



# 2021 Year-End Accountability Report

## Overview Report

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# Executive Summary

The 2021 Year-End Accountability Report demonstrates to citizens and Council, The City of Calgary's (The City's) progress towards delivering the One Calgary 2019-2022 Service Plans and Budgets in 2021. It enables citizens and Council to monitor progress on delivery of commitments made through 2019-2022 Service Plans and Budgets, and highlights The City's adaptability along with innovative approaches for maintaining or improving service delivery.

Despite ongoing and emerging challenges such as the economy, global pandemic, climate imperatives, and organizational capacity pressures due to the volume and complexity of work underway, The City is successfully delivering the One Calgary 2019-2022 Service Plans and Budgets.

As evidenced in this Accountability Report, comprehensive risk management practices have enabled The City to respond and address the external and internal circumstances associated with these risks to deliver on the plans and manage our budgets effectively during these turbulent times.

- Performance measure results demonstrated that 60 per cent of measures are meeting or exceeding forecast expectations.
- 86 per cent of service strategies were either completed, are on-track, or reached a significant milestone, while 14 per cent of service strategies were noted to be facing materialized challenges or had identified possible challenges ahead.
- A number of community indicators associated with Citizen Priorities have shown positive improvement in 2021, reflecting The City's contribution in building and maintaining the community.
- The City was recognized with 19 external awards, 8 internal awards, and 5 notable achievements which reflect the advancements made and the great work undertaken by The City in 2021.

The City's 2021 operating variance is favourable at \$146.8 million (or 4.4 per cent of total City tax supported expenditures net of recoveries). It comprises COVID-19 impacts of \$44.5 million resulting from cost increases and revenue declines, offset by \$191.3 million from savings initiatives, cost avoidance measures such as intentional workforce management, and higher investment income. The City will transfer the overall surplus to the Operating Budget Savings Account & Fiscal Stability Merged Reserve once the financial statements are finalized and the year-end audit is completed in April.

Funding for COVID recovery initiatives (referred to as the COFLEX program), has enabled The City to quickly implement a range of non-emergency COVID response initiatives to support service delivery, local businesses and partner organizations. The program continues to enable Administration to optimize both Municipal Operating Support Transfer (MOST) funding and savings from other ongoing expenditure management initiatives to address the ongoing impacts of COVID-19.

The City invests in infrastructure projects and programs to support service delivery and help build a great city. The actual capital investment in 2021 was \$1.2 billion (48 per cent of the \$2.4 billion budget)<sup>1</sup>. Throughout 2021, services were impacted by supply chain and material limitations, continued COVID-19 health and safety challenges, and human resources constraints. As a subset of the Capital Plan, The City is delivering \$152.8 million in capital investments through Municipal Stimulus Program (MSP) funding through 2020-2022. The City was successful in securing a one-year extension to the original deadline of 2021 December 31, to successfully deliver full investments. Capital budget savings of \$1.9 million were the result of budget refinements and projects being completed under budget.

This 2021 Year-End Accountability Overview report contains:

- An overview of The City's COVID-19 response;
- A snapshot of progress made on delivering Citizen Priorities;
- A summary of performance measure results;
- Updates on how our strategies are progressing according to plan; and
- A comparison of budgeted expenditures to actual expenditures.

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<sup>1</sup> Per cent may not add due to rounding.

The complete 2021 Year-End Accountability Report package also includes:

- 2021 Year-End Accountability Report: Service Pages—these provide individual Service strategy performance along with Service financial results compared to the approved Service Plans and Budgets;
- 2021 Year-End Accountability Report: The City of Calgary Awards in 2021—provides a list of the awards won by The City in 2021; and
- 2021 Year-End Accountability Report: Summary of COFLEX Initiatives and Funding Allocations for 2021—provides a detailed summary of the funding initiatives and allocations for COVID-19 recovery initiatives (referred to as the COFLEX program) for 2021.

For more information on the 2021 and prior year Year-End Accountability Reporting, please refer to the following website: <https://www.calgary.ca/financialreports>.

# The City's COVID-19 Response

## COVID-19 Reporting / Response

In 2021, the second year of the global pandemic, The City continued to make pandemic response efforts a priority. Guided by the COVID-19 response principles established at the outset of the pandemic, and through the coordination efforts of Calgary Emergency Management Agency, services adapted throughout 2021 to changing public health measures and direction from other levels of government.

Services also had to react to the organizational impacts brought on by the new Delta and Omicron variants. The City's COVID-19 response in 2021 included prevention programs, intervention activities as well as targeted support for Calgarians, local businesses, and community partners. There were several waves of COVID-19 that led to associated restrictions and relaxations in 2021. The City constantly adapted to these measures with supporting bylaws, communications, and outreach activities for both citizens and businesses.

### The City of Calgary's COVID-19 Response Principles



Supporting COVID-19 response actions in 2021 included:

- Freezing of certain user fees and rates at 2020 levels to help alleviate the financial burden on Calgarians.
- Providing Reopening and Restriction Exemption Program Grants to support Calgary's business community—resulting in approximately \$12 million being delivered to local businesses to help offset costs.
- Collaborating and contributing to the establishment of the rapid flow immunization clinic at the Calgary TELUS Convention Centre, which provided 400,000 immunizations to Albertans.
- Providing Alberta Health Services with the use of City facilities for mass vaccination clinics supporting immunization for Albertans. Other supporting measures included air filtration enhancements to reduce virus spread, and enhanced cleaning of 2.5 million square feet in City facilities.
- Participating in a number of community tables, including the Calgary East Zone Newcomers Collaborative, to better understand specific needs and support information sharing.
- Providing pop-up, mobile and temporary vaccination clinics throughout the city, including targeted efforts in areas with higher COVID-19 cases.
- Offering free parking downtown to vaccine clinic attendees to encourage vaccination efforts. In addition, free 15-minute grace periods on street and early evening rates in parkades.
- Collaborating with Alberta Health Services and the University of Calgary on a coordinated effort to collect wastewater samples from wastewater treatment plants and targeted areas within the collection system. The samples are analyzed and used for early detection of the COVID variant virus within wastewater.
- Instituting stringent COVID-19 safety measures and protocols to ensure a safe Municipal election.

## COFLEX

In 2020 November, Council approved the creation of the COFLEX Program to manage the allocation of Municipal Operating Support Transfer (MOST) grant funding as well as ongoing corporate expenditure management around the delivery of regular services. Almost all the \$73 million in COFLEX funding has been allocated to non-emergency pandemic response initiative as of 2021 December 31.

The COFLEX Program has been designed to quickly and nimbly direct funding in response to the quickly changing nature of the COVID pandemic. COFLEX funding prioritized the following four areas: 1) Coping with COVID, 2) Supporting our Partners during COVID, 3) Preparing for Uncertainty around COVID, and 4) Planning for Life with/after COVID.

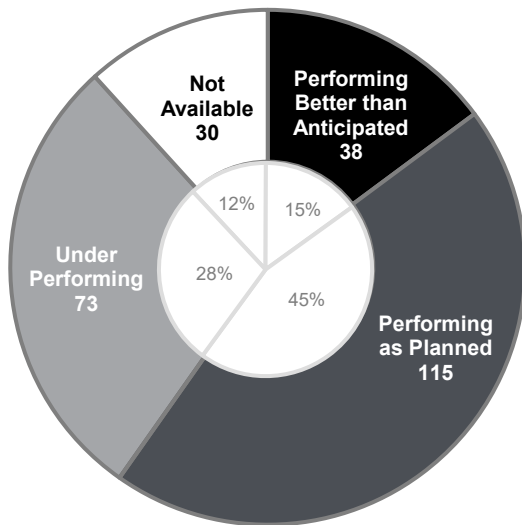
Since late 2020, a wide range of initiatives across these priority areas have supported and maintained City operations, as well as helping City partners, citizens and businesses adapt to disruptions from the pandemic and associated restrictions. More information about the COFLEX initiatives can be found in Attachment 5.



# Service Plan Performance

Up-to-date performance data, key highlights, strategy updates, and operating and capital budget information for each service are available in Attachment 3 – 2021 Year-End Accountability Report Service Pages.

## Performance Measure Results



Performance measure results for 2021 demonstrate that 45 per cent of measures were performing as planned and 15 per cent were performing better than anticipated. In total, 60 per cent of measures are meeting or exceeding expectations while 28 per cent were experiencing challenges in achieving expected performance. A total of 30 performance measures (12 per cent) were not available to report due to factors such as: the inability to offer certain services due to COVID-19 restrictions, and unavailable data sources due to pausing of certain surveys or engagement opportunities. The City is looking into those measures where there is no data available and how this can be addressed on a go-forward basis.

Performance measure results in 2021 are improved from 2020, where 52 per cent of measures met or exceeded expectations, and 31 per cent of measures were experiencing challenges (17 per cent were not available at that time). Underperforming measures in 2021 were largely related to revenues and service volumes which were affected by COVID-19 restrictions and impacts throughout the year such as reduced transit ridership, inability to offer festival and event days, low demand for downtown parking, and recreation facility closures. Restoring services to pre-pandemic forecasts is a work in progress that will continue into 2022 and likely beyond.

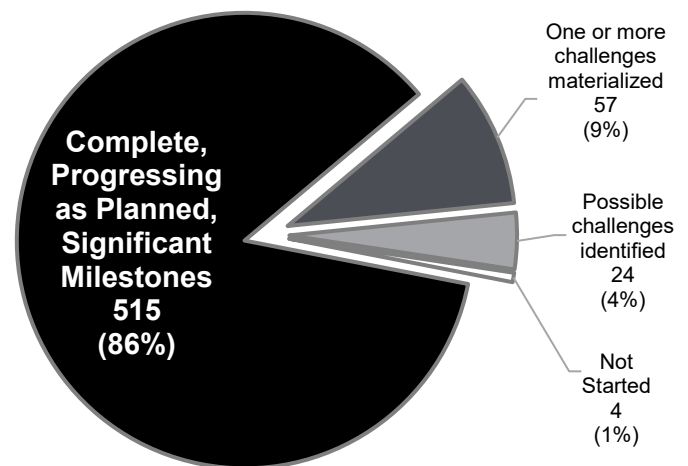
## Progress of Service Strategies Against Plan

For 2021, 86 per cent of service strategies were completed, on-track or reached a significant milestone.

Approximately 13 per cent of strategies faced material challenges or identified possible challenges ahead. Factors that contribute to these challenges include changes in provincial funding, shift in corporate priorities, and managing the ever-changing impacts from the COVID-19 pandemic.

Less than 1 per cent of strategies have not yet started. Some of these strategies have been delayed due to the shuffling of priorities to address COVID-19 impacts and to better align to the overall organizational direction of travel. A few are set to begin in 2022.

Despite the local economic challenges, reductions to original spending plans, and our response to COVID-19 and the unforeseen impacts, The City is progressing steadily towards the completion of our goals and continues to find efficiencies and synergies and strives to make the lives of Calgarians better every day.



# Modernizing Municipal Government

Administration continues with efforts to transform and modernize the organization. As part of the Rethink to Thrive strategy, significant progress was made on the organizational realignment, which will result in an internal structure that delivers the best value to Calgarians and businesses. It is anticipated that the new structure will be in place for the next planning and budgeting cycle.

Other service-led highlights from 2021 that contributed to The City's municipal modernization included:

- Enhanced digital and online service offerings and the leveraging of technology to improve service delivery and strengthen collaboration. For example, all planning application types can now be submitted online and reviewed digitally.
- Improved opportunities to receive citizen feedback through online-first engagement and frequent, smaller COVID-19 Snapshot Surveys. The shift to virtual engagement has improved The City's reach and facilitated greater inclusivity.
- Reduced barriers for Calgarians to access recreation opportunities by modernizing online registration for recreation programs. This initiative has improved the ability for people accessing Fee Assistance to view and register for programs.

The Solutions for Achieving Value and Excellence (SAVE) program is another example of how The City has become more agile and better able to meet the changing needs of citizens and businesses. Through Council's direction to enhance The City's financial sustainability, drive innovation, and modernize service delivery, the program delivered \$26.4 million in base operating reductions in 2021 and will deliver a further \$52.2 million in base operating reductions in 2022, plus additional revenue and one-time savings. These reductions enabled Council to lower the tax rate in 2021 and make some critical investments in our community in 2022, including funding for affordable housing, the Climate Strategy and Action Plans, and improvements to snow and ice control, public safety, and maintenance of green spaces in parks.

By increasing service efficiency and effectiveness, the program focuses on reducing the cost of government and improving the service value that citizens receive. The program also strengthens trust and confidence through increased engagement, innovation, and modernization. By streamlining financial planning practices, identifying and sustaining ongoing automation and improvement efforts, and fostering positive, collaborative, and productive relationships with the key stakeholders, the program modernizes our service delivery. This is being achieved by executing strategies for operational excellence, leveraging technology, data and analytics to make better decisions, and building tools to monitor progress and achieve sustainable results.

## Contributing to Citizen Priorities

These Citizen Priorities, developed as part of the One Calgary 2019-2022 Service Plans and Budgets, provide strategic direction in support of achieving long-term quality of life results for Calgarians.

**A Prosperous City:** The City continued to focus on economic diversification, supporting the local economy, and initiatives geared toward a post-pandemic economic recovery. For example, there were 63 City-specific, ongoing post-pandemic economic recovery activities underway in 2021, all aligned the Council-approved Citizen Priorities.

**A City of Safe & Inspiring Neighbourhoods:** The City continued to deliver programs and services to help Calgarians feel safe and inspired through challenging times. For instance, collaborative initiatives funded through the Community Safety Investment Framework helped address citizen safety and social concerns in our community including mental health, addiction, and homelessness.

**A City that Moves:** The City continued to adapt and innovate service delivery in response to the global pandemic. Critical transit services, while modified, continued to be provided to citizens with revenue shortfalls being offset through prudent cost reductions.

**A Healthy & Green City:** Ongoing implementation of the Climate Resilience Strategy and Action Plans, focusing on reducing carbon emissions both corporately and across the community, and preparing for the inevitable impacts of a changing climate, continued in 2021. Services also delivered initiatives to support the mental and physical health, as well as resilience, of Calgarians as they navigated year two of the global pandemic.

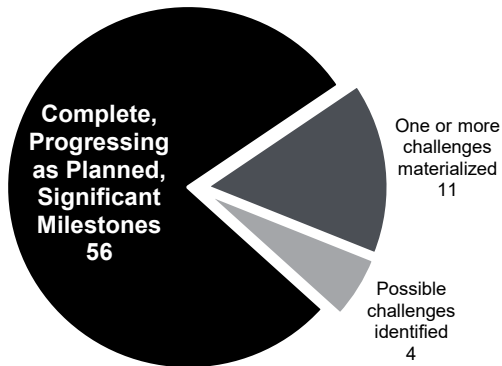
**A Well-Run City:** Throughout 2021 The City continued its focus on modernizing municipal government, with key initiatives such as continued work on the organizational realignment, ongoing implementation of the Solutions for Achieving Value and Excellence program a strategic savings program, several service delivery innovations, and building resilience while ensuring financial sustainability.





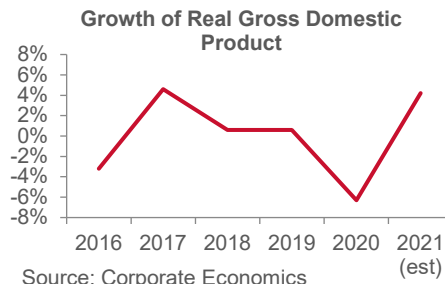
# A Prosperous City

## A Prosperous City



**79%** of Strategies are Complete, Progressing as Planned, or have reached a Significant Milestone.

## How is the community doing?



**Projected economic growth**  
In 2020, the Calgary Economic Region experienced an economic contraction of 6.3 per cent due in large part to the impact of the COVID-19 pandemic and continued low oil prices. Estimates show anticipated economic growth of 4.2 per cent for 2021—actual data will be reported on once available.

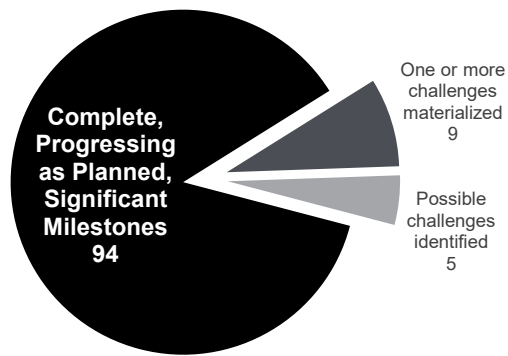
**Reduced unemployment**  
The unemployment rate in the Calgary Economic Region was 8.4 per cent in 2021 December, a decrease of 2.4 per cent from the previous year. This is slightly higher than Alberta's rate of 7.6 per cent, and above Canada's rate of 6.3 per cent.

## Highlights of what The City did in 2021

- ★ Implemented the Reopening Grant and Restriction Exemption Grant programs. These two important grant programs resulted in approximately \$12 million being delivered to local businesses to help offset costs associated with the pandemic and accompanying compliance requirements.
- ★ Delivered the Greater Downtown Plan and secured an initial investment of \$200 million towards realizing the vision for downtown. The investment focus is on lowering office vacancy, improving downtown vibrancy, and supporting development of thriving neighbourhoods that attract residents, visitors, and talent.
- ★ Opened 62 new affordable housing units in Bridlewood in 2021. The City's capital investment leveraged funding from Canada Mortgage and Housing Company and the Province. Two projects funded in 2020 by the Federal Rapid Housing Initiative opened (Homespace Forest Lawn and Silvera for Seniors Lakeview hotel redevelopment). The third project is expected to open early 2022. Late in 2021, The City successfully secured an additional \$30.4 million in federal funding to open new units.
- ★ Continued to deliver assets and create local jobs by securing an extension for delivery of \$152.8 million Municipal Stimulus Program funding while discussions continue with the Canada Infrastructure Bank for financing of potential capital investments to supplement The City's capital plan.
- ★ Collaborated with other orders of government and other funders to efficiently administer COVID-19 related funding, as well as programs that support mental health and addition issues. In 2021, 151 organizations received \$57.6M in funding and support to deliver 332 social programs.
- ★ Supported downtown revitalization with the reopening of Downtown's Century Gardens Park after a major redevelopment that added two new pavilions (with a public washroom and potential food concession), a wood amphitheater and splash pad. The project included waterfall upgrades, restored public art, and improved route options to and from the C-Train platform.
- ★ Platform Calgary completed construction of the Platform Innovation Centre, a downtown hub dedicated to supporting startups and entrepreneurs by providing a single point of access to resources, support, programs, and events to help startups successfully launch and grow their businesses. It is slated to open to the public in 2022.

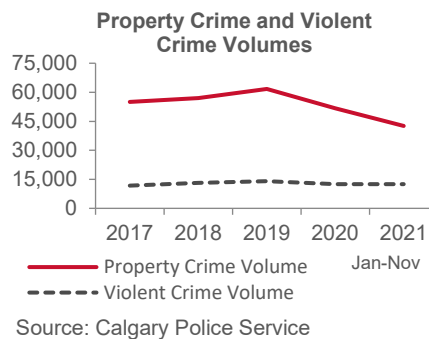
# A City of Safe & Inspiring Neighbourhoods

## A City of Safe & Inspiring Neighbourhoods



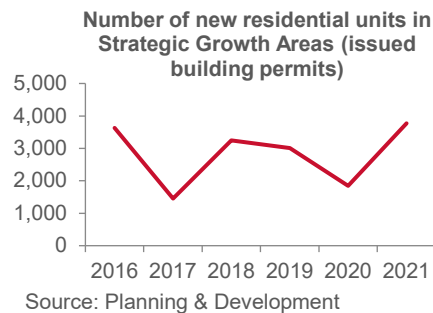
**87%** of Strategies are Complete, Progressing as Planned, or have reached a Significant Milestone.

## How is the community doing?



### Declining property crime

Since the start of the pandemic general crime volumes have shown noteworthy reductions. Restrictions on gatherings and stay-at-home orders have reduced the opportunity for certain crimes such as robberies, break and enter, and theft from vehicles. Some violent crimes such as criminal harassment and uttering threats have increased during the pandemic. **NOTE: 2021 data does not include 2021 December.**



### Rebound of strategic growth

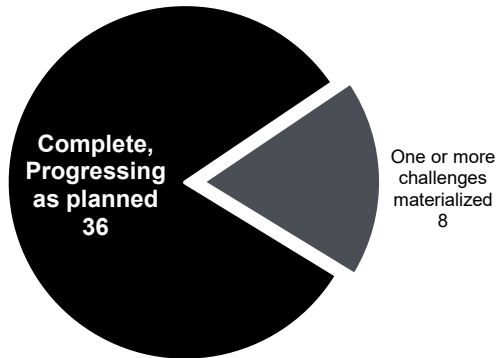
Strategic growth areas include greater downtown, main streets, and activity centers. In 2020, the number of building permits issued in these areas declined to 2017 levels, due in large part to the economic climate and COVID-19 pandemic. After a difficult 2020, in 2021 a recovering economic environment has resulted in the highest number of new units in strategic growth areas in the last six years.

## Highlights of what The City did in 2021:

- ★ Commenced implementation of the following mental health and addiction initiatives: A Community of Connections: Calgary's Mental Health and Addiction Community Strategy and Action Plan; and Calgary's Mental Health and Addiction Investment Framework. These initiatives are aligned with and supported by investments made through the Community Safety Investment Framework.
- ★ Implemented the Community Safety Investment Framework toward transforming Calgary's crisis response system. Fifty-two programs were funded to strengthen existing crisis response services, including the Downtown Outreach Addictions Partnership (DOAP) and the Police and Crisis Team (PACT). PolicyWise for Children and Families and the Centre for Suicide Prevention were funded to research the current system and made recommendations for future transformation.
- ★ Distributed COVID-19 relief funding of \$7.4 million to 141 Community Associations and Social Recreation Groups. This has helped to address critical financial gaps created by decreased revenue and continued operating expenses, allowing community partners to adapt to public health orders and re-open their doors.
- ★ Innovated the delivery of fire safety education. In collaboration with the Calgary Hitmen hockey team, The City participated in the TELUS Be Brave virtual event to deliver fire and life safety messaging to over 46,000 participants, including approximately 26,000 Calgarians from vulnerable populations. The transition to virtual service delivery helped the service reach ten times as many members of vulnerable populations.
- ★ Implemented Hail/Resilient Roofing rebate program providing disaster mitigation and relief for homeowners. This 3-year program gave priority to eligible existing homes in its first year and will expand to new homes in the third year.

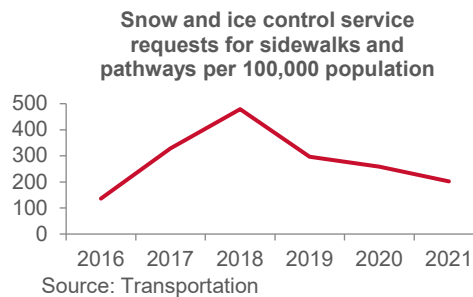
# A City That Moves

## A City that Moves

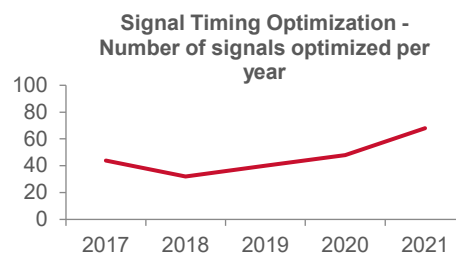


**82%** of Strategies are Complete, or Progressing as Planned

## How is the community doing?



**Ensuring winter mobility**  
Total snowfall in 2021 was lower than previous years, and snow and ice control service requests for sidewalks and pathways fell to a 5-year low. In 2021 November Council approved permanent funding to maintain pedestrian snow clearing levels.



**Safety and efficiency**  
Optimization of signal timing at major intersections is important to achieving efficiencies and making safety improvements for all users, including transit and active modes. Additional optimizations were completed for major projects in 2021 compared to prior years.

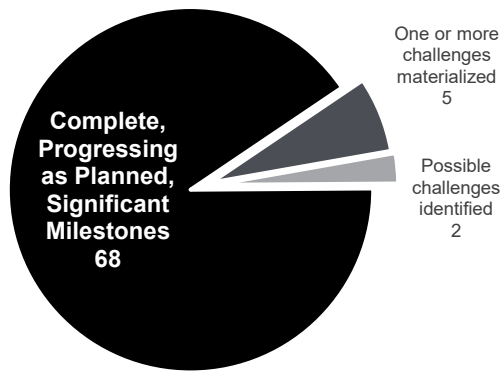
## Highlights of what The City did in 2021:

- ★ Maintained public transit service at levels that ensured Calgarians could access key activities such as going to work, school, medical appointments, etc. Calgarians took 41 million public transit trips in 2021. With close monitoring and continued service adjustments, the revenue shortfall of approximately \$104.9 million was offset by cost reduction of about \$62.3 million.
- ★ Opened a new Traffic Management Centre equipped with new technology and monitoring capacity. The Centre enables operators' access to real-time traffic information that informs traffic signal operation and keeps motorists advised of abnormal traffic conditions i.e. congestion, lane closures and construction delays.
- ★ Continued to ensure specialized transit service was provided to Calgarians in need of this critical service. This included approximately 520,000 specialized transit trips in 2021. Revenue shortfall of approximately \$1.5 million was offset by costs reduction of approximately \$20.6 million from reduction in service due to reduced service demand.
- ★ Released an innovative pothole repair application. Calgary is the first city in Canada to have this live map online. The interactive pothole map shows the reported locations and status of pothole repairs within Calgary and has led to a 46 per cent decrease in pothole service requests received.
- ★ Provided an on-demand centralized dispatch pilot for wheelchair accessible vehicles. The pilot program leverages a mobile application that identifies the closest wheelchair accessible vehicle and provides an estimated wait time for the customer. Benefits realized from the on-demand centralized dispatch pilot include an increase in accessible trip volumes and a decrease in wait times for customers.



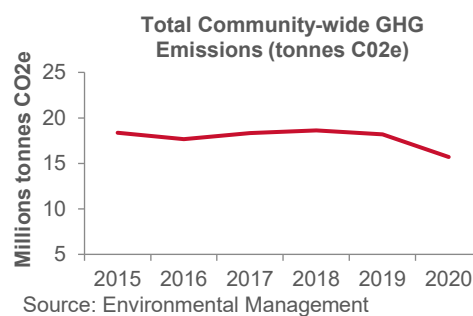
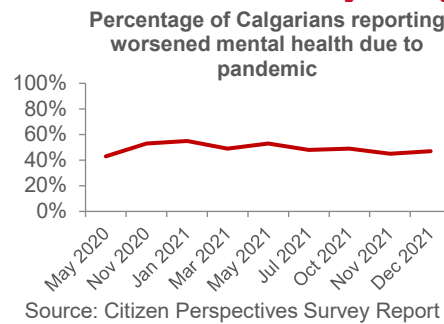
# A Healthy & Green City

## A Healthy and Green City



**91%** of Strategies are Complete, Progressing as Planned, or have reached a Significant Milestone.

## How is the community doing?



## Pandemic toll

As of 2021 December, around one-half (47 per cent) of Calgarians say their mental health has worsened as a result of the pandemic; down from 55 per cent in 2021 January and consistent with results from 2021 March. Those with children under the age of 18 in the household are more likely than those without to say their mental health is worse because of the pandemic.

**Reduced emissions** 2020 greenhouse gas (GHG) emissions were 15.7 megatonnes or carbon dioxide equivalent (CO2e), a decrease of 14 per cent compared to 2019, largely as a result of the COVID-19 pandemic affecting energy use across all sectors and warmer than average weather. Update to 2021 GHG available Mid-Year 2022.

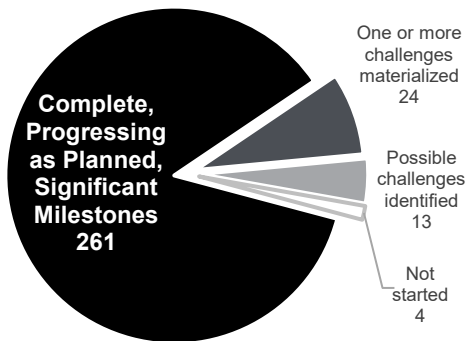
## Highlights of what The City did in 2021:

- ★ The City partnered with ENMAX to deliver \$5 million of solar energy installations on 12 community association buildings through the ENMAX Community Solar Fund. This program will save money for community associations by reducing their monthly energy bills, reduce the greenhouse gas emissions associated with facility operation, and create local opportunities for tradespeople and businesses that deliver solar in Calgary.
- ★ Implemented the Idling Reduction program to save fuel and greenhouse gas emissions associated with unnecessary idling. Further, the Green Driving Dashboard launched in 2021 allows business units to monitor and track their vehicle idling. In 2021, The City's fleet idled 45,000 hours less than previous years. This reduction saved The City approximately \$91,000 in fuel costs and eliminated over 300,000 kg of greenhouse gas emissions.
- ★ Calgary Parks launched several initiatives in 2021 to encourage healthy outdoor activities and enhance park enjoyment for Calgarians during the pandemic. Initiatives included the Fire Pit Program, Alcohol in Parks Pilot Project, and Frost Fest—all being favourably received by Calgarians.
- ★ Updated the Source Water Protection Plan that was approved by Council and is supported by several community and regional stakeholders. Source water protection is a coordinated risk management approach that provides the first line of defense in a multi-barrier approach to providing safe, clean drinking water.
- ★ Completed the draft 2022 Stormwater Management Strategy. This strategy will ensure Calgary is well positioned to transform how we manage stormwater both now, and in a climate-altered future. It combines the learnings and experience of operating Calgary's stormwater management system with robust engagement with a variety of key stakeholders to sustain collaboration, innovation, and accountability.



# A Well-Run City

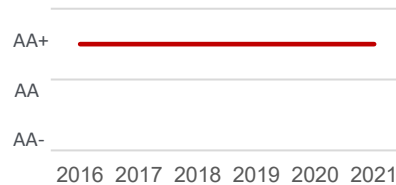
## A Well Run City



**86%** of Strategies are Complete, Progressing as Planned, or have reached a Significant Milestone.

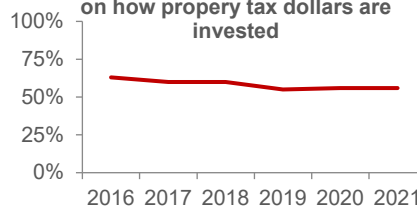
## How is Calgary doing?

### City of Calgary's Credit Rating



Source: Standard & Poor's

### Percentage of Calgarians who agree The City does a good job of providing citizens information on how property tax dollars are invested



Source: 2021 Citizen Satisfaction Survey

### Strong financial management

The City has maintained its AA+ rating with Standard & Poor's Global Ratings throughout the challenges of the economic downturn and impact from the COVID-19 pandemic. Strong budgetary performance, particularly debt and reserve management practices, were cited as key contributors.

### Informing citizens

Slightly more than half (56 per cent) of citizens agreed that The City does a good job in providing information on how tax dollars are invested. Calgarians' interest in knowing how property taxes are invested remains high at 92 per cent in 2021.

## Highlights of what The City did in 2021:

- ★ Implemented improvements to the business licensing online system. Businesses can modify licenses, make payments and apply for business licenses virtually. This system has helped limit face to face interactions and is available to customers 24 hours a day, seven days a week.
- ★ Delivered an accessible 2021 Calgary General Election, including increasing the number of voting stations, with every prospective station undergoing an inspection for physical accessibility. Published resources in a variety of languages and matched election workers' languages with the predominant language spoken at voting stations.
- ★ Responded to increased social disorder and other crises exacerbated by the COVID-19 pandemic. Corporate Security responded to 186 medical emergencies, 314 events/protests, 83 assaults, 68 break and enter incidents, 855 disorderly conduct incidents, 78 trespassing incidents, and 401 bylaw related offences.
- ★ Established the Anti-Racism Team and advanced strategies for racial equity. In partnership with the Anti-Racism Action Committee, over 1,200 Indigenous and racialized individuals participated in anti-racism community strategy.
- ★ Demonstrated understanding and respect for the children lost in residential schools and The City's commitment to Truth and Reconciliation with the inaugural Orange Shirt Day on September 30. Further, to commemorate the Kamloops graves discovery, Calgarians showed their support with a memorial on the steps of City Hall, and the funding was subsequently approved to transition it to a permanent memorial.



# Measuring Overall Corporate Performance

The last year has been challenging as the Organization continues to navigate through the pandemic and the economic recovery. Efforts have included supporting our community, corporation and employees through a coordinated pandemic response and focusing investments to respond to the needs of our residents.

A mix of performance measures that reflect overall corporate performance are shown below. They are defined as overall governance (Vision), corporate strategy (Strategy), and service accountability (Value). Citizens' opinions and satisfaction are important elements in decision-making and building trust for The City.

The overall results from the Citizen Satisfaction Survey indicated the quality of life in Calgary remains strong, with two-thirds of citizens agreeing that Calgary is a great place to make a living, and just over two-thirds of residents were satisfied with the overall level and quality of City services and programs, though that has been declining in recent years. The main decreases in satisfaction focus on snow removal, affordable housing for low-income families and downtown revitalization. While overall satisfaction with customer service has declined since 2015, 93 per cent of Calgarians agree that 'City staff are courteous, helpful and knowledgeable'. Even during a pandemic and delayed economic recovery results have remained stable as The City has maintained its AA+ credit rating and employee perceptions of The City of Calgary have remained steady.

	Overall Corporate Performance Measure	2015	2016	2017	2018	2019	2020	2021
<b>Vision</b>	Calgary is a great place to make a life	84%	82%	81%**	83%†	79%	77%	77%
	Calgary is a great place to make a living	80%	65%	68%**	71%	63%	58%	67%
	On the right track to being a better city 10 years from now	88%	86%	82%**	84%	76%	70%	76%
<b>Strategy</b>	I am confident that The City will work together with local businesses and other levels of government to find the best solutions to help our city through this economic downturn	NA	NA	NA	NA	66%	68%	65%††
	How much do you trust or distrust The City of Calgary? (percentage of citizens who trust The City of Calgary)	NA	NA	62%**	60%	52%	48%	50%
	I trust The City of Calgary to make the right decisions to help our city through this economic recovery	NA	NA	NA	NA	59%	66%	65%††
	The City of Calgary's credit rating	AA+	AA+	AA+	AA+	AA+	AA+	AA+
	I am proud to work at The City of Calgary	87%	87%	85%	84%	81%	NA	80%
	I trust my direct supervisor	73%	74%	72%	73%	74%	NA	76%
	I am supported to speak up about unsafe conditions	NA	81%	80%	81%	83%	NA	82%
	Senior management clearly communicates The City's goals and objectives	52%	53%	49%	51%	50%	NA	50%
<b>Value</b>	Overall satisfaction with level and quality of City services and programs	80%	79%	73%**	77%	74%	67%	68%
	Satisfaction with the overall level and quality of customer service	80%	80%	78%*	78%	74%	75%	66%
	The City does a good job of providing citizens with information about how their property tax dollars are invested in various City services	65%	63%	60%**	60%	56%	56%	56%

\*Fall: August-September 2017

\*\*Late fall: November 2017

† Fall 2018

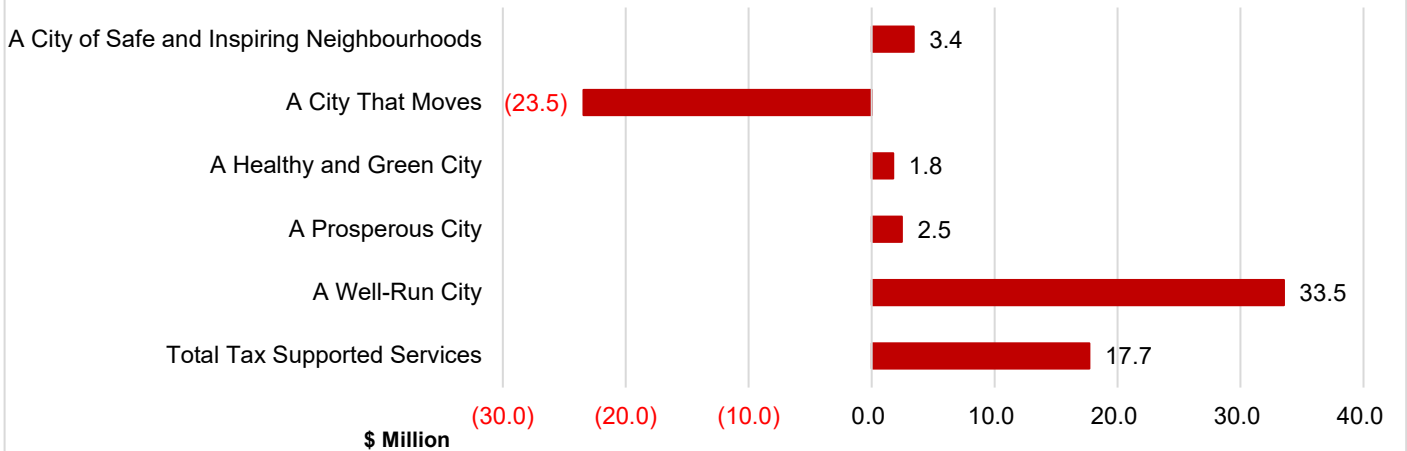
†† December 2021

Sources: 2021 Citizen Satisfaction Survey, 2021 Corporate Employee Survey, Standard & Poor's Global Ratings



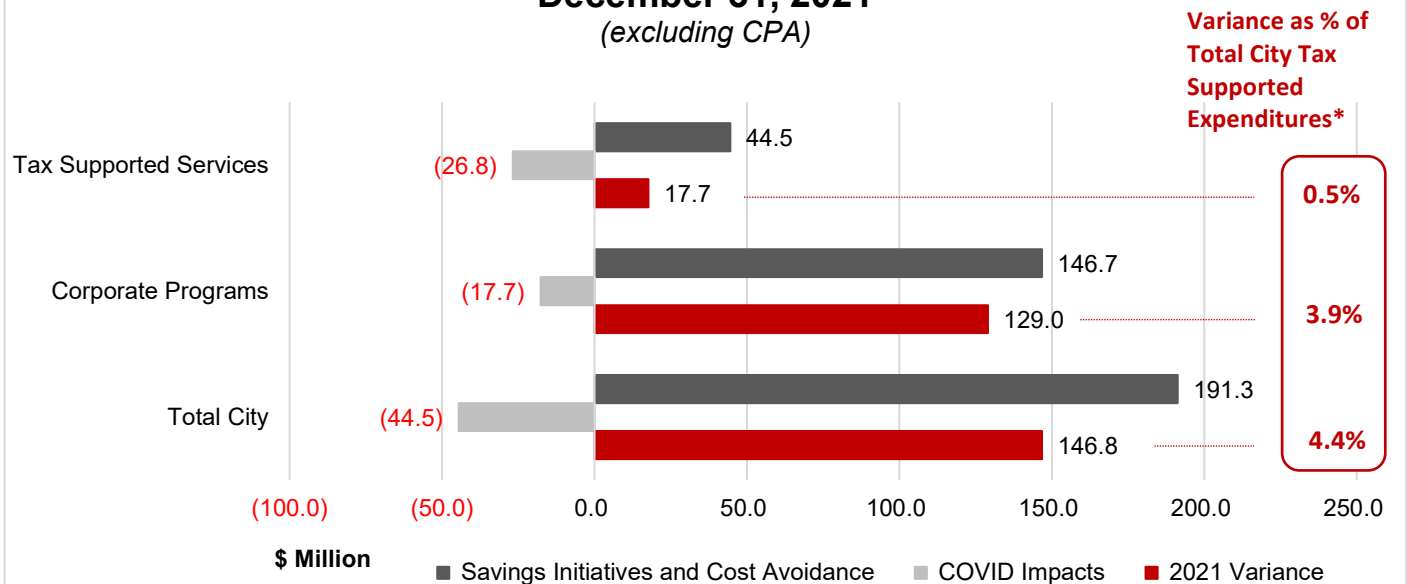
# Operating Budget Overview

## Net Operating Budget to Actuals Variance December 31, 2021 (excluding Corporate Programs and CPA)



\*The graph shows variances for tax-supported services. Self-supported services such as utilities (Stormwater Management, Wastewater Collection and Treatment, and Water Treatment & Supply) and Development Approvals have zero net budgets

## Net Operating Budget to Actuals Variance December 31, 2021 (excluding CPA)



\* Net of Recoveries

The City's favourable variance of \$146.8 million (or 4.4 per cent of Total City Tax Supported expenditures net of recoveries) was a combined effect of:

- (1) Tax supported service variance of \$17.7 million:

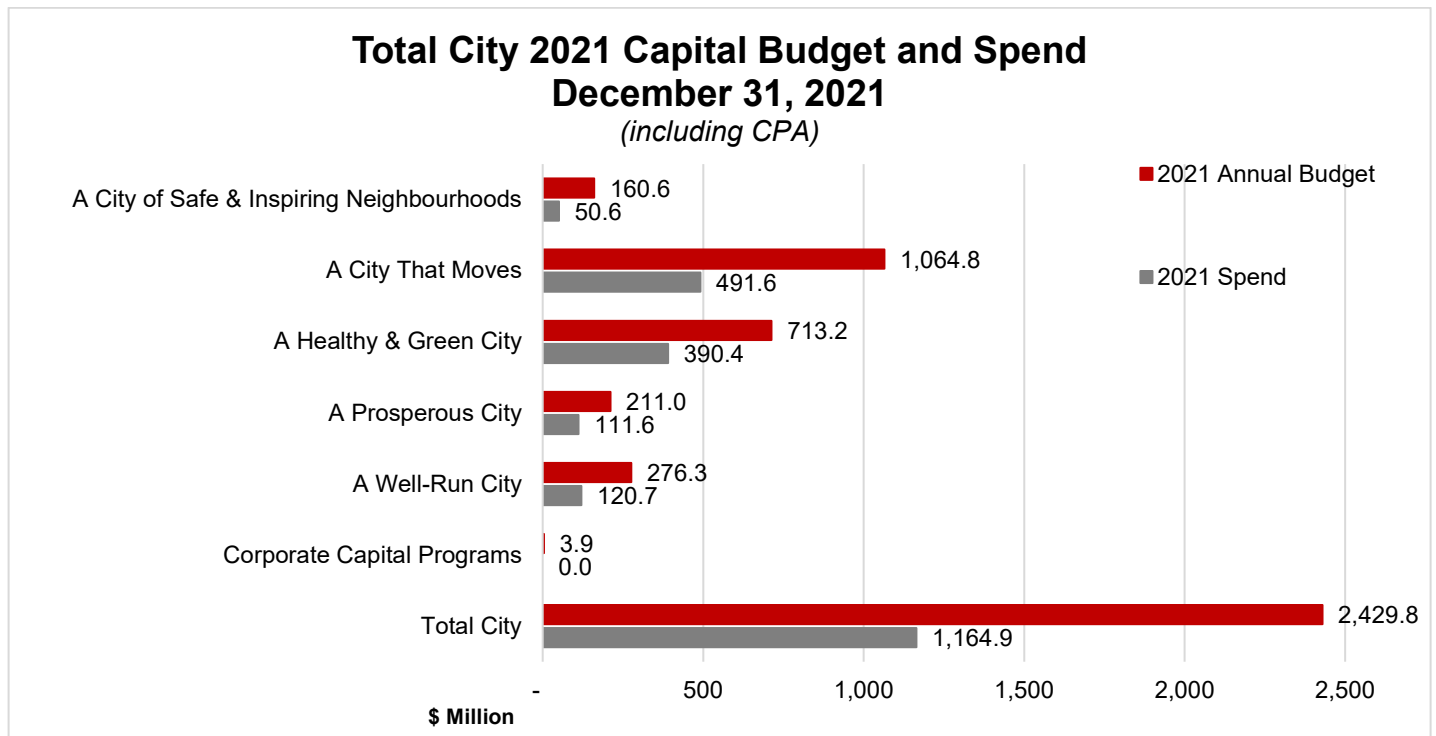
- COVID-19 impacts of (\$26.8) million primarily relating to reduced transit ridership and lower parking revenue as well as incremental expenses for facility and vehicle cleaning, IT equipment and pandemic supplies;
- Offset by \$44.5 million from savings initiatives and cost avoidance such as delayed hiring and temporary service changes.

(2) Corporate Programs' variance of \$129 million:

- COVID-19 impacts of (\$17.7) million primarily driven by lower dividend and enforcement revenue from Calgary Parking Authority and waived tax penalties in the Taxation program;
- Offset by \$146.7 million from savings initiatives to intentionally manage corporate contingencies and centralized service budgets that were not allocated during the year. In 2021, The City also recognized \$14.7 million of funding from the Municipal Operating Support Transfer (MOST), all of which was spent through the COFLEX program initiatives, which enables Administration to optimize both MOST funding and other ongoing expenditure management initiatives to address ongoing impacts of COVID-19. The summary of COFLEX initiatives and funding allocations is provided in Attachment 5.

The City will transfer the overall surplus to the Operating Budget Savings Account & Fiscal Stability Merged Reserve once the year-end audit is completed in April of 2022.

# Capital Budget Overview



In 2021, The City’s capital investment was \$1.2 billion (48 per cent of the \$2.4 billion budget)<sup>1</sup>. The tax supported component of The City’s 2021 investments represents approximately \$0.9 billion out of \$1.2 billion.

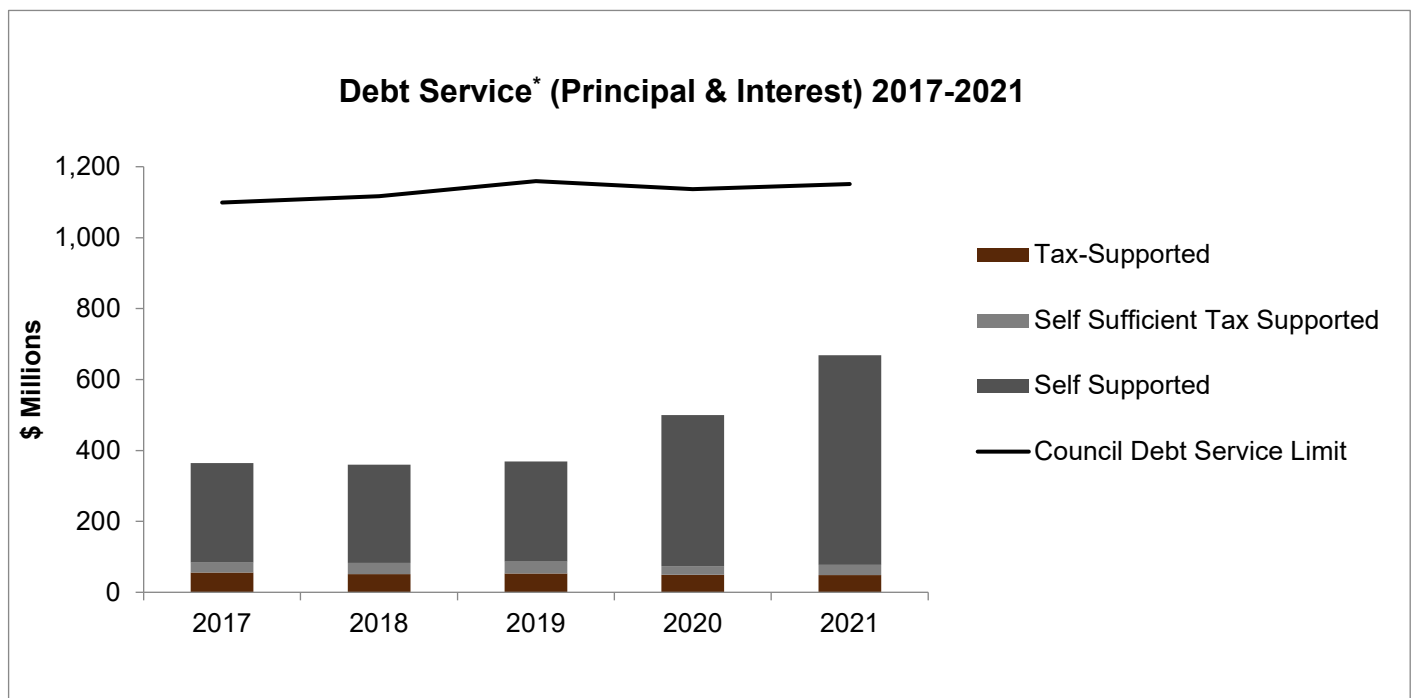
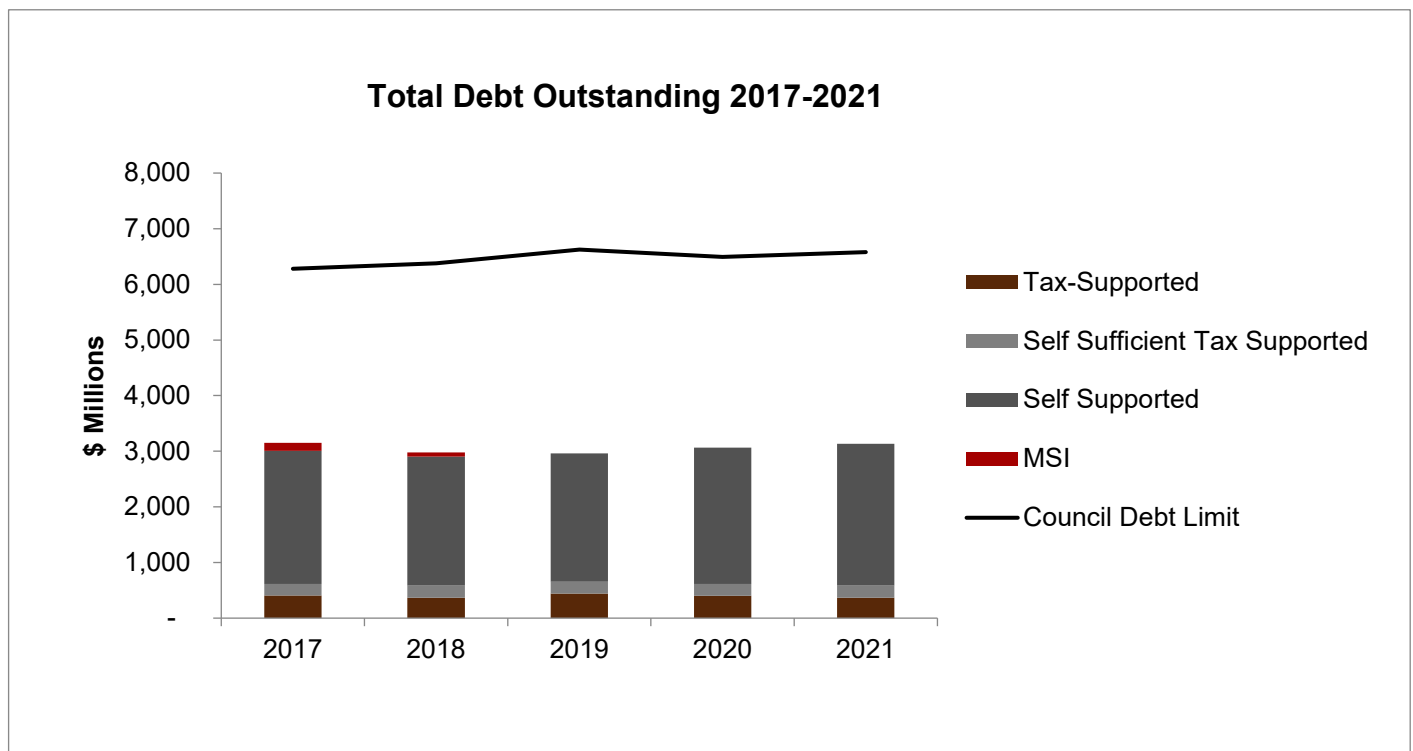
The capital budget in Corporate Programs holds the capital funding released due to savings from projects. Of the \$3.9 million capital budget, \$2.0 million, has been reprioritized to other capital investments for 2022, and the remaining \$1.9 million pertains to amounts contributed in 2021, is still available for reprioritization.

As a subset of the Capital Plan, The City is delivering \$152.8 million in capital investments through Municipal Stimulus Program (MSP) funding through 2020-2022. The City was successful in securing a one-year extension to the original deadline of 2021 December 31, to successfully deliver full investments.

COVID-19 continues to impact City services and facilities. Services have adapted to shifting supply and material limitations, continued COVID-19 health and safety guidelines and increasingly inconsistent labour resourcing. The City is also reconsidering what the post-COVID workplace will look like, and what that means for City services and facilities.

<sup>1</sup> Per cent may not add due to rounding

# Debt Overview



\* Per Province's Debt Limit Service Exception Regulation enacted in 2011, MSI debt originated in 2012 or beyond is excluded from debt service calculation.

Total debt outstanding remains relatively steady in 2021 with an estimated outstanding balance of \$3.1 billion.