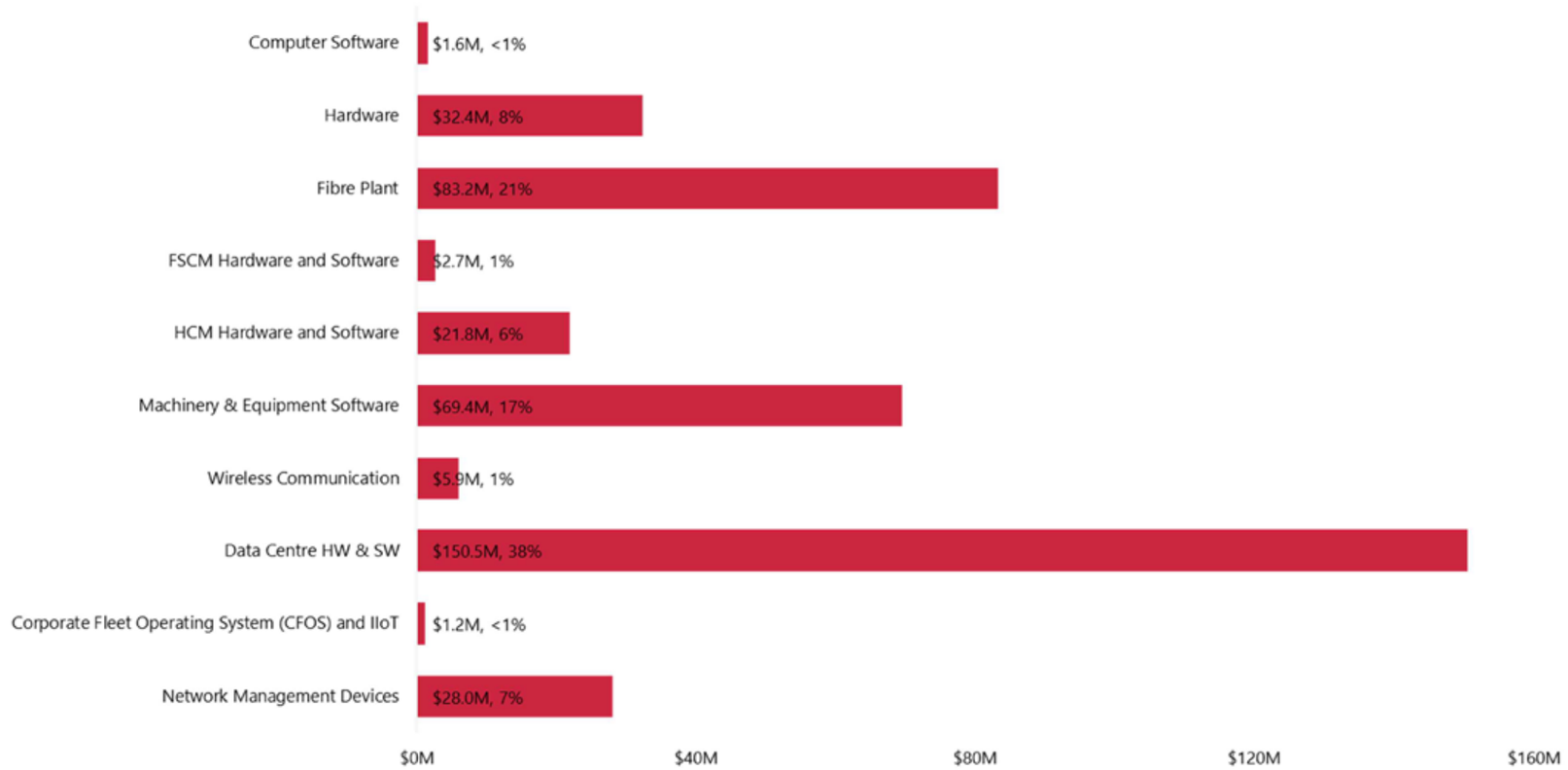
8 IT Solutions and Support

#	Section	Description	Details
8		Replacement Value Breakdown	

#	Section	Description	Details
9		Table - Replacement value change	

Replacement Value Change Summary	Value
2022 Total Replacement Value	$373M
Changes	$24M (6% Increase)
2026 Total Replacement Value	$397M

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8 IT Solutions and Support

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Network Management Devices</td><td>Network Security Equipment</td><td>6</td><td>5</td><td>$ 474,000</td></tr>
<tr><td>Network Management Devices</td><td>Carrier Network</td><td>12</td><td>7</td><td>$ 378,000</td></tr>
<tr><td>Network Management Devices</td><td>Enterprise Network</td><td>10</td><td>7</td><td>$ 1,806,000</td></tr>
<tr><td>Network Management Devices</td><td>Wi-Fi Network</td><td>10</td><td>7</td><td>$ 1,489,000</td></tr>
<tr><td>CFOS</td><td>LTE Communications</td><td>15</td><td>12</td><td>$ 451,000</td></tr>
<tr><td>CFOS</td><td>GPS Gate</td><td>10</td><td>10</td><td>$ 212,000</td></tr>
<tr><td>CFOS</td><td>Communication Infrastructure</td><td>10</td><td>10</td><td>$ 106,000</td></tr>
<tr><td>Servers</td><td>Electronic Equipment</td><td>5</td><td>5</td><td>$ 1,908,000</td></tr>
<tr><td>Data Centre HW & SW - Storage</td><td>Software and Electronic Equipment</td><td>5</td><td>5</td><td>$ 6,095,000</td></tr>
<tr><td>Hardware</td><td>Desktops</td><td>12</td><td>5</td><td>$ 677,000</td></tr>
<tr><td>Hardware</td><td>Laptops</td><td>11</td><td>5</td><td>$ 144,000</td></tr>
<tr><td>Hardware</td><td>MONITORS</td><td>16</td><td>8</td><td>$ 747,000</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>The table above summarizes information technology assets that have exceeded or are approaching their theoretical useful life. In total, approximately $14.5 million in assets are in poor or very poor condition. Data centre HW & SW represents the largest portion at approximately $6.1 million, followed by servers at $1.9 million and network infrastructure, including enterprise network and Wi-Fi network, at approximately $3.3 million combined. End-user hardware, including desktops, laptops, and monitors, contributes to a smaller amount.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>The service objectives are summarized below:</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>• Data Centre Hardware & Software: Ensure that data centre hardware and software operate at optimal performance levels to support business continuity and efficiency. This includes maintaining high availability, proactive maintenance
and rapid incident response to minimize downtime. The service will be delivered with a strong focus on system reliability, security and scalability to meet evolving business needs.
• Wireless Communication: Provide secure, reliable and scalable wireless connectivity across the organization. This includes ensuring the optimal operation and infrastructure, overseeing mobile device management and collaborating effectively with cellular carriers to ensure seamless service delivery.
• Enterprise Software: Provide and manage the acquisition, licensing, compliance and lifecycle of enterprise-wide software solutions that support critical City operations. This includes ensuring all enterprise software is deployed, maintained and supported in alignment with The City’s contractual obligations, licensing agreements and operational needs.
• Telecommunication: Provide a reliable, secure and high-quality landline telecommunication service that ensures uninterrupted voice communication across the organization. This includes maintaining and optimizing the wired telephony infrastructure, ensuring system redundancy for high availability, integrating with modern communication technologies and adhering to security and compliance standards. The service aims to support critical business operations with minimal downtime, clear voice quality and seamless connectivity.
• Fibre Plant: Provide high-capacity, reliable and scalable fibre connectivity that supports current and future network demands within The City. This includes planning, installation, maintenance and expansion of the organization’s fibre optic infrastructure.
• Common Telematics Operating System (Succession to Corporate Fleet Operating System): Deliver a scalable technology solution that integrates with diverse on-board equipment and captures reliable and accurate telematics data from City-owned vehicles/equipment, while supporting the diverse needs of business units and enabling data integration across multiple systems.
• Work Group Printing: Ensure reliable, efficient and secure printing services that meet the day-to-day needs of departments within the organization. This includes deployment, maintenance and support of shared printing solutions across the organization.
• Desktop Computing: Provide a secure, reliable and efficient end-user computing environment within the organization. This includes the deployment, maintenance and troubleshooting of desktop computing devices.
• Development Software: Develop, deliver and manage high-quality, secure and reliable software solutions that support the organization’s operational and strategic goals.
• Network Infrastructure: Provide a reliable, scalable and secure network infrastructure that supports corporate systems managed by Information Technology, which includes lifecycle management, maintenance and continuous
growth across The City. This excludes support for Operational Technology (OT) and/or Industrial Control Systems (ICS) managed by business units.
• Line of Business Application: Support, maintain and enhance specialized software systems that enable core business functions across the organization. This includes ensuring these applications operate reliably, securely and efficiently
to meet the operational and strategic needs of individual departments.
• PeopleSoft: Support critical enterprise systems across financial, supply chain and human capital management. This includes maintaining and enhancing solutions for financial reporting, payables, receivables, contracts, audits and service delivery, as well as payroll, pensions, benefits and workforce planning.</td></tr>
</table>

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8 IT Solutions and Support

#	Section	Description	Details
14.1		Asset Performance Indicator w/wo (Targets)	IT outlines the performance indicators and condition targets for each asset class, as listed below:
15.1		Asset Condition Targets (Technical LoS Table to Performance Indicator Table)	

Asset Portfolio	Service Performance Indicators	Target Performance
Overall	Overall satisfaction with IT (Percentage)	90 (ongoing)
	Number of community business ideas supported through Living Labs	130 (by end of 2026)
	IT Help Desk phone calls with first contact resolution (percentage)	68 (ongoing)
	Low powered end user computing devices as a percentage of overall devices (percentage)	60 (by end of 2026)
Data Centre Hardware & Software	Server uptime percentage	100%
	Asset Condition	100%
Wireless Communication	Condition of Wireless towers	100% of assets in good to fair condition over the next 10 years
	Condition of Wireless software	100% of assets are in very good condition over the next 10 years
Enterprise Software	Asset Condition	100% of assets are in very good to fair condition and no assets are in poor or critical condition over the next 10 years
Telecommunication	Landline telecommunications uptime percentage	95% of assets providing 99.99% uptime
	Asset Condition	>90% of assets in good to fair condition and < 10% of assets in less than fair condition over the next 10 years
Fibre Plant	Asset Condition	100% of assets are fully functional
Common Telematics Operating System (Succession to Corporate Fleet Operating System)	System uptime percentage	>99.5%
	Telematics device reliability percentage	>99%
	Asset Condition	>95% of assets are in very good to fair condition and < 5% of assets are in poor or critical condition over the next 10 years. Devices are easily replaceable and maintained
Work Group Printing	Print devices operating	95% service level
	Asset Condition	80% of print assets at good to fair condition and 20% at poor to critical condition
Desktop Computing	Asset Condition	95% of assets in good to very good condition
Development Software	Asset Condition	All assets are in good or very good condition
Network Infrastructure	Network infrastructure availability percentage	>99%
	Asset Condition	99.7% of assets meet service performance target
Line of Business Application	Asset Condition	Maintain assets in good condition over the next 10 years
PeopleSoft	Asset Condition	100% of assets need to be in very good or good condition over the next 10 years

16	R&C	R&C – Asset Class	CRV of critical assets	$185.3 M For the latest CRVs relating to critical assets within IT please refer to the latest 10-year Capital Infrastructure Needs Assessments.
17.1			$ of Critical Asset in poor/ very poor condition per the value	$8.9 M*
17.2			% of Critical Asset in poor/ very poor condition per the value	5.5%
18			Critical asset breakdown	$8.9M of critical assets in poor and very poor condition requiring attention is specifically noted by the BU and is concentrated within two key asset sub-classes: • Network Infrastructure: $3.1M

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#	Section		Description	Details
				• Data Centre Hardware & Software: $5.8M For the latest CRVs relating to critical assets within IT please refer to the latest 10-year Capital Infrastructure Needs Assessments.
18.1			Highest CoF assets	#1 - Data Centers (EOC, WHITEHORN, ADMINISTRATION). CoF-5.0, CRV-$95 M. #2 - HCM Hardware and Software (HCM Hardware and Software). CoF-5.0, CRV-$22 M. #3 - FSCM Hardware and Software (FSCM Hardware and Software). CoF-4.8, CRV-$3 M. #4 - storage hardware/software (SOFTWARE AND ELECTRONIC EQUIPMENT). CoF-4.6, CRV-$24 M. #5 - TCA Computer Software (TCA Computer Software - Active Reports). CoF-4.5, CRV-$0.08 M. #6 - TCA Computer Software (TCA Computer Software - Kobiton -Mobile Lab). CoF-4.5, CRV-$0.11 M. #7 - TCA Computer Software (TCA Computer Software - MAF - Custom Framework). CoF-4.5, CRV-$0.42 M. #8 - TCA Computer Software (TCA Computer Software - Blacksmith - Custom Framework). CoF-4.5, CRV-$0.32 M. #9 - TCA Computer Software (TCA Computer Software - QA Tools - OpenText). CoF-4.5, CRV-$0.32 M. #10 - TCA Computer Software (TCA Computer Software - Java Script UI Controls - Kendo). CoF-4.5, CRV-$0.08 M. #11 - TCA Computer Software (TCA Computer Software - ASP.Net UI Controls -). CoF-4.5, CRV-$0.08 M. #12 - Network Management Devices (Network Security Equipment). CoF-4.4, CRV-$2 M. #13 - Network Management Devices (Carrier Network). CoF-4.4, CRV-$9 M. #14 - hardware/software backup (SOFTWARE AND ELECTRONIC EQUIPMENT). CoF-4.4, CRV-$11 M. #15 - Network Management Devices (Enterprise Network). CoF-4.2, CRV-$14 M. #16 - Network Management Devices (Wi-Fi Network). CoF-4.2, CRV-$3 M. #17 - Machinery & Equipment Software (Wireless Software). CoF-4.1, CRV-$0.32 M. #18 - Machinery & Equipment Software (Wireless Hardware). CoF-4.1, CRV-$1 M. #19 - Machinery & Equipment Software (Enterprise Software (Software - External)). CoF-4.0, CRV-$69 M.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	IT asset risk is reported in line with the AM Risk framework using the five criteria. Each asset sub-group also supplied its own criticality ranking values and CoF criteria matrix providing bespoke risk values for all assets within the business unit. An amalgamated CoF matrix is shown here to demonstrate the approximate consequence values used across all asset subgroups. No additional trends or key risks were identified by IT for inclusion here.

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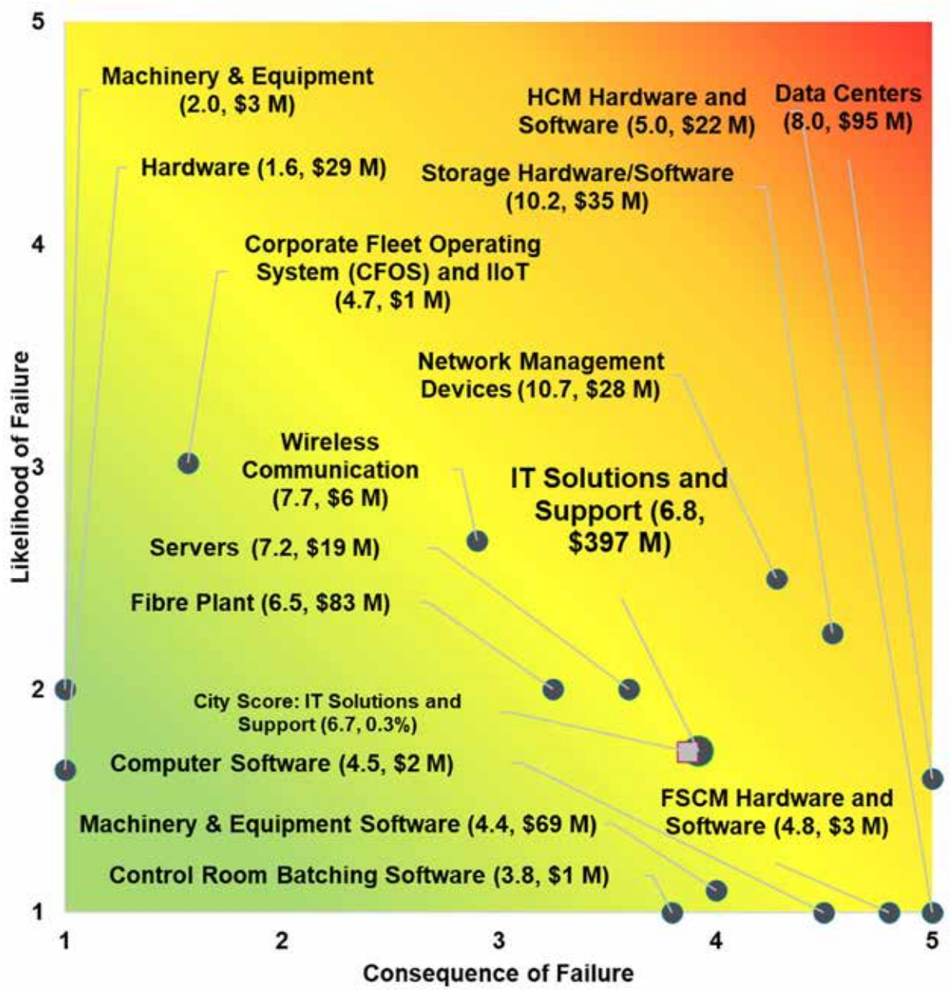
8 IT Solutions and Support

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	IT assets are split across fourteen sub-classes. Under the asset class risk framework, IT assets have an overall risk of 6.8. While the majority (96%) of assets are in fair or better condition, indicating a medium level of risk, the relatively high CoF assigned to a large amount of assets shifts the average risk higher despite a relatively low LoF. The IT asset sub-class ‘Computer Software’ has no CoF provided and is not included in the figure.
23.1			Describing the change from 2022	Current risk across the BU is 6.8 which is an increase from 2022 (5.8) despite an improved average condition of 1.7 vs 1.9 in 2022. Comparison by asset sub-class is indirect due to differing asset hierarchies but overall, the sub-classes show an increasing level of risk due to an increase in the perceived CoF. With the asset sub-class value plotted too it can be seen that while Network Management Devices and Storage Hardware/Software are the highest risk several other sub-classes have been calculated to have higher CoF (Data Centers,

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8 IT Solutions and Support

#	Section		Description	Details
				Machinery 7 Equipment Storage, FSCM Hardware & Software Backup, and HCM Hardware & Software Backup). Low CoF sub-classes such as desktop computing and work group printing remain in a similar average condition.

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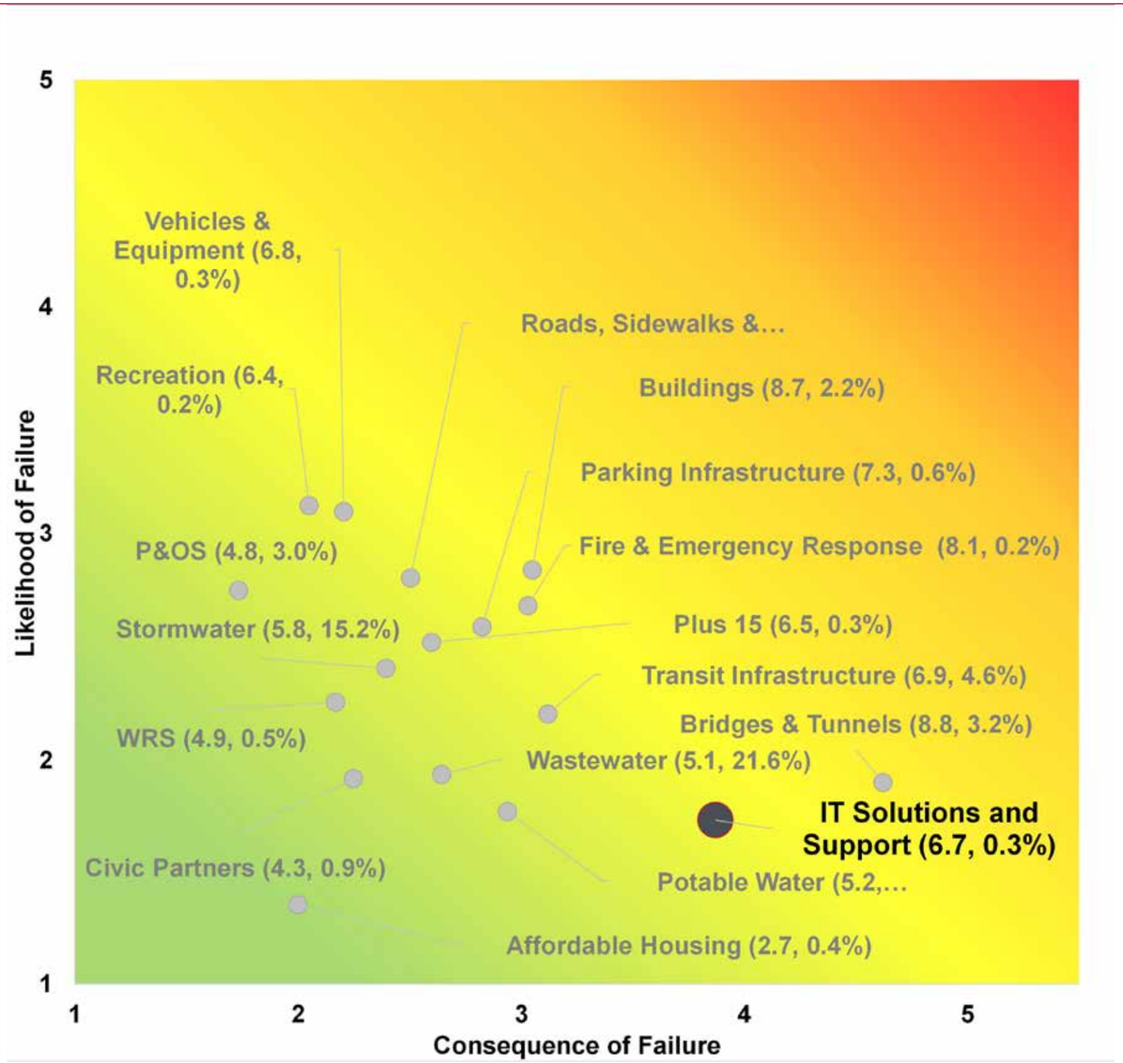
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

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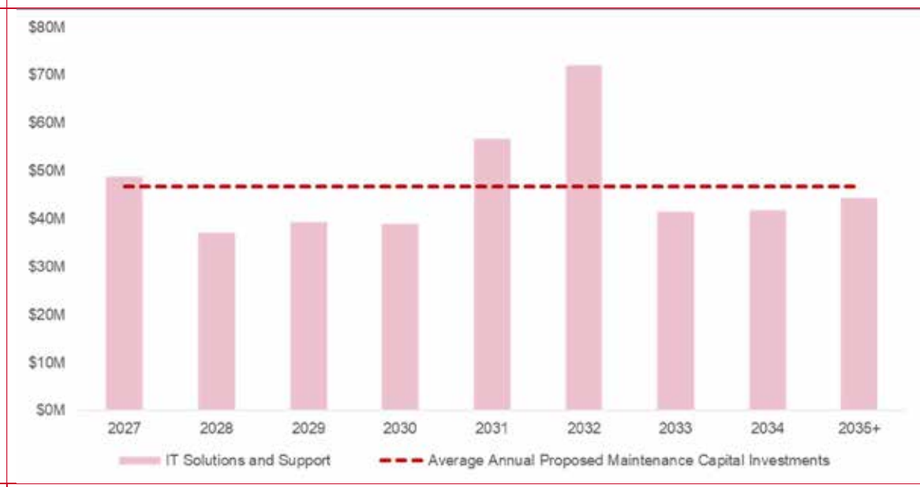
8 IT Solutions and Support

#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	IT mitigates risk on an ongoing basis through continuous lifecycle projects, ensuring systems remain secure, compliant, and optimized. This proactive approach includes regular updates, vulnerability assessments, patch management, and technology refresh cycles to reduce exposure to threats and maintain operational resilience and current levels of service. As cyber threats increase, IT must ensure that critical infrastructure, hardware, and software are maintained through regular lifecycle upgrades and patches. Rising hardware and software costs mean additional funding is required over the next 10 years to ensure that The City’s technology environment remains secure. Without this funding, access to technology and/or service levels may need to be reduced, and asset lifecycles may need to be further extended, increasing the risk of failure and cyber exposure. Funding for cloud services remains critical to ensuring a secure and resilient IT environment. Although cloud platforms shift certain infrastructure responsibilities to service providers, vendor management must still invest in security governance, identity and access management, continuous monitoring, compliance controls, and skilled personnel. Sustained investment is necessary to mitigate evolving cyber threats, maintain regulatory compliance, and ensure the confidentiality, integrity, and availability of information assets. Key Risk Mitigation: Strengthening data center cooling and power redundancy, enhance network infrastructure, disaster recovery and cybersecurity systems, and integrate climate-resilient technologies to safeguard critical digital services.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook - Text	The proposed Maintenance Capital Investments for IT assets average $46.7 million per year, corresponding to a total investment of $420.5 million over the planning horizon and an annual reinvestment rate of 11.8%. Investment levels fluctuate over the period, with higher expenditures in 2031 and 2032, reflecting the timing of major system upgrades and lifecycle renewals.
27			Annual Capital Maintenance budget Value	$46.7M
28			Annual Reinvestment Rate (AAR)	11.8%
29			Forecast capital maintenance budget	
30			High-priority projects	• Corporate Imagery Program • Data Centre Environmental (Lifecycle Replacement) • Enterprise Information Management • Fibre Optics • IT Communications Infrastructure • Lifecycle Replace-Desktop • Service Resiliency and Disaster Recovery • Calgary City Net • Development Pool • Enterprise Servers • Enterprise Storage Units • Network Infrastructure • PeopleSoft Finance and Supply Chain Management (FSCM) • PeopleSoft Human Capital Management (HCM)

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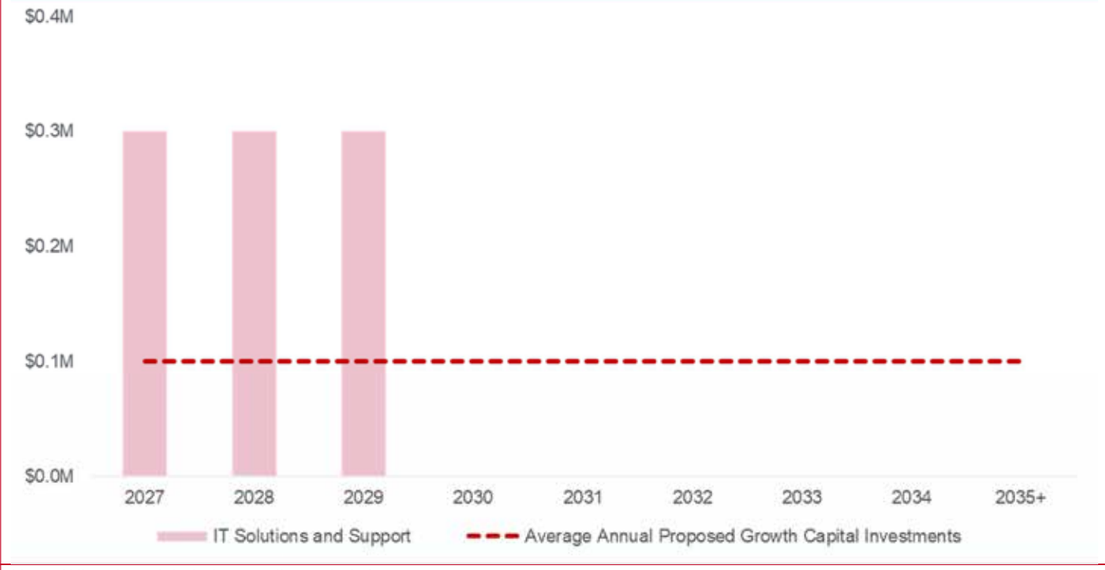
8 IT Solutions and Support

#	Section		Description	Details
				• Software Lifecycle Replacement • Enterprise Support Systems • Client Access • New Data Centre • Corporate Geographic Information System (GIS) Upgrades • Modernize City Online • Modern Open Data and Business Intelligence
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments average $0.1 million per year, corresponding to a total investment of $0.9 million over the planning horizon. Investment is concentrated in the early years, with consistent annual expenditures of $0.3 million from 2027 to 2029. No additional growth investments are planned beyond 2029, indicating that major system expansions or upgrades are front loaded within the planning horizon.
32			Annual Growth budget Value	$0.1M
34			Forecast capital growth budget	
35			High-priority projects	None (All projects labeled as medium priority)
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancements Capital Investments for IT assets average $3.1 million per year, corresponding to a total investment of $28.2 million over the planning horizon. Annual investments remain relatively consistent, generally aligning with the average level. This pattern reflects a steady, planned expansion of IT service enhancements, with increasing investment over time to support evolving operational needs.
37			Annual Service enhancement budget Value	$3.1M

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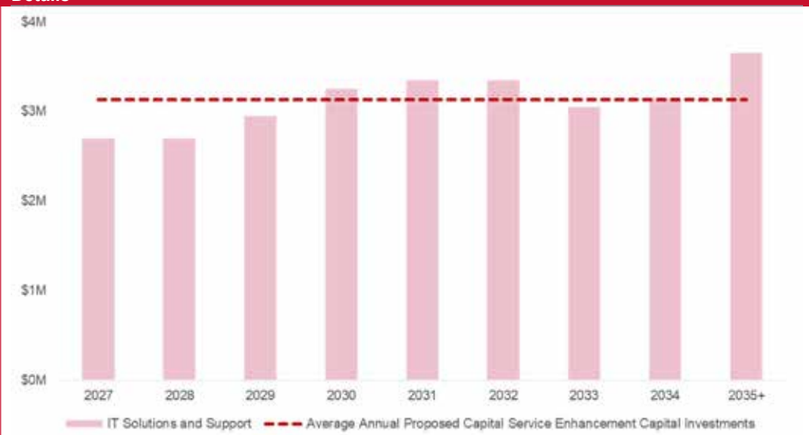
8 IT Solutions and Support

#	Section		Description	Details
39			Forecast Service Enhancement capital budget	
40			High-priority projects	• City Network of Things and Robotic Process Automation (RPA) • Smart Calgary
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*No transformative budget*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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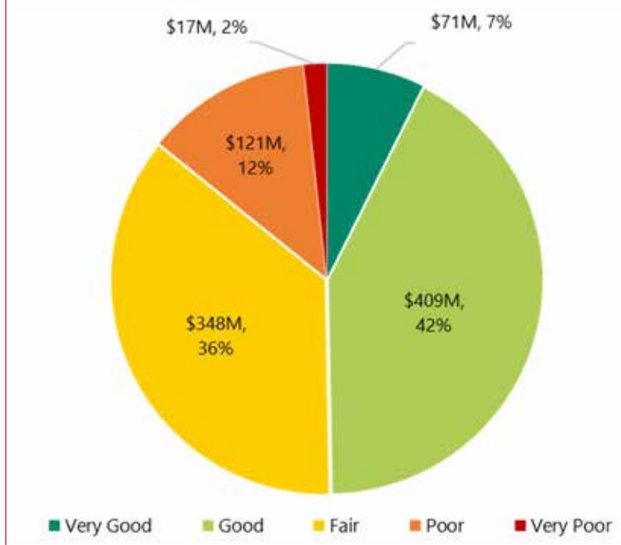
9 Parking Infrastructure

#	Section	Description	Details
1	Cover	Service summary	Facilities Management (FM) is responsible for operating and maintaining all public parkades and parking lots in Calgary, while ownership of these assets remains with Calgary Parking. It ensures safe, reliable, and efficient parking across the city through year-round maintenance, rehabilitation, and infrastructure improvements. The 2022 CAMP included Parking Infrastructure within an asset-class that is now split across three mobility asset classes in 2026. For this assessment, these assets are only parking assets managed by Calgary Parking. There are other parking assets that are under their respective service areas like FM City Buildings, Transit Parking Garages, and others.
2		Asset Value Increase	Asset Class updated for 2026 and not comparable with any 2022 value.
3		Assets in Fair or Better Condition	86%
5	SOI	SOI Summary	The total replacement value of the Parking asset portfolio is estimated at $965 million. Overall, 86% of assets are in fair or better condition.
6		CRV	$965 million
7		Condition Pie	
8		Replacement Value Breakdown	
9		Table - Replacement value change	Asset Class updated for 2026 and not comparable with any 2022 value.

Note - Financial Planning:

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9 Parking Infrastructure

<table>
<tr><th>#</th><th colspan="2">Section</th><th>Description</th><th>Details</th></tr>
<tr><td>10</td><td colspan="2" rowspan="3"></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Parkade</td><td>$ 76,424,000</td></tr>
<tr><td>Parking Lot</td><td>$ 3,212,000</td></tr>
<tr><td>Site</td><td>$ 449,000</td></tr>
<tr><td>Office</td><td>$ 423,000</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td>Beyond service life summary</td><td>The table above summarizes parking infrastructure assets that have exceeded or are approaching their theoretical useful life. In total, approximately $80.5 million in assets are in poor or very poor condition. Parkades account for the majority of this value, representing the largest concentration of condition risk. Parking lots contribute smaller, dispersed amounts, while site and office assets represent a minor portion of the total.</td></tr>
<tr><td>12</td><td colspan="2">LoS</td><td>LoS - explain, comment and gaps</td><td>Parking serves vehicle and bicycle users and supports businesses and services across Calgary. Residents and visitors are served by parking permits where required. Enforcement activity serves vehicle operators, residents, and businesses by providing safe movement and access to parking.
This service manages parking to meet Calgary's needs by delivering appropriate parking resources throughout the city, such as paid, permitted and accessible parking. The service develops and maintains City parking strategies, policies and associated bylaws. Parking services administers the parking revenue reinvestment program. The service performance indicators are currently under development.</td></tr>
<tr><td>12.1</td><td colspan="2"></td><td>LoS – Customer/Service Commitments</td><td>N/A</td></tr>
<tr><td>14.1</td><td colspan="2"></td><td>Asset Performance Indicator w/wo (Targets)</td><td>N/A</td></tr>
<tr><td>15.1</td><td colspan="2"></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>N/A</td></tr>
<tr><td>16</td><td rowspan="7">R&C</td><td rowspan="7">R&C – Asset Class</td><td>CRV of critical assets</td><td>$0.0 M</td></tr>
<tr><td>17.1</td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$0.0 M</td></tr>
<tr><td>17.2</td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>0%</td></tr>
<tr><td>18</td><td>Critical asset breakdown</td><td>No Critical Assets were identified.</td></tr>
<tr><td>18.1</td><td>Highest CoF assets</td><td>#1 - All Parkades. CoF-3.0. Total CRV-$903 M.
#2 - Office. CoF-3.0 CRV-$14 M.</td></tr>
<tr><td>19.1</td><td>Risk CoF summary</td><td>N/A – not required.</td></tr>
<tr><td>20</td><td>Approach to CoF</td><td>Parking and Infrastructure asset risk is reported in line with the asset class risk framework using the five criteria. Each asset sub-class also supplied its own criticality ranking values and CoF criteria matrix providing bespoke risk values for all assets within the service line.</td></tr>
</table>

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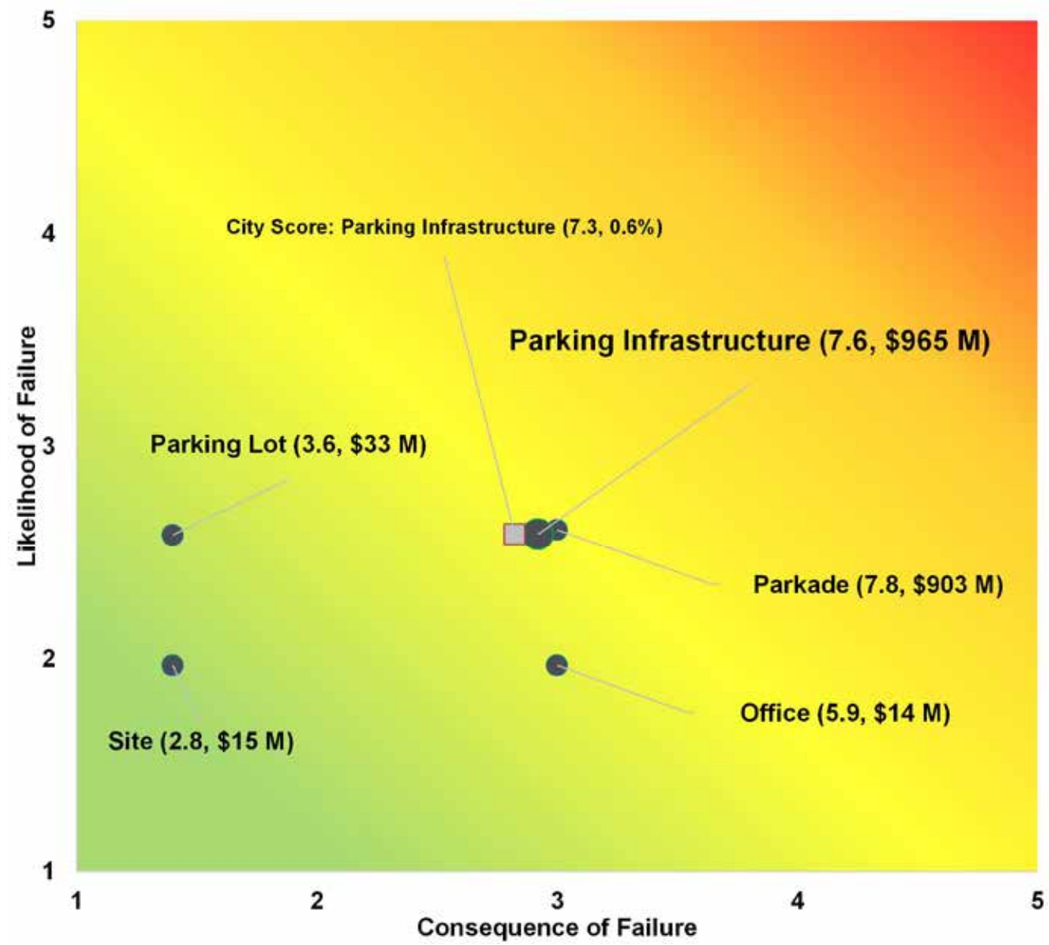
9 Parking Infrastructure

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Parking infrastructure assets are divided into four sub-classes: parkade, parking lot, site, and office. The overall risk for parking infrastructure under the asset class risk framework is 7.6, with 86% of assets in fair or better condition. No asset sub-classes fall within the high-risk range, and the majority are concentrated in the low- to medium-risk categories. The two sub-classes with the highest asset values (parkade and parking lot) are generally in good to fair condition.
23.1			Describing the change from 2022	The overall risk for parking infrastructure is calculated at 7.6. A direct comparison to 2022 risk values is not possible due to changes in the City’s reporting structure.

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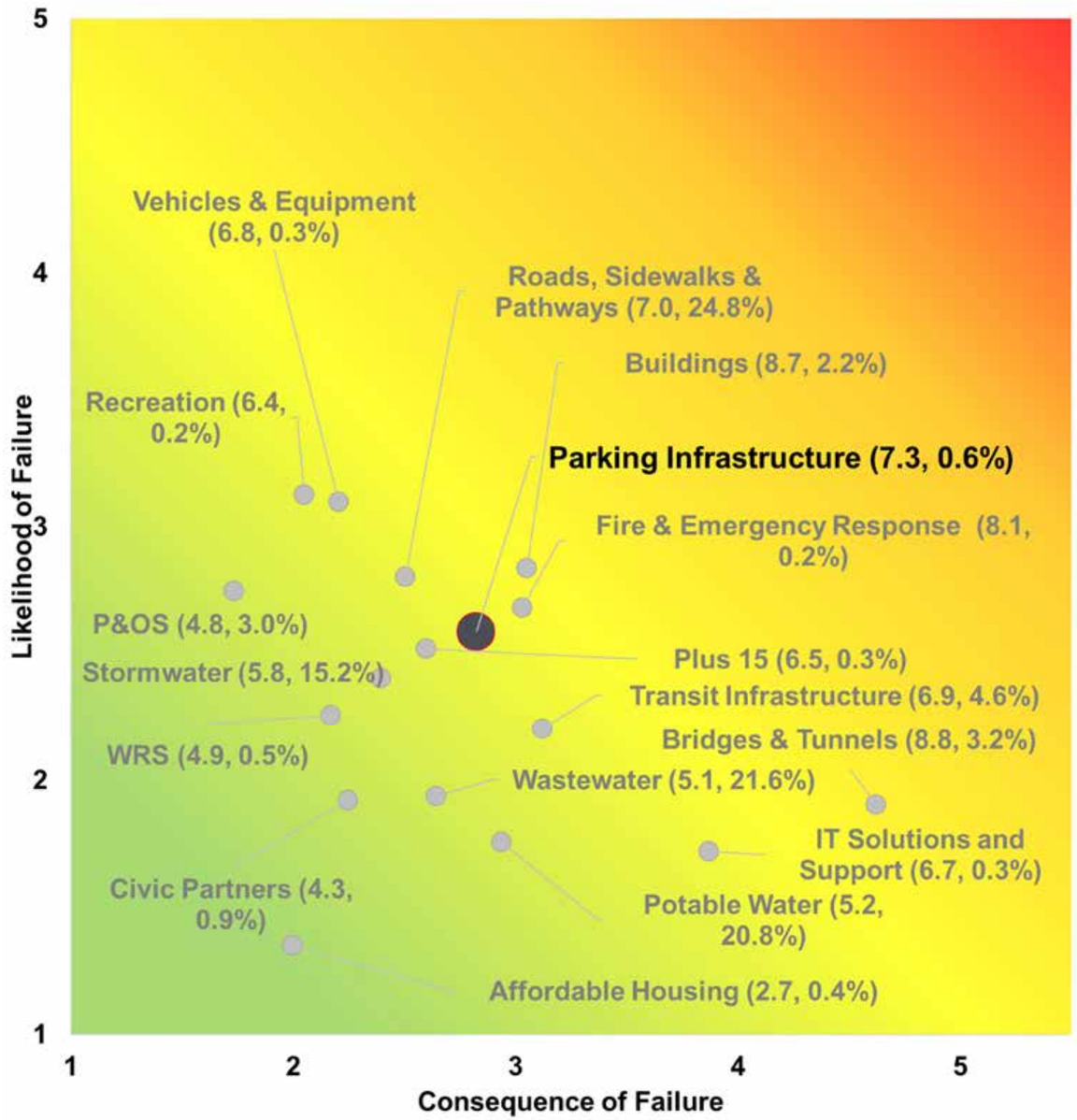
9 Parking Infrastructure

#	Section		Description	Details
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”

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9 Parking Infrastructure

#	Section		Description	Details
25			City Risk Commentary and Future Works	Mobility have identified several activities to reduce known risk. Over the next 4 years the following key activities have been identified: • Lot 25 improvements which has had significant structural upgrades to columns, beams and ramp is noted for its risk reduction. • Calgary Parking is looking at asset management plans and strategies which review asset components and FCI's to identify which assets require attention. • Critical assets replacement as part of Mobility's lifecycle programs which are conducted through the Mobility 4-year capital investment plan. • Ongoing condition assessment (each facility is assessed in details every 5 years).
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for parking infrastructure assets average $10.5 million per year, resulting in a total investment of approximately $105.2 million over the planning horizon and an annual reinvestment rate of about 1.1%. Maintenance spending is largely stable from 2028 through 2035 and beyond, with annual requirements clustering around the long-term average and reflecting a consistent, programmatic approach to ongoing upkeep. A notable increase occurs in 2027, driven primarily by a higher level of parkade investment, while parking lot expenditures remain comparatively small and steady across the period.
27			Annual Capital Maintenance budget Value	$10.5 M
28			Annual Reinvestment Rate (AAR)	1.1%
29			Forecast capital maintenance budget	
30			High-priority projects	• Lot 54 • Parking Lot Surface Overlay
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for parking infrastructure assets average $5.2 million per year, resulting in a total investment of approximately $51.6 million over the planning horizon. Growth spending increases gradually over time, driven primarily by parkades, which accounts for the majority of investment throughout the period. Parking lot growth contributes a smaller but steadily rising share, reflecting incremental capacity additions rather than large-scale expansion. Overall, annual growth investment indicates a measured and predictable growth strategy focused on gradual system expansion.
32			Annual Growth budget Value	$5.2 M

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9 Parking Infrastructure

#	Section		Description	Details
34			Forecast capital growth budget	
35			High-priority projects	*N/A*
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*N/A*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*N/A*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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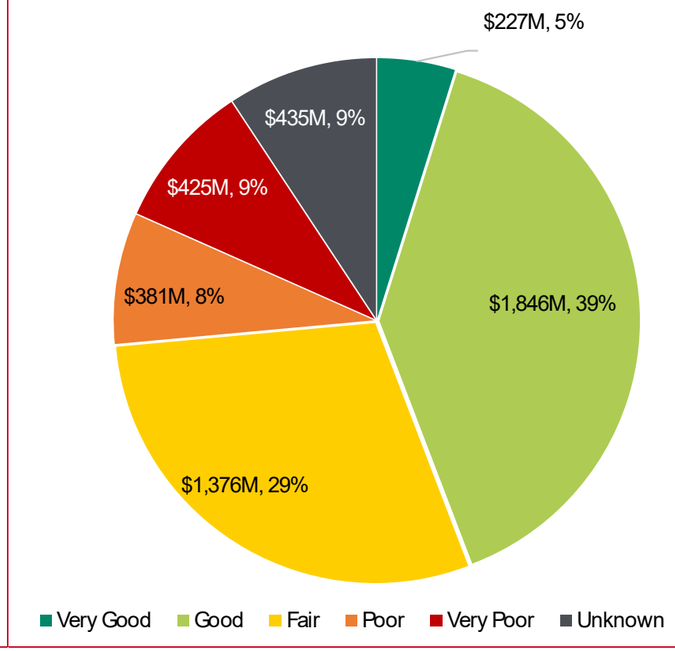
10 Parks & Open Spaces

#	Section	Description	Details
1	Cover	Service summary	Parks & Open Spaces provides Calgarians with cherished places that connect people to nature, heritage and community. Through conservation and promotion of ecosystems and cultural landscapes, Parks create safe, inclusive and active opportunities.
2		Asset Value Increase	Asset Class updated for 2026 and not comparable with 2022 value.
3		Assets in Fair or Better Condition	74%
5	SOI	SOI Summary	The total replacement value of the Parks & Open Spaces Infrastructure asset class is estimated at $4,690 million. Since the previous CAMP, the class value has decreased by approximately $1,126 million, primarily driven by reassignments of assets within classes across The City. Overall, 74% of assets are in fair or better condition.
6		CRV	$4,690 million
7		Condition Pie	

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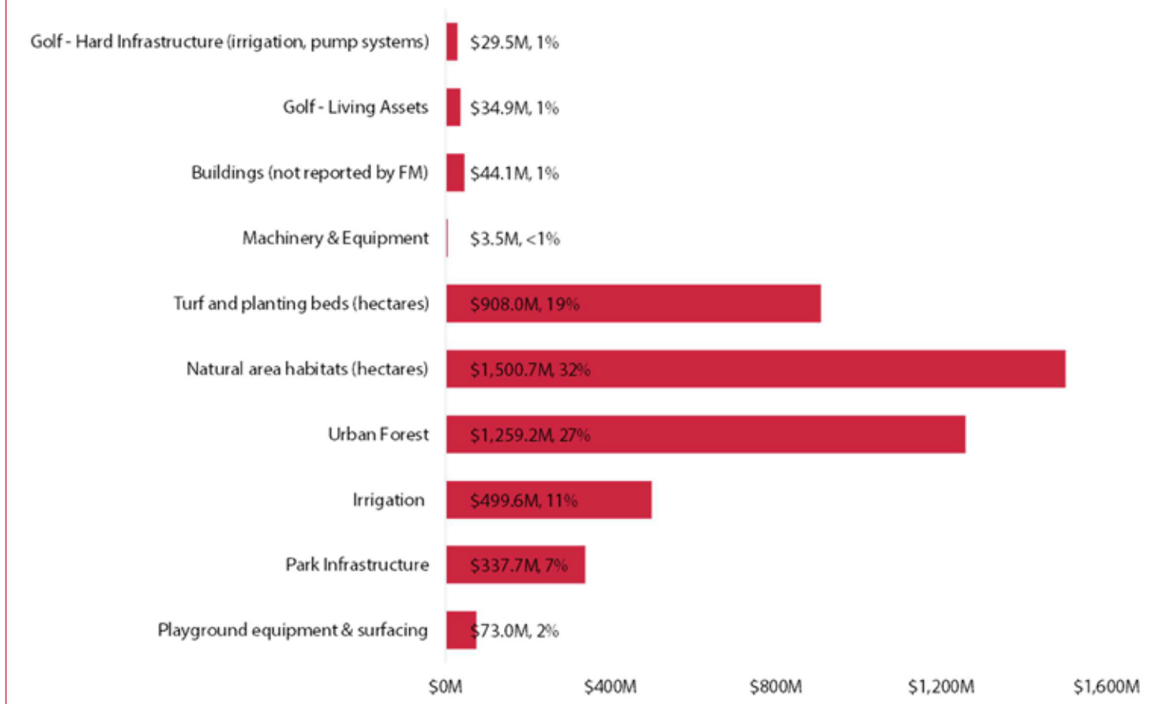
10 Parks & Open Spaces

#	Section	Description	Details
8		Replacement Value Breakdown	
9		Table - Replacement value change	See table below

Replacement Value Change Summary	Value
2022 Total Replacement Value	$5,816M
Changes	-$1,126M (19% Decrease)
2026 Total Replacement Value	$4,690M

Note that Asset Class is updated for 2026 and not directly comparable with 2022 value due to changes of asset sub-class assignment.

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10 Parks & Open Spaces

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Playground equipment & surfacing</td><td>Playground fall surfacing and playground equipment on top</td><td>25</td><td>20</td><td>$ 5,184,000</td></tr>
<tr><td>Park Infrastructure</td><td>includes fencing, seating, garbage cans, lighting, signs, etc.</td><td>49</td><td>25</td><td>$ 22,770,000</td></tr>
<tr><td>Irrigation</td><td>includes sqm of irrigation systems, DCVs, services, controllers, and cabinets</td><td>58</td><td>25</td><td>$ 309,728,000</td></tr>
<tr><td>Machinery & Equipment</td><td>Trailers, computer equipment not stewarded by IT</td><td>20</td><td>20</td><td>$ 2,304,000</td></tr>
<tr><td>Buildings (not reported by FM)</td><td>Parks building</td><td>48</td><td>50</td><td>$ 13,230,000</td></tr>
<tr><td>Golf - Living Assets</td><td>Bunkers, putting greens</td><td>57</td><td>50</td><td>$ 2,998,000</td></tr>
<tr><td>Golf - Hard Infrastructure (irrigation, pump systems)</td><td>irrigation systems, pumps</td><td>57</td><td>50</td><td>$ 3,534,000</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>The table above summarizes Parks & Open Spaces assets that have exceeded or are approaching their theoretical useful life. In total, approximately $360 million in assets are in poor or very poor condition. Irrigation systems represent the largest portion at $310 million, followed by park infrastructure at $23 million. Other asset categories, including playground equipment, buildings, golf assets, machinery, and hard irrigation infrastructure, account for smaller amounts but also include assets nearing or beyond their theoretical useful lives.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>The LoS for Parks & Open Spaces are contained within CONNECT: Calgary’s Parks Plan. LoS are based on feedback from Calgarians through an extensive public engagement process and connect developed strategic directions that were refined within the strategy to provide policy direction on four key priorities:</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>•Protecting and enhancing environmentally significant areas (wetlands, grasslands, tree stands) while focusing on the planting native species and growing the urban tree canopy in Calgary.
•Connecting and growing the parks system by increasing the minimum size of parks in new communities and adding additional functionality to parks in established communities.
•Inclusive and supportive spaces that provide parks that are welcoming for all Calgarians in the way we design and consider amenities for parks. This also includes creating more volunteer opportunities and partnerships with community groups.
•Enhancing management and maintenance of park spaces by refreshing and standardizing the funding and care of parks.</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>The service performance indicators and their targets are summarized in the table below.</td></tr>
<tr><td>15.1</td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Target Performance</th></tr>
<tr><td>Per cent of households within a 400m walking distance of a multifunctional park or open space</td><td>Increase to 69% by 2035</td></tr>
<tr><td>Per cent of Calgarians that have connected with parks and open spaces</td><td>Increase to 90% by 2030</td></tr>
<tr><td>Customer Level of Service (CLOS) rating</td><td>At least 2/Good for all regional parks and 3/Fair for all local parks by 2035</td></tr>
<tr><td>Per cent of parks with removed or decommissioned irrigation system under 0.4 hectares</td><td>Increase to 100% by 2035</td></tr>
<tr><td>Number of trees planted annually on public land</td><td>Increase to 1.3 million total trees planted by 2035</td></tr>
<tr><td>Per cent of public land covered by tree canopy</td><td>Increase to 15% by 2035</td></tr>
<tr><td>Number of inclusive playgrounds</td><td>35 by 2035</td></tr>
</table>
</td></tr>
</table>

Note - Financial Planning:
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10 Parks & Open Spaces

#	Section		Description	Details
				Habitat Condition Rating (HCR) category: Increase the HCR for 20% of the priority 1 and 2 Natural Environment Parks to performing at their full ecological potential by 2035
16	R&C	R&C – Asset Class	CRV of critical assets	$1,259.2 M
17.1			$ of Critical Asset in poor/ very poor condition per the value	$100.7 M
17.2			% of Critical Asset in poor/ very poor condition per the value	8.0%
18			Critical asset breakdown	Urban Forest (City owned trees) - $100.7 M in Poor & Very Poor Condition.
18.1			Highest CoF assets	#1 - Urban Forest (City owned trees). CoF-4.2, CRV-$1,259 M.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	Parks & Open Spaces Infrastructure assets are reported using an approximate cost metric from the AM risk framework. Beyond asset risk, Parks & Open Spaces also identify trends through CLOS ratings, 311 service request data, and the Pulse on Parks survey. Key risks identified often relate to funding gaps in both capital and operating expenditures. Parks & Open Spaces uses key targets and measures, such as tree canopy, habitat restoration and biodiversity, CLOS, and asset condition ratings, to identify funding gaps and effectively communicate risk.

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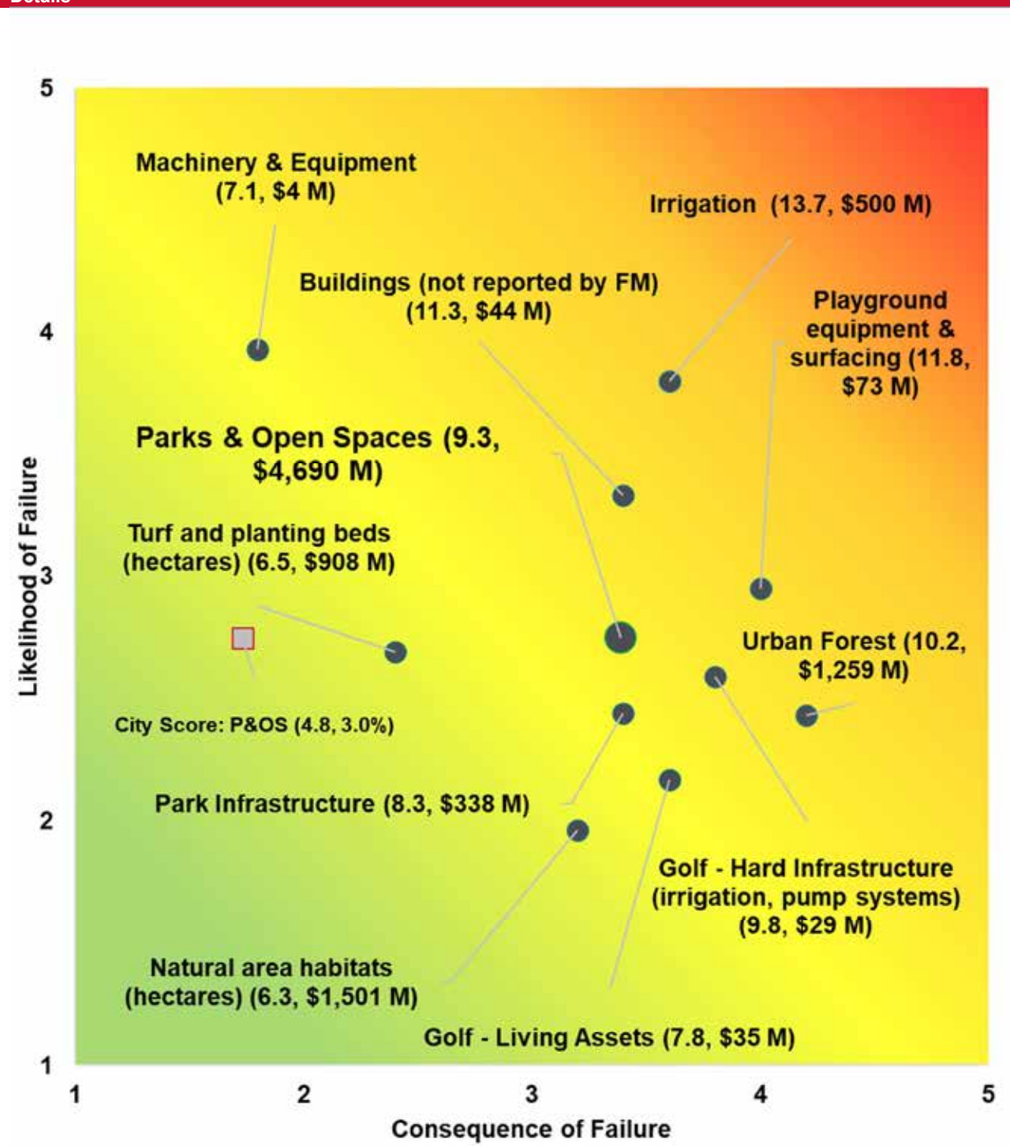
10 Parks & Open Spaces

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Parks & Open Spaces Infrastructure assets are divided into 10 sub-classes. The overall risk under the asset class risk framework is 9.3, with 73% of assets in fair or better condition. Irrigation represents the highest-risk sub-class, driven by its average condition (3.8) and a relatively high CoF (3.6). Playground equipment and surfacing is the second highest-risk sub-class, with a higher CoF (4.0) but better condition (3.0) compared to irrigation.

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10 Parks & Open Spaces

#	Section		Description	Details
23.1			Describing the change from 2022	Overall, the risk for Parks & Open Spaces is calculated at 9.3 using the asset class risk framework. A direct comparison to 2022 risk values is not possible due to changes in the City's reporting structure. Despite this limitation due to asset reporting changes, Parks & Open Spaces incorporates risk management strategies qualitatively through annual planning, capital investment programs, and longer-term strategic initiatives such as the Connect Plan.

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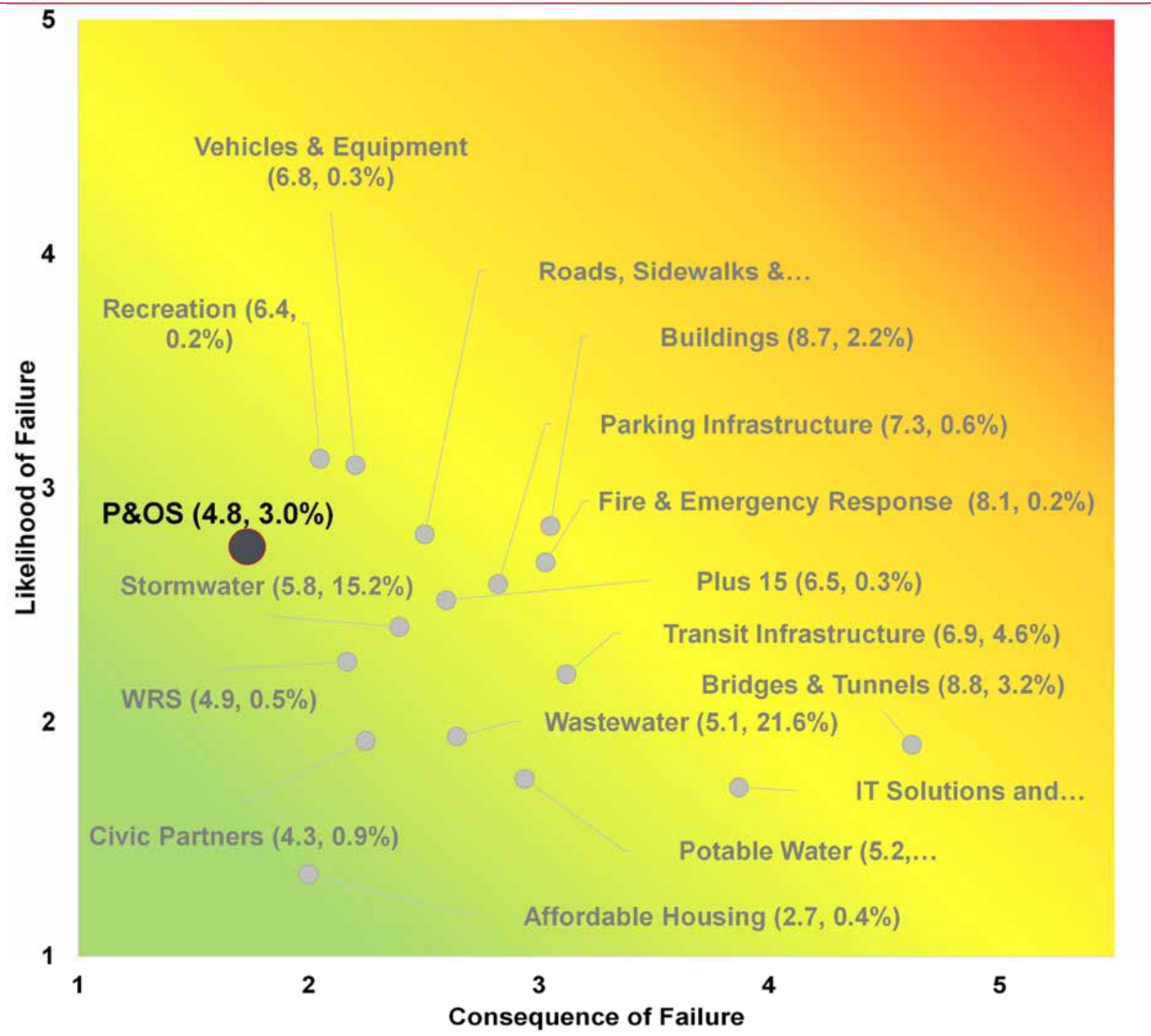
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

Note - Financial Planning:

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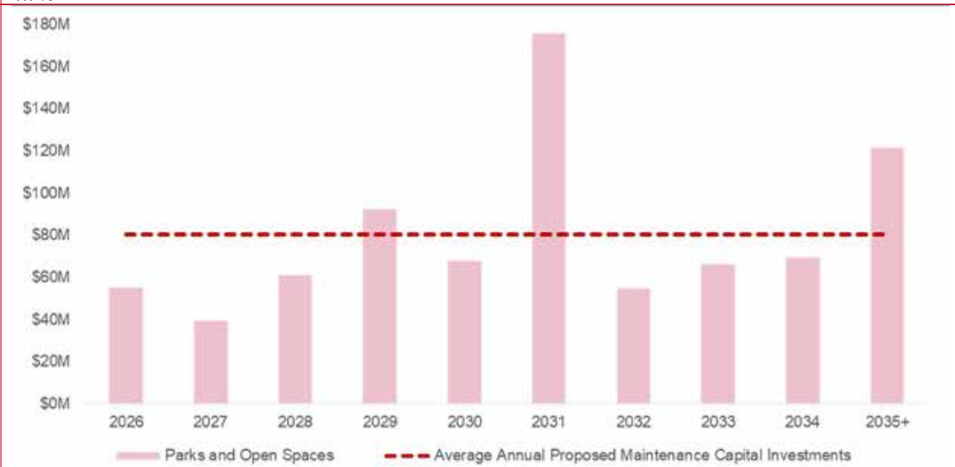
10 Parks & Open Spaces

#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	Parks & Open Spaces have identified several asset sub-classes that present a risk to service: • Nearly half of Calgary’s 1,172 playgrounds are over 20 years old (the average useful life) and at current funding levels replacing them would take decades. • Demand for amenities such as Pickleball courts and Bike Pump Tracks have increased and additional investment will be required to meet the growing demand. • Urban Forestry - Calgary faces a risk of not achieving its long-term urban tree canopy target of 16 per cent by 2060. Failure to meet this target would reduce the ecosystem services provided by the urban forest—such as cooling during extreme heat, stormwater retention, air quality improvement, and carbon sequestration—resulting in increased infrastructure strain, heightened climate risks, and reduced community well-being. • Cemeteries - There is an increasing need for a new cemetery in the city’s north. Meeting this need will require investment (estimated at $50 million) in additional land and currently, there is no dedicated funding source. The City’s Perpetual Care Fund, a reserve intended for perpetual maintenance and operations as promised to our customers, cannot cover the cost of developing a new cemetery. Several activities have been identified to reduce known risk. Over the next 4 years the following key activities are: • Implement drought-resilient irrigation, strengthen tree and natural asset management, enhance stormwater and erosion protection, and expand ecosystem-based designs to improve urban climate resilience. • The Parks risk register will be reviewed annually, and risk management strategies will be developed and prioritized using guiding principles from the strategic plans – Connect and Imagine Parks. An example of this is that a strategic plan for infrastructure assets is currently being developed.
26	Finance	Financial Planning – Capital Maintenance	Capital Maintenance Outlook - Text	The proposed Maintenance Capital Investments for Parks & Open Spaces average $80.4 million per year, resulting in a total investment of approximately $803.9 million over the planning horizon and an annual reinvestment rate of about 1.7%. Annual funding levels vary across the period, with moderate investments in the early years followed by a pronounced peak in 2031 ($175.7M) that significantly exceeds the long-term average, reflecting the timing of major renewal activities. Spending moderates again in 2032–2034 before rising in 2035 and beyond ($121.4M), highlighting the variability in maintenance requirements for Parks & Open Spaces assets and the need for long-term financial planning to accommodate periodic high-investment years.
27			Annual Capital Maintenance budget Value	$80.4 M
28			Annual Reinvestment Rate (AAR)	1.7%
29			Forecast capital maintenance budget	
30			High-priority projects	• Aging Playground lifecycle • Infrastructure Lifecyle • Removal of irrigation systems in parks less than 0.4 ha • Tree replacement • Aging asset replacement • Habitat restoration • Cemetery Management System upgrade • Turf naturalization
31			Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for Parks & Open Spaces average $41.0 million per year, resulting in a total investment of approximately $410.3 million over the planning horizon. Annual growth spending varies across the period, with higher investment levels in 2027 ($62.5M) and 2034 ($61.5M) reflecting periods of accelerated expansion

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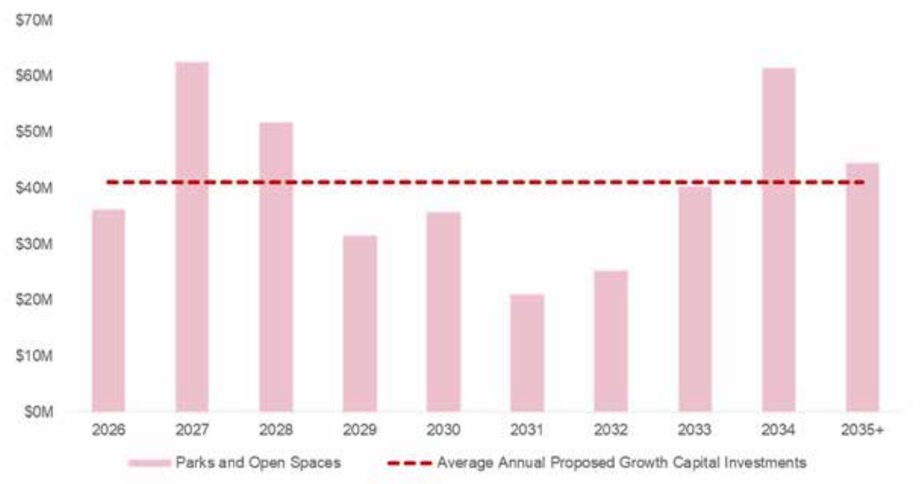
10 Parks & Open Spaces

#	Section		Description	Details
		Financial Planning – Capital Growth		and development. These peak years are balanced by lower investment levels in 2029–2032, resulting in an overall profile that tracks close to the long-term average while accommodating the timing of major growth initiatives. This funding pattern highlights the episodic nature of growth-driven projects and the need for flexible long-term financial planning to support evolving Parks & Open Spaces demands.
32			Annual Growth budget Value	$41.0 M
34			Forecast capital growth budget	
35			High-priority projects	• Inclusive Playground installations • Urban Forest Municipal Development Plan (MDP) - Canopy Growth
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*No service enhancement budgets*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*No transformative budgets*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

Note - Financial Planning:
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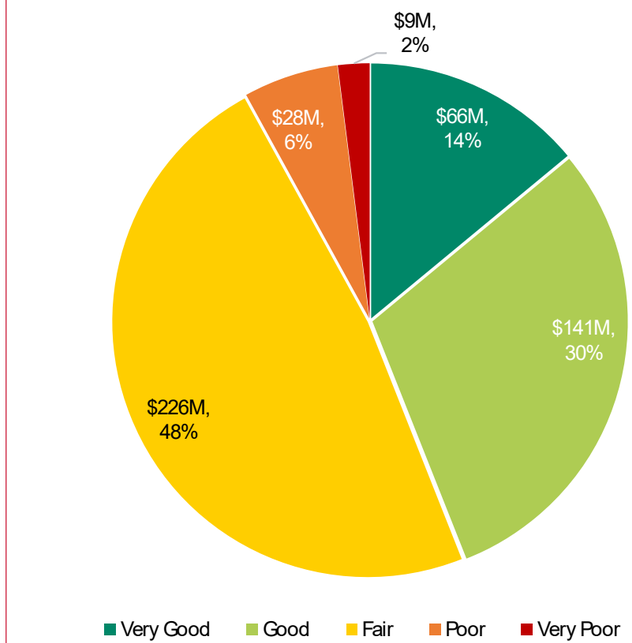
11 Plus 15

#	Section	Description	Details
1	Cover	Service summary	The Plus 15 asset-class is owned by the Capital Planning & Business Services (CP&BS) business unit and supports Infrastructure Services and City teams by guiding how capital projects are planned, managed, and tracked. The unit ensures alignment with asset management policies, provides budgeting and financial oversight, and maintains project tools, systems, and records. CP&BS also oversees professional engineering practice compliance and offers surveying services to support land, utility, and transportation projects. The City owns the Plus 15 bridges. However, these assets are typically operated and maintained by adjacent property owners. The data presented below includes all bridges owned by the City, recognizing that responsibility for operations and maintenance may rest with various third parties depending on location and agreement structure. Footnote: The City is currently responsible for the operations and maintenance of approximately 17% of bridges, with 14% under City responsibility and 3% under civic partners. These percentages may change depending on downtown development.
2		Asset Value Increase	19%
3		Assets in Fair or Better Condition	92%
5	SOI	SOI Summary	The total replacement value of the Plus 15 asset portfolio is estimated at $471 million, representing an increase of approximately $75 million since the previous CAMP. Overall, 92% of the assets are in fair or better condition.
6		CRV	$471 million
7		Condition Pie	
8		Replacement Value Breakdown	Only one asset category is included under this service. Therefore, no value breakdown graph is presented.

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11 Plus 15

<table>
<tr><th>#</th><th colspan="2">Section</th><th>Description</th><th>Details</th></tr>
<tr><td>9</td><td colspan="2" rowspan="4"></td><td>Table - Replacement value change</td><td><table><tr><th>Replacement Value Change Summary</th><th>Value</th></tr><tr><td>2022 Total Replacement Value</td><td>$395M</td></tr><tr><td>Changes</td><td>$75M (19% Increase)</td></tr><tr><td>2026 Total Replacement Value</td><td>$471M</td></tr></table></td></tr>
<tr><td>10</td><td>Table - Asset beyond service life summary</td><td>No assets beyond or within the 10% of the Theoretical Useful Life although it should be noted that 8% of assets are in poor or very poor condition. This relates to sub-components and not specific Plus 15 Bridges.</td></tr>
<tr><td>10a</td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td>Beyond service life summary</td><td>Not Required - No assets beyond or within the 10% of the Theoretical Useful Life</td></tr>
<tr><td>12</td><td colspan="2">LoS</td><td>LoS - explain, comment and gaps</td><td>The LoS for Plus 15 are under development in 2026 as part of the generation of the Plus 15 Asset Management Plan.</td></tr>
<tr><td>12.1</td><td colspan="2"></td><td>LoS – Customer/Service Commitments</td><td>N/A</td></tr>
<tr><td>14.1</td><td colspan="2"></td><td>Asset Performance Indicator w/wo (Targets)</td><td>N/A</td></tr>
<tr><td>15.1</td><td colspan="2"></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>N/A</td></tr>
<tr><td>16</td><td>R&C</td><td rowspan="2">R&C – Asset Class</td><td>CRV of critical assets</td><td>$0.0 M</td></tr>
<tr><td>17.1</td><td></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$0.0 M</td></tr>
<tr><td>17.2</td><td></td><td></td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>0%</td></tr>
<tr><td>18</td><td></td><td></td><td>Critical asset breakdown</td><td>No Critical Assets were identified.</td></tr>
<tr><td>18.1</td><td></td><td></td><td>Highest CoF assets</td><td>#1 - Plus 15 Bridges (The bridges are owned by the City of Calgary but are typically operated by third parties). CoF-2.8, CRV-$471 M.</td></tr>
<tr><td>19.1</td><td></td><td></td><td>Risk CoF summary</td><td>N/A – not required.</td></tr>
<tr><td>20</td><td></td><td></td><td>Approach to CoF</td><td>The Plus 15 assets have been collated under one asset group for analysis within this CAMP. The asset group has been assessed using a set of CoF criteria that aligns with the AM Risk framework and is fully defined per consequence level. These definitions are based upon a qualitative assessment and are therefore reliant on BU input.

Key risks beyond the assets that have been identified by the Capital Planning and Business Services team relating to the Plus 15 assets include:
Missing Operating Practices: There are currently no standard operating procedures (SOP) for the Plus 15 Program. This has resulted in a loss of information on how to complete regular tasks. This leads to general inconsistencies, missed steps in tasks and missed data tracking.
Funding: The City is responsible for more Plus 15 bridges (from an Operations and Maintenance (O&M) perspective) than initially anticipated. There are currently several bridges which have vague legal agreements which have resulted in confusion regarding responsible parties. These bridges require assessment and internal discussions to determine responsibility and operational/maintenance plans.</td></tr>
</table>

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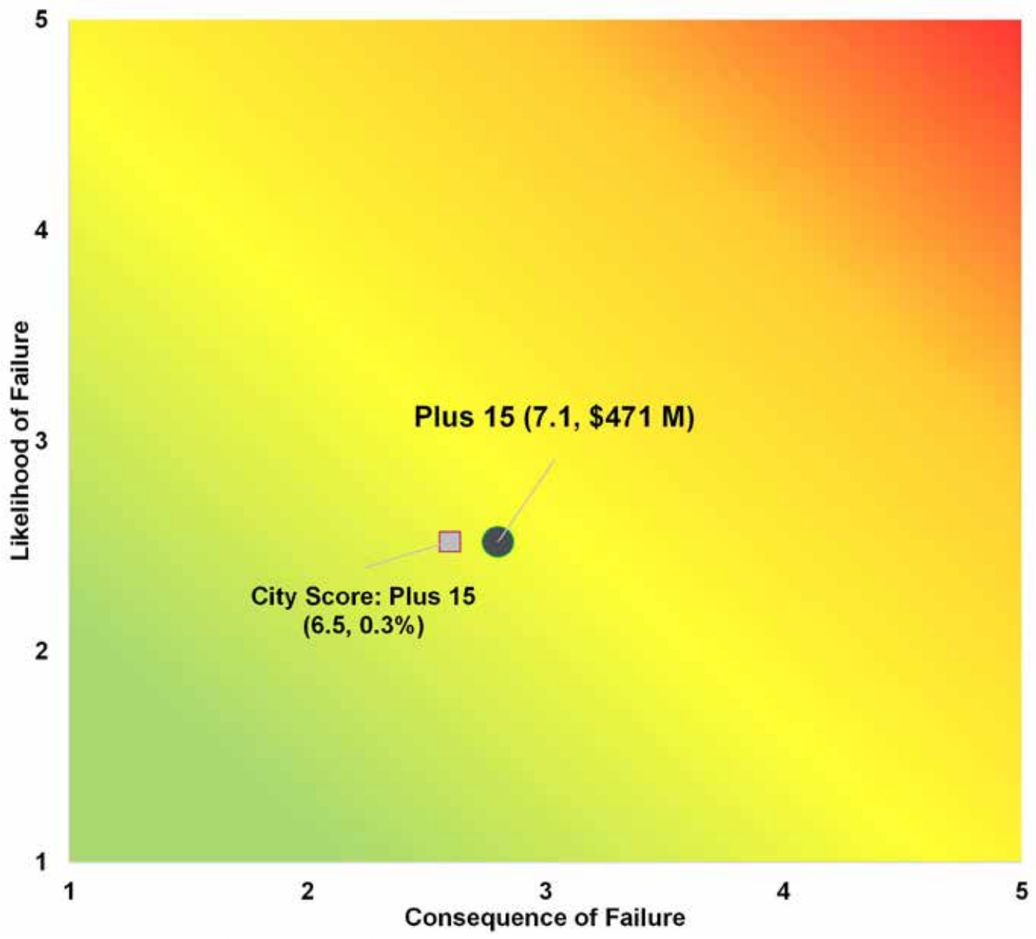
11 Plus 15

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Plus15s are not currently broken down into further sub-classes (e.g. by component similar to Facilities) and therefore detailed commentary is not possible.
23.1			Describing the change from 2022	Plus15s were previously reported within the Roads, Bridges and Tunnels Service line where their risk was reported as approximately 8.4. The updated risk (7.1) using a weighted LoF shows a slight reduction in risk due to an improvement in asset condition (which will likely be updated again post the 2026 condition assessments).

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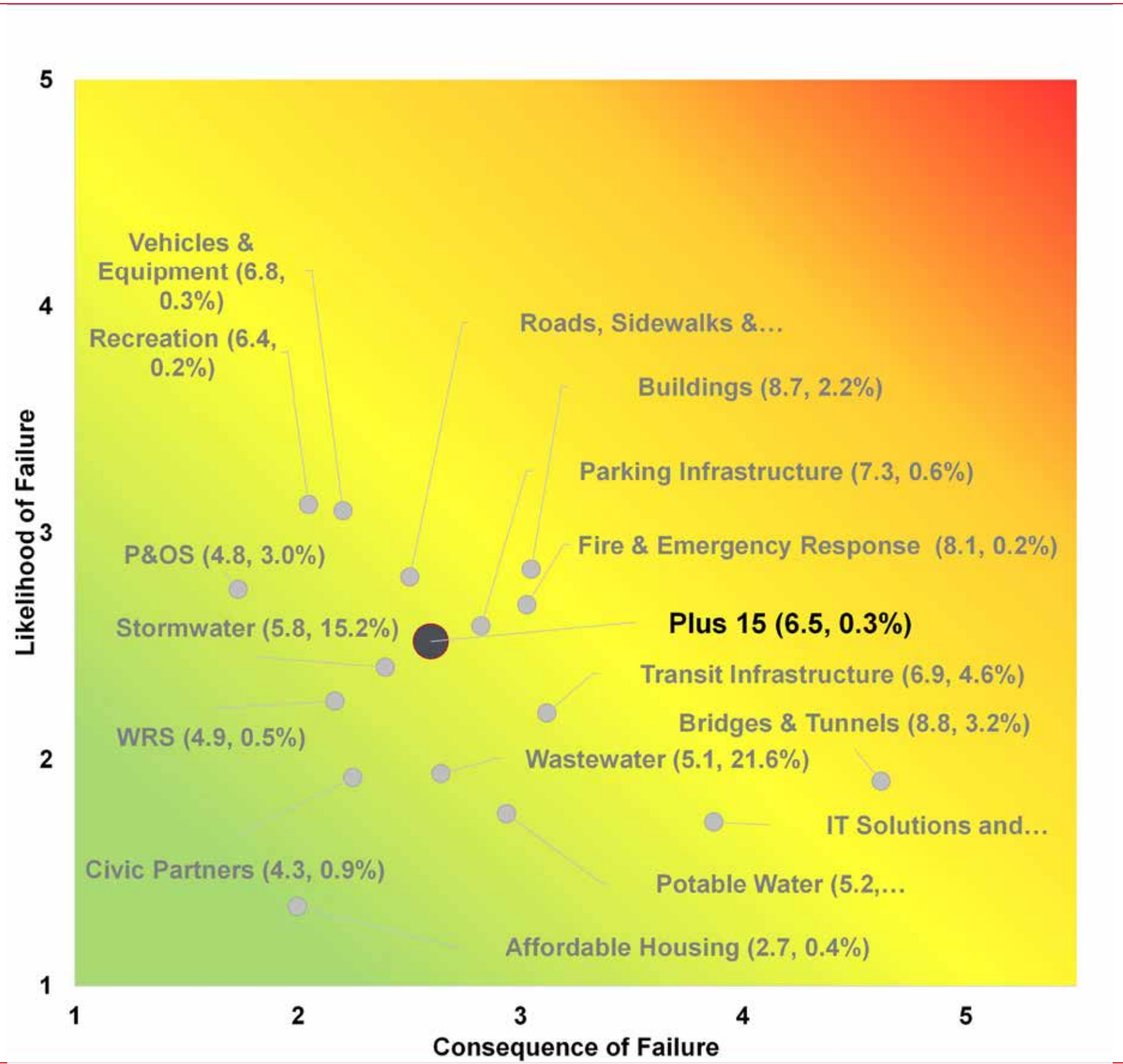
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

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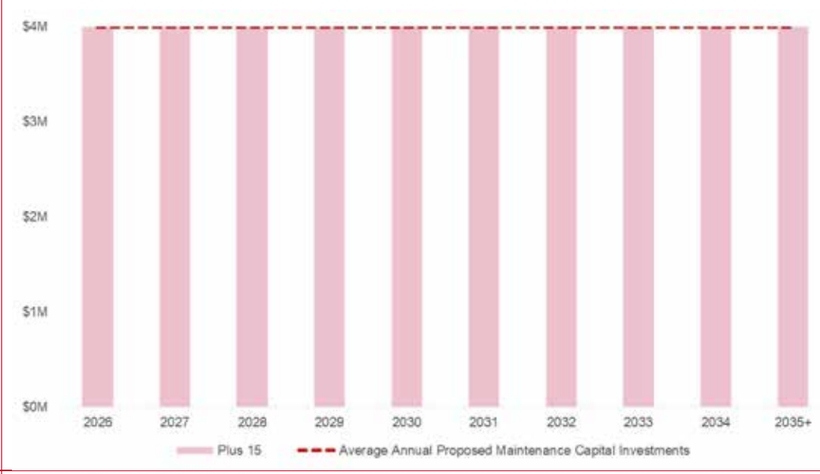
#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	Many of the Plus 15 networks have experienced degradation with limited dedicated funding for condition assessments or renewal. To address lifecycle rehabilitation needs and maintain safe downtown connectivity over the next 10 years, a proposed $40 million investment will support bridge rehabilitation and network-wide safety upgrades. Plus 15 will be reviewing risk management strategies in the future, with several notable areas identified for improvement. The focus is on addressing gaps in data, emergency planning, maintenance tracking and operating practices to ensure the program functions effectively and adapts to long-term needs. Several notable areas of focus have been identified for strategic risk: • Data Management/Tracking: Developing better data management systems and policies. There are currently no set procedures, leading to the fragmentation of data. • Emergency Response Plan: The emergency response plan requires significant update as it has outdated data and is not structured in a manner that aligns with current program practices. • Maintenance Tracking: Maintenance tracking was limited in the past, resulting in an incomplete understanding of the changing condition of the assets. • SOP Development: There are missing SOP throughout the Plus 15 program. This has resulted in all processes being transferred via word of mouth or lost with staff turnover. The development of SOP’s is essential for the program to properly function and grow. • Embed climate-resilient design standards, risk-adjusted lifecycle costing, and climate-based prioritization into all capital planning to ensure investments account for future physical hazards and transition requirements.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for the Plus 15 assets average $4.0 million per year, resulting in a total investment of $40.0 million over the planning horizon and an annual reinvestment rate of approximately 0.9%. Funding is steady and consistent from 2027 through 2035 and beyond, reflecting a planned, programmatic approach to ongoing maintenance.
27			Annual Capital Maintenance budget Value	*$4 M*
28			Annual Reinvestment Rate (AAR)	0.9%
29			Forecast capital maintenance budget	
30			High-priority projects	• Plus 15 Rehabilitation
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	*No growth budget*
32			Annual Growth budget Value	*N/A*
34			Forecast capital growth budget	*N/A*
35			High-priority projects	*N/A*
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*No service enhancement budget*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*No transformative budget*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*

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11 Plus 15

#	Section		Description	Details
45			High-priority projects	*N/A*

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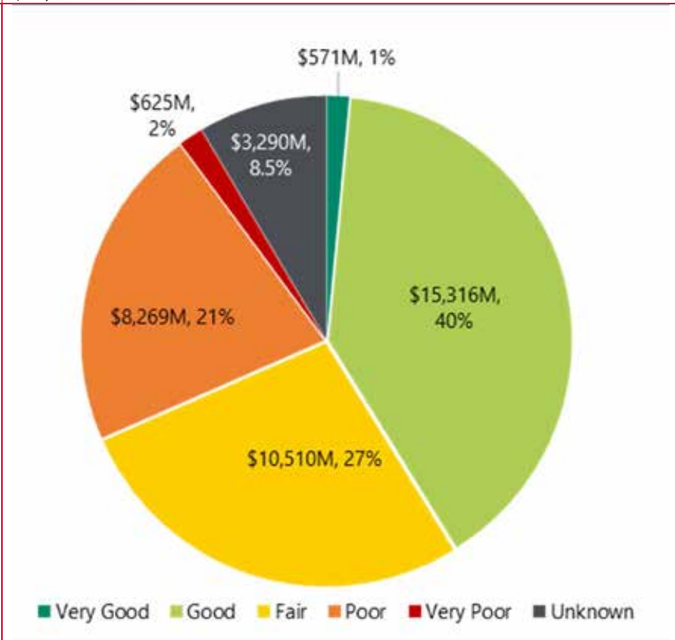
12 Roads, Sidewalks & Pathways

#	Section	Description	Details
1	Cover	Service summary	The Mobility service line is responsible for operations and maintenance of all public roadways in Calgary, as well as sidewalks, bridges, traffic signals, streetlights, and sound walls. It ensures safe, reliable, and efficient movement across the city through year-round maintenance, rehabilitation, and infrastructure improvements.
2		Asset Value Increase	106%
3		Assets in Fair or Better Condition	68%
5	SOI	SOI Summary	The total replacement value of the Roads, Sidewalks & Pathways asset class is estimated at $38,579 million. Since the previous CAMP, the class value has increased by approximately $19,885 million, primarily driven by the addition of new and upgraded assets, improvements in asset valuation, the impacts of inflation, and the inclusion of decommissioned assets. Overall, 68% of the assets are in fair or better condition.
6		CRV	$38,579 million
7		Condition Pie	

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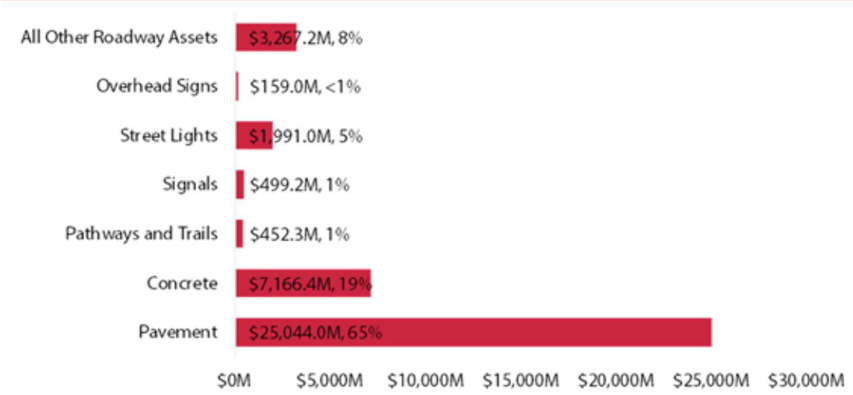
12 Roads, Sidewalks & Pathways

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td>8</td><td rowspan="11"></td><td>Replacement Value Breakdown</td><td> 
</td></tr>
<tr><td>9</td><td>Table - Replacement value change</td><td><table>
<tr><th>Replacement Value Change Summary</th><th>Value</th></tr>
<tr><td>2022 Total Replacement Value</td><td>$18,694M</td></tr>
<tr><td>Changes</td><td>$19,885M (106% Increase)</td></tr>
<tr><td>2026 Total Replacement Value</td><td>$38,579M</td></tr>
</table></td></tr>
<tr><td>10</td><td>Table - Asset beyond service life summary</td><td>Age information was not available</td></tr>
<tr><td>10a</td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td>Beyond service life summary</td><td>Age information was not available</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>Mobility is currently defining and validating customer levels of service. The service customer commitments by Roads, Sidewalks & Pathways include:</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>•Roadways provide a smooth and comfortable ride
•Roadways, pedestrian crossings and sidewalks are well lit to support safety of all users
•Reasonable and reliable travel times
•Sidewalks and pathways are maintained and well connected to get users where they need to go</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>The service performance indicators considered are summarized in the table below.</td></tr>
<tr><td>15.1</td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td><table>
<tr><th>Service Performance Indicators</th><th>Current Performance</th><th>Target Performance</th></tr>
<tr><td>Per cent of Road Network in good or very good condition</td><td>36%</td><td>50%</td></tr>
<tr><td>Per cent of Arterials in good or very good condition</td><td>35%</td><td>60%</td></tr>
<tr><td>Per cent of Collectors in good or very good condition</td><td>28%</td><td>54%</td></tr>
<tr><td>Per cent of Local Roads in good or very good condition</td><td>36%</td><td>42%</td></tr>
<tr><td>Per cent of Sidewalks in good or very good condition</td><td>67%</td><td>90%</td></tr>
<tr><td>Per cent of Pathways in good or very good condition</td><td>87%</td><td>90%</td></tr>
<tr><td>Per cent of Curbs and Gutters in good or very good condition</td><td>90%</td><td>95%</td></tr>
<tr><td>Per cent of Signals in good or very good condition</td><td>66%</td><td>75%</td></tr>
</table></td></tr>
</table>

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#	Section		Description	Details
				Per cent of Street Lights in good or very good condition: 44% / 75% Signal uptime: N/A / 99% Number of signals connected to the Traffic Management Centre: N/A / 88% Number of actuated pedestrian features and accessible pedestrian signals: N/A / 530 Pathways Kilometres built and maintained: N/A / N/A
16	R&C	R&C – Asset Class	CRV of critical assets	$8,838.3 M
17.1			$ of Critical Asset in poor/ very poor condition per the value	$2,621.9 M
17.2			% of Critical Asset in poor/ very poor condition per the value	29.7%
18			Critical asset breakdown	Pavement (Arterial) - $2,621.9 M in Poor & Very Poor Condition.
18.1			Highest CoF assets	#1 - Pavement (Arterial). CoF-4.3, CRV-$8,838 M. #2 - Pavement (Collector /Industrial). CoF-4.0, CRV-$5,556 M. #3 - Pavement (Local). CoF-3.4, CRV-$10,650 M. #4 - Signals (Signal trunks). CoF-2.9, CRV-$129 M. #5 - Signals (Signal Bases). CoF-2.9, CRV-$214 M. #6 - Signals (Signal Heads). CoF-2.9, CRV-$28 M. #7 - Signals (Cabinets). CoF-2.9, CRV-$104 M. #8 - Signals (RRFBs). CoF-2.9, CRV-$12 M. #9 - Signals (Pan-Tilt-Zoom Cameras). CoF-2.9, CRV-$6 M. #10 - Signals (ISLOWS signs). CoF-2.9, CRV-$2 M.
19.1			Risk CoF summary	*N/A - not required.*
20			Approach to CoF	*Roads, Sidewalks, and Pathways asset risk is reported in line with the asset class risk framework using the five criteria. Each asset sub-class also supplied its own criticality ranking values and CoF criteria matrix providing bespoke risk values for all assets within the service line.*

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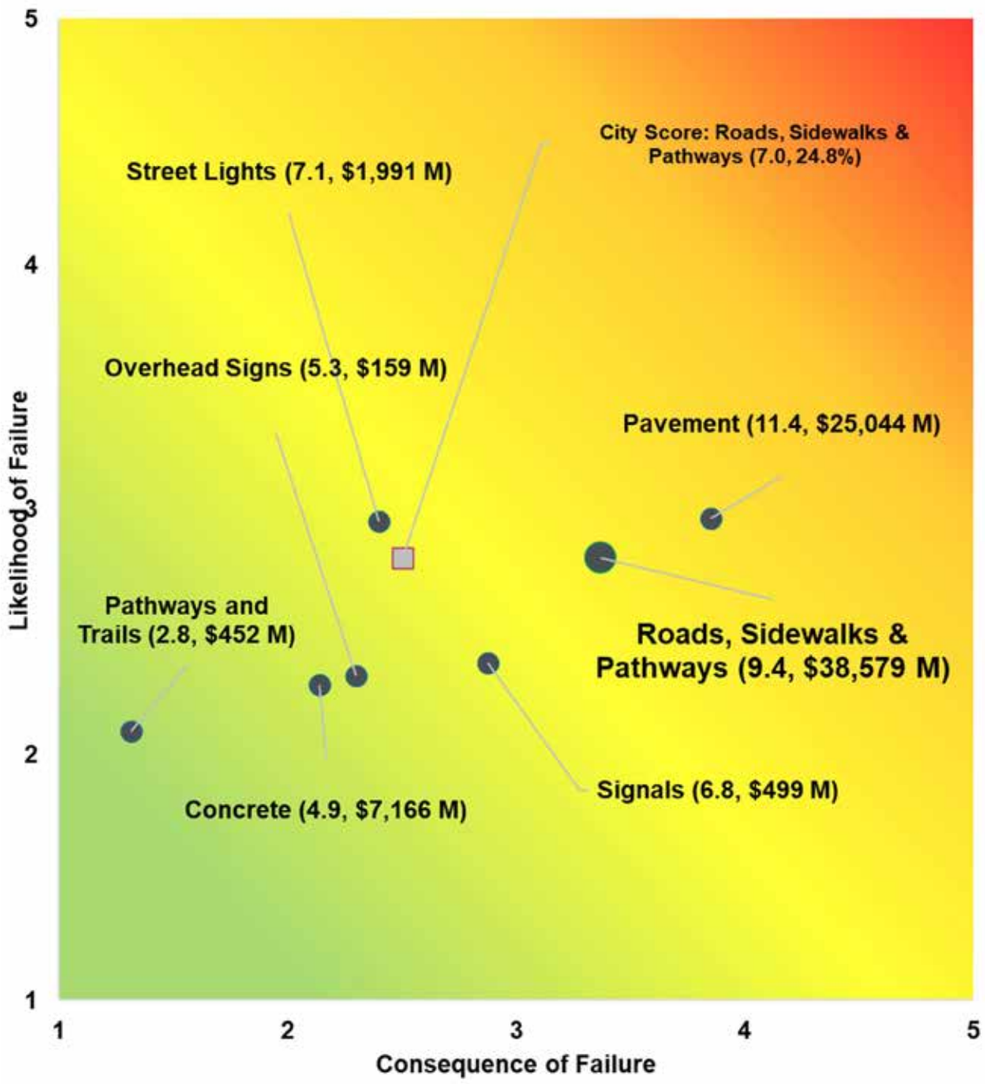
12 Roads, Sidewalks & Pathways

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is. Note: Asset Sub-Class 'All Other Roadway Assets' has no CoF provided and is not included on the figure above.

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12 Roads, Sidewalks & Pathways

#	Section		Description	Details
22			Commentary on plot of risk within asset class	Roads, sidewalks, and pathways assets are divided into seven sub-classes. The overall risk for this asset class is 9.4 under the asset class risk framework, with 68% of assets in fair or better condition. Pavement represents the highest-risk sub-class, with a risk score of 11.4, driven by its relatively high CoF. The “All Other Roadway Assets” sub-class does not have a CoF assigned and is therefore excluded from the figure.
23.1			Describing the change from 2022	The overall risk for Roads, Sidewalks, and Pathways is calculated at 9.4, representing an increase from the 2022 value of 8.0. While CoF increased marginally from 3.2 to 3.4, the condition also deteriorated from 2.5 to 2.8, contributing to the higher overall risk.

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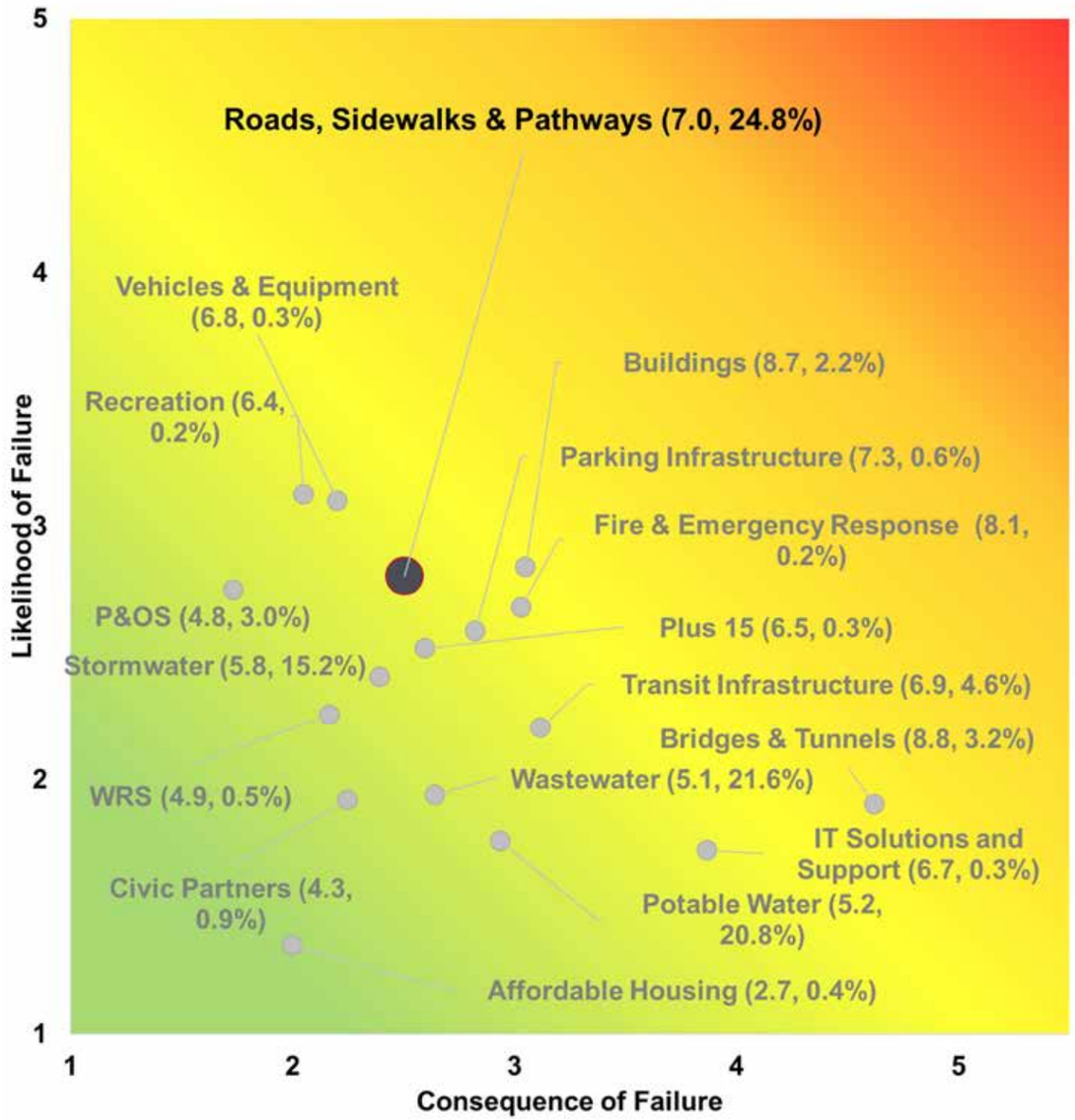
12 Roads, Sidewalks & Pathways

#	Section		Description	Details
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	Several sub-classes have been identified as notable risks to The City and have future works identified to mitigate risk:

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12 Roads, Sidewalks & Pathways

#	Section		Description	Details
				• Pavement - Calgary's paved roadway network includes 17,083 lane-kilometres, with 3.2 percent below safety thresholds and increasing maintenance pressures. Maintaining acceptable pavement condition over the next 10 years requires significant investment deterioration and to support long-term roadway reliability. • Street Lights - To meet service level targets and address aging infrastructure over the next 10 years, a $165 million investment is assigned to support pole replacements, system upgrades, and long-term network reliability. • Signal Assets (trunks, bases and heads) - 7.6% of Signal assets (by value) are rated as in very poor condition, creating safety and operational risks. Over the next 10 years, a proposed $125 million is recommended to help address critical needs and maintain service levels. • Pathways and Trails - Calgary's pathways and trails are experiencing accelerated wear. 90% of pathways and 60% of trails meet current service level targets. To maintain and improve condition over the next 10 years a $40 million investment has been assigned to address deterioration and support long-term network reliability. • Concrete - Historical funding gaps have reduced sidewalk renewal and accessibility upgrades. Over the next 10 years, a proposed $277.5 million investment is assigned to prevent deterioration and support long-term reliability. • Noise Barriers - Approximately 36 kilometres of noise barriers (about 40 percent of the inventory) have exceeded their design life, increasing the risk of deterioration and impacts to adjacent infrastructure. $133 million investment will support replacement of aging barriers and help manage safety and reliability risks. • Slopes - Calgary's slope assets present ongoing geotechnical risks that can affect roads, pathways, and adjacent infrastructure. While condition targets are not formally defined, continued monitoring and proactive stabilization are required to manage safety and service disruption risks. Over the next 10 years, an estimated $100 million investment is recommended to support investigation, preventative maintenance, and risk mitigation.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for roads, sidewalks, and pathways averages $362.9 million annually, corresponding to a total investment of approximately $3.3 billion over the planning horizon and an annual reinvestment rate of approximately 0.9%. Spending is dominated by pavement and concrete, which together account for the majority of annual requirements and drive year-to-year variability. Most years remain close to the average funding level, with moderate fluctuations reflecting coordinated renewal cycles across different asset portfolios. A pronounced peak occurs in 2035 and beyond, where total investment rises well above the average due to concurrent large-scale pavement and concrete interventions, highlighting the importance of long-term financial planning to accommodate these periodic spikes.
27			Annual Capital Maintenance budget Value	$362.9 M
28			Annual Reinvestment Rate (AAR)	0.9%
29			Forecast capital maintenance budget	
30			High-priority projects	• Concrete Rehabilitation • Functional Planning Studies Program • Major Road Reconstruction • Mobility Facilities and Depots • Mobility Infrastructure Lifecycle • Pathways and Trails Lifecycle • Pavement Rehabilitation Program • Plants Capital • Railway Crossings • Safety Barriers and Fencing Lifecycle

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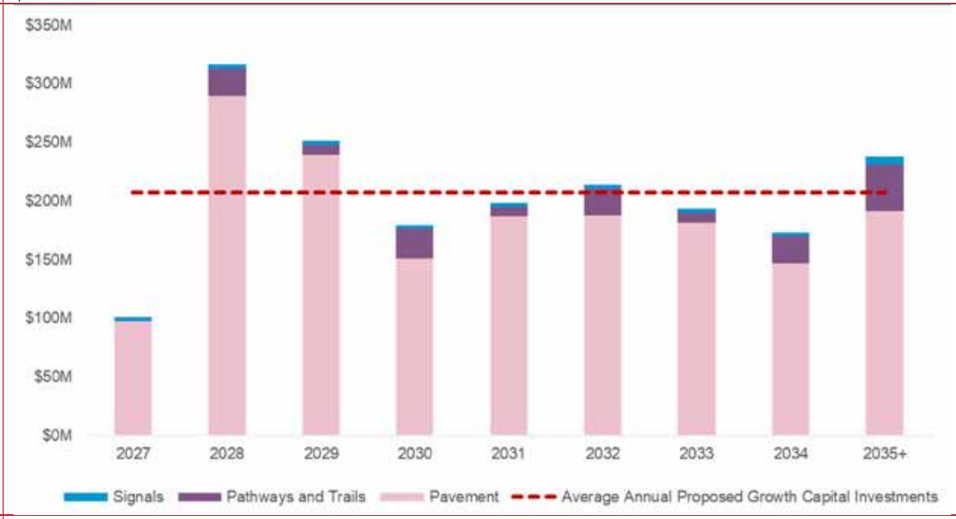
#	Section		Description	Details
				• Shepard Snow Storage Site • Signal Communications • Street Light Lifecycle and System Upgrades • Symons Valley Road Realignment and Bridge Replacement • Traffic and Pedestrian Signal Lifecycle Program • Transformer Relay Safety Replacement - High Risk Task Program
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for roads, sidewalks, and pathways averages $207.3 million annually, totaling approximately $1.9 billion over the planning horizon. Growth investment is heavily driven by pavement expansion, which accounts for the majority of spending and drives the overall funding pattern. Annual requirements peak in 2028 ($316.3M) and 2029 ($251.3M), reflecting periods of accelerated network expansion, before moderating to levels closer to the long-term average through 2030–2034. It then increases again in 2035 and beyond ($237.9M), representing the continued growth in pavement and pathways. Signals, and pathways and trails represent a relatively small component throughout the period.
32			Annual Growth budget Value	$207.3 M
34			Forecast capital growth budget	
35			High-priority projects	• 194 Avenue S and Macleod Trail Interchange • 210 Avenue S / Macleod Trail Interchange • 52 Street SE Widening (61 Avenue SE to Peigan Trail SE) • Country Hills Boulevard Widening (Coventry Blvd to Barlow Trail) • Crowchild Trail Medium Term Improvements Phase 1 (5 Ave NW, 16 Ave NW, 24 Ave NW Interchanges) • Glenmore Trail and 52 Street SE Interchange • Glenmore Trail and 68 Street SE Interchange • Glenmore Trail and Barlow Trail SE Interchange • McKnight Boulevard and 12 Street NE Improvements • McKnight Boulevard Corridor Improvements (John Laurie Blvd to Deerfoot Trail) • Mobility Network Planning Studies • Peigan Trail Widening (Barlow Trail to Stoney Trail SE) • Growth Triggered Pathways (Established Areas) • Sarcee Trail Corridor Widening • Stoney Trail / 130 Avenue SE Half Interchange • Trans-Canada Widening Over Canadian National Rail (west of Garden Road)
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancement Capital Investments for roads, sidewalks, and pathways averages $98.4 million annually, for a total investment of approximately $886 million over the planning horizon. Annual spending is relatively stable from 2027 through 2034, generally tracking close to the long-term average and reflecting a steady approach to incremental service improvements across pavement, signals, and pathways and trails. Pavement service enhancements represent the largest share of proposed investment throughout the period, while signals, pathways, and trails also require consistent funding support. A pronounced increase occurs in 2035 and beyond, driven primarily by a major

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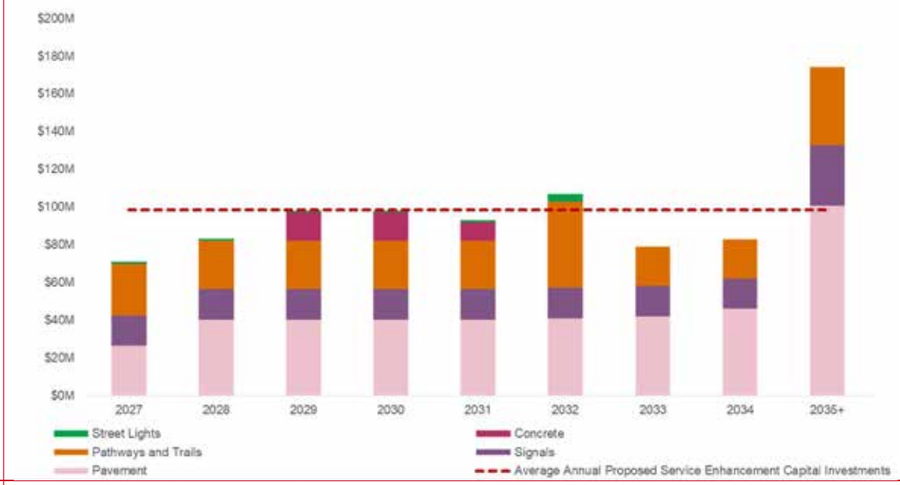
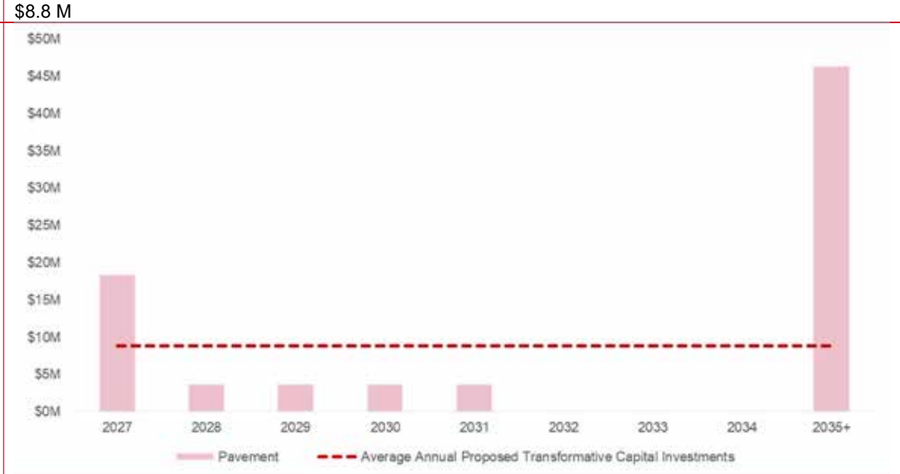
#	Section		Description	Details
				pavement service enhancement program, resulting in total spending well above the average and indicating a planned step-change in service levels toward the end of the forecast period.
37			Annual Service enhancement budget Value	$98.4 M
39			Forecast Service Enhancement capital budget	
40			High-priority projects	• 52 Street SE Widening: Peigan Trail to 17 Avenue SE • John Laurie Boulevard Corridor Study (Shaganappi Trail to McKnight Boulevard) • Mobility Safety Improvements Program • New Traffic Signals and Pedestrian Signals • Technology Improvements
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	The proposed Transformative Capital Investments for roads, sidewalks, and pathways average $8.8 million annually, totaling approximately $79.4 million over the planning horizon. Pavement is the only asset portfolio with proposed transformative investments. Funding is concentrated in a small number of years, with an early peak in 2027 ($18.4M) followed by modest, steady investment from 2028 to 2031. A major spike occurs in 2035 and beyond ($46.4M), far exceeding the average annual transformative budget and reflecting a discrete, large-scale pavement transformation initiative rather than ongoing annual transformation spending.
42			Annual Capital Transformative budget Value	$8.8 M
44			Forecast capital Transformative budget	
45			High-priority projects	• 114 Avenue SE Grade Separation at Canadian Pacific Rail

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12 Roads, Sidewalks & Pathways

#	Section		Description	Details
				• Glenmore Trail East – Widening from 84 Street SE to 116 Street (Stoney Trail to Rainbow Road)

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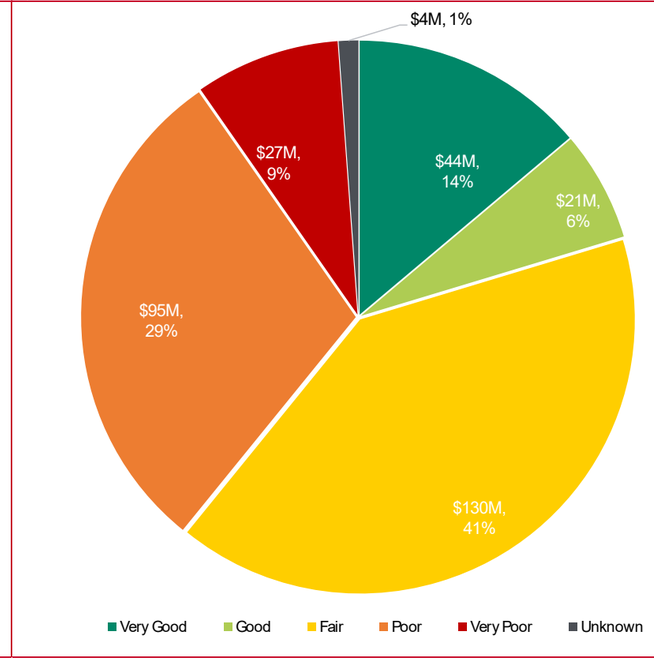
13 Recreation

#	Section	Description	Details
1	Cover	Service summary	The public recreation system delivers inclusive sport, fitness, leisure, and community-based services that support physical, social, and mental well-being across all ages and abilities, consistent with the vision and outcomes of the City of Calgary's GamePLAN framework. Services are provided through a diverse network of recreation facilities that enable equitable access, life-long participation, and strong community partnerships. All public recreation facilities are located on City-owned land, with service delivery achieved through a combination of City-operated sites and facilities operated by City partners. All recreation buildings are addressed within the Buildings section of this report. This section provides data on rectangular fields, ball diamonds, the Glenmore Sailing school, outdoor courts, track and athletics, and other miscellaneous assets. The recreation information presented below represents only a fraction of the overall public recreation system and does not constitute a complete inventory of services, facilities, and amenities.
2		Asset Value Increase	179%
3		Assets in Fair or Better Condition	61%
5	SOI	SOI Summary	The total replacement value of the Recreation & Social Programs asset portfolio is estimated at $321 million. Since the previous CAMP, the portfolio value has increased by approximately $206 million, primarily driven by improvements in asset valuation and the impacts of inflation. Overall, 61% of assets are in fair or better condition.
6		CRV	$321 million
7		Condition Pie	

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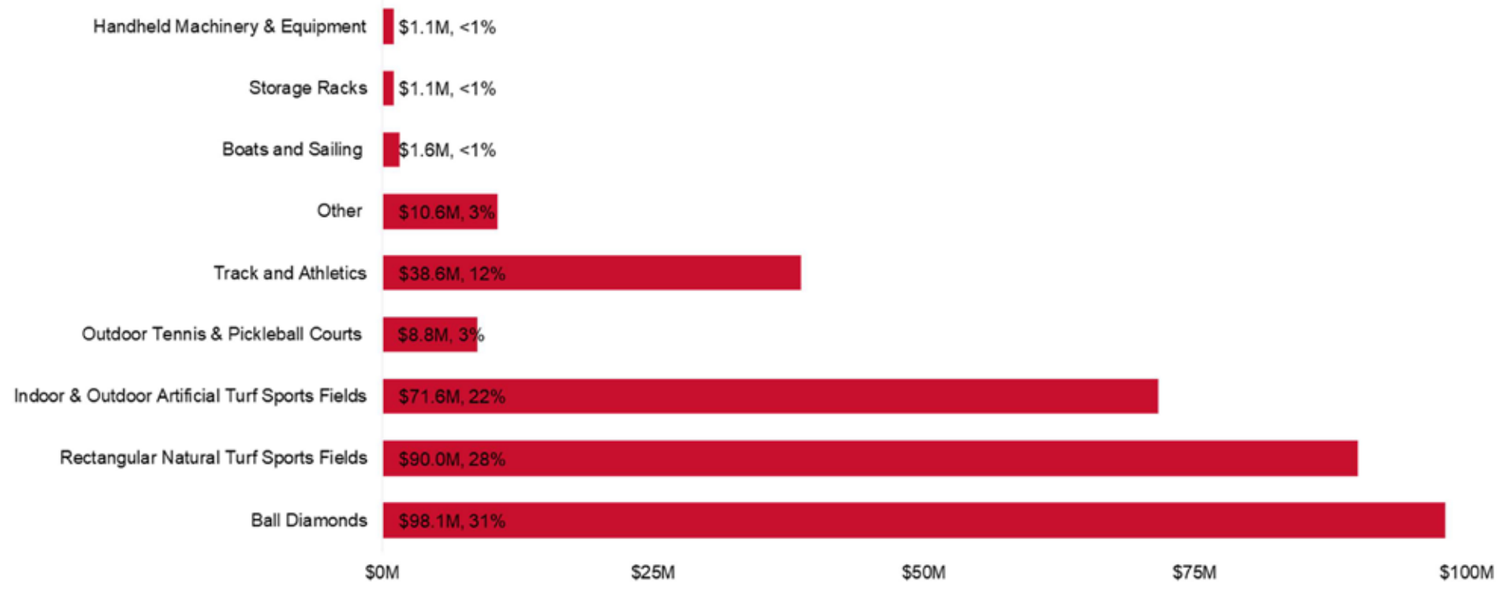
13 Recreation

#	Section	Description	Details
8		Replacement Value Breakdown	
9		Table - Replacement value change	

Replacement Value Change Summary	Value
2022 Total Replacement Value	$115M
Changes	$206M (179% Increase)
2026 Total Replacement Value	$321M

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13 Recreation

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Ball Diamonds</td><td>Foothills 2x(A/B), Glenmore 3x(B), New Brighton 1x(B), Optimist 8x(B), Pop Davis 5x(C), Renfrew 2x(B), Shouldice 9x(B), Tom Brook 1x(B), Woodbine 2x(C)</td><td>55</td><td>30</td><td>$ 40,201,000</td></tr>
<tr><td>Rectangular Natural Turf sports fields</td><td>Acadia 3x, CSC 1x, Genesis 1x, Foothills 3x, Forest Lawn 1x, Frank McCool 2x, Glenmore 5x, New Brighton 4x, Optimist 3x, Pop Davis 2x, Renfrew 2x, Shouldice 4x, Tom Brook 1x, Woodbine 2x</td><td>55</td><td>30</td><td>$ 31,498,000</td></tr>
<tr><td>Indoor & Outdoor Artificial Turf Sports Fields</td><td>CSC 11x, Genesis 1x, Shouldice 3x, Ernest Manning 1x</td><td>15</td><td>10</td><td>$ 35,775,000</td></tr>
<tr><td>Outdoor Tennis & Pickleball Courts</td><td>Foothills 8x (tennis), 12x (Pickleball), Shouldice 4x (tennis)</td><td>25</td><td>25</td><td>$ 1,496,000</td></tr>
<tr><td>Other</td><td>Velodrome</td><td>50</td><td>50</td><td>$ -</td></tr>
<tr><td>Boats and Sailing</td><td>Gaurdian, Easton, Sentinel, laser 25, (420) 50, Opti 55</td><td>30</td><td>20</td><td>$ -</td></tr>
<tr><td>storage racks</td><td></td><td>50</td><td>30</td><td>$ -</td></tr>
<tr><td>handheld machinery & equipment</td><td></td><td>25</td><td>15</td><td>$ -</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>The table above summarizes recreation assets that have exceeded or are approaching their theoretical useful life. In total, approximately $109 million in assets are in poor or very poor condition. Ball diamonds represent the largest portion at $40.2 million, followed by indoor and outdoor artificial turf sports fields at $35.8 million and rectangular natural turf sports fields at $31.5 million. Outdoor tennis and pickleball courts contribute a relatively small amount, while other recreation assets have exceeded their theoretical useful life but currently show no assets in poor or very poor condition.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>The City of Calgary is committed to building an active, creative and vibrant city. We are able to work towards our vision by offering affordable and accessible products and services to citizens, facilitating numerous city festivals and events, establishing unique partnerships with other recreation, sport, art, culture, tourism, parks and social services providers.</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>See field 12</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>GamePLAN established service standards to provide a baseline to measure current service levels in Calgary as indicated in the table below. The City uses population ratios to inform the total number of facilities needed and to identify areas of over or under supply. Service standards are the primary indicator, but two other indicators are used in GamePLAN to identify gaps and overlaps on a city-wide basis: travel distance and facility suitability (i.e. mix of amenities each facility possess) are important factors in determining service coverage and equity.</td></tr>
<tr><td>15.1</td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Facility Type</th><th>Service Standard</th><th>Measure</th><th>Current State</th><th>Service Level</th></tr>
<tr><td>Aquatics</td><td>1:75,000</td><td>% achieved of standard</td><td>120%</td><td>95%</td></tr>
<tr><td>Ice Sheets</td><td>1:32,000</td><td>% achieved of standard</td><td>115%</td><td>100%</td></tr>
<tr><td>Fieldhouses</td><td>1:150,000</td><td>% achieved of standard</td><td>50%</td><td>95%</td></tr>
<tr><td>Athletic Park Fields</td><td>1:22,000 (Class A/B or AT fields)</td><td>% achieved of standard</td><td>45%</td><td>95%</td></tr>
</table>
</td></tr>
<tr><td>16</td><td>R&C</td><td>R&C – Asset Class</td><td>CRV of critical assets</td><td>$1.6 M</td></tr>
<tr><td>17.1</td><td></td><td></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$0.0 M</td></tr>
<tr><td>17.2</td><td></td><td></td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>0.0%</td></tr>
<tr><td>18</td><td></td><td></td><td>Critical asset breakdown</td><td>No Critical Assets were identified in Poor or Very Poor Condition</td></tr>
<tr><td>18.1</td><td></td><td></td><td>Highest CoF assets</td><td>#1 - Boats and Sailing (Guardian, Easton, Sentinel, laser 25, (420) 50, Opti 55). CoF-4.4, CRV-$2 M.
#2 - Outdoor Tennis & Pickleball Courts (Foothills 8x (tennis), 12x (Pickleball), Shouldice 4x (tennis)). CoF-3.9, CRV-$9 M.
#3 - Other (Velodrome). CoF-3.8, CRV-$11 M.</td></tr>
</table>

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13 Recreation

#	Section		Description	Details
				#4 - Ball Diamonds (Foothills 2x(A/B), Glenmore 3x(B), New Brighton 1x(B), Optimist 8x(B), Pop Davis 5x(C), Renfrew 2x(B), Shouldice 9x(B), Tom Brook 1x(B), Woodbine 2x(C)). CoF-3.8, CRV-$98 M. #5 - Rectangular Natural Turf sports fields (Acadia 3x, CSC 1x, Genesis 1x, Foothills 3x, Forest Lawn 1x, Frank McCool 2x, Glenmore 5x, New Brighton 4x, Optimist 3x, Pop Davis 2x, Renfrew 2x, Shouldice 4x, Tom Brook 1x, Woodbine 2x). CoF-3.8, CRV-$90 M. #6 - Indoor & Outdoor Artificial Turf Sports Fields (CSC 11x, Genesis 1x, Shouldice 3x, Ernest Manning 1x). CoF-3.8, CRV-$72 M. #7 - Track and Athletics (Foothills 1x, Glenmore 2x). CoF-3.2, CRV-$39 M. No further assets have a CoF assigned.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	Recreation & Social Programs assets are reported herein using the AM risk framework for Athletic Parks and a nominal CoF value of 2 for Glenmore Sailing School. Where CoF values have been provided these have been included in calculations to determine risk. Beyond asset risk, Recreation & Social Programs identify trends qualitatively. They regularly conduct both research and engagement with customers and members of the public. One of the biggest risks impacting service to customers is population growth outpacing current inventory capacity leading to: • Increased wait times and scheduling conflicts. • Overuse and faster deterioration of assets. • Limited recreational space. • Negative experiences, decreased usage and community disengagement.

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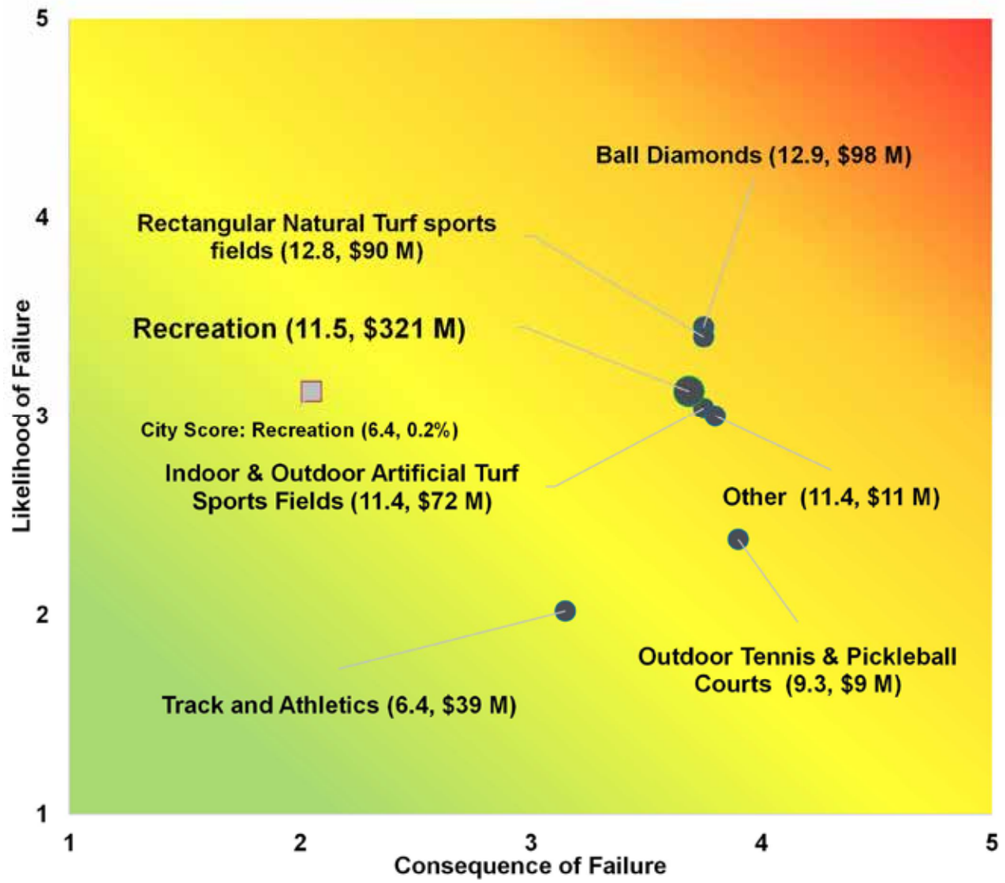
13 Recreation

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is. Note: Asset Sub-Classes 'Boats and Sailing ', 'storage racks', and 'handheld machinery & equipment' have either no CoF or LoF provided and is not included on the figure above.
22			Commentary on plot of risk within asset class	Recreation assets are split into nine sub-classes. Recreation assets have an overall risk according to the asset class risk framework of 11.4, with 61% of assets in fair or better condition. Assets reported fall within the medium risk bracket. Ball diamonds, rectangular natural turf sports field, indoor and outdoor artificial turf sports field, and the velodrome (included in other) have the highest risk ranging from 11.4 and 12.9. The asset sub-classes, ‘Boats and Sailing,’ ‘Storage Racks,’ and ‘Handheld Machinery and Equipment’ have either no CoF or LoF provided and are not included in the figure. Most of The City’s public recreation facilities in the established areas were built more than 40 years ago and have reached the end of their useful life. They are typically small with few amenities and limited capacity, face disruptive closures, and are significantly more expensive to operate than recently built facilities. There comes a point where it is no longer feasible or advisable to keep such facilities open. Five publicly accessible pools have already closed in the last 10 years, and more will soon follow. It is expected that over the next 25 years, ten pools will have to close, 40% of the City’s ice inventory will be lost and short-lifespan fieldhouses (i.e. domes) will close without renewed investments. Furthermore, with 80 per cent of growth occurring in new communities, existing gaps in service levels will continue to expand, furthering inequities between established and growth areas of the City.

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13 Recreation

#	Section		Description	Details
				Interests and expectations are changing, sports are evolving and experiencing unprecedented growth and new sports are emerging. Existing facilities do not have the amenities people want and need and are not adaptable to changing demand.
23.1			Describing the change from 2022	Overall Recreation & Social Programs risk is calculated to be 11.4 using the asset class risk framework although a large proportion of the asset register requires additional information to refine this value. Analysis against risk values from 2022 is not directly possible due to reporting structure changes within the City although it should be noted that the condition has deteriorated on average which will contribute to an increase in risk. The Recreation Service Delivery Team has recently completed a pilot project of detailed condition assessment of artificial turf fields based on multiple criteria. This will guide the upcoming comprehensive condition assessment for the entire inventory.

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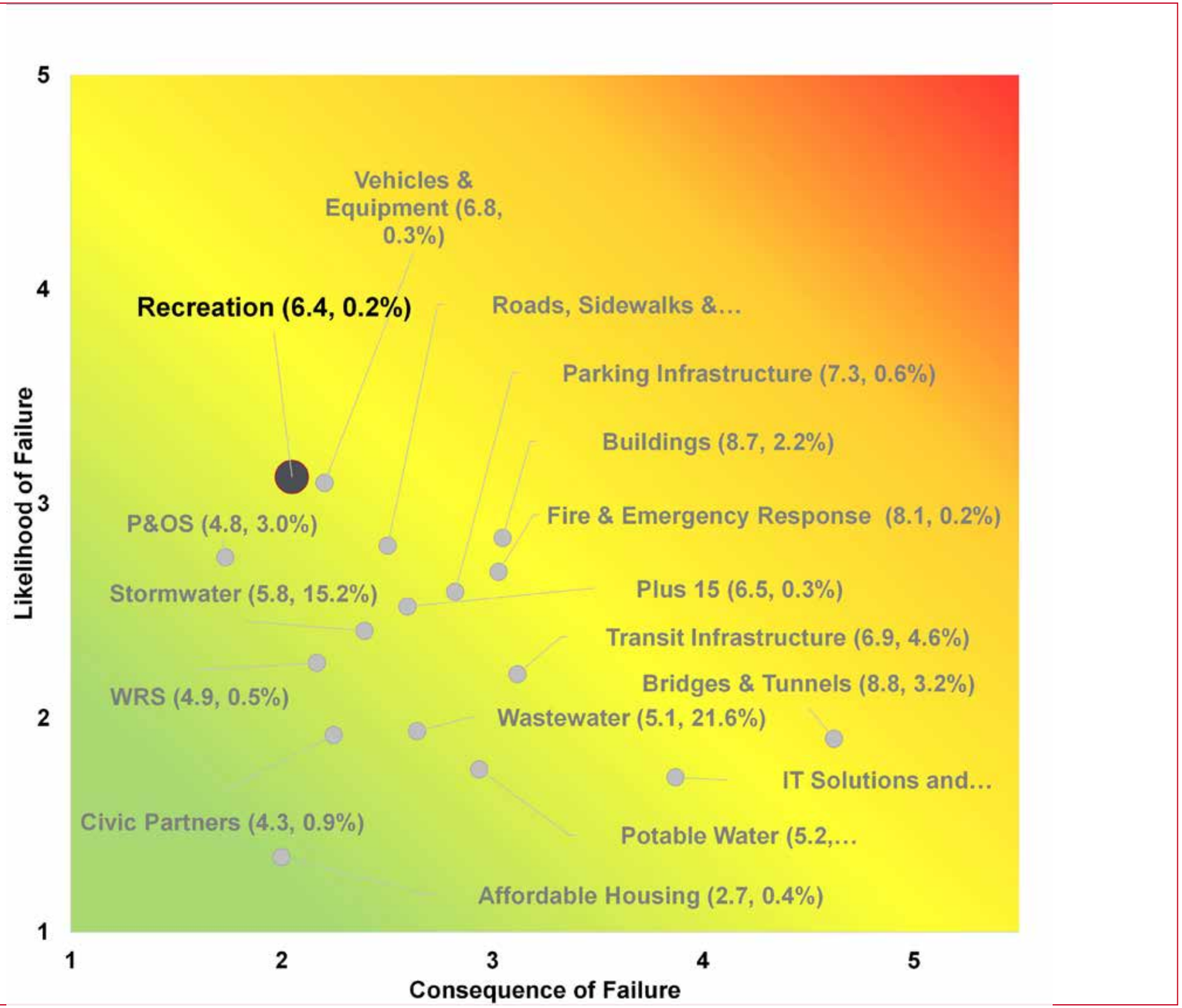
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

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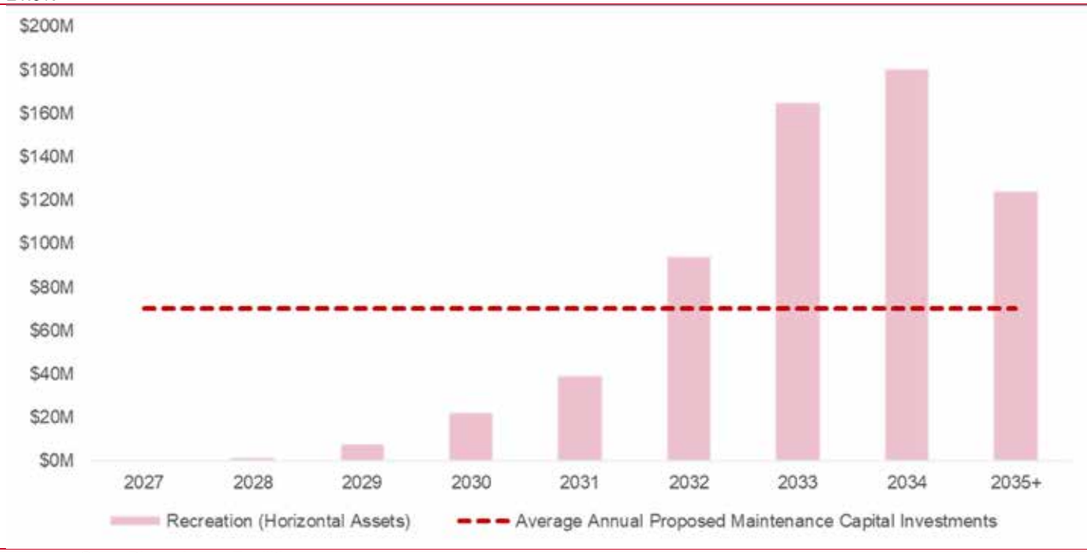
13 Recreation

#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	Across the asset class it is noted that age and demand are significant risks. An increasing number of recreation facilities were built more than 40 years ago and have reached the end of their serviceable life. Inconsistent funding from all levels of government has resulted in prolonged periods without investment. While a handful of larger facilities were added in the since 2010 demand growth has resulted in capacity being reached shortly after opening. Since the last recreation facility opened in Seton six years ago, Calgary’s population has grown by 300,000 people and additional capacity has been added to absorb this growth. Recreation & Social Programs have identified several activities to reduce known risk. Over the next 4 years the following key activities have been identified: • Based on the condition assessment program the next artificial turf replacement will be the Encana Field. The 2024 cost estimate is $1.87M. The funding will come from the Artificial Turf Reserve. • Upgrade facilities for heat, smoke, and storm resilience, enhancing flood and drought protection for recreation assets, and integrating low-carbon retrofits and service-continuity measures into operations.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for Recreation horizontal assets average $70.5 million per year, corresponding to a total investment of $634.6 million over the planning horizon and an annual reinvestment rate of 21.9%. Annual requirements remain relatively low until 2031. Investment rises sharply in 2032 and continues to peak till 2034 ($180.2 million). Funding then declines to $124.1 million in 2035 and beyond. This pattern highlights a delayed but significant surge in recreation investment, followed by sustained elevated funding to support major facility and program expansion toward the end of the planning period.
27			Annual Capital Maintenance budget Value	$70.5M
28			Annual Reinvestment Rate (AAR)	21.9%
29			Forecast capital maintenance budget	
30			High-priority projects	• GamePlan - Arena Facilities • GamePlan - Athletic Parks • GamePLAN - Aquatics Facilities • GamePLAN - Fieldhouses
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for recreation assets average $126.6 million per year, corresponding to a total investment of $1.1 billion over the planning horizon. Annual requirements begin at lower levels and increase to peak levels between 2031 and 2033, ranging from $191.0 million to $193.1 million. Funding gradually declines to $128.2 million in 2035 and beyond. This pattern highlights a ramp-up in growth-driven investments followed by several years of sustained elevated funding to support significant recreation system expansion before tapering toward the end of the planning period.
32			Annual Growth budget Value	$126.6M

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13 Recreation

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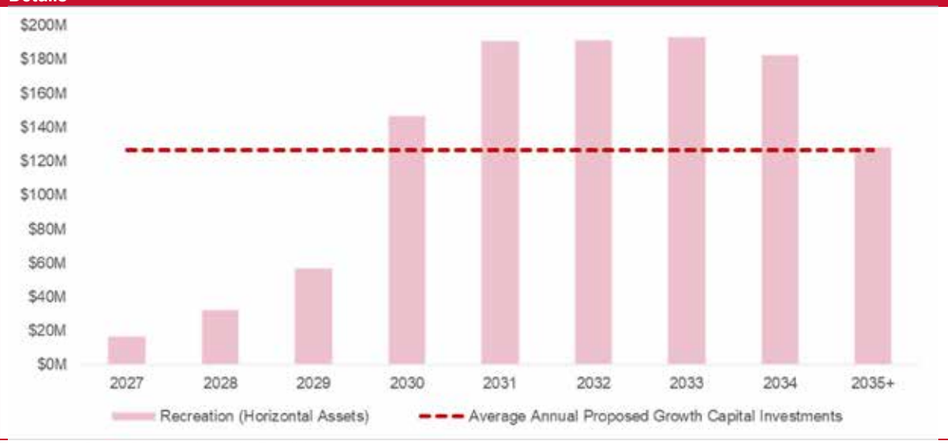
34			Forecast capital growth budget	
35			High-priority projects	• GamePLAN - Aquatic Facilities • GamePLAN – Fieldhouses • GamePLAN - Arena • GamePLAN - Athletic Parks
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	*N/A*
37			Annual Service enhancement budget Value	*N/A*
39			Forecast Service Enhancement capital budget	*N/A*
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*N/A*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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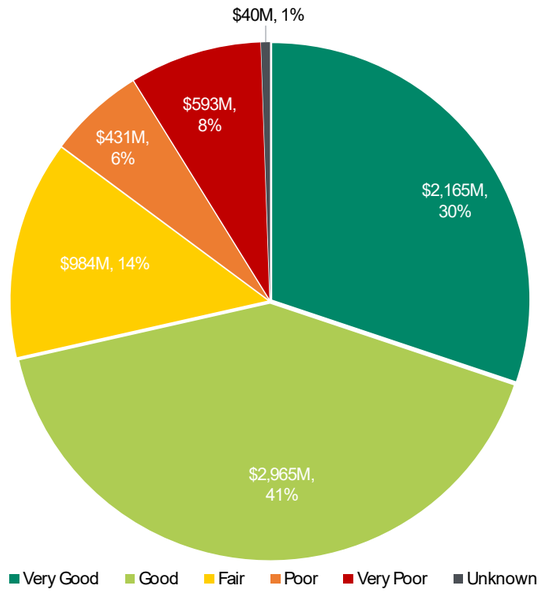
14 Transit Infrastructure

#	Section	Description	Details
1	Cover	Service summary	Calgary Transit owns and operates Transit Infrastructure to provide citizens and visitors with a reliable network of bus and train services that connect communities across The City. Our mission is to help people move safely, efficiently, and affordability, while supporting sustainable growth and reducing traffic congestion. Through continuous investment in infrastructure, technology, and partnerships, we deliver safe, accessible, and customer-focused public transit that keeps Calgary moving today and into the future.
2		Asset Value Increase	33%
3		Assets in Fair or Better Condition	85%
5	SOI	SOI Summary	The total replacement value of the Calgary Transit asset portfolio is estimated at $7,190 million. Since the previous CAMP, the portfolio value has increased by approximately $1,783 million, primarily driven by the addition of new and upgraded assets, improvements in asset valuation, the impacts of inflation, and the treatment of decommissioned assets. Overall, 85% of assets are in fair or better condition.
6		CRV	$7,190 million
7		Condition Pie	

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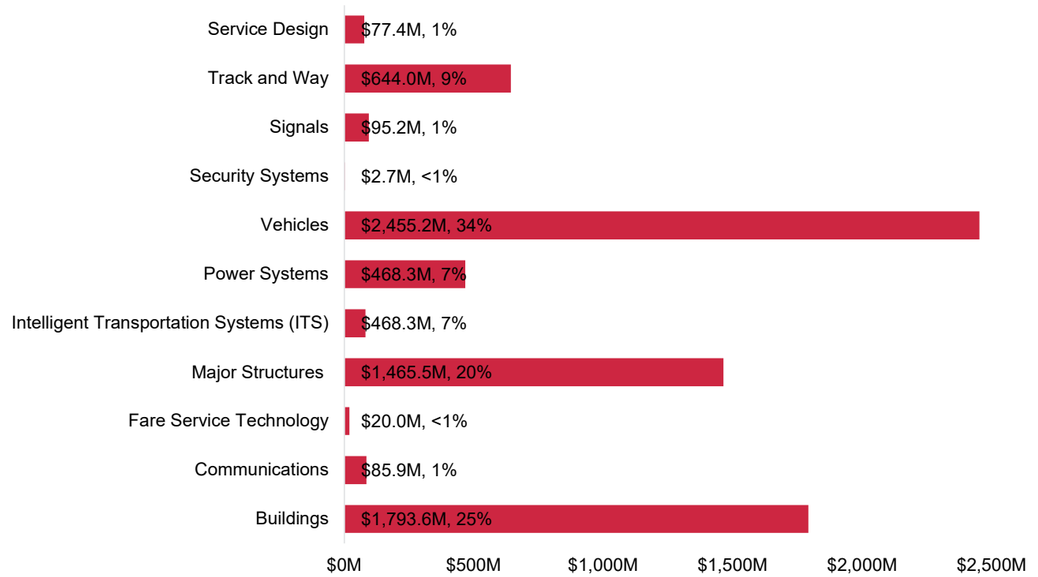
14 Transit Infrastructure

#	Section	Description	Details
8		Replacement Value Breakdown	
9		Table - Replacement value change	

Replacement Value Change Summary	Value
2022 Total Replacement Value	$5,406M
Changes	$1,784M (33% Increase)
2026 Total Replacement Value	$7,190M

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14 Transit Infrastructure

#	Section	Description	Details
10		Table - Asset beyond service life summary	

Asset Sub System	Asset Component/Description	Oldest Asset Age	Theoretical Useful Life (Years)	$ of Assets in Poor / Very Poor Condition
Fare collection	Ticket Vending Machines-2002	23	10	$ -
Fare collection	Ticket Vending Machines-2008	17	10	$ -
Fare collection	Ticket Vending Machines-2011	14	10	$ -
Fare collection	Ticket Vending Machines -2014	11	10	$ -
Operations Technology	Teleride Service (Enghouse IVR Technology)	13	5	$ 600,000
Operations Technology	Wireless modems	14	5	$ 1,940,000
Operations Technology	CAD/AVL system Fixed Route	14	10	$ 25,000,000
Operations Technology	Cameras on buses Fixed Route & CTA (Seon)	11	8	$ 7,200,000
Operations Technology	Cameras on CTA buses (Gatekeeper)	14	8	$ -
Operations Technology	Automatic Passenger Counter (APC) system	10	10	$ 4,000,000
Operations Technology	Traffic Signal Priority (TSP) system	15	5	$ -
Operations Technology	CTA CAD System	12	10	$ -
Operations Technology	Destination Signs on Fixed routes buses	22	20	$ -
Power Systems	Overhead Catenary System (OCS)	44	30	$ 6,327,000
Power Systems	Distribution System	44	40	$ 7,389,000
Power Systems	Substations	44	27	$ 23,371,000
Service Vehicles	CTA	15	7	$ 15,246,000
Service Vehicles	Large Bus	23	16	$ 207,104,000
Service Vehicles	LRV	44	30	$ 290,376,000
Service Vehicles	Shuttle	11	5	$ 33,796,000
Security Systems	Camera,radar	15	8	$ 850,000
Security Systems	Server	10	5	$ 80,000
Security Systems	Workstation	10	5	$ 180,000
Signals	Right of Way Equip	44	20	$ 32,634,000
Signals	Signal Rooms	44	20	$ 5,852,000
Signals	Interlocking	44	20	$ 2,993,000
Signals	Crossing Signals	44	20	$ 4,800,000
Track and Way	In-street Track	28	25	$ 9,450,000
Track and Way	Switch Heater	35	35	$ 560,000
Track and Way	Turnout	43	35	$ 9,900,000
Track and Way	Fencing	37	30	$ -
Transit Planning	Post / Signs	15	10	$ 740,000
Transit Planning	Shelters	20	15	$ 9,468,000
Transit Planning	Concrete	30	20	$ 12,465,000
Transit Planning	Bus Zone Furniture	15	10	$ 538,000

10a		Assets in Poor Condition	*N/A - See Field 10.*
11		Beyond service life summary	The table above summarizes transit infrastructure assets that have exceeded or are approaching their theoretical useful life. In total, approximately $713 million in assets are aged (almost $1 billion in poor and very poor condition). Service vehicles account for the largest share, at approximately $546 million, driven primarily by LRVs and large buses. Signals, power systems, and operations technology account for a significant portion of the remaining value, while communications, security systems, track and way, and transit planning assets represent smaller but still notable amounts nearing or beyond their theoretical useful lives.
12	LoS	LoS - explain, comment and gaps	RouteAhead defines Calgary Transit's Customer LoS and Customer Commitments. Transit is committed to deliver the six qualities of service that customers and employees identified as most important. It highlights what Calgary Transit strives to achieve and the projects and initiatives that will be undertaken to positively impact ratings in these areas. Customers rate their experience in these areas four times per year. The six areas are identified as Customer Commitments within RouteAhead.
12.1		LoS – Customer/Service Commitments	•Safe: We will plan, design, and operate a safe transit system. We know that it is critical to help our customers feel secure and safe while using the system. In our safety, security, and cleanliness survey, customers rate how safe they feel while using our services.

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14 Transit Infrastructure

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<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td></td><td></td><td></td><td>•Reliable: We will provide a dependable transit service by minimizing delays. Customers depend on Calgary Transit to get them to their destinations on time. We do our best to minimize delays; however, some circumstances are beyond our control, such as inclement weather, traffic and road conditions, police, and medical emergencies. Our reliability results are based on real-time transit system information.
•Helpful: We will provide a service that is friendly and helpful. When a customer does not have that service experience, their trust and respect for us erodes. Our customer satisfaction survey captures general perceptions of helpfulness, as well as perceptions of transit staff during a recent trip.
•Informative: We will provide customers with accurate, consistent, and timely information. This helps our customers make decisions. They want to know about possible disruptions that impact their commute — but also about future plans, fare changes, and service changes. Our customer satisfaction survey captures general perceptions of the information we provide, as well as perceptions of information quality.
•Easy to Use: We will make it easy to get around Calgary. Success requires a combination of factors such as frequent buses and C-Trains, reasonable travel times, direct trips, convenient ways to purchase fares, and minimal crowding. Our customer satisfaction survey captures general perceptions of ease-of-use, as well as trip-based perceptions of accessibility, park and ride, transfers, length of trip, and access to information sources.
•Clean: We will keep our vehicles, stops, and stations clean. Cleanliness is important to customers and instills confidence in our transit system. Adequate cleanliness also affects perceptions of safety. Our safety, security, and cleanliness survey captures general perceptions of cleanliness, as well as customer experiences with cleanliness at bus stops, stations, and in transit vehicles during their most recent trip.

<table>
<tr><th>Service Customer Commitments</th><th>Previous Performance (Q4 2022)</th><th>Current Performance (Q2 2025)</th><th>Trend</th></tr>
<tr><td>Safe (customers rate how safe they feel while using our services)</td><td>71%</td><td>72%</td><td>↑</td></tr>
<tr><td>Reliable (reliability results are based on real-time transit system information)</td><td>84%</td><td>87%</td><td>↑</td></tr>
<tr><td>Helpful (customer satisfaction survey captures general perceptions of helpfulness)</td><td>80%</td><td>80%</td><td>↑</td></tr>
<tr><td>Informative (customer satisfaction survey captures general perceptions of the information we provide)</td><td>78%</td><td>79%</td><td>↑</td></tr>
<tr><td>Easy to Use (customer satisfaction survey captures general perceptions of ease-of-use and more)</td><td>77%</td><td>67%</td><td>↓</td></tr>
<tr><td>Clean (safety, security, and cleanliness survey captures general perceptions of cleanliness, as well as customer experiences)</td><td>70%</td><td>72%</td><td>↑</td></tr>
</table>
</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>RouteAhead outlines detailed Customer Levels of Service based on what matters most to our customers:
-Frequency: The frequency of transit is the greatest factor in allowing people to travel spontaneously and has a large effect on whether people choose transit. It is measured as the number of minutes between scheduled buses on a route (varies by route type).
-Span of Service: The time from when the first bus is scheduled to depart the first bus stop of the day until the last bus arrives at the last stop of the day. The service span measures the time that the route is in revenue service.
-Speed and Directness: Reduces travel time delays and increases the average speed of a transit trip throughout the entire transit network. Speed speaks to how quickly a transit vehicle can travel from one point to another.
-Service Reliability: The difference between scheduled arrival time and actual departure time for public transit buses at time points on routes.
-Transit Capacity: The bus size and capacity (seated + standing), utilization percentage (varies by vehicle), and overloads — the number of recorded instances where a bus leaves waiting passengers behind at a bus stop.</td></tr>
<tr><td>15.1</td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>The service performance indicators considered are summarized in the table below. Current performance is strong in several areas, including uptime, system redundancy, root cause analysis, and safety. The target performance is currently under review and being validated with the following current performance.</td></tr>
</table>

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<tr><td></td><td colspan="2"></td><td></td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Current Performance</th><th>Target Performance</th></tr>
<tr><td>% of Transit Assets in a State of Good Repair</td><td>86%</td><td>Maintaining 89%</td></tr>
<tr><td>Preventive Maintenance Completion Rates</td><td>72% - 100%</td><td>95% - 100%</td></tr>
<tr><td>Reliable Uptime</td><td>89% - 100%</td><td>98% - 100%</td></tr>
</table>
</td></tr>
<tr><td>16</td><td>R&C</td><td>R&C – Asset Class</td><td>CRV of critical assets</td><td>$1,829.8 M</td></tr>
<tr><td>17.1</td><td></td><td></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$233.0 M</td></tr>
<tr><td>17.2</td><td></td><td></td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>12.7%</td></tr>
<tr><td>18</td><td></td><td></td><td>Critical asset breakdown</td><td>Communications (Voice Communication System) - $0.3 M in Poor & Very Poor Condition
Buildings (Garages) - $83.2 M in Poor & Very Poor Condition
Buildings (Tunnels (lighting)) - $4.6 M in Poor & Very Poor Condition
Track and Way (Ballasted Track) - $126.1 M in Poor & Very Poor Condition
Track and Way (In-street Track) - $9.5 M in Poor & Very Poor Condition
Track and Way (Crossings) - $6.6 M in Poor & Very Poor Condition
Communications (Other Comms Infrastructure) - $2.8 M in Poor & Very Poor Condition</td></tr>
<tr><td>18.1</td><td></td><td></td><td>Highest CoF assets</td><td>#1 - Buildings (Sub Stations). CoF-5.0, CRV-$42 M.
#2 - Buildings (Lift Stations). CoF-5.0, CRV-$14 M.
#3 - Communications (Voice Communication System). CoF-4.8, CRV-$22 M.
#4 - Major Structures (Tunnels). CoF-4.7, CRV-$722 M.
#5 - Buildings (Garages). CoF-4.4, CRV-$520 M.
#6 - Buildings (Tunnels - Lighting). CoF-4.4, CRV-$14 M.
#7 - Track and Way (Ballasted Track). CoF-4.3, CRV-$394 M.
#8 - Track and Way (In-street Track). CoF-4.3, CRV-$35 M.
#9 - Track and Way (Crossings). CoF-4.3, CRV-$16 M.
#10 - Communications (Other Comms Infrastructure). CoF-4.1, CRV-$52 M.</td></tr>
<tr><td>19.1</td><td></td><td></td><td>Risk CoF summary</td><td>N/A – not required.</td></tr>
<tr><td>20</td><td></td><td></td><td>Approach to CoF</td><td>Calgary Transit uses a component level criticality assessment for each asset group to calculate a quantitative CoF value for their assets. Services such as Track and Way have implemented their own risk framework to standardize this calculation based upon data available within the City.

Analysis of risk within the asset class has identified several items that could impact Calgary Transit’s ability to consistently deliver high-quality service to customers. Aging infrastructure and deferred maintenance remain a concern, as many assets, such as service vehicles, stations, and track systems, are operating beyond their optimal lifecycle. This increases the likelihood of service interruptions, higher repair costs, and potential safety issues for both passengers and staff. In parallel, service demands continue to evolve with population growth and development in new communities, where gaps in transit coverage can reduce accessibility and customer satisfaction.

Operational and organizational factors are also influencing service delivery. Workforce challenges, particularly the recruitment and retention of skilled trades and technical staff, are limiting maintenance capacity and contributing to service reliability issues. Additionally, the integration of new technologies poses risks when not fully aligned with existing infrastructure or when cybersecurity measures are lacking. Funding constraints further compound these challenges by delaying needed upgrades or expansions.

Council is seeking a report that shows assets deteriorating into poor condition versus assets renewed and new assets added. To maintain customer focused service, Calgary Transit must prioritize asset renewal, adapt to changing service needs, and ensure alignment across systems and teams. Continued attention to regulatory compliance, public safety, and alignment with service partners and operational teams is essential to mitigating these risks and supporting long-term service resilience.</td></tr>
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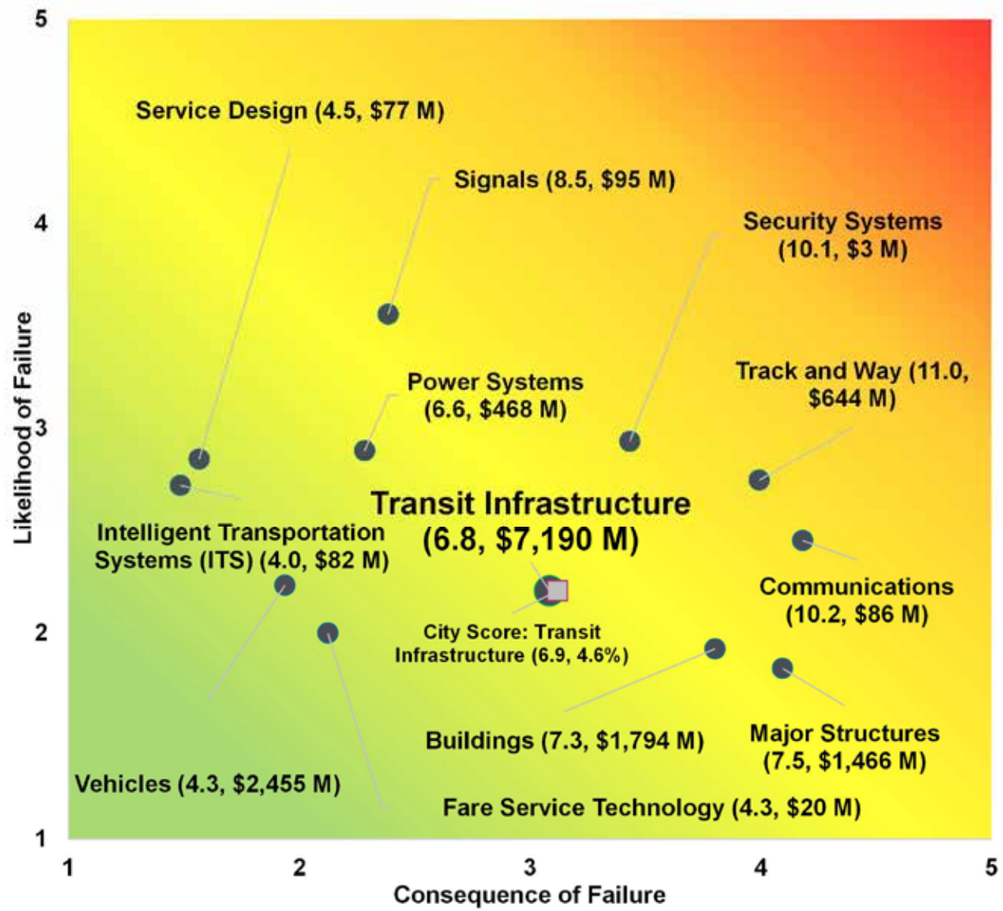
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – "Asset Class/Sub-Class (Risk, CRV)" Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City's CRV the asset class is.
22			Commentary on plot of risk within asset class	The number of asset sub-classes in CAMP 2026 has increased from 2022, with service vehicles, fare collection, power systems, security, and transit planning separated to provide additional detail. Transit assets have an overall risk score of 6.8 under the asset class risk framework, with 85% of assets in fair or better condition. While most assets fall within the low- to medium-risk range, communications, major structures, and track and way exhibit relatively high CoF values (4.2, 4.1, and 4.0, respectively). That said, their current condition levels are sufficient to keep overall risk within a tolerable range.
23.1			Describing the change from 2022	The total risk is calculated at 6.8, representing an increase from the 2022 value of 6.1. However, the expanded breakdown of asset groupings since 2022 limits detailed comparison with previous CAMPs. It is noted that the LoF for most asset groups has increased, demonstrating deteriorating condition.

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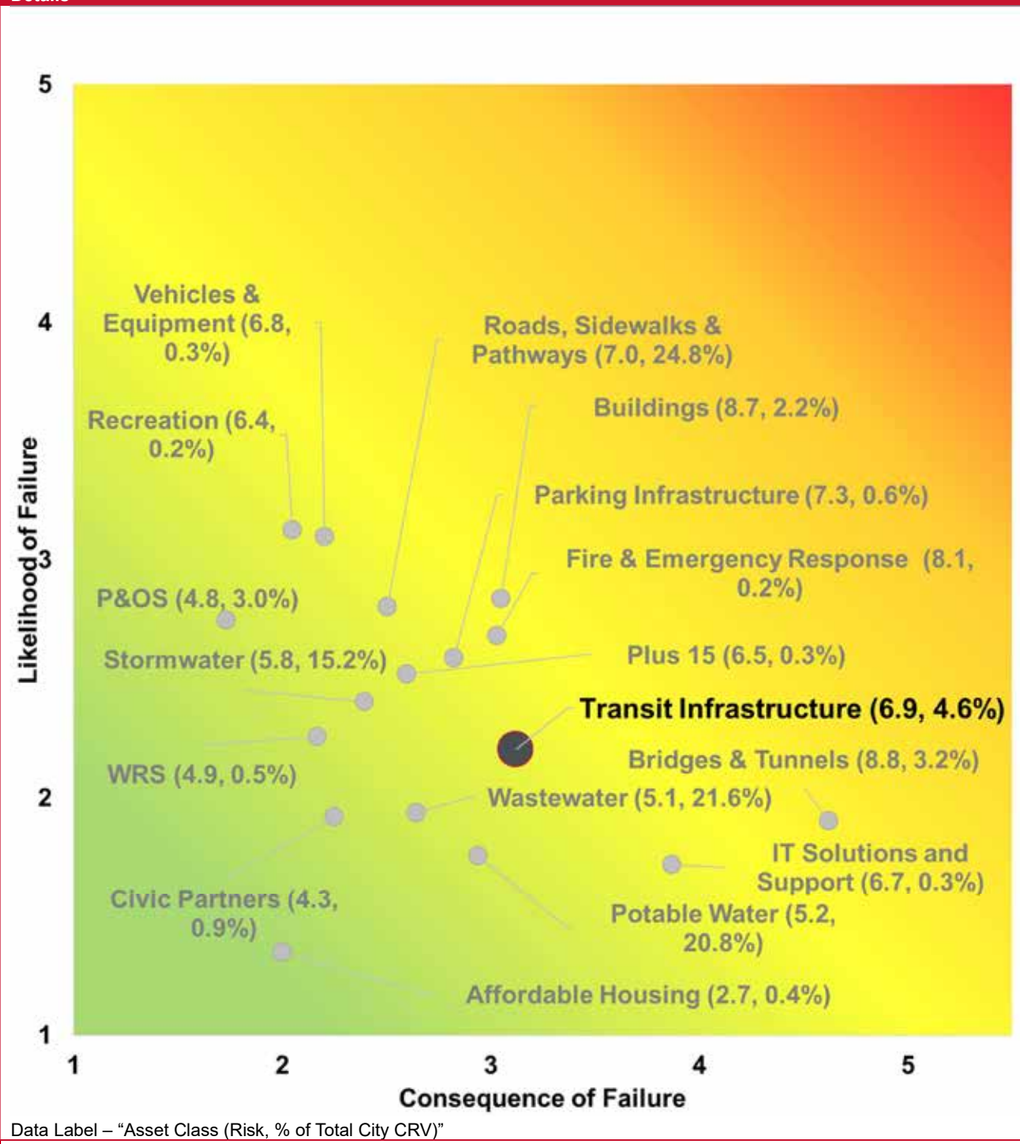
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	Calgary Transit recognizes that its most urgent risks are concentrated within the Light Rail Transit (LRT) system. Notable areas of concern are Track and Way assets, Communications Systems, and Safety and Security Systems. These risks are the result of historic underinvestment which have limited Calgary Transits ability to conduct timely and proactive maintenance and renewal. The Transit fleet also notes to present an operational risk due to asset aging.

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14 Transit Infrastructure

#	Section		Description	Details
				Calgary Transit has several planned projects over the next ten years that focus on the replacement, rehabilitation, or assessment of critical infrastructure assets. These projects support legislative compliance, safety standards, LOS commitments, and long-term asset sustainability. The following examples represent some of the priorities from different risk perspectives: • The 40-Foot Bus Growth and Improvement Program (Service Vehicles) to address LoS. • The Overhead Catenary System Lifecycle Program (Power Systems) and New Haysboro Traction Power Substation (Power Systems) to address reliability. • The installation of Snow Blowers at Manual Switches (Track & Way) to address safety, reduce switch freezing, and improve winter reliability. • Strengthening LRT and bus infrastructure, improving drainage and flood protection, enhancing resilience to heat and smoke, modernizing fleet and power systems, and integrating climate-resilient design and electrification across all major capital and operational programs.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for transit assets average $355.4 million per year, resulting in a total investment of approximately $3.6 billion over the planning horizon and an annual reinvestment rate of about 4.9%. Annual investments increase significantly from 2026 through 2030, followed by fluctuations above and below the average in subsequent years. Peak investment levels occur in 2030, 2033, and 2035 and beyond, reflecting the timing of major rehabilitation and renewal activities within the transit infrastructure portfolio.
27			Annual Capital Maintenance budget Value	$355.4 M
28			Annual Reinvestment Rate (AAR)	4.9%
29			Forecast capital maintenance budget	
30			High-priority projects	• LRT Infrastructure Lifecycle Upgrades • Rail Systems Lifecycle Upgrades • Transit Building Lifecycle Maintenance • Access Calgary System Lifecycle Upgrades • Light Rail Vehicle Replacement – Series 5, 6, and 7 • Light Rail Vehicle Refurbishment & Bogie Overhaul • CNG Bus Mid-Life Powertrain Replacement • Diesel Bus Powertrain Refurbishment Program • Calgary Transit Access Vehicle Renewal • LRV Maintenance Equipment Replacement • Spring Gardens Cash Processing Facility • Transit Driver Seat Replacement Program • 40-Foot Bus Replacement and Growth • Stoney Transit Facility – P3 Annual Payment
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for transit assets average $398.8 million per year, resulting in a total investment of approximately $4.0 billion over the planning horizon. Annual investments are relatively moderate from 2026 through 2034. A significant portion of the total investment is concentrated in 2035 and beyond, indicating that major growth projects are planned for the later part of the planning horizon.
32			Annual Growth budget Value	$398.8 M

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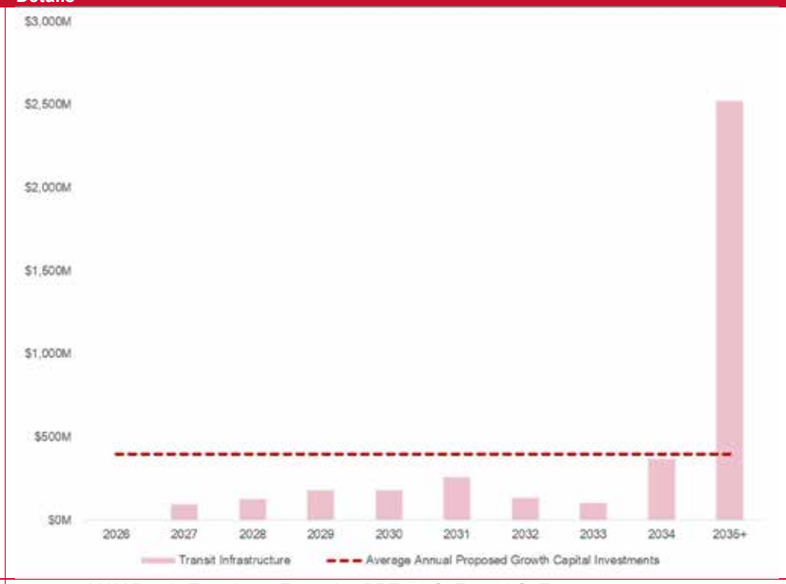
14 Transit Infrastructure

#	Section		Description	Details
34			Forecast capital growth budget	
35			High-priority projects	• MAX Purple Transitway Extension BRT: 52 St E to 84 St E • Blue Line LRT Extension: Saddletowne to 88 Ave NE • RouteAhead Implementation Plan Bus Fleet Procurement • Seton Transit Centre Construction • Symons Valley Transit Centre Construction • Green Line Bus Fleet & Bus Bridge Service • Haysboro Garage Expansion • Victoria Park Bus Garage Relocation / South Central Facility
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancement Capital Investments for transit assets average $128.7 million per year, resulting in a total investment of approximately $1.3 billion over the planning horizon. Annual investments increase steadily from 2026 through 2032, followed by higher levels in 2033 and 2034, and a significant peak in 2035 and beyond. While early year investments are below the average, later years exceed it, reflecting a ramp up in service expansion initiatives. Overall, the profile indicates a phased approach, with the majority of enhancement investments occurring in the latter part of the planning horizon.
37			Annual Service enhancement budget Value	$128.7 M

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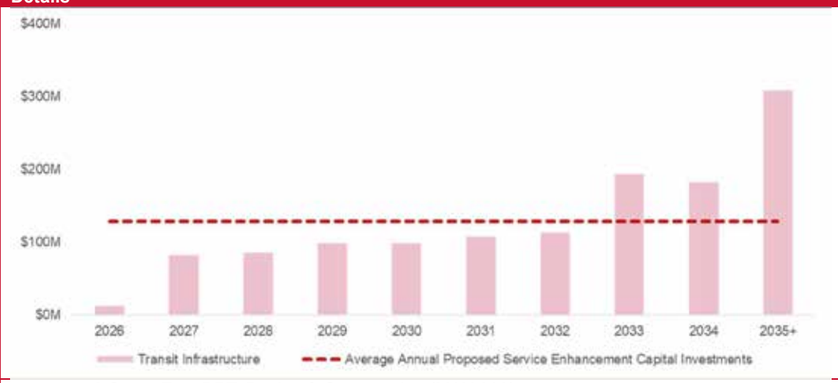
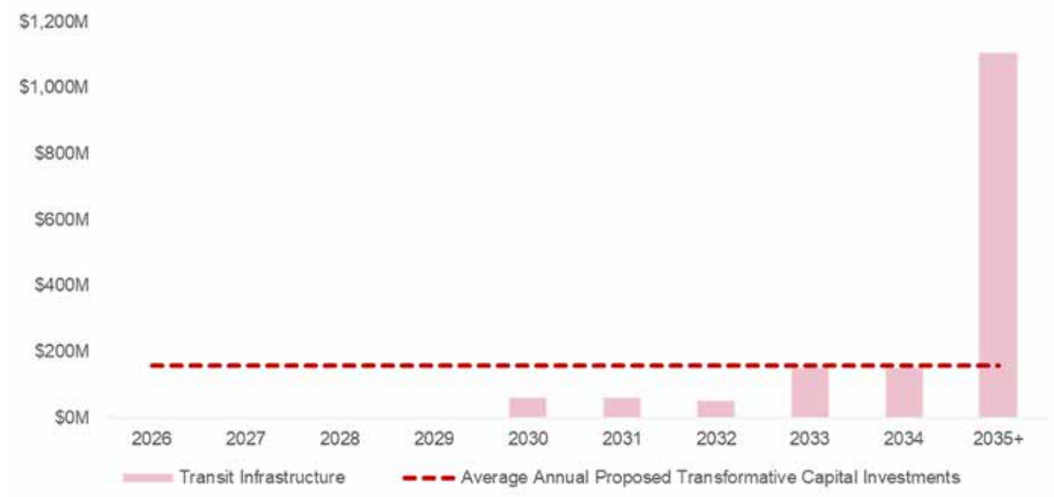
14 Transit Infrastructure

#	Section		Description	Details
39			Forecast Service Enhancement capital budget	
40			High-priority projects	• 52 Street East BRT: Design & Construction (MAX 302) • MAX Green BRT / North Central BRT / Max 301 North Improvements • Operator Safety Shields Installation
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	The proposed Transformative Capital Investments for transit assets average $157.9 million per year, resulting in a total investment of approximately $1.6 billion over the planning horizon. No investments are planned in the early years, with spending beginning in 2030 and increasing through 2034. A significant portion of the total investment is concentrated in 2035 and beyond, indicating that major transformative initiatives are scheduled for the latter part of the planning horizon. Overall, the profile reflects a back loaded investment strategy aligned with long term strategic priorities and project readiness.
42			Annual Capital Transformative budget Value	$157.9 M
44			Forecast capital Transformative budget	
45			High-priority projects	• Airport Transit Connector: East Leg (Blue Line to Airport)

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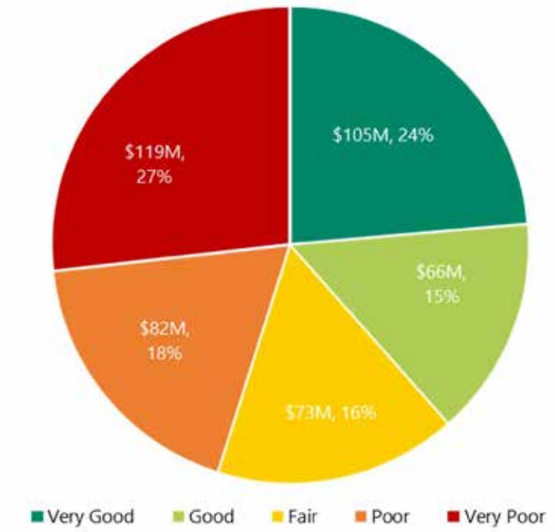
15 Vehicles & Equipment

#	Section	Description	Details
1	Cover	Service summary	Fleet and Inventory manage the Vehicles & Equipment asset-class to provide Fleet Management and Warehouse and Inventory services for Calgary. We oversee over 4,000 vehicles and equipment to ensure safe, reliable, and cost-effective operations that support City services. In addition to these responsibilities, F&I manages the planning, management, distribution, and disposal of over $85 M in Corporate inventory assets. For the CAMP 2026, only Fleet Management activities are presented.
2		Asset Value Increase	Asset Class updated for 2026 and not comparable with any 2022 value.
3		Assets in Fair or Better Condition	55%
5	SOI	SOI Summary	The total replacement value of the Fleet and Inventory asset portfolio is estimated at $445 million. Vehicles & Equipment were not previously included in the 2022 CAMP.
6		CRV	$445 million
7		Condition Pie	

Note - Financial Planning:

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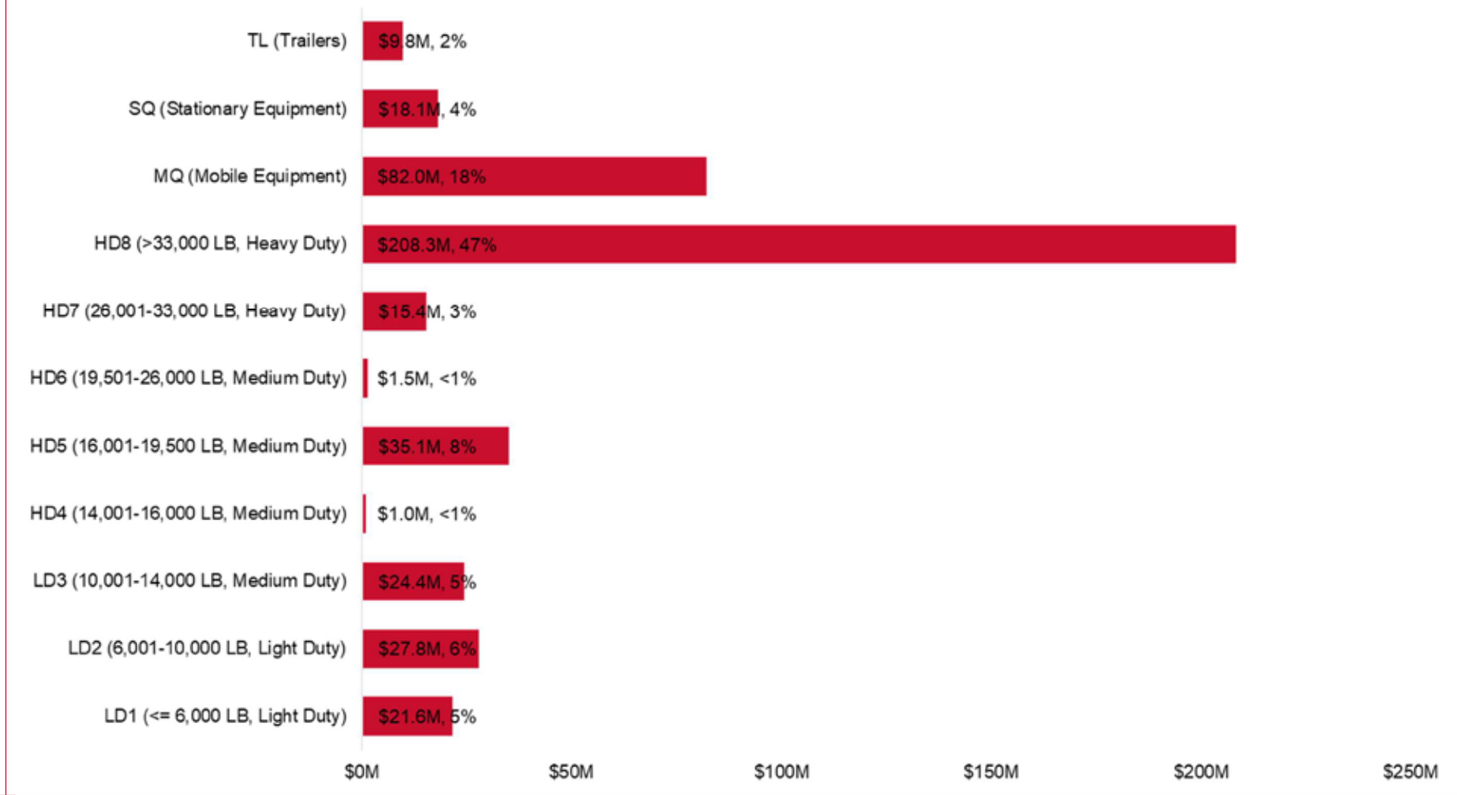
15 Vehicles & Equipment

#	Section	Description	Details
8		Replacement Value Breakdown	
9		Table - Replacement value change	Asset Class updated for 2026 and not comparable with any 2022 value.
10		Table - Asset beyond service life summary	See table below
10a		Assets in Poor Condition	*N/A - See Field 10.*

Asset Sub System	Asset Component/Description	Oldest Asset	Theoretical Useful Life (Years)	$ of Assets in Poor / Very Poor Condition
LD1	TCA-LD <= 6000 LB [Light Duty]	22	7.72	$ 9,083,000
LD2	TCA-LD 6001-10000 lb [Light Duty]	23	7.73	$ 16,464,000
LD3	TCA-LD 10001-14000 lb [Medium Duty]	21	8.2	$ 9,752,000
HD4	TCA-HD 14001-16000 LB [Medium Duty]	15	6.36	$ -
HD5	TCA-HD 16001-19500 lb [Medium Duty]	19	8.77	$ 13,928,000
HD6	TCA-HD 19501-26000 lb [Medium Duty]	10	7.8	$ 293,000
HD7	TCA-HD 26001-33000 lb [Heavy Duty]	19	8.9	$ 6,866,000
HD8	TCA-HD >33000 LB [Heavy Duty]	22	7.32	$ 106,185,000
MQ	TCA-MOBILE EQUIPMENT	37	8.25	$ 26,395,000
SQ	TCA-Stationary Equipment	38	11.43	$ 8,577,000
TL	TCA-Trailers	28	12.13	$ 3,122,000

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15 Vehicles & Equipment

<table>
<tr><th>#</th><th>Section</th><th></th><th>Description</th><th>Details</th></tr>
<tr><td>11</td><td></td><td></td><td>Beyond service life summary</td><td>The table above summarizes fleet and inventory vehicles and equipment that have exceeded or are approaching their theoretical useful life. In total, approximately $200.6 million in assets are in poor or very poor condition. Heavy-duty vehicles greater than 33,000 lb (HD8) represent the largest portion at approximately $106.2 million, followed by mobile equipment at $26.4 million. Light- and medium-duty vehicles contribute smaller but notable amounts, while some categories, such as HD4 vehicles, have exceeded their theoretical useful life but currently show no assets in poor or very poor condition.</td></tr>
<tr><td>12</td><td>LoS</td><td></td><td>LoS - explain, comment and gaps</td><td>The Service Customer Commitments are:
•Fleet Management will enable City Services and external partners by providing reliable and efficient vehicles, equipment, and training to maximize safety, sustainability and minimize lifecycle costs.
•Fleet Management will maintain competitive pricing and actively engage with customers to enhance their understanding of the key factors affecting vehicle and equipment lifecycle costs.
•Fleet Management commits to integrating greener technologies into the Corporate Fleet*, actively supporting the Corporation’s efforts to reduce greenhouse gas emissions and enhance environmental sustainability.
•Fleet Management commits to working with customers to ensure all parties understand roles and responsibilities as it relates to the Fleet Management policy and applicable procedures.
*Excludes Calgary Transit buses and LRVs, Calgary Fire Department apparatus, and Calgary Police Service vehicles.</td></tr>
<tr><td>12.1</td><td></td><td></td><td>LoS – Customer/Service Commitments</td><td>Customer LoS are broken down into four areas with individual metrics supporting performance in each:
• Reliability - measured by reduced maintenance hours spend on failed assets.
• Cost - measured by comparison with other Communities.
• Safety & Business Continuity - measured by Carrier Profile Risk Factor.
• Environment - measured by the percentage of green fleet vehicles.</td></tr>
<tr><td>14.1</td><td></td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>Customer LoS performance is as follows:</td></tr>
<tr><td>15.1</td><td></td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Target Performance (2026)</th></tr>
<tr><td>Maintenance labour hours spent on unplanned jobs – Fix on Fail (percent)</td><td>28.8%</td></tr>
<tr><td>Underutilized light-duty fleet (per cent)</td><td>15%</td></tr>
<tr><td>Carrier Profile Risk Factor (rating based on collisions, convictions, administrative penalties and inspections)</td><td>0.12</td></tr>
<tr><td>Fleet owned vehicles that are green (percent)</td><td>5.5%</td></tr>
<tr><td>Total Fuel Consumed by Light-Duty Vehicles</td><td>17 litres per 100 km</td></tr>
<tr><td>Idling Reduction</td><td>60% reduction in 2030 from 2019 baseline</td></tr>
</table>
</td></tr>
<tr><td>16</td><td>R&C</td><td>R&C – Asset Class</td><td>CRV of critical assets</td><td>$208.3 M</td></tr>
<tr><td>17.1</td><td></td><td></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$106.2 M</td></tr>
<tr><td>17.2</td><td></td><td></td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>51.0% (Note: F&I inherited many of these assets in this condition as part of realignment and are working correct this as F&I does recognize this as a risk to The City).</td></tr>
<tr><td>18</td><td></td><td></td><td>Critical asset breakdown</td><td>HD8 (TCA-HD >33000 LB Heavy Duty Vehicle) - $106.2 M in Poor & Very Poor Condition</td></tr>
<tr><td>18.1</td><td></td><td></td><td>Highest CoF assets</td><td>#1 - HD8 (TCA-HD >33000 LB, Heavy Duty Vehicle). CoF-4.5, CRV-$208 M.
#2 - HD7 (TCA-HD 26001-33000 lb, Heavy Duty Vehicle). CoF-4.0, CRV-$15 M.
#3 - MQ (TCA-Mobile Equipment). CoF-3.5, CRV-$82 M.
#4 - TL (TCA-Trailers). CoF-3.4, CRV-$10 M.
#5 - HD6 (TCA-HD 19501-26000 lb, Medium Duty Vehicle). CoF-3.3, CRV-$1 M.
#6 - SQ (TCA-Stationary Equipment). CoF-2.6, CRV-$18 M.
#7 - HD5 (TCA-HD 16001-19500 lb, Medium Duty Vehicle). CoF-2.6, CRV-$35 M.
#8 - HD4 (TCA-HD 14001-16000 LB, Medium Duty Vehicle). CoF-2.3, CRV-$1 M.
#9 - LD3 (TCA-LD 10001-14000 lb, Medium Duty Vehicle). CoF-1.6, CRV-$24 M.
#10 - LD1 (TCA-LD <= 6000 LB, Light Duty Vehicle). CoF-1.0, CRV-$22 M.</td></tr>
<tr><td>19.1</td><td></td><td></td><td>Risk CoF summary</td><td>N/A – not required.</td></tr>
<tr><td>20</td><td></td><td></td><td>Approach to CoF</td><td>Fleet & Inventory information is reported in line with the AM Risk framework using the five criteria. All criteria have a fully defined scale, and all asset groups have been assessed.
In addition to the asset-based risk assessment, Fleet & Inventory have also noted the following strategic risks which have led to average price increases across categories of approximately 20-25%, and up to 70%: 1) The vehicle and equipment industry is experiencing considerable delays in procurement, particularly within the categories of heavy-duty vehicles and mobile equipment; 2) Tariffs and Inflationary pressures have significantly impacted the procurement of vehicles and equipment.</td></tr>
</table>

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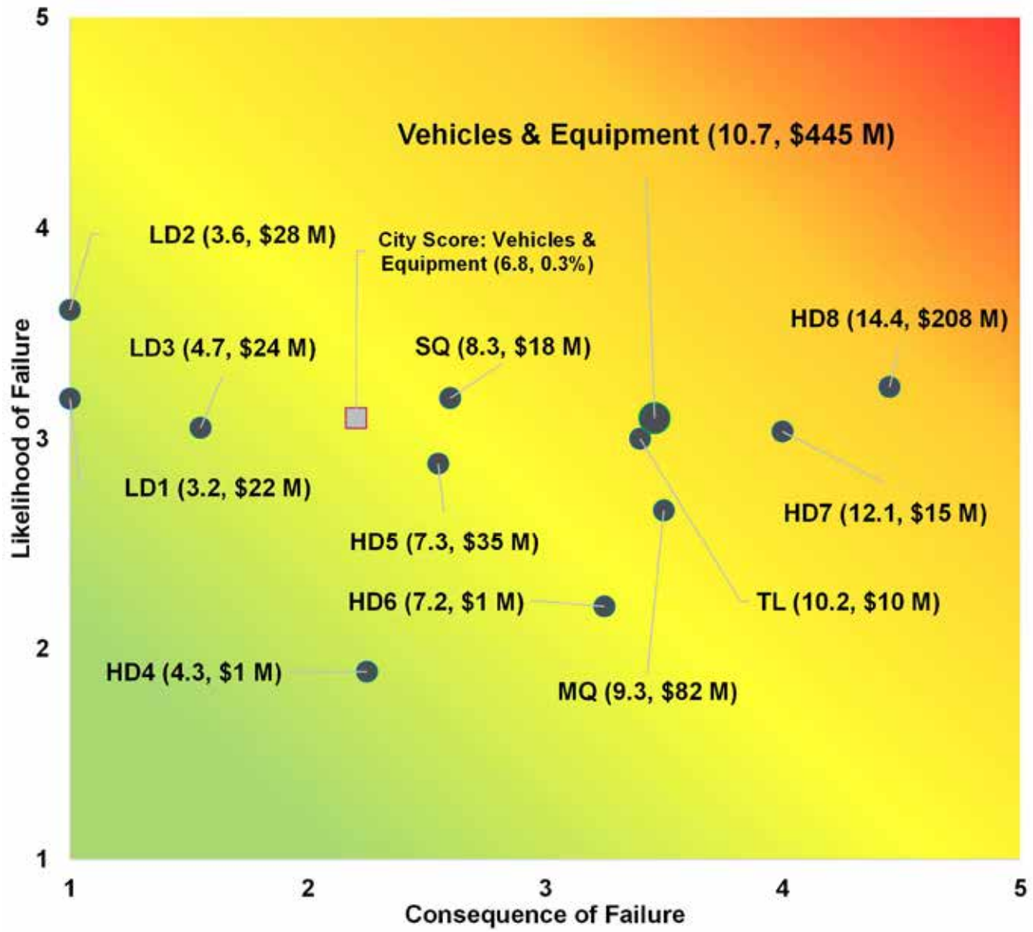
15 Vehicles & Equipment

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Fleet assets are divided into eleven sub-classes, broadly categorized by vehicle weight. The fleet portfolio has an overall risk score of 10.7 under the asset class risk framework, with 55% of assets in fair or better condition. Heavier vehicle classes exhibit proportionally higher CoF due to increased complexity and regulatory requirements. The highest-risk sub-class is HD8 (>33,000 lb), which is also the highest-cost sub-class and represents one of the largest asset values in the Vehicles & Equipment portfolio. The next heaviest vehicle grouping, HD7, also has a high-risk score, although it represents a smaller total asset value. The remaining sub-classes are distributed across the medium- and low-risk ranges.
23.1			Describing the change from 2022	The overall risk is calculated at 10.7, representing a significant increase from the 2022 value of 6.1. However, a direct comparison with 2022 is not possible, as fleet was not previously reported as a standalone service line in the 2022 CAMP. It should also be noted that several other service lines report fleet-related assets, and steps have been taken to avoid double counting in this analysis. The average condition of all assets within this class has decreased and the LoF has reflected this, increasing from 2.0 to 3.1, highlighting that assets adopted from other business units during reorganization are often more aged than assets managed by Fleet.

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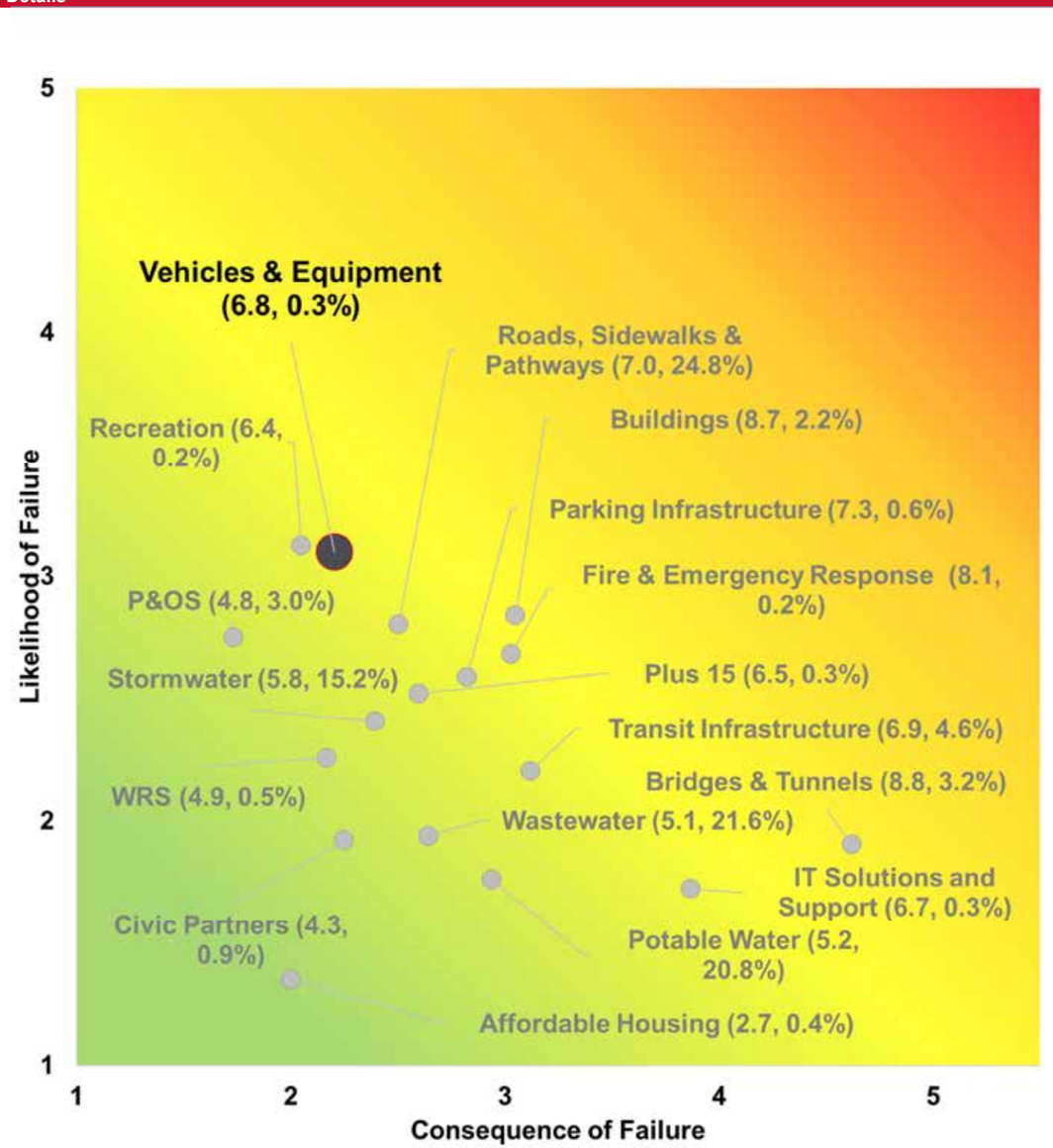
15 Vehicles & Equipment

#	Section		Description	Details
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	The asset-class notes that there is a specific risk to aging shop equipment which reduces availability and increases downtime for vehicles and equipment. This often results in longer service times or higher costs due to outsourcing maintenance. • F&I have identified several activities to reduce additional known risks. Over the next 4 years the following key activities have been identified:

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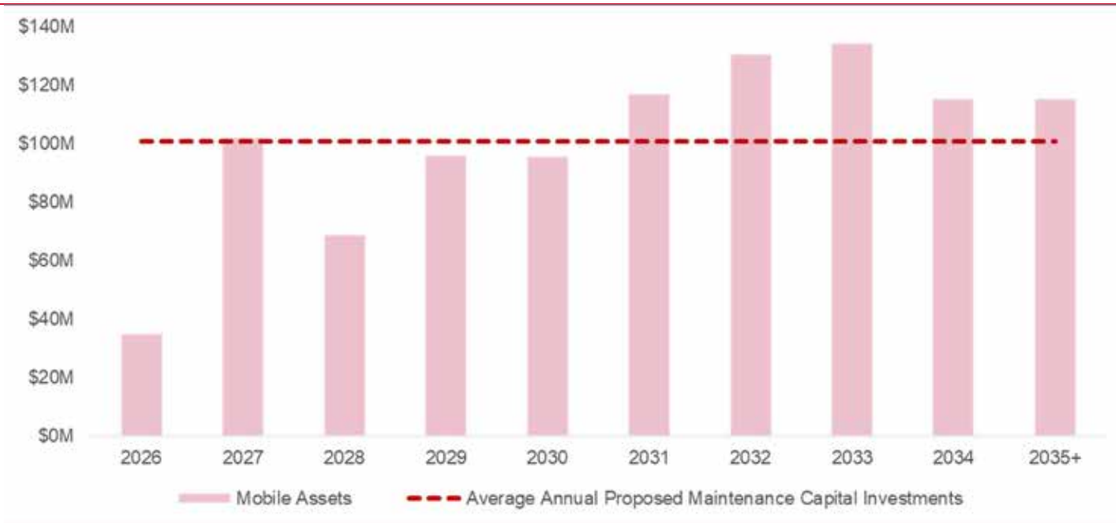
15 Vehicles & Equipment

#	Section		Description	Details
				• Actively reducing the number of extended life units that were allowed to remain in service to accommodate COVID spacing restrictions and to accommodate urgent and immediate rapid growth needs because of City of Calgary population/service growth. • Pursue fleet standardization, fleet right sizing where practical and operationally feasible and is deploying a modern fleet telematics system to replace the existing telematics solution. This system provides more real-time asset operational information than ever before. F&I also continues to execute on its Green Fleet Strategy. • Transition to low-emission technologies, reinforce storage facilities against extreme weather, and modernize fleet operations to ensure reliable service under climate-related stressors.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for mobile assets average $101.0 million per year, corresponding to a total investment of $1.0 billion over the planning horizon and an annual reinvestment rate of 22.7%. Annual investment shows steeper drops below the average in 2026 and 2028. Starting in 2028, investments increase gradually, peaking in 2033 before stabilizing at $115M in 2034 and 2035. This pattern highlights an initial period of uneven reinvestment followed by a sustained increase in funding to address asset lifecycle requirements.
27			Annual Capital Maintenance budget Value	$101.0M
28			Annual Reinvestment Rate (AAR)	22.7%
29			Forecast capital maintenance budget	
30			High-priority projects	• Vehicle & Equipment Growth and Replacement
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for mobile assets average $1.75 million per year, resulting in a total investment of approximately $17.5 million over the planning horizon. Growth funding is concentrated entirely in 2026, reflecting a one-time acquisition or expansion of the mobile asset fleet at the beginning of the period. No additional growth investments are planned in subsequent years, indicating that near-term capacity needs are addressed upfront, with future years focused on maintaining and operating the expanded asset base rather than further growth.
32			Annual Growth budget Value	$1.8M

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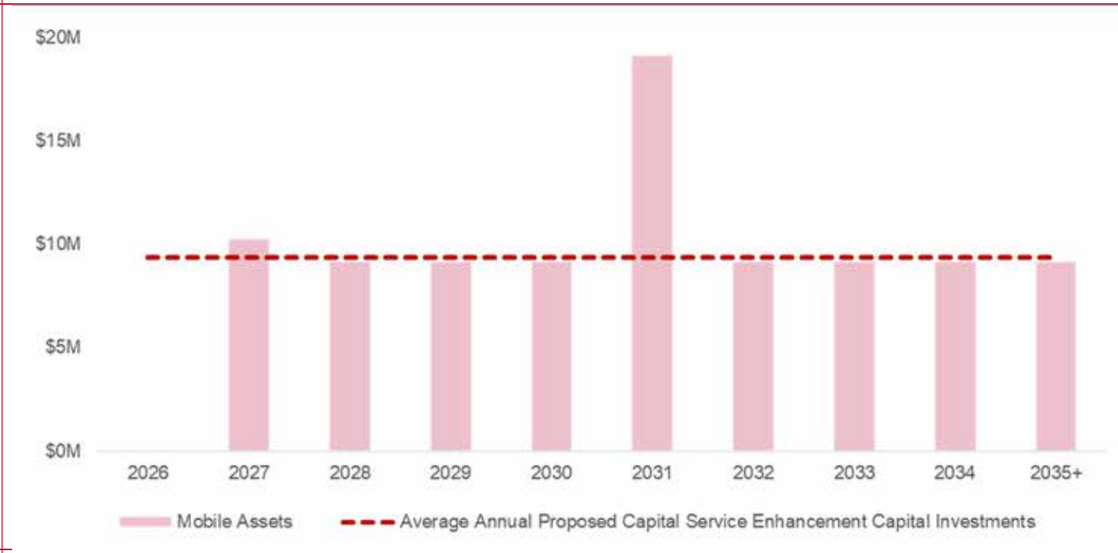
15 Vehicles & Equipment

#	Section		Description	Details
34			Forecast capital growth budget	
35			High-priority projects	• New Vehicle and Equipment Growth not included in 2023 – 2026 Budget
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancement Capital Investments for mobile assets average $9.3 million per year and corresponds to a total investment of $93.4 million over the planning horizon. Annual investments remain generally consistent with the average except for a sharp peak in 2031 ($19.2 million), indicating a period of accelerated service improvement or the implementation of major fleet-related enhancement initiatives.
37			Annual Service enhancement budget Value	$9.3M
39			Forecast Service Enhancement capital budget	
40			High-priority projects	• Fleet Management Programs
41			Capital Transformative Financial Outlook - Text	No transformative budget

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15 Vehicles & Equipment

#	Section		Description	Details
42		Financial Planning – Transformative	Annual Capital Transformative budget Value	N/A
44			Forecast capital Transformative budget	N/A
45			High-priority projects	N/A

Note - Financial Planning:
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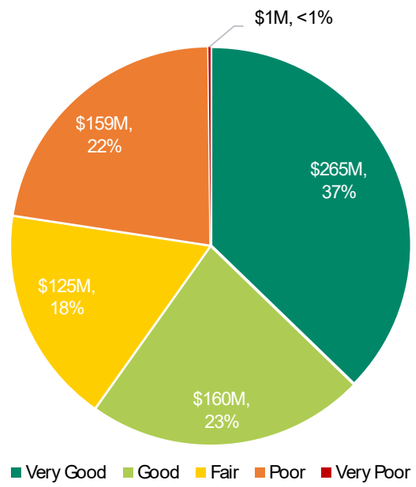
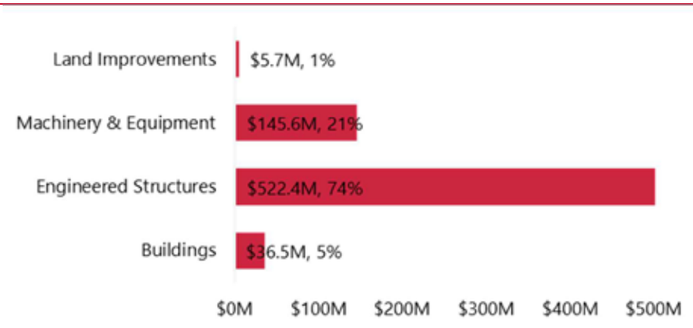
16 Waste & Recycling Services Infrastructure

#	Section	Description	Details
1	Cover	Service summary	Waste & Recycling Services Infrastructure supports Waste & Recycling Services (WRS) in enabling Calgarians to reduce and manage their waste responsibly, now and into the future. The service operates and maintains assets to support delivery of residential Black, Blue and 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.
2		Asset Value Increase	33%
3		Assets in Fair or Better Condition	77%
5	SOI	SOI Summary	The total replacement value of the Waste & Recycling Services asset portfolio is estimated at $710 million. Since the previous CAMP, the portfolio value has increased by approximately $176 million, primarily driven by the addition of new and upgraded assets, improvements in asset valuation, the impacts of inflation, and the treatment of decommissioned assets. Overall, 77% of assets are in fair or better condition.
6		CRV	$710 million
7		Condition Pie	
8		Replacement Value Breakdown	

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16 Waste & Recycling Services Infrastructure

#	Section		Description	Details
9			Table - Replacement value change	<table><tr><th>Replacement Value Change Summary</th><th>Value</th></tr><tr><td>2022 Total Replacement Value</td><td>$534M</td></tr><tr><td>Changes</td><td>$176M (33% Increase)</td></tr><tr><td>2026 Total Replacement Value</td><td>$710M</td></tr></table>
10			Table - Asset beyond service life summary	-
10a			Assets in Poor Condition	Assets of note regarding Poor and Very Poor Condition or approaching End of Service Life include: • Compost Facility Buildings: Facility buildings are currently rated Fair; however, condition has degraded faster than expected for the facility's age, indicating increased risk to long-term service life without timely repairs and targeted upgrades. • Compost Facility Process Equipment: Process equipment is deteriorating faster than expected with a rating of Poor, indicating accelerated deterioration under sustained high utilization and harsh operating conditions.
11			Beyond service life summary	
12	LoS		LoS - explain, comment and gaps	Three of Waste & Recycling Services' service objectives relevant to decisions regarding capital investments are described below.
12.1			LoS – Customer/Service Commitments	Waste & Recycling Services is committed to delivering safe, reliable and efficient collection, processing and disposal services. Waste & Recycling Services is committed to protecting the environment and reducing greenhouse gas emissions. Waste & Recycling Services is committed to enabling Calgarians to reduce and divert waste responsibly.
14.1			Asset Performance Indicator w/wo (Targets)	The service performance indicators considered in the 2023-2026 Service Plans and Budgets are summarized below. • Residential waste diverted from landfill through blue and green cart programs (per cent) • Residential waste generated through black, blue and green cart programs (kilograms per household) • Calgarians who are satisfied with the job the City is doing providing Waste and Recycling services (per cent) • Waste collection interruptions per 10,000 scheduled stops. • Greenhouse Gas (GHG) emission reduction from landfill gas management (1,000 tonnes CO_2e) Waste & Recycling Services' asset condition targets are dependent on risk (Asset Condition x Asset Criticality) and the assets ability to meet (or exceed) regulatory compliance and demand capacity. Assets with regulatory compliance and/or demand capacity requirements should be maintained and rehabilitated to maintain a 'Very Good' to 'Fair' condition rating. Assets that do not have these requirements may be allowed to deteriorate proportionally to their estimated useful life.
15.1			Asset Condition Targets (Technical LoS Table to Performance Indicator Table)	
16	R&C	R&C – Asset Class	CRV of critical assets	$0.0 M
17.1			$ of Critical Asset in poor/ very poor condition per the value	$0.0 M
17.2			% of Critical Asset in poor/ very poor condition per the value	0%
18			Critical asset breakdown	No Critical Assets were identified in Poor or Very Poor Condition
18.1			Highest CoF assets	#1 - Compost Facility Buildings (Buildings). CoF-4.0, CRV-$32 M. #2 - Diversion Infrastructure (Engineered Structure). CoF-4.0, CRV-$126 M. #3 - Landfill Cell Liners (Engineered Structure). CoF-3.0, CRV-$39 M. #4 - Leachate Systems (Engineered Structure). CoF-3.0, CRV-$39 M. #5 - Gas Collection Systems (Engineered Structure). CoF-3.0, CRV-$48 M. #6 - WRS Maintained Buildings (Buildings). CoF-2.0, CRV-$4 M. #7 - Landfill Cell Caps (Engineered Structure). CoF-2.0, CRV-$168 M. #8 - Drainage Systems (Engineered Structure). CoF-2.0, CRV-$29 M. #9 - Landfill Roads And Pads (Engineered Structure). CoF-2.0, CRV-$72 M. #10 - Carts - Recycle (Machinery & Equipment). CoF-1.0, CRV-$40 M.
19.1			Risk CoF summary	*N/A – not required.*

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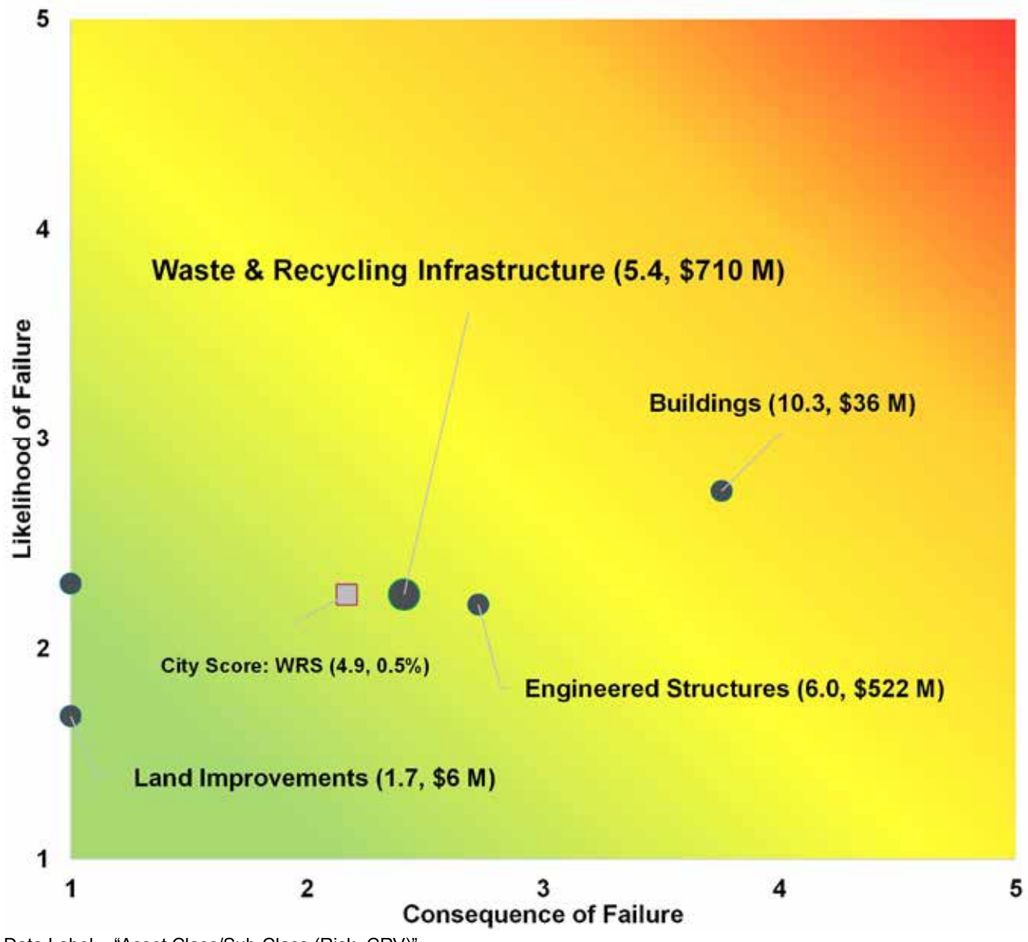
16 Waste & Recycling Services Infrastructure

#	Section		Description	Details
20			Approach to CoF	Waste & Recycling Services has a mature approach to defining assets CoF that is all tied to the cost of an asset and the cost attribute to addressing intolerable risk. Weightings per asset component differ based on the function of an asset (for example a consequence based on reduced safety is only applied to assets which have the potential to do harm). Regulatory impacts have been identified and are only attributed to specific assets.
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Waste & Recycling Infrastructure assets are divided into four sub-classes: buildings, engineered structures, machinery and equipment, and land improvements. WRS assets have an overall risk score of 5.4 under the asset class risk framework, with all assets falling within the low to medium-risk ranges and 77% of assets in fair or better condition. WRS is able to identify trends in asset condition that may impact service delivery to Calgarians, supported by a complete asset register that includes condition, cost, and criticality information and serves as the basis for evidence-based decision-making. Key strategic risks relate to resourcing and budget constraints for infrastructure maintenance. Buildings have been identified as the highest-risk sub-class due to their assigned criticality, including assets such as the three compost facility buildings.

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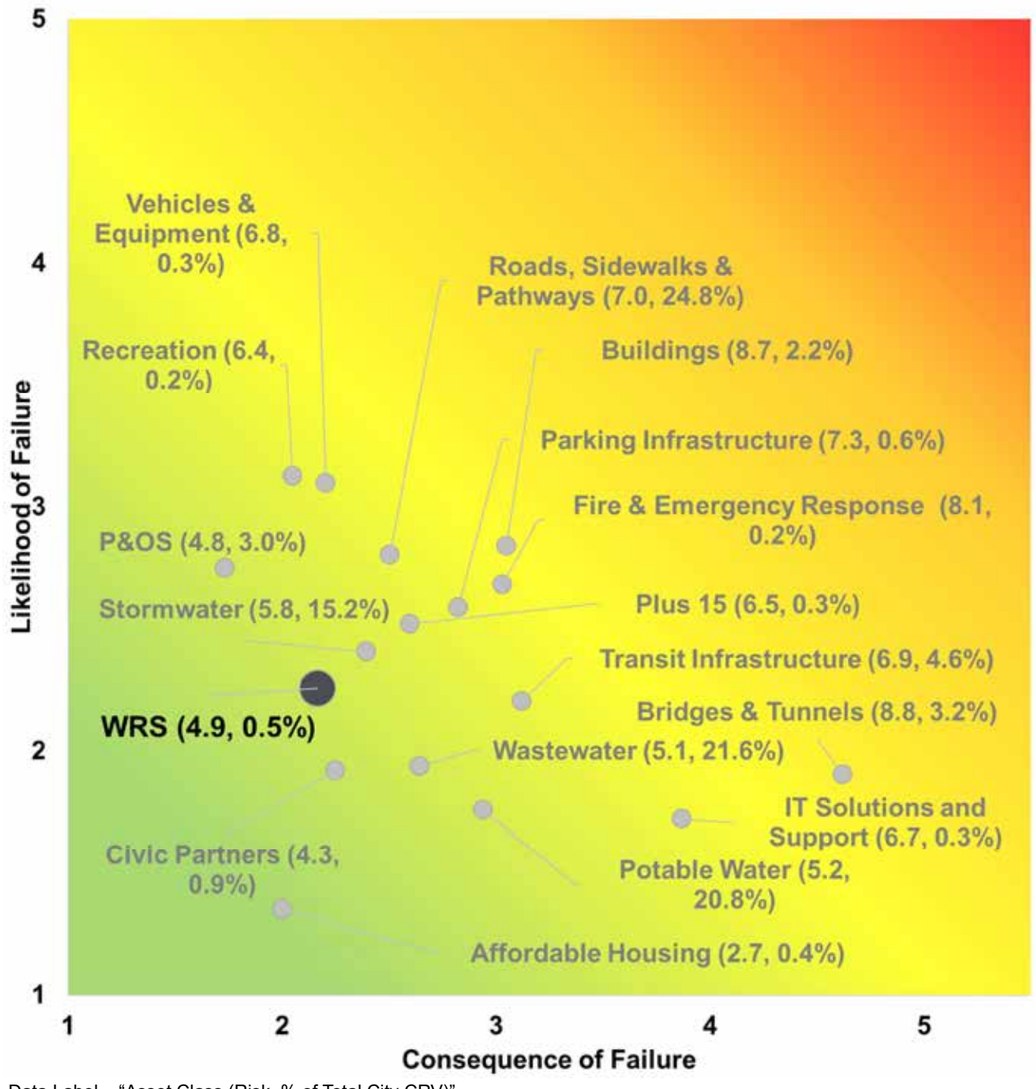
16 Waste & Recycling Services Infrastructure

#	Section		Description	Details
23.1			Describing the change from 2022	The total risk is calculated at 5.4, representing an increase from the 2022 value of 3.0. All asset groups have experienced an increase in risk since the last CAMP, driven primarily by a decline in average asset condition (LoF has increased from 1.5 to 2.3). In 2022, 99% of assets were reported in fair or better condition. This has since decreased to 77%, with 23% of assets now in poor condition.
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”
25			City Risk Commentary and Future Works	From City’s Perspective WRS have identified several risk themes which drive and determine our mitigations. Key infrastructure risk themes tracked on the Waste & Recycling Services risk register include: Evolving regulatory environment; Financial realities; Customer expectations; Asset lifecycle maintenance and renewal; Extreme weather and natural

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16 Waste & Recycling Services Infrastructure

#	Section		Description	Details
				disasters; and Safety. The City's investments therefore reflect a long-term strategy to delivering a safe, reliable and efficient collection, processing and disposal services, while protecting the environment, reducing emissions, and enabling Calgarians to reduce and divert waste responsibly. This includes investments in Buildings, Landfill Cell and Cap Construction, Leachate Systems, Gas Collection Systems, Drainage Systems, Roads and Pads, Diversion Infrastructure including Compost Process Equipment, Carts, Bins, Specialized Vehicles and Portable Equipment, along with Litter and Security Fences. Over the next 10 years the following key activity has been identified: Composting Facility Buildings – Operating 30% over capacity since 2017 has accelerated the degradation of facility buildings, threatening operations. To mitigate this: • WRS conducts Facility Condition Assessments to determine maintenance, repair, or replacement needs. • The Compost Facility 3rd Party Operator is responsible for capital improvements required to correct the operation of the Facility because of improper design or specification; and, to meet contract hand back requirements. • The City may identify major or minor alterations that may be necessary to prolong the facility life, improve operational or energy efficiency or to increase processing capacity. • Based on this, funding will be allocated for necessary building expansions (curing, storage, and receiving buildings) to accommodate Facility capacity requirements. Composting Facility Equipment – Overcapacity has also accelerated equipment wear, risking service disruptions. To address this: • WRS assesses equipment conditions to identify maintenance, repair, or replacement needs. • The Compost Facility 3rd Party Operator is responsible for maintenance and replacements as required as a result of normal wear and tear; and, to meet contract hand back requirements. • The City may identify major or minor alterations that may be necessary to prolong the facility life, improve operational or energy efficiency or to increase processing capacity. • Based on this, funding will be allocated for necessary additional equipment (e.g., contamination removal and screening systems) to process expected feedstock. Cart Infrastructure – With over one million carts in use, ongoing repairs and replacements require adequate shipping, receiving, and storage infrastructure. Without it, service levels could decline. The investment plan includes: • A shared warehouse for Procurement/Waste & Recycling Services (2027–2030) to address short- to mid-term needs (Facilities Portfolio). • Additional cart storage infrastructure over the next decade to ensure efficient maintenance and delivery. Eco Centers – A lack of Eco Centers in West/Southwest and Northeast Calgary limits waste diversion and disposal access. Continued growth will worsen this gap. The investment plan will: • Identify and construct new Eco Centers to service expanding areas. Community Recycling Depots (CRDs) – WRS operates 17 CRDs, but they are on private land, meaning sites can be removed at any time. Limited success in replacing closed depots has reduced accessibility. Additionally, population growth and Extended Producer Responsibility (EPR) regulations increase demand for optimized services. To address these challenges: • Working with other parties in the EPR system, an analysis will be conducted to identify opportunities to further optimize the CRD network. This may include changing the number, location and/or design of the sites. • Reinforce landfill and depot infrastructure by upgrading stormwater and fire-prevention systems, modernizing fleet and energy systems, and enhancing operational resilience to extreme heat, severe storms, and evolving emissions regulations. Waste & Recycling Services' landfill infrastructure investments are largely regulatory-driven and mandatory, responding to new federal Landfill Methane Regulations, emerging PFAS restrictions, and time-limited provincial operating approvals. Compliance requires ongoing upgrades with significant cost, resource, and operational implications amid tightening timelines and approval risks.
26	Finance	Financial Planning – Capital Maintenance	Capital Maintenance Outlook -Text	The proposed Maintenance Capital Investments for Waste & Recycling Infrastructure average $10.9 million per year, resulting in a total investment of approximately $98.3 million over the planning horizon and an annual reinvestment rate of about 1.5%. Annual funding levels remain relatively stable throughout the period with modest year-to-year variation, reflecting routine lifecycle maintenance needs and a steady funding need to maintain Waste & Recycling Services Infrastructure assets.
27			Annual Capital Maintenance budget Value	$10.9 M
28			Annual Reinvestment Rate (AAR)	1.5%

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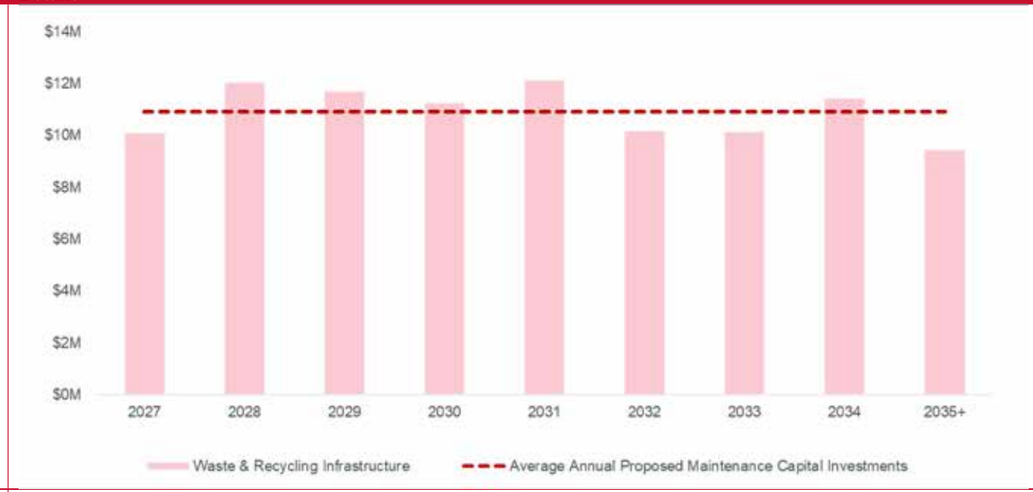
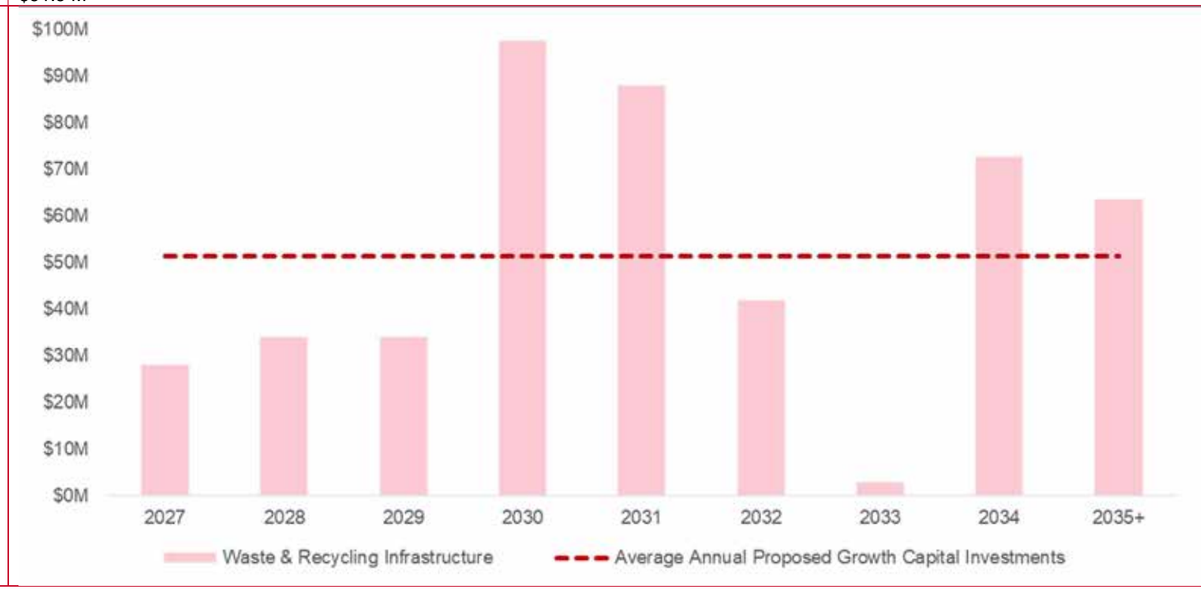
16 Waste & Recycling Services Infrastructure

#	Section		Description	Details
29			Forecast capital maintenance budget	
30			High-priority projects	• Shepard – Cell 10-12 Vertical Landfill Gas Expansion • East Calgary - Cap Remediation (Phase 3-5) • Landfill Infrastructure Maintenance • Landfill Gas System Maintenance • Caps & Drainage System Maintenance
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for Waste & Recycling Services average $51.5 million per year, resulting in a total investment of approximately $463.5 million over the planning horizon. Growth spending varies considerably year to year, with lower investment levels in the early period followed by pronounced peaks in 2030 ($97.6M) and 2031 ($88.0M), then a notable dip in 2033. Overall, this pattern indicates that growth investments are driven by the timing of major projects rather than a consistent annual allocation.
32			Annual Growth budget Value	$51.5 M
34			Forecast capital growth budget	

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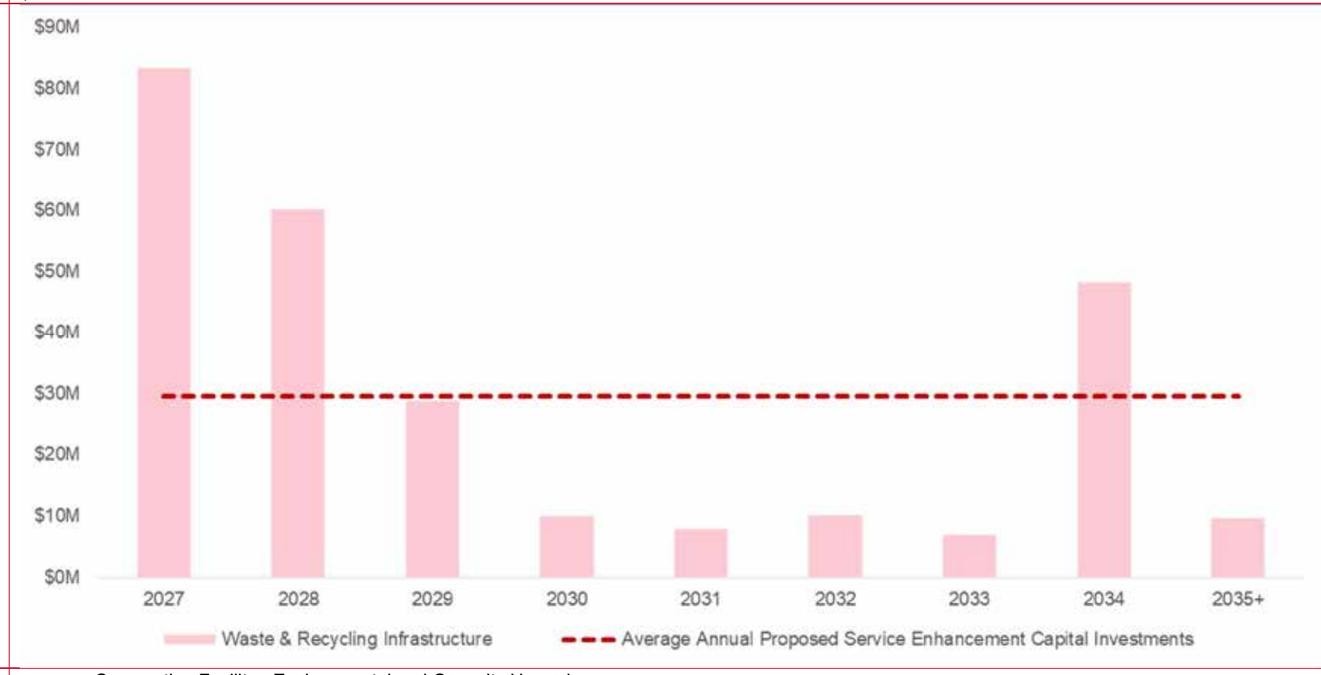
16 Waste & Recycling Services Infrastructure

#	Section		Description	Details
35			High-priority projects	• Buildings, Roads and Related Assets • Capping, Remediation and Cell Construction • Landfill Gas Management • Waste & Recycling - Collections Growth Management • Waste & Recycling - Existing Building CRD Expansions/Leases
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancement Capital Investments for Waste & Recycling Services Infrastructure average $29.5 million per year, resulting in a total investment of approximately $265.4 million over the planning horizon. Service enhancement spending is front-loaded, with elevated investments in 2027 ($83.4M) and 2028 ($60.3M) that significantly exceed the long-term average, reflecting early program enhancements and facility upgrades. Investment levels decline substantially from 2029 through 2033, remaining well below the average, before a secondary increase in 2034 ($48.2M). This profile indicates a phased approach to service improvements, with major enhancements delivered early and selectively refreshed later in the planning period.
37			Annual Service enhancement budget Value	$29.5 M
39			Forecast Service Enhancement capital budget	
40			High-priority projects	• Composting Facility - Environmental and Capacity Upgrade • Equipment • Composting Facility - Operational Upgrades • Composting Facility - Process Infrastructure and Odor Control • East Calgary - Phase 7 (Cell 10 North & 1/2 Cell 11) • Shepard - Cell 13/14 West
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*N/A*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*N/A*

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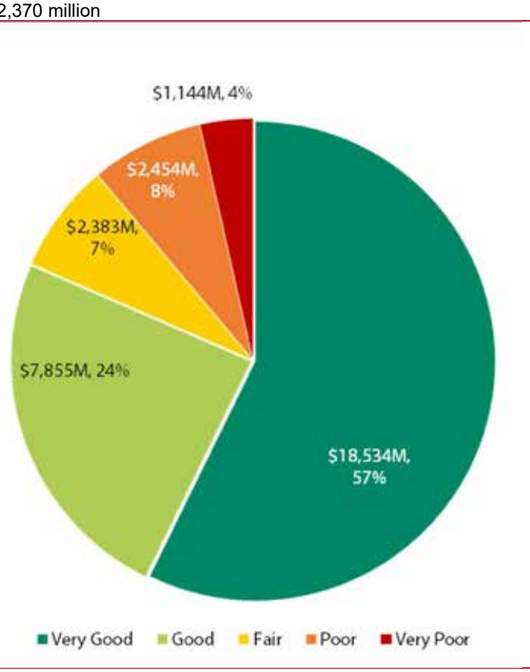
17 Water Infrastructure for Potable Water

#	Section	Description	Details
1	Cover	Service summary	The Water Services Line ensures Calgarians have safe, reliable and sustainable water systems. The Water Infrastructure for Potable Water asset-class encompasses assets which provide a continuous supply of clean drinking water, with treatment plants running 24/7, all year-round. The Water Treatment and Supply line of service is a highly regulated, essential, and health-focused service that ensures reliable access to safe, high-quality drinking water for Calgarians now and for generations to come. Water Treatment & Supply plays a crucial role in protecting public health and ensuring the long-term sustainability of our most valuable natural water resources.
2		Asset Value Increase	33%
3		Assets in Fair or Better Condition	89%
5	SOI	SOI Summary	The total replacement value of the Water Infrastructure (Potable Water) asset portfolio is estimated at $32,370 million. Since the previous CAMP, the portfolio value has increased by approximately $8,032 million, primarily driven by the addition of new and upgraded assets, improvements in asset valuation, the impacts of inflation, and the treatment of decommissioned assets. Overall, 89% of assets are in fair or better condition.
6		CRV	$32,370 million
7		Condition Pie	

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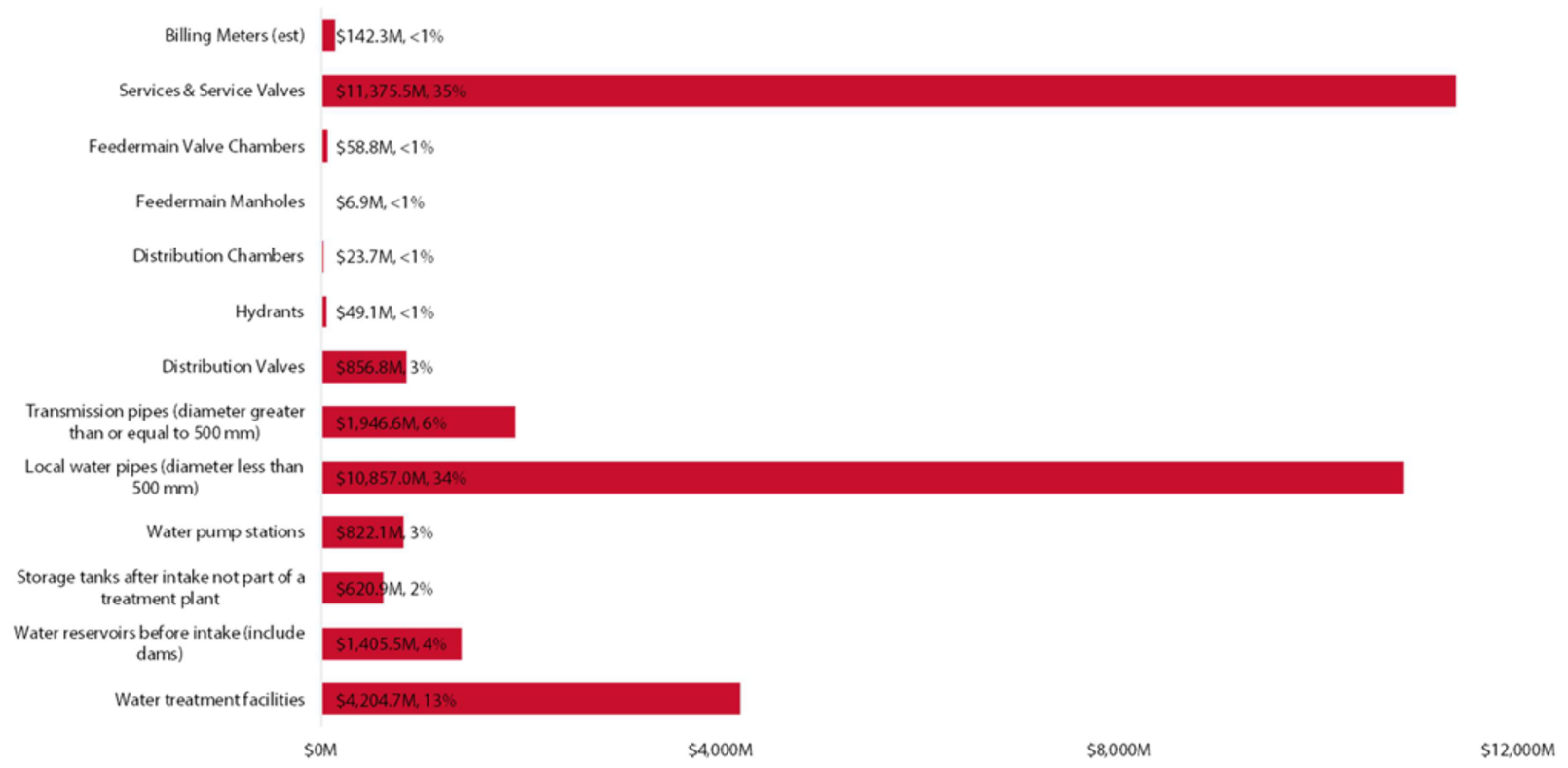
17 Water Infrastructure for Potable Water

#	Section	Description	Details
8		Replacement Value Breakdown	
9		Table - Replacement value change	*Not included per comments.*
10		Table - Asset beyond service life summary	

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17 Water Infrastructure for Potable Water

<table>
<tr><th>#</th><th>Section</th><th colspan="2">Description</th><th>Details</th></tr>
<tr><td></td><td></td><td colspan="2"></td><td>
<table>
<tr><th>Asset Sub System</th><th>Oldest Asset Age</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Water pump stations</td><td>72</td><td>32</td><td>$ 205,525,000</td></tr>
<tr><td>Local water pipes (diameter less than 500 mm)</td><td>116</td><td>69</td><td>$ 9,979,000</td></tr>
<tr><td>Transmission pipes (diameter greater than or equal to 500 mm)</td><td>97</td><td>75</td><td>$ 38,933,000</td></tr>
<tr><td>Distribution Valves</td><td>116</td><td>40</td><td>$ 257,036,000</td></tr>
<tr><td>Hydrants</td><td>117</td><td>50</td><td>$ 11,301,000</td></tr>
<tr><td>Distribution Chambers</td><td>116</td><td>60</td><td>$ 7,112,000</td></tr>
<tr><td>Feedermain Manholes</td><td>96</td><td>60</td><td>$ 2,058,000</td></tr>
<tr><td>Feedermain Valve Chambers</td><td>96</td><td>60</td><td>$ 17,633,000</td></tr>
<tr><td>Services & Service Valves</td><td>116</td><td>75</td><td>$ 1,592,577,000</td></tr>
<tr><td>Billing Meters (est)</td><td>44</td><td>20</td><td>$ 28,465,000</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td colspan="2">Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td colspan="2">Beyond service life summary</td><td>The table below summarizes water services assets for potable water that have exceeded or are approaching their theoretical useful life. In total, approximately $2,170 million in assets are in poor or very poor condition. Services and service valves represent the largest portion at approximately $1,593 million, followed by distribution valves at $257 million and water pump stations at $206 million. Other asset components, including transmission and local water pipes, hydrants, meters, and chambers, contribute smaller but notable amounts to the overall condition risk.</td></tr>
<tr><td>12</td><td>LoS</td><td colspan="2">LoS - explain, comment and gaps</td><td>The Water Utility is committed to providing essential services for Calgarians and fostering sustainable growth. In that vein, Water has established customer commitments to ensure the standards of service. The following are commitments to customers and indicators being invested in or to provide a high level of service to our customers.</td></tr>
<tr><td>12.1</td><td></td><td colspan="2">LoS – Customer/Service Commitments</td><td>• Your drinking water is of high quality and safe to drink.
• Your access to drinking water is reliable and available.
• You have drinking water now and for generations to come.</td></tr>
<tr><td>14.1</td><td></td><td colspan="2">Asset Performance Indicator w/wo (Targets)</td><td>This service has set service levels to ensure investments meet community needs. Here is some key service levels aligned with investments.</td></tr>
<tr><td>15.1</td><td></td><td colspan="2">Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Target Performance</th></tr>
<tr><td>Properties impacted by water outages per 1,000 properties</td><td>Maintain</td></tr>
<tr><td>Total population Calgary (region) can provide water to on a peak day</td><td>Increase</td></tr>
<tr><td>Regulations met for treated drinking water quality (per cent)</td><td>Maintain 100%</td></tr>
<tr><td>Condition of all high criticality assets</td><td>Good / Very Good</td></tr>
<tr><td>Condition of Mid-tier critical assets</td><td>Fair or better</td></tr>
<tr><td>Condition of low critical assets</td><td>Risk-based</td></tr>
</table>
</td></tr>
<tr><td>16</td><td>R&C</td><td rowspan="4">R&C – Asset Class</td><td>CRV of critical assets</td><td>$5,610.1 M</td></tr>
<tr><td>17.1</td><td></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$1,401.6 M</td></tr>
<tr><td>17.2</td><td></td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>25.0%</td></tr>
<tr><td>18</td><td></td><td>Critical asset breakdown</td><td>Water Treatment Facilities - $1,401.6 M in Poor & Very Poor Condition</td></tr>
<tr><td>18.1</td><td></td><td></td><td>Highest CoF assets</td><td>#1 - Water Treatment Facilities. CoF-5.0, CRV-$4,205 M.
#2 - Water reservoirs before intake (include dams). CoF-5.0, CRV-$1,405 M.
#3 - Storage Tanks After Intake (Not Part of a Treatment Plant). CoF-4.0, CRV-$621 M.
#4 - Transmission Pipes (diameter greater than or equal to 500 mm). CoF-4.0, CRV-$1,947 M.
#5 - Feeder main Valve Chambers. CoF-4.0, CRV-$59 M.
#6 - Water pump stations. CoF-3.8, CRV-$822 M.
#7 - Local water Pipes (diameter less than 500 mm). CoF-2.0, CRV-$10,857 M.</td></tr>
</table>

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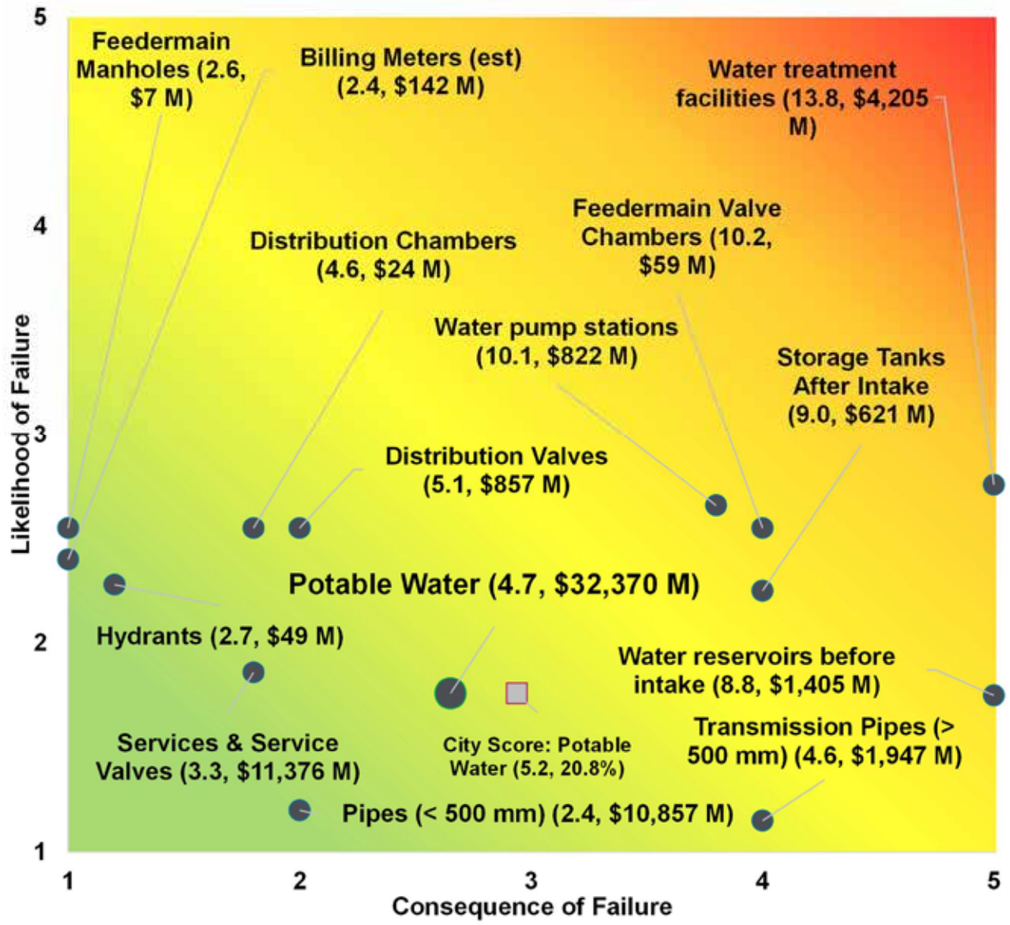
#	Section		Description	Details
				#8 - Distribution Valves. CoF-2.0, CRV-$857 M. #9 - Distribution Chambers. CoF-1.8, CRV-$24 M. #10 - Services & Service Valves. CoF-1.8, CRV-$11,376 M.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	Potable Water assets are reported using the asset-class risk framework. All potable water services have significant volumes of data to build their detailed assessment criteria upon and calculate resultant asset risk. Aside from asset risk, strategic trends are identified through analysis of maintenance performance, updated condition assessment scores and review against defined LoS.
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is.
22			Commentary on plot of risk within asset class	Potable water is divided into linear and non-linear asset portfolios with a total of thirteen sub-classes. Potable water assets have an overall risk score of 4.7 under the asset class risk framework, with 89% of assets in fair or better condition. Water treatment facilities represent the highest-risk sub-class, with a risk score of 13.8 driven by a high CoF (5.0). Feeder main valve chambers and water

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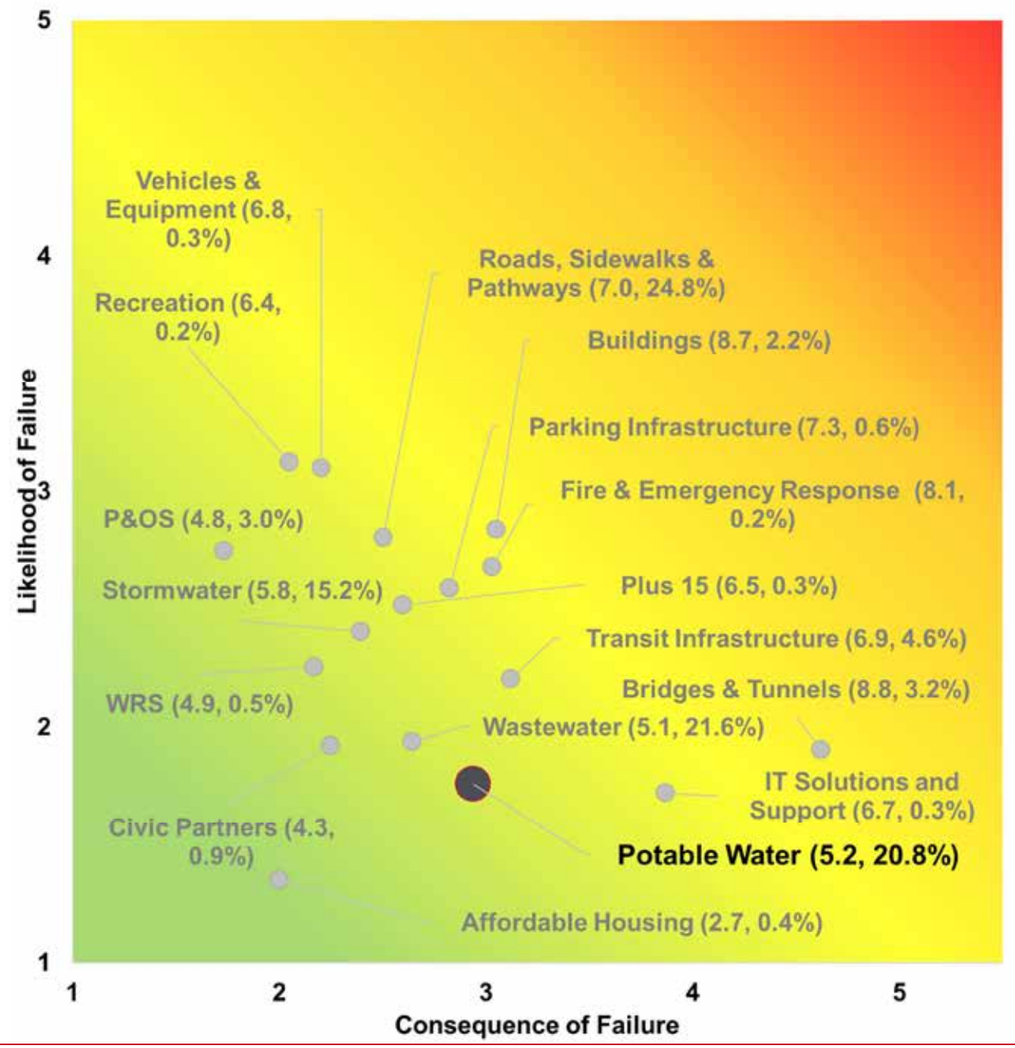
#	Section		Description	Details
				pump stations are the second- and third-highest risk sub-classes, with risk scores of 10.2 and 10.1, respectively. Water reservoirs before intake also have a high CoF (5.0), but their overall risk is moderated by a good condition score of 1.8. Watermain transmission lines have a relatively low LoF due to the ongoing replacement of assets although it should be noted that as the condition value presented here is an average, the range can be considerable and a small number of assets with extreme condition values can be hidden within this value.
23.1			Describing the change from 2022	Potable water's overall risk score has decreased from 5.1 to 4.7, despite a slight deterioration in condition from 1.5 to 1.8. Sub-classes across both linear and non-linear assets generally follow this same trend. This shift in CoF can be attributed to changes in reporting methods and ongoing renewal programs which will change CoF of some assets as redundancy is increased.
24		R&C – City Overview	Bubble plot -Corporate risk within City.	

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17 Water Infrastructure for Potable Water

#	Section		Description	Details
				Data Label – “Asset Class (Risk, % of Total City CRV)”

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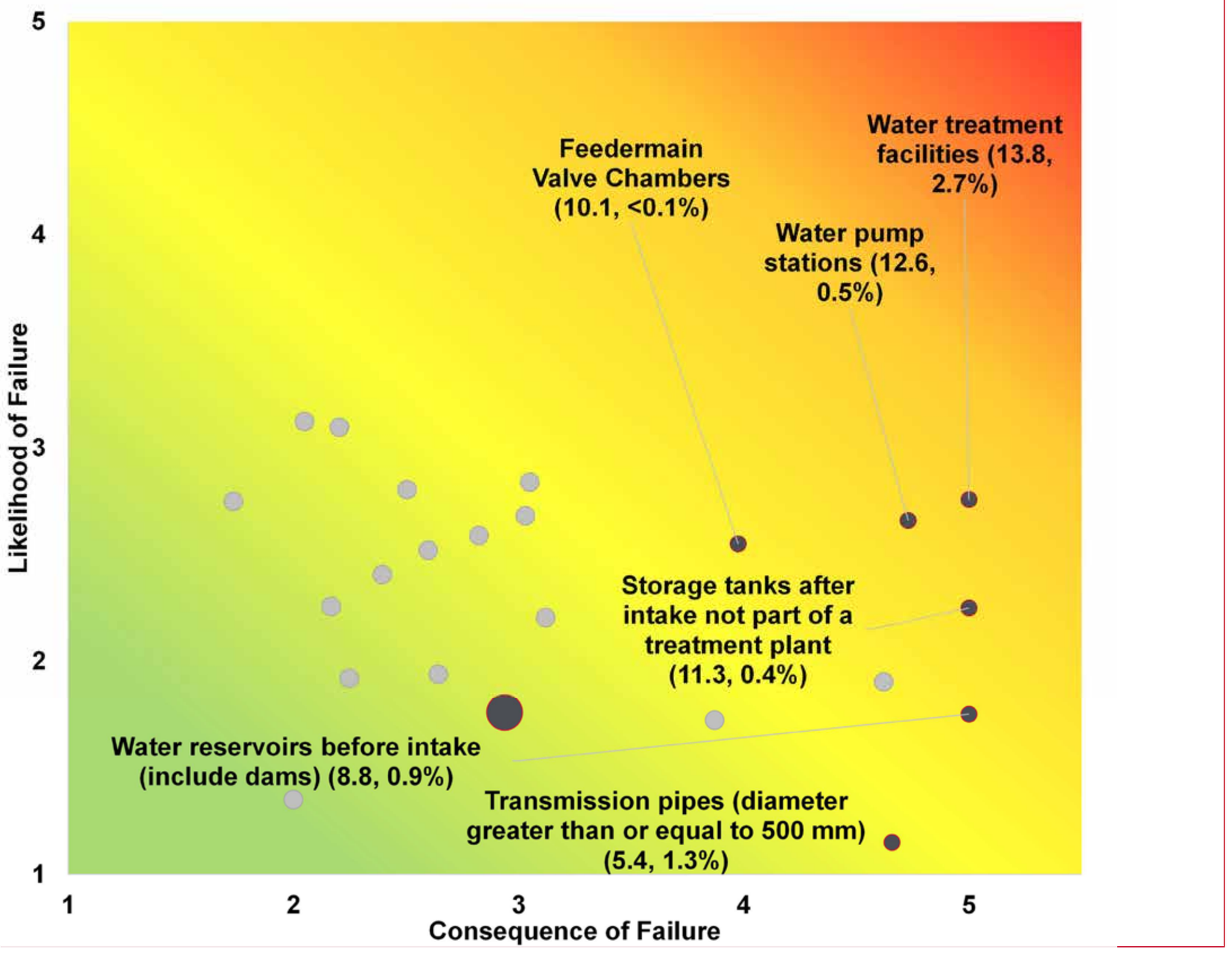

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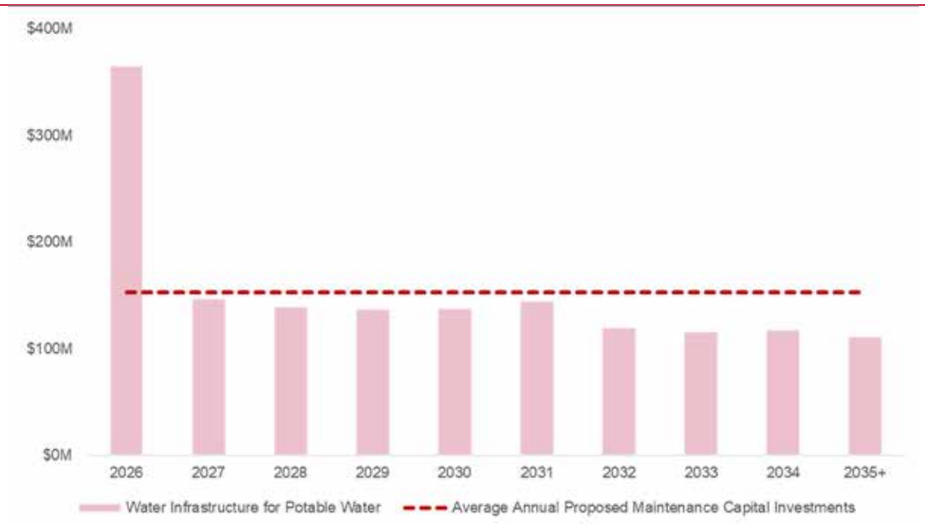
17 Water Infrastructure for Potable Water

#	Section		Description	Details
				Due to the total value of low-risk assets, the average risk of Potable Water is distorted. In the figure above the highest risk ass sub-classes have been plotted alongside other asset classes using The City risk score to demonstrate the scale of the assets involved. The total risk and % according to total City CRV are shown. Several sub-classes within the Potable Water portfolio are larger than asset classes presented at a City level. Of particular note are Water Treatment Facilities, Pump Stations, Feeder main Valve Chambers, Storage Tanks and large Transmission Pipes. The following assets have been noted specifically at a City level to prevent a Severe CoF: • Potable Water (Water Treatment Plants) – There are "Single point of failure" assets within the plants without recent condition data. Emergency Response Plans are being developed with various asset assessments planned for 2026-2027, and asset replacement as possible. • Potable Water (Water Transmission Mains) - Bearspaw South Feeder Main. Approximately 120 km of other transmission mains are without redundancy and recent condition data (approximately 25% of transmission main network). Condition assessment and redundancy upgrades are planned by end of 2029 and emergency response plans are in development.
25			City Risk Commentary and Future Works	The following risks have been identified and are being managed to reduce the likelihood of impact to The City: • Treatment Plants: Overall customer water demand has increased in the past several years in line with population growth. Calgary's two water treatment plants are getting close to their capacity to support this increasing demand which has limited the opportunity to perform maintenance resulting in a reliability risk at the two plants. Work is underway to create an integrated maintenance and upgrade project schedule for the next 10 years when the third treatment plant is expected to be online. • Transmission Mains: As was evident during the summer of 2024 and late 2025, the recent increase in customer demand has created a situation where a failure of any one of 8-10 major transmission mains will cause a disruption to the supply of water to customers. Work is underway to prioritize the assessment and twin ultra-critical mains. • Source Water: Drought, growth in population and wildfire risk in Calgary's watershed has potential to affect the quantity and quality of the source water available to the treatment plants. Collaboration is underway with regional and provincial partners to mitigate these risks. • Potable Water is planning to enhance risk management strategies and early conversations have been held with regards to a risk framework for linear assets to assist in decision making. As infrastructure continues to age, additional maintenance and replacement is needed to guarantee drinking water quality. Risk mitigations include major capital investments in new water treatment plants, advanced metering infrastructure, source water protection initiatives, water conservation, climate-resilient planning and design, and the OneWater Strategic Plan implementation.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook - Text	The proposed Maintenance Capital Investments for potable water average $153.2 million per year, resulting in a total investment of approximately $1.5 billion over the planning horizon and an annual reinvestment rate of about 0.5%. Annual investments are significantly higher in 2026, followed by a more consistent range between approximately $110 million and $150 million in subsequent years. While most years align relatively closely with the average target, there is a gradual decline in investment levels toward the later years of the planning horizon. Overall, the profile reflects an initial period of higher reinvestment followed by a more stabilized and sustained maintenance funding approach.
27			Annual Capital Maintenance budget Value	$153.2 M
28			Annual Reinvestment Rate (AAR)	0.5%
29			Forecast capital maintenance budget	
30			High-priority projects	• Bearspaw South Feeder main • Feeder main & Main Replacements

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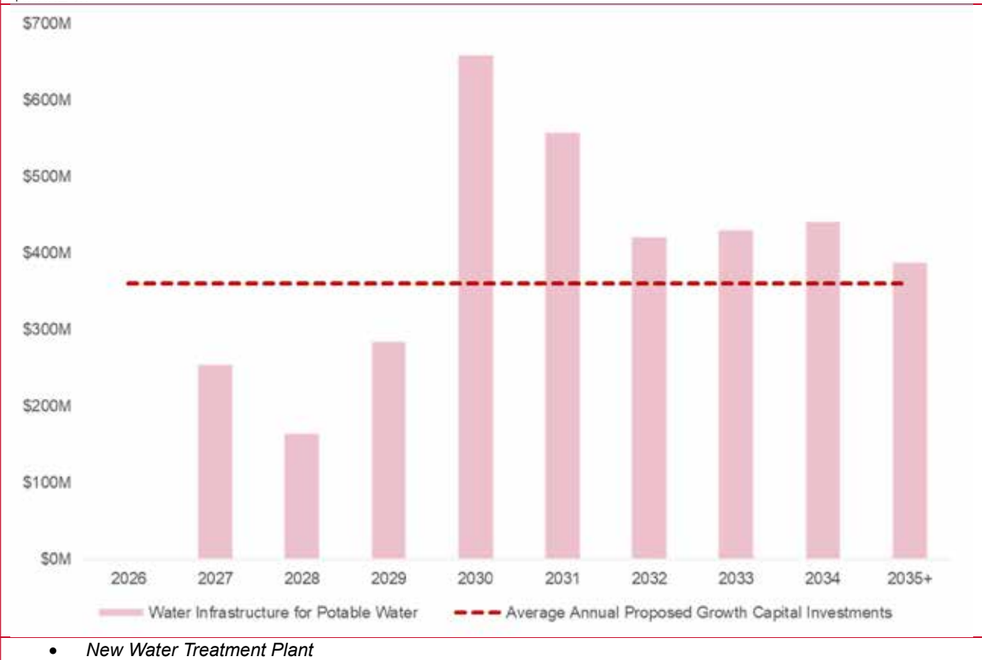
17 Water Infrastructure for Potable Water

#	Section		Description	Details
				• Leak Detection • Advanced Meter Infrastructure • Bearspaw Water Treatment Plant
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for potable water average $360.2 million per year, corresponding to a total investment of $3.6 billion over the planning horizon. Annual investments vary significantly, with a major peak in 2030 followed by elevated levels in 2031 and sustained higher spending through 2034. While earlier years are below the average, most later years exceed or align closely with it, reflecting the timing of major capital expansion projects. Overall, the profile indicates a front loaded and mid horizon concentration of growth investments, followed by a gradual stabilization in later years.
32			Annual Growth budget Value	$360.2 M
34			Forecast capital growth budget	
35			High-priority projects	• *New Water Treatment Plant* • *Raw Water Intake* • *North Calgary Water Servicing* • *South Calgary Water Servicing*
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancement Capital Investments for potable water average $41.7 million per year, resulting in a total investment of approximately $417.4 million over the planning horizon. Service enhancement spending increases in the late 2020s and peaks in 2029 ($80.4M) and 2030 ($76.1M), reflecting the delivery of major system improvements. Investment levels decline from 2031 onward and stabilize at lower levels through 2032–2035 and beyond, indicating a transition from intensive service enhancement initiatives to more incremental improvements following the completion of previous upgrades.
37			Annual Service enhancement budget Value	$41.7 M

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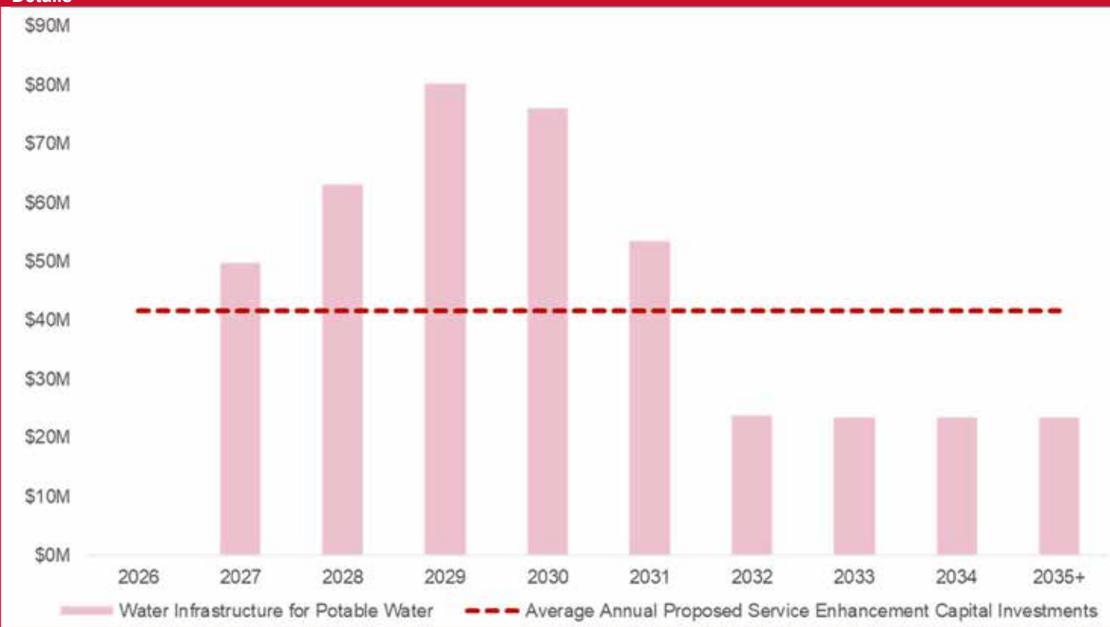
17 Water Infrastructure for Potable Water

#	Section		Description	Details
39			Forecast Service Enhancement capital budget	
40			High-priority projects	• Glenmore Clearwell Water Treatment Plant • Valve Installation/Replacement • Glenmore and Bearspaw Control System Improvement • Control Systems & Electrical
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	**One Transformative Investment (Prairie Economic Gateway Feeder main) – *See 10-year Capital Infrastructure Needs Assessments for more details*
42			Annual Capital Transformative Budget Value	*
44			Forecast capital Transformative budget	*
45			High-priority projects	*Prairie Economic Gateway Feeder main*

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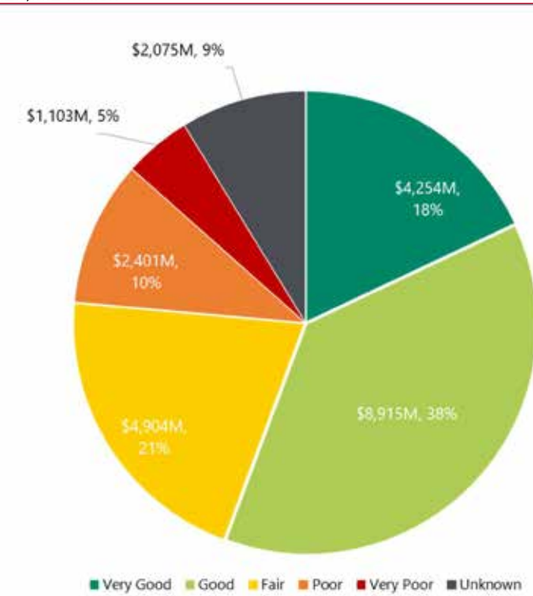
18 Water Infrastructure for Stormwater

#	Section	Description	Details
1	Cover	Service summary	The Water Services Line ensures Calgarians have safe, reliable and sustainable water systems. The Water Infrastructure for Storm Water asset-class encompasses assets which reduce flooding, pollution and erosion. These assets play a critical role in ensuring public safety, mitigating property damage, and reducing localized and river flooding. They also play a key role in maintaining river and riparian area health, by limiting sediment going to the river, ensuring healthy rivers for Calgarians and downstream users.
2		Asset Value Increase	31%
3		Assets in Fair or Better Condition	76%
5	SOI	SOI Summary	The total replacement value of the Water Infrastructure (Stormwater) asset portfolio is estimated at $23,662 million. Since the previous CAMP, the portfolio value has increased by approximately $5,551 million, primarily driven by improvements in asset valuation and the impacts of inflation. Overall, 76% of assets are in fair or better condition.
6		CRV	$23,662 million
7		Condition Pie	

Note: Approximately 3% of stormwater pipe assets, representing about 75% of the portfolio, have condition assessments, with roughly half exceeding 10 years in age and considered no longer valid. Accordingly, the condition information used for the CAMP is primarily age based, expressed as a percentage of design life, which varies by material.

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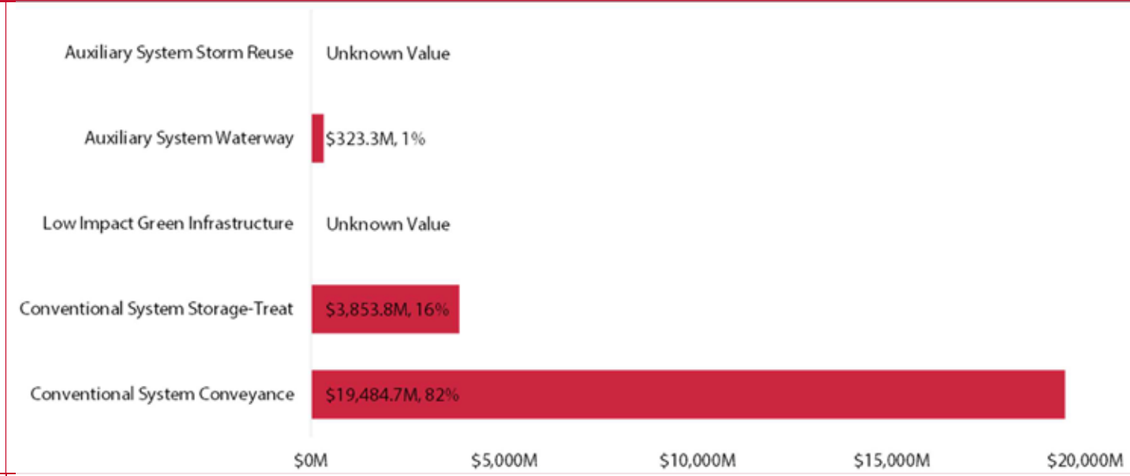
18 Water Infrastructure for Stormwater

#	Section	Description	Details
8		*Replacement Value Breakdown*	
9		Table - Replacement value change	

Replacement Value Change Summary	Value
2022 Total Replacement Value	$18,110M
Changes	$5,552M (31% Increase)
2026 Total Replacement Value	$23,662M

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18 Water Infrastructure for Stormwater

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Lift Station</td><td>Presurized Conveyance of Stormwater</td><td>74</td><td>75</td><td>$ 27,476,000</td></tr>
<tr><td>Outfall</td><td>End of Pipe Discharge to Waterbodies</td><td>95</td><td>75</td><td>$ -</td></tr>
<tr><td>Catch Basin</td><td>Crub-Gutter Runoff & Traplow Storage Outlet</td><td>114</td><td>75</td><td>$ -</td></tr>
<tr><td>Manhole (Greated)</td><td>End of Surface Conveyance (Dishcarge to Main)</td><td>84</td><td>75</td><td>$ -</td></tr>
<tr><td>Manhole (Standard)</td><td>Junctions-Point Asset Connecting Storm Pipe Infrastructure</td><td>95</td><td>75</td><td>$ -</td></tr>
<tr><td>WTD</td><td>Localized Subdrain Infrastructure</td><td>95</td><td>75</td><td>$ -</td></tr>
<tr><td>Services</td><td>Site Specific Connection to Underground Utilities</td><td>125</td><td>75</td><td>$ -</td></tr>
<tr><td>Catch Basin Lead</td><td>Connection Pipe between Catch Basin & Main</td><td>114</td><td>75</td><td>$ -</td></tr>
<tr><td>Culverts (Diameter<3 m)</td><td>Stormwater Infrastructure that Faciliates Road-Rail Crossing</td><td>126</td><td>75</td><td>$ 2,160,000</td></tr>
<tr><td>Storm Pipes (Diameter<450 mm)</td><td>Underground Infrastructure that Convey Stormwater from Surface</td><td>95</td><td>75</td><td>$ 1,580,401,000</td></tr>
<tr><td>Storm Pipes (450 mm>= Diameter <1500 mm)</td><td>Underground Infrastructure that Convey Stormwater from Surface</td><td>114</td><td>75</td><td>$ 1,693,096,000</td></tr>
<tr><td>Storm Pipes (Diameter >=1500 mm)</td><td>Underground Infrastructure that Convey Stormwater from Surface</td><td>76</td><td>75</td><td>$ 179,492,000</td></tr>
<tr><td>Skiming Manhole</td><td>Inline Debris Interception Prior to Downstream Discharge</td><td>76</td><td>75</td><td>$ -</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>The table above summarizes stormwater infrastructure assets that have exceeded or are approaching their theoretical useful life. In total, approximately $3,482 million in assets are in poor or very poor condition. Storm pipes represent the largest portion, accounting for approximately $3,453 million, with the highest concentration in pipes between 450 mm and 1,500 mm in diameter, followed by pipes less than 450 mm and greater than 1,500 mm. Other asset components, including culverts and lift stations, contribute relatively small amounts, while remaining stormwater assets show no assets currently in poor or very poor condition.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>The following are commitments from Stormwater to the customers in order to provide a high level of service.</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>• You can count on us to manage stormwater to protect public safety and reduce damage to property.
• You can trust we will work with the community and partners to ensure watersheds are healthy.</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>This service has set service levels to ensure investments meet community needs. Here are some key service levels aligned with investments:</td></tr>
<tr><td>15.1</td><td></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Target Performance</th></tr>
<tr><td>Number of properties at risk of localized flooding</td><td>Decrease</td></tr>
<tr><td>Number of properties at risk of river flooding</td><td>Reduce</td></tr>
<tr><td>Stormwater sediment entering the Bow River (kg/day)</td><td>Maintain</td></tr>
<tr><td>Riverbank Areas Health Score</td><td>Increase</td></tr>
<tr><td>Number of localized pooling complaints</td><td>Decrease</td></tr>
<tr><td>Condition of all high criticality assets</td><td>Good / Very Good</td></tr>
<tr><td>Condition of Mid-tier critical assets</td><td>Fair or better</td></tr>
<tr><td>Condition of low critical assets</td><td>Risk-based</td></tr>
</table>
</td></tr>
<tr><td>16</td><td>R&C</td><td>R&C – Asset Class</td><td>CRV of critical assets</td><td>$2,075.5 M</td></tr>
<tr><td>17.1</td><td></td><td></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$207.0 M</td></tr>
</table>

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18 Water Infrastructure for Stormwater

#	Section		Description	Details
17.2			% of Critical Asset in poor/ very poor condition per the value	10.0%
18			Critical asset breakdown	Lift Station (Pressurized Conveyance of Stormwater) - $27.5 M in Poor & Very Poor Condition Storm Pipes (Diameter >=1500 mm) - $179.5 M in Poor & Very Poor Condition
18.1			Highest CoF assets	#1 - Lift Station (Pressurized Conveyance of Stormwater). CoF-5.0, CRV-$102 M. #2 - Storm Pipes (Diameter >=1500 mm) (Underground Infrastructure that Convey Stormwater from Surface). CoF-5.0, CRV-$871 M. #3 - Dry-Wetland-Wet Pond (Dam Assets) (End of Pipe Attenuation-Treatment Prior to Downstream Discharge). CoF-5.0, CRV-$1,102 M. #4 - Pump MH (Pressurized Conveyance of Stormwater). CoF-3.0, CRV-$3 M. #5 - Culverts (Diameter<3 m) (Stormwater Infrastructure that Facilitates Road-Rail Crossing). CoF-3.0, CRV-$103 M. #6 - Storm Pipes (Diameter<450 mm) (Underground Infrastructure that Convey Stormwater from Surface). CoF-3.0, CRV-$8,684 M. #7 - Storm Pipes (450 mm>= Diameter <1500 mm) (Underground Infrastructure that Convey Stormwater from Surface). CoF-3.0, CRV-$8,062 M. #8 - Dry Pond (Non-Dam Asset) (End of Pipe Attenuation Prior to Downstream Discharge). CoF-3.0, CRV-$916 M. #9 - Wetland (Non-Dam Asset) (End of Pipe Attenuation-Treatment Prior to Downstream Discharge). CoF-3.0, CRV-$297 M. #10 - Wet Pond (Non-Dam Asset) (End of Pipe Attenuation-Treatment Prior to Downstream Discharge). CoF-3.0, CRV-$1,484 M.
19.1			Risk CoF summary	*N/A – not required.*
20			Approach to CoF	Stormwater assets are reported using the asset-class risk framework. Aside from asset risk, strategic trends are identified through analysis of maintenance performance, updated condition assessment scores and review against defined LoS.

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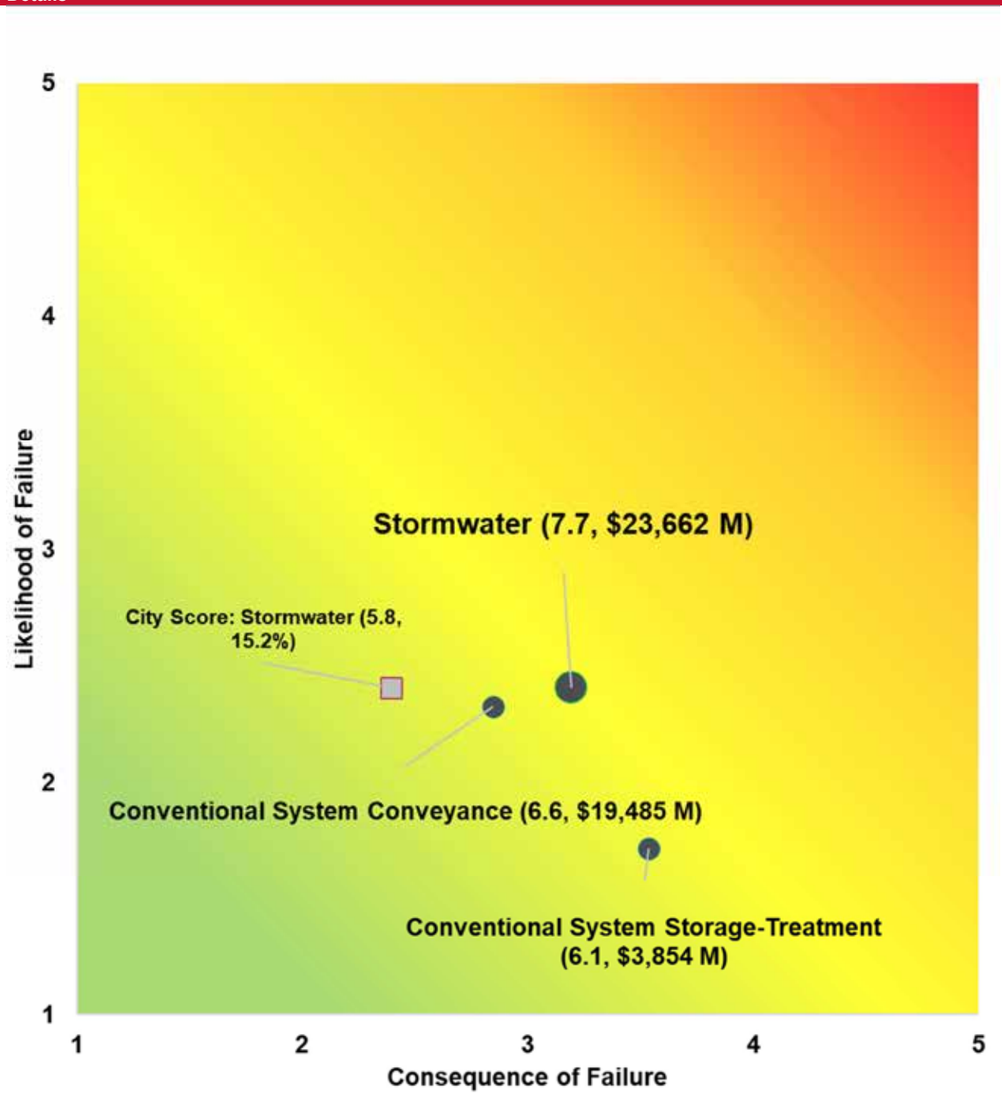
18 Water Infrastructure for Stormwater

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is. Note: Asset Sub-Classes 'Low Impact Green Infrastructure', 'Auxiliary System Waterway' and 'Auxiliary System Storm Reuse' have no CoF or LoF provided and is not included on the figure above.
22			Commentary on plot of risk within asset class	Stormwater assets are divided into five sub-classes. Stormwater assets have an overall risk score of 7.7 under the asset class risk framework, with 76% of assets in fair or better condition. Asset classes identified as critical (CoF is greater than 4) and in Poor and Very Poor condition equate to <1% of the total Stormwater CRV and 11% of Critical assets.

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18 Water Infrastructure for Stormwater

#	Section		Description	Details
				Unknown condition critical assets are limited to End of Pipe Attenuation-Treatment Prior to Downstream Discharge assets and equate to 0.1% of the total Stormwater CRV and 1.3% of Critical assets. The asset sub-classes: low impact green infrastructure, auxiliary system waterway, and auxiliary system storm reuse do not have CoF or LoF values assigned and are therefore excluded from the figure.
23.1			Describing the change from 2022	Stormwater's overall risk score has increased from 3.7 to 7.7, driven by a deterioration in condition from 1.5 to 2.4 and an increase in CoF from 2.5 to 3.2. While detailed comparison is not possible due to the re-grouping of asset sub-classes since the previous CAMP, the observed trend indicates a marginal increase in CoF values across all asset sub-classes.

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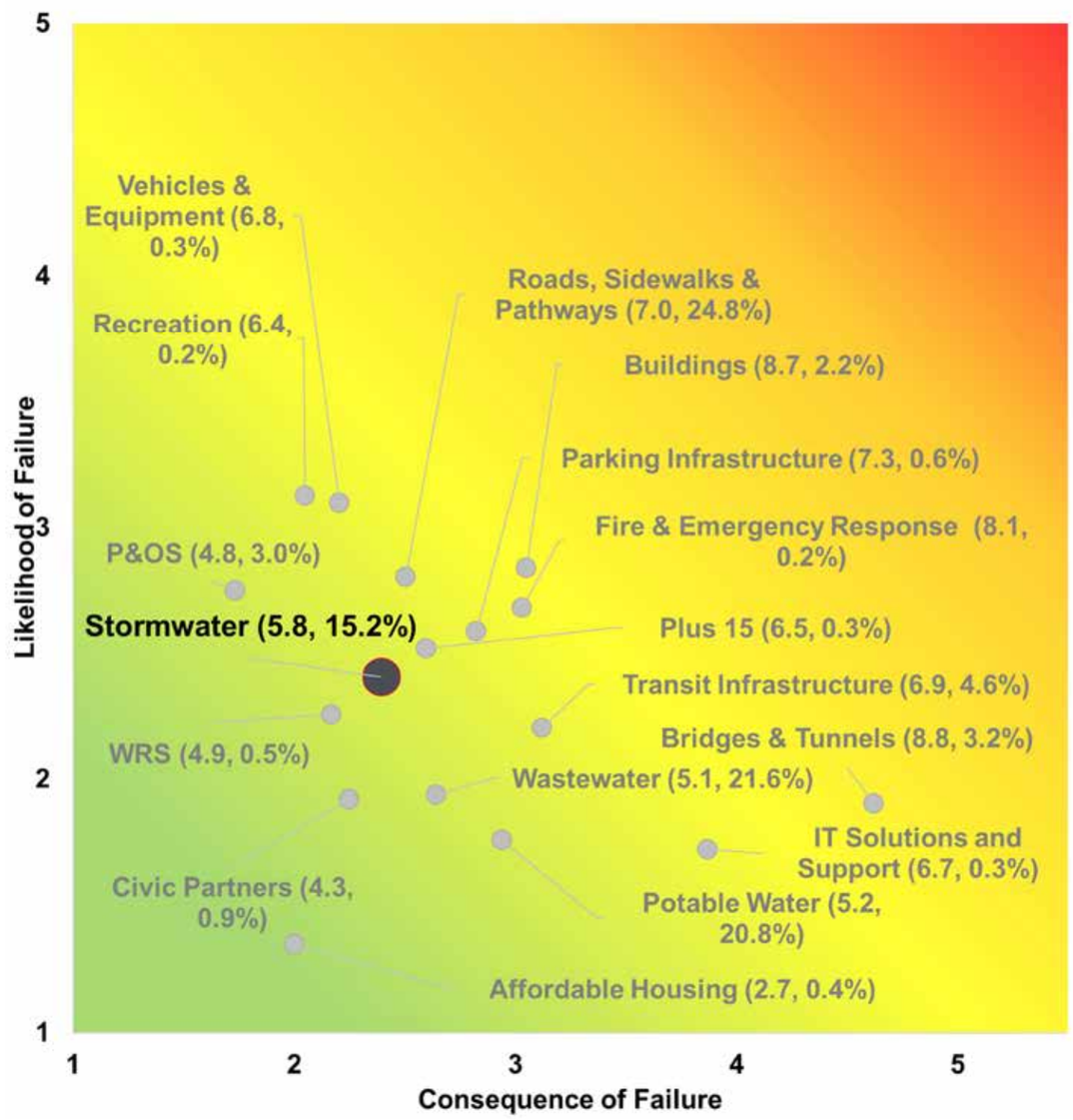
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”

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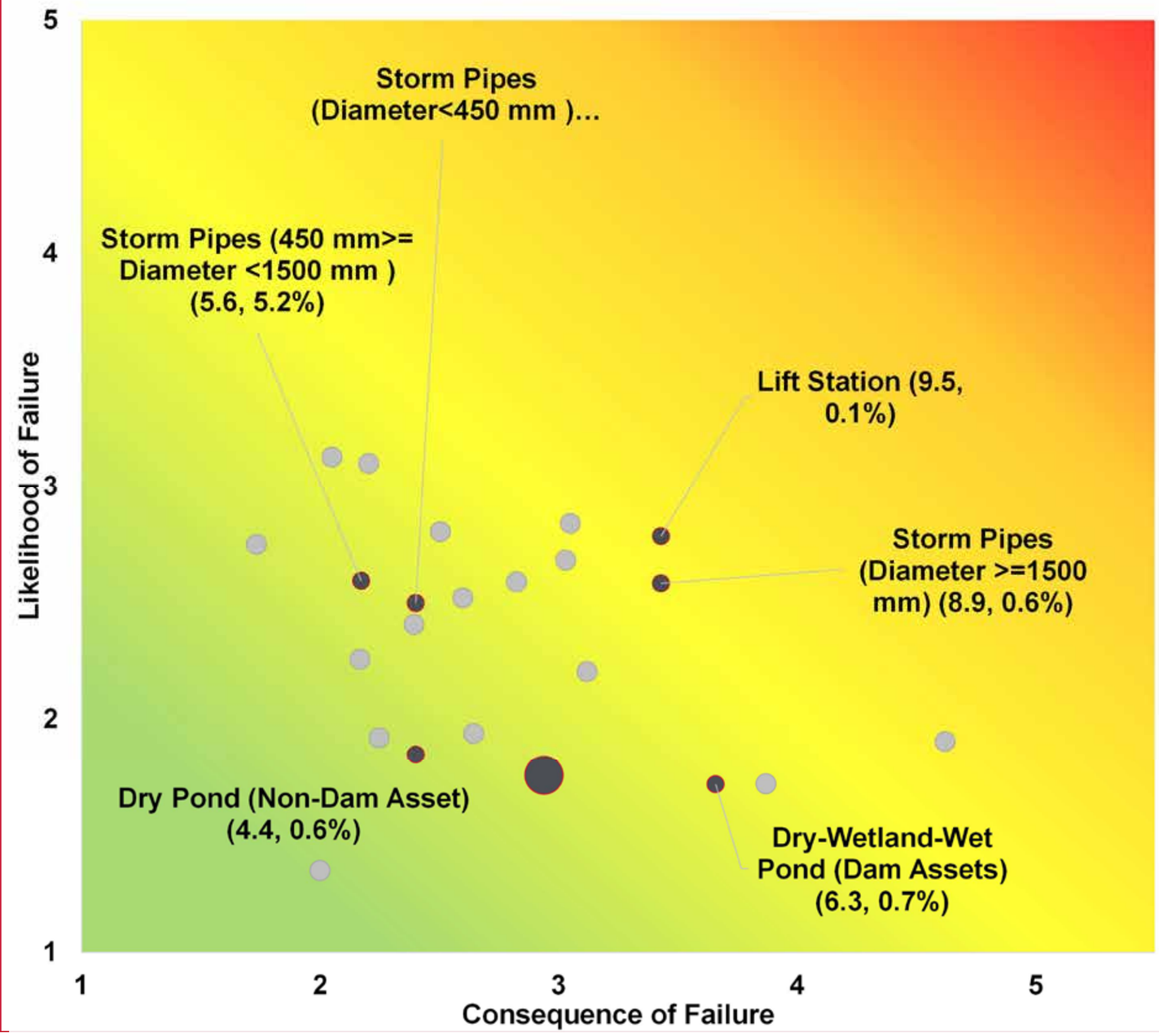

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#	Section		Description	Details
				Due to the total value of low-risk assets, the average risk of Stormwater is distorted. In the figure above the highest risk ass sub-classes have been plotted alongside other asset classes using The City risk score to demonstrate the scale of the assets involved. The total risk and % according to total City CRV are shown. Several sub-classes within the Stormwater portfolio are larger than asset classes presented at a City level. Of particular note are lift stations and large stormwater conveyance pipes. The following assets have been noted specifically at a City level to prevent a Severe CoF: • Stormwater (Dams) - Discovery Ridge Dam assessed with lower than required safety factor in 2024. Emergency response plans are in place for the Discovery Ridge Pond dam. Water level reduced, dam to be removed. Other dams are to be reviewed. Regulated dams are managed in accordance with the Alberta Dam and Canal Safety Directive (2018), including regular reporting and emergency preparedness. • Stormwater (Dams) - Glenmore Dam and SE Dyke are both Extreme consequence classification facilities. These assets are integral to the Glenmore WWTP and raw water and as per Discovery Ridge are managed in accordance with the Alberta Dam and Canal Safety Directive.
25			City Risk Commentary and Future Works	Stormwater's assets conditions have worsened, and effective funding and renewal are required to maintain current LoS. Key risk mitigations include implementing the OneWater Strategic Plan which addresses challenges such as population growth, climate change, and aging infrastructure while protecting rivers and ensuring public health. As well as, strengthening drought and flood management by upgrading treatment and conveyance infrastructure, improving hydrologic forecasting, integrating natural infrastructure, and modernizing assets to ensure long-term resilience against extreme weather and regulatory transition pressures. Notable asset risks identified are: • Lift station: Lift stations are typically single points of failure within the system and thus are considered high consequences of failure assets. Lifecycle plans are being developed, and five stormwater lift stations are at the end of their lifecycle and will need replacement. • All assets: Many communities contain storm infrastructure that was built to meet the standards of the day and do not provide the same level of protection as current standards. • Storm ponds safety: A proactive program is in process to improve safety at ponds as many are in close proximity to homes, playgrounds and schools. • Dams' safety: Significant effort has been expended to ensure safe operation and maintenance of the 200+ earthen dams owned by The City as well as compliance with the provincial directive as currently The City is not fully compliant with the provincial dam safety directive. The physical safety risk to citizens is considered low based on our prioritization of efforts on high consequence structures. • Storm ponds: Stormwater ponds require an increased level of funding to address the continuous accumulation of sediment as well as the increasing number of ponds managed by The City to eliminate the risk of failure and ensure system reliability.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for stormwater average $17.7 million per year, resulting in a total investment of approximately $159.0 million over the planning horizon and an annual reinvestment rate of about 0.1%. Annual funding remains relatively stable throughout the period, closely tracking the long-term average with modest year-to-year variation. A slight increase occurs in 2029 ($21.9M), followed by lower but consistent investment levels from 2030 onward, indicating a steady, programmatic approach focused on routine maintenance rather than large-scale rehabilitation or replacement initiatives.
27			Annual Capital Maintenance budget Value	$17.7 M
28			Annual Reinvestment Rate (AAR)	0.1%

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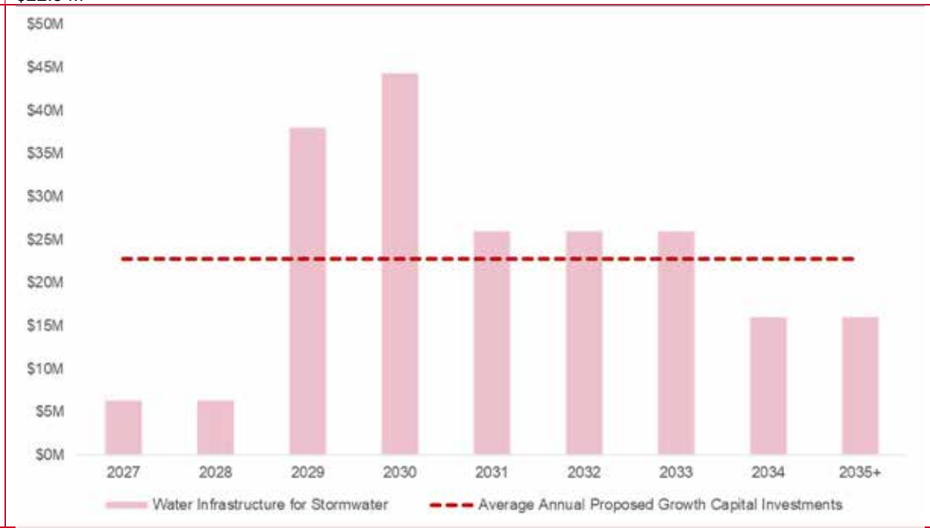
18 Water Infrastructure for Stormwater

#	Section		Description	Details
29			Forecast capital maintenance budget	
30			High-priority projects	• Green Stormwater Infrastructure Program • Storm Pond Repairs/Upgrades • Dam Safety Management (Multiple) - Critical Asset Local Drainage Improvement Program (Multiple) • Lift Stations
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for stormwater average $22.8 million per year, resulting in a total investment of approximately $204.9 million over the planning horizon. Growth spending is modest in the early years, then increases sharply in 2029 ($38.0M) and peaks in 2030 ($44.3M), reflecting a period of accelerated system expansion. Investment levels moderate from 2031 through 2033 and decline further in 2034–2035 and beyond, indicating a planned tapering of growth-related projects following the completion of major growth initiatives.
32			Annual Growth budget Value	$22.8 M
34			Forecast capital growth budget	

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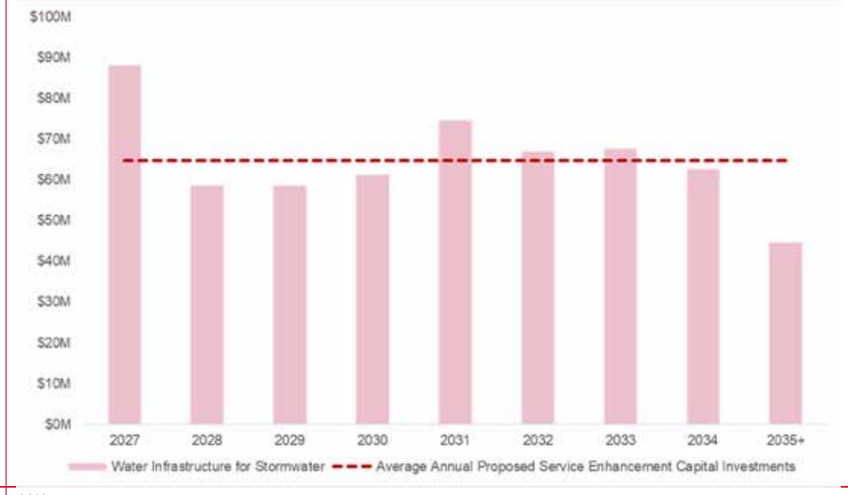
18 Water Infrastructure for Stormwater

#	Section		Description	Details
35			High-priority projects	• East Belvedere - Cooperative Stormwater Management Initiative • New Community Growth Storm Linear Extensions • Stormwater Main Extensions • Stormwater Redevelopment Program • Master Drainage Plans
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The 10-year proposed Service Enhancement Capital Investments for stormwater average $64.8 million per year, resulting in a total investment of approximately $583.4 million over the planning horizon. Service enhancement spending is front-loaded, with a pronounced peak in 2027 ($88.1M) that exceeds the long-term average, reflecting early delivery of major service improvement initiatives. Annual investments generally remain near or slightly above the average through 2028–2034, before declining in 2035 ($44.7M), indicating a tapering of service enhancement activities following the completion of key upgrades earlier.
37			Annual Service enhancement budget Value	$64.8 M
39			Forecast Service Enhancement capital budget	
40			High-priority projects	*N/A*
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	*Please refer to 10-year Capital Infrastructure Needs Assessments*
42			Annual Capital Transformative budget Value	*N/A*
44			Forecast capital Transformative budget	*N/A*
45			High-priority projects	*Prairie Economic Gateway Storm Trunk to Shepard Ditch*

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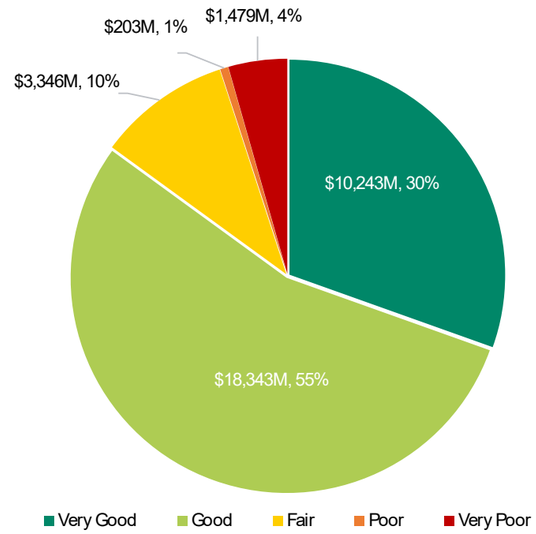
19 Water Infrastructure for Wastewater

#	Section	Description	Details
1	Cover	Service summary	The Water Services Line ensures Calgarians have safe, reliable and sustainable water systems. The Water Infrastructure for Wastewater asset-class encompasses assets which collect, treat and release water safely back into the Bow River, protecting public health and the environment. Wastewater Collection and Treatment safeguards public health and safety, minimizes property risks, collaborates with businesses to uphold environmental protection and compliance, and ensures that treated water released into the Bow River consistently meets or exceeds all environmental and regulatory standards.
2		Asset Value Increase	75%
3		Assets in Fair or Better Condition	95%
5	SOI	SOI Summary	The total replacement value of the Water Infrastructure (Wastewater) asset portfolio is estimated at $33,615 million. Since the previous CAMP, the portfolio value has increased by approximately $14,402 million, primarily driven by the addition of new and upgraded assets, improvements in asset valuation, the impacts of inflation, and the treatment of decommissioned assets. Overall, 95% of assets are in fair or better condition.
6		CRV	$33,615 million
7		Condition Pie	
8		Replacement Value Breakdown	

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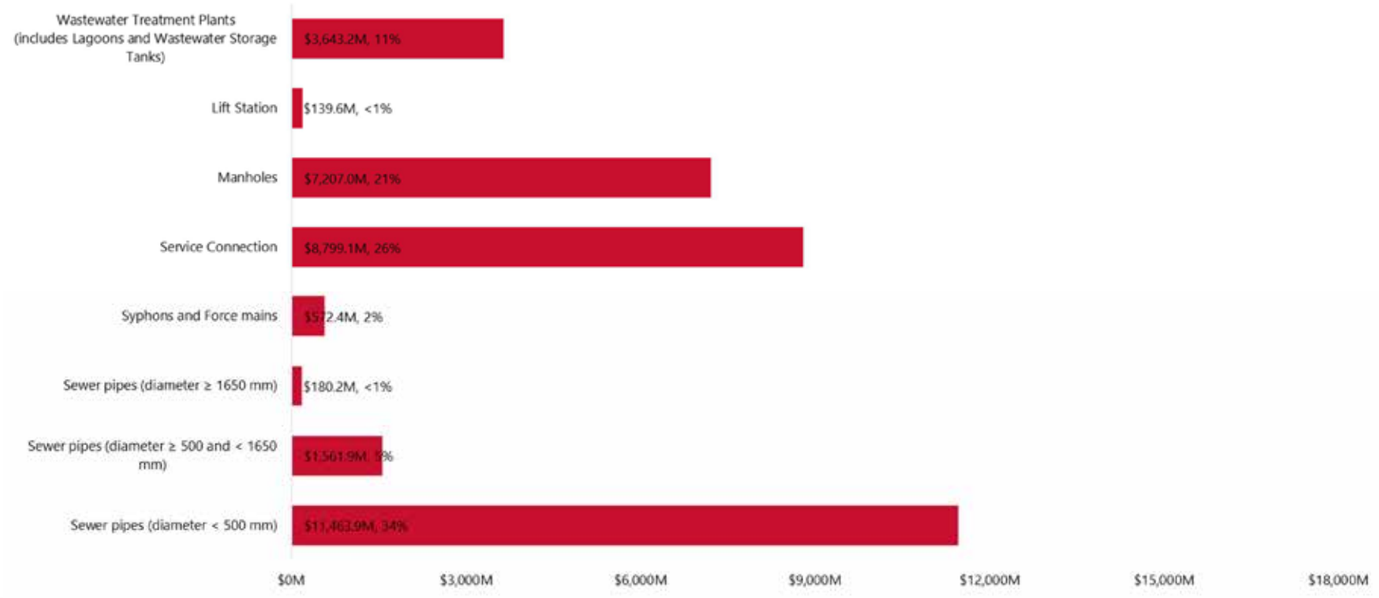
19 Water Infrastructure for Wastewater

<table>
<tr><th>#</th><th>Section</th><th>Description</th><th>Details</th></tr>
<tr><td></td><td></td><td></td><td> 
</td></tr>
<tr><td>9</td><td></td><td>Table - Replacement value change</td><td>Not included based on comments.</td></tr>
<tr><td>10</td><td></td><td>Table - Asset beyond service life summary</td><td>
<table>
<tr><th>Asset Sub System</th><th>Asset Component/Description</th><th>Oldest Asset Age</th><th>Theoretical Useful Life (Years)</th><th>$ of Assets in Poor / Very Poor Condition</th></tr>
<tr><td>Wastewater Linear</td><td>Sewer pipes (diameter < 500 mm)</td><td>75->100</td><td>100</td><td>$ 802,473,000</td></tr>
<tr><td>Wastewater Linear</td><td>Sewer pipes (diameter ≥ 500 and < 1650 mm)</td><td>75->100</td><td>100</td><td>$ 46,858,000</td></tr>
<tr><td>Wastewater Linear</td><td>Sewer pipes (diameter ≥ 1650 mm)</td><td>75->100</td><td>100</td><td>$ -</td></tr>
<tr><td>Wastewater Linear</td><td>Syphons and Force mains</td><td>75->100</td><td>85</td><td>$ -</td></tr>
<tr><td>Wastewater Linear</td><td>Service Connection</td><td>75->100</td><td>100</td><td>$ 615,938,000</td></tr>
<tr><td>Wastewater Linear</td><td>Manholes</td><td>75->104</td><td>100</td><td>$ 216,210,000</td></tr>
<tr><td>Wastewater Non Linear</td><td>Lift Station</td><td>75->100</td><td>100</td><td>$ -</td></tr>
</table>
</td></tr>
<tr><td>10a</td><td></td><td>Assets in Poor Condition</td><td>N/A - See Field 10.</td></tr>
<tr><td>11</td><td></td><td>Beyond service life summary</td><td>The table above summarizes wastewater linear infrastructure assets that have exceeded or are approaching their theoretical useful life. In total, approximately $1,681 million in assets are in poor or very poor condition. This value is associated with sewer assets that are currently in poor or very poor condition across all asset classes. Sewer pipes less than 500 mm in diameter account for the majority of this value. Larger-diameter sewer pipes (500 mm to less than 1,650 mm), service connections, and manholes have also exceeded their theoretical useful life and are assessed as being in poor or very poor condition.</td></tr>
<tr><td>12</td><td>LoS</td><td>LoS - explain, comment and gaps</td><td>The following is the commitments from Wastewater Collection and Treatment to the customers in in order to provide a high level of service.</td></tr>
<tr><td>12.1</td><td></td><td>LoS – Customer/Service Commitments</td><td>•You can rely on us to take care of your wastewater and protect the health of the river.</td></tr>
<tr><td>14.1</td><td></td><td>Asset Performance Indicator w/wo (Targets)</td><td>This service has set service levels to ensure investments meet community needs. Here are some key service levels aligned with investments.</td></tr>
</table>

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19 Water Infrastructure for Wastewater

<table>
<tr><th>#</th><th colspan="2">Section</th><th>Description</th><th>Details</th></tr>
<tr><td>15.1</td><td colspan="2"></td><td>Asset Condition Targets (Technical LoS Table to Performance Indicator Table)</td><td>
<table>
<tr><th>Service Performance Indicators</th><th>Target Performance</th></tr>
<tr><td>Properties impacted by interruption to wastewater service (per 1,000)</td><td>Reduce</td></tr>
<tr><td>Years remaining of installed treatment plant capacity</td><td>Increase</td></tr>
<tr><td>Regulations met for treated wastewater returned to the river (per cent)</td><td>Maintain 100%</td></tr>
<tr><td>Condition of all high criticality assets</td><td>Good / Very Good</td></tr>
<tr><td>Condition of Mid-tier critical assets</td><td>Fair or better</td></tr>
</table>
</td></tr>
<tr><td>16</td><td>R&C</td><td>R&C – Asset Class</td><td>CRV of critical assets</td><td>$188.0 M</td></tr>
<tr><td>17.1</td><td rowspan="3"></td><td rowspan="3"></td><td>$ of Critical Asset in poor/ very poor condition per the value</td><td>$0.0 M</td></tr>
<tr><td>17.2</td><td>% of Critical Asset in poor/ very poor condition per the value</td><td>0%</td></tr>
<tr><td>18</td><td>Critical asset breakdown</td><td>N/A</td></tr>
<tr><td>18.1</td><td></td><td></td><td>Highest CoF assets</td><td>#1 - Wastewater Non-Linear (Lift Station). CoF-5.0, CRV-$188 M.
#2 - Wastewater Linear (Syphons and Force mains). CoF-4.0, CRV-$572 M.
#3 - Wastewater Non-Linear (Wastewater Treatment Plants - Includes Lagoons and Wastewater Storage Tanks). CoF-4.0, CRV-$3,643 M.
#4 - Wastewater Linear (Sewer pipes (diameter ≥ 1650 mm)). CoF-3.3, CRV-$180 M.
#5 - Wastewater Linear (Service Connection). CoF-3.0, CRV-$8,799 M.
#6 - Wastewater Linear (Sewer pipes (diameter ≥ 500 and < 1650 mm)). CoF-2.7, CRV-$1,562 M.
#7 - Wastewater Linear (Sewer pipes (diameter < 500 mm)). CoF-2.0, CRV-$11,464 M.
#8 - Wastewater Linear (Manholes). CoF-1.0, CRV-$7,207 M.</td></tr>
<tr><td>19.1</td><td></td><td></td><td>Risk CoF summary</td><td>N/A – not required.</td></tr>
<tr><td>20</td><td></td><td></td><td>Approach to CoF</td><td>Wastewater assets are reported using the asset-class risk framework. Aside from asset risk, strategic trends are identified through analysis of maintenance performance, updated condition assessment scores and review against defined LoS.</td></tr>
</table>

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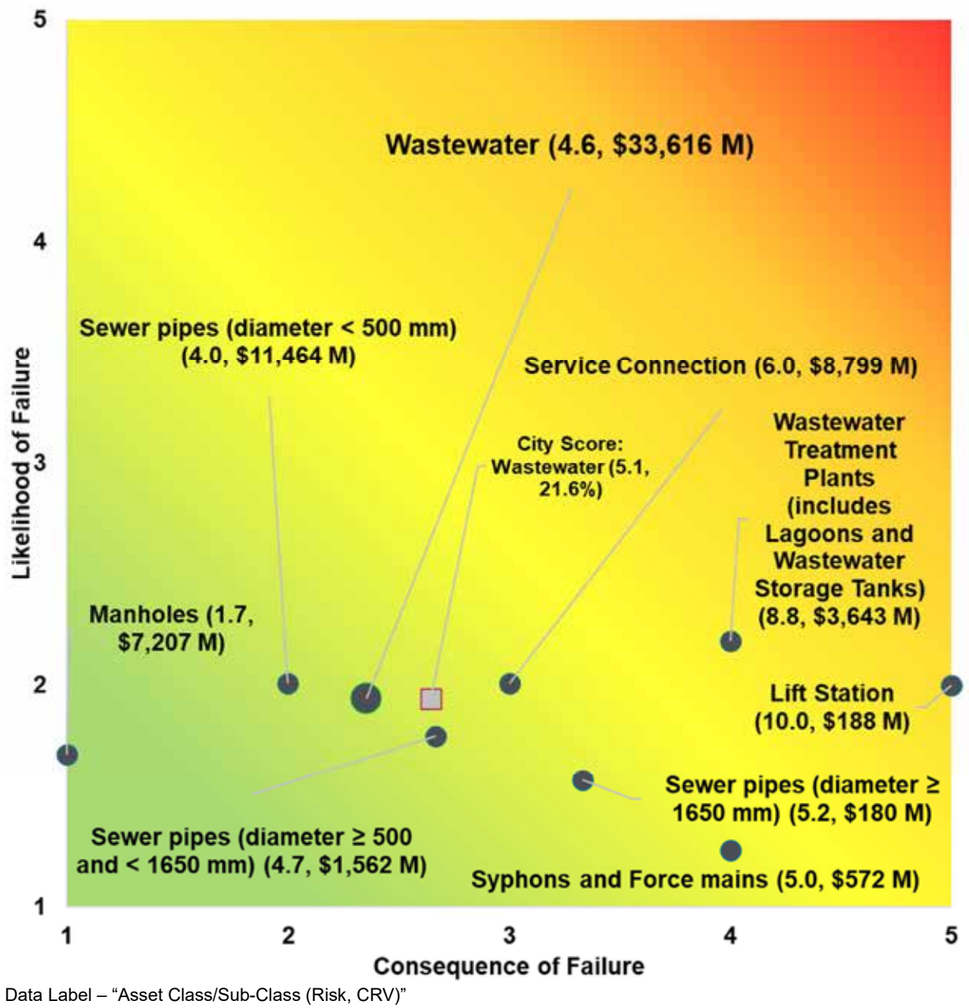
19 Water Infrastructure for Wastewater

#	Section		Description	Details
21.1			Risk Plot - risk per Asset-Sub Class.	 Data Label – “Asset Class/Sub-Class (Risk, CRV)” Round markers show the raw and aggregated risks presented by asset classes; square markers show the overall City Score using the calibrated CoF and percentage of the City’s CRV the asset class is. Note: Asset Sub-Class 'Lift Station' has no CRV or LoF provided and is not included in the figure above. It is noted that using the City CoF value these assets are defined as Critical.
22			Commentary on plot of risk within asset class	Wastewater is divided into linear and non-linear asset portfolios. Wastewater assets have an overall risk according to the asset-class risk framework of 4.6, with 9% of assets in fair or better condition. Notable asset sub-classes include the Wastewater Treatment Plans as the Lift Stations which are noted as Critical infrastructure here as well as being noted specifically in recent communications to Council as Critical.
23.1			Describing the change from 2022	Wastewater’s overall risk score has maintained at 4.6. Sub-class analysis shows marginal changes and the modification to account for City risk as a whole increases its comparative score to 5.1.

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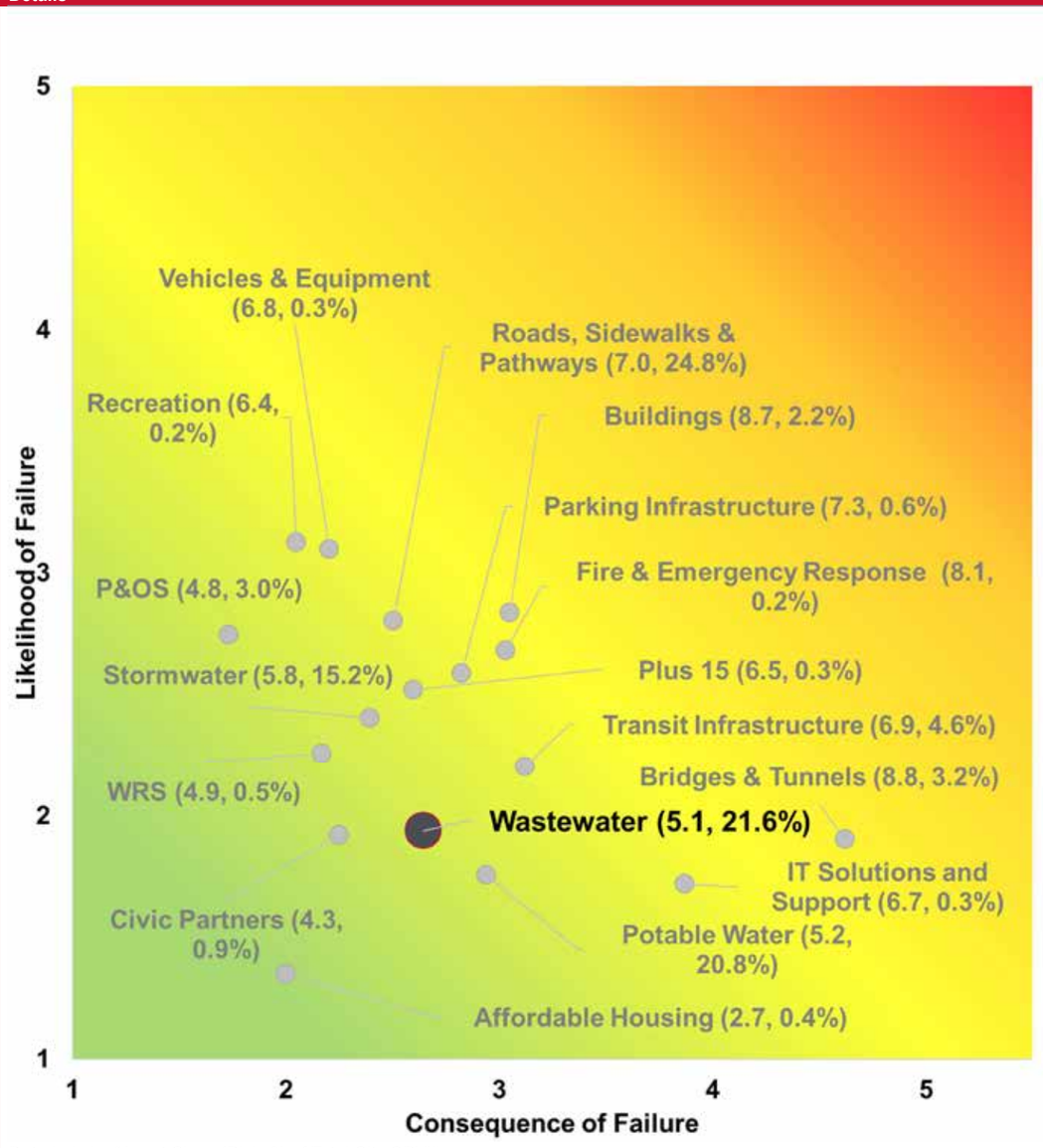
19 Water Infrastructure for Wastewater

#	Section		Description	Details
24		R&C – City Overview	Bubble plot -Corporate risk within City.	 Data Label – “Asset Class (Risk, % of Total City CRV)”

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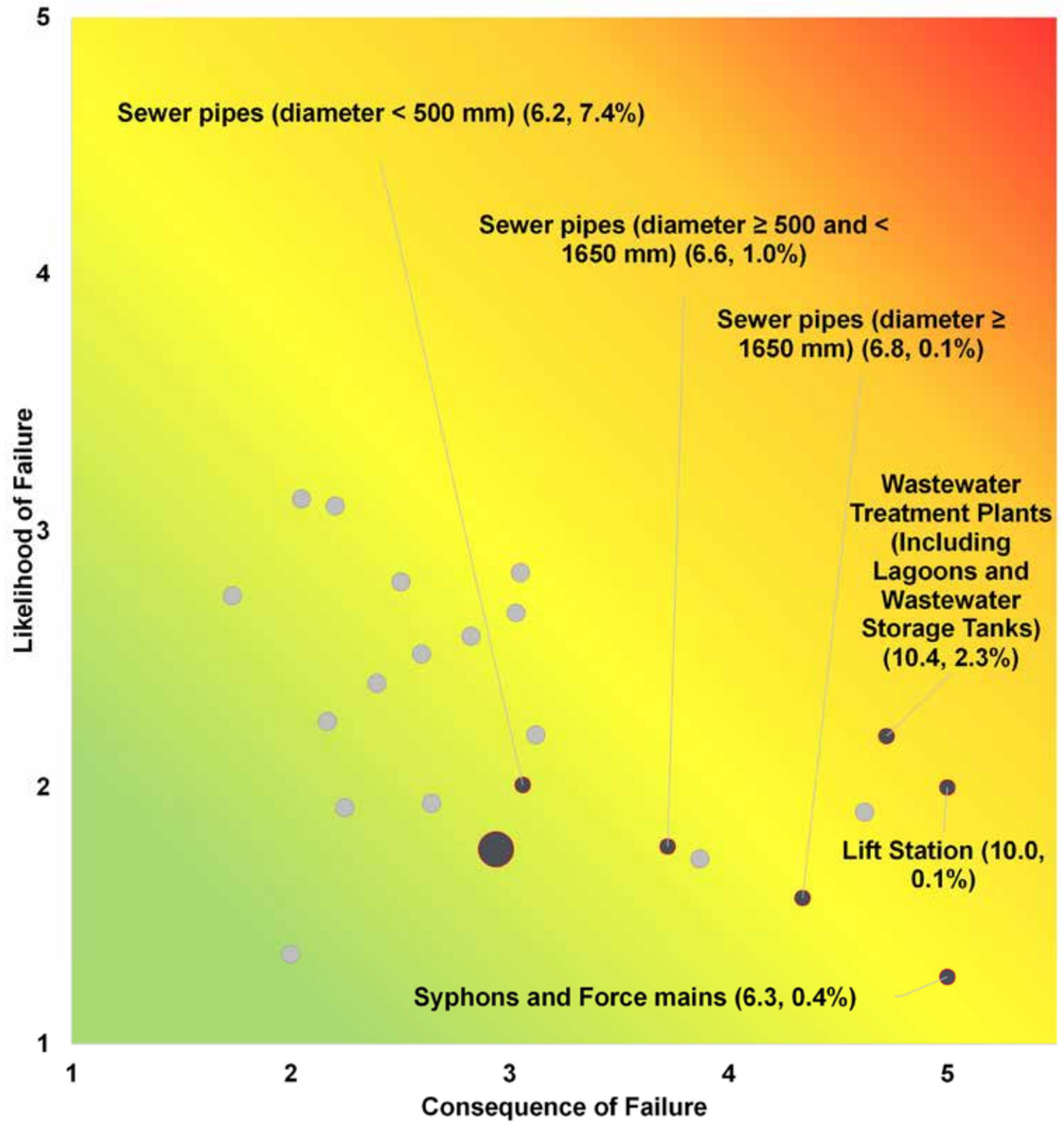

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19 Water Infrastructure for Wastewater

#	Section		Description	Details
				Due to the total value of low-risk assets (such as service connections and manholes), the average risk of Wastewater is distorted. In the figure above the highest risk ass sub-classes have been plotted alongside other asset classes using the City risk score to demonstrate the scale of the assets involved. The total risk and % according to total City CRV are shown. Several sub-classes within the Wastewater portfolio are larger than asset classes presented at a City level. Of particular note are treatment plants and lift stations. The following assets have been noted specifically at a City level to prevent a Severe CoF: • Wastewater (Wastewater River Crossings) - 9 large crossings with unknown condition. Implementation of additional redundancies is necessary to allow for condition inspection of existing pipes by the end of 2030. Emergency response and bypass plans are in development for most severe consequence assets. • Wastewater (Reclaimed Wastewater service to ENMAX Shepard Energy Centre) - There was an asset failure in summer 2024 due to corroded metal fittings. Emergency response plan is in place to mitigate future asset failure. The City is working with ENMAX to coordinate condition assessment with Shepard Energy Centre plant outage.
25			City Risk Commentary and Future Works	Notable asset risks identified are: • Major Collection Trunks: Calgary's collection system relies on several major trunks and river crossings. Since this infrastructure is a gravity-system which was not designed with redundancy there is an inability to provide service in the event of an infrastructure failure. Work is underway to prioritize the assessment of these trunks and projects are being evaluated to implement redundancy. • ENMAX Shepard Energy Centre Reclaimed Supply Line: A single pipeline moves up to 24MLD of treated water from the Bonnybrook Treatment Plant to the Shepard Energy Centre. The condition and reliability of this line do not meet the standard for reliable, uninterrupted service and therefore a plan is underway to complete a full assessment and refurbishment. • Wastewater is currently not maintaining the defined current service level and is at risk of a downward trend. Risk mitigations include the OneWater Strategic Plan, and the modernization of infrastructure. Ongoing integration of improved risk management strategies is anticipated but their effectiveness will be limited in the absence of sufficient funding as mitigation activities are predominantly capital focused.
26	Finance	Financial Planning – Capital Maintenance	Capital maintenance Outlook -Text	The proposed Maintenance Capital Investments for wastewater average $77.2 million per year, resulting in a total investment of approximately $695.1 million over the planning horizon and an annual reinvestment rate of about 0.2%. Annual funding is relatively consistent across the period, generally tracking close to the long-term average, with higher allocations from 2033 to 2035 and beyond reflecting scheduled renewal cycles.
27			Annual Capital Maintenance budget Value	$77.2 M
28			Annual Reinvestment Rate (AAR)	0.2%
29			Forecast capital maintenance budget	
30			High-priority projects	• Wastewater Treatment Plant Equipment • Wastewater Main Replacements • Main & Service Lining • Wastewater Collection Network Condition Assessment • Sanitary Collection Capital Maintenance
31		Financial Planning – Capital Growth	Capital Growth Financial Outlook - Text	The proposed Growth Capital Investments for wastewater average $252.7 million per year, resulting in a total investment of approximately $2.3 billion over the planning horizon. Annual investments increase from 2027 through a peak in 2030, followed by sustained levels that generally align with or exceed the average in subsequent years, with another elevated year in 2034. While earlier years fall below the average, most mid to later years meet or surpass it, reflecting the timing of major capacity expansion projects.
32			Annual Growth budget Value	$252.7 M

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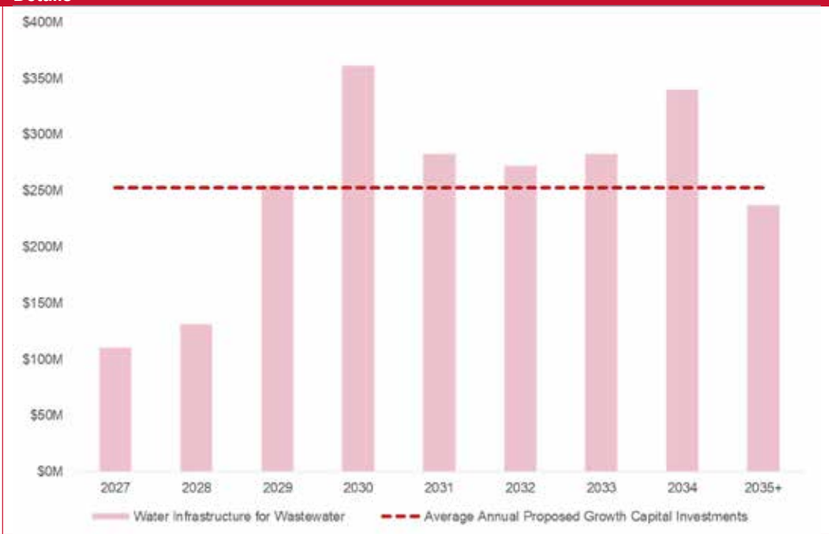
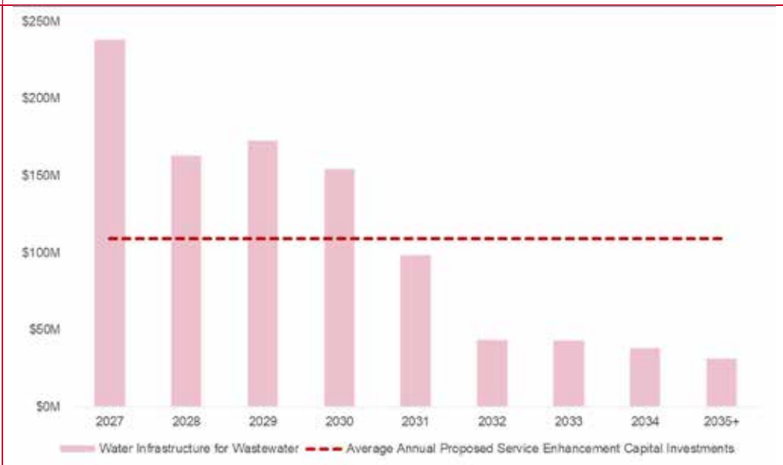
19 Water Infrastructure for Wastewater

#	Section		Description	Details
34			Forecast capital growth budget	
35			High-priority projects	• Bonnybrook Wastewater Treatment Plant • Pine Creek Wastewater Treatment Plant • Nose Creek Trunk Upgrades • West Pine Creek Sanitary Trunk • Sanitary Linear
36		Financial Planning – Service Enhancement	Service enhancement Financial Outlook- Text	The proposed Service Enhancement Capital Investments for wastewater average $109.2 million per year, resulting in a total investment of approximately $983.1 million over the planning horizon. Service enhancement spending is heavily front-loaded, with a significant peak in 2027 ($237.9M) followed by elevated investment levels in 2028–2031, reflecting the delivery of major system upgrades early in the period. Annual funding declines sharply from 2032 onward, falling well below the long-term average and indicating a planned tapering of service enhancement activities following the completion of key initiatives.
37			Annual Service enhancement budget Value	$109.2 M
39			Forecast Service Enhancement capital budget	

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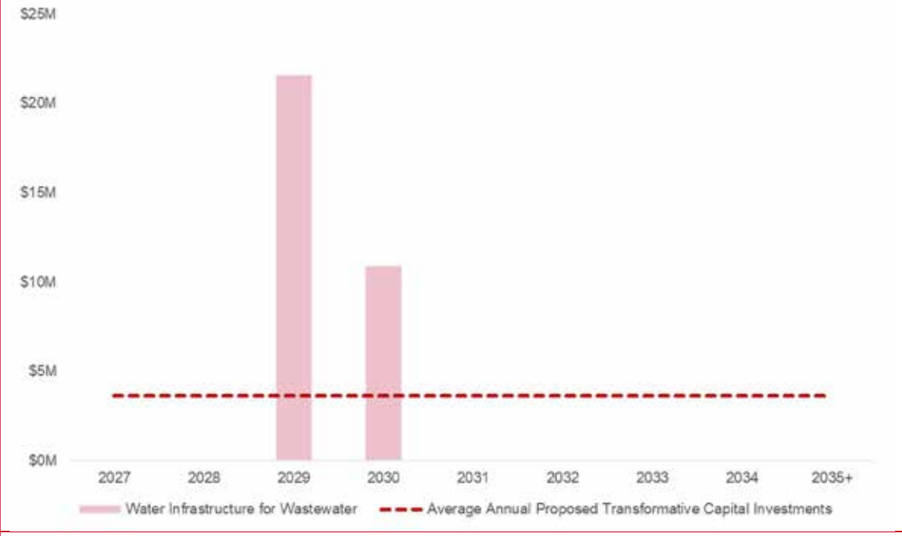
19 Water Infrastructure for Wastewater

#	Section		Description	Details
40			High-priority projects	• Fish Creek Wastewater Treatment Plant • New Wastewater Treatment Plant • Sanitary Siphon Replacement • Bonnybrook Centre/Control Building • Shepard Energy Centre Reclaimed Effluent Water
41		Financial Planning – Transformative	Capital Transformative Financial Outlook - Text	The proposed Transformative Capital Investments for wastewater average $3.6 million per year, corresponding to a total investment of $32.5 million over the planning horizon. Investment is concentrated in 2029 and 2030. This pattern reflects the timing of discrete, project specific initiatives rather than a sustained investment program.
42			Annual Capital Transformative budget Value	
44			Forecast capital Transformative budget	$3.6 M
45			High-priority projects	• Prairie Economic Gateway Sanitary Lift Station • Prairie Economic Gateway Sanitary Trunk

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