

Calgary



Centre City Levy 2023 Annual Report

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Introduction

The Centre City Levy program is a funding tool used to collect levies and charges from developers to share in the funding of local utility infrastructure and public realm improvements to support new growth within the Centre City Plan Area.

To support the development of the Centre City Plan Area, the Municipal Government Act (MGA) permits municipalities, through a bylaw, to charge off-site levies to developers. The Centre City Levy program collects levies for local infrastructure needs, typically placed on a specific development. The Centre City Levy is collected from all development projects in the Centre City Plan Area on a linear basis, calculated using the length of a parcel's frontage. These funds, often supplemented by additional funds from other sources, are used to invest in infrastructure programs that support growth, quality of life, and resilience in the Centre City Plan Area.

The program consists of two components: the utility portion through the Centre City Levy Bylaw (Bylaw 38M2009), and the remaining infrastructure types under Council resolution. On 2010 February 8, through report LPT2010-03, the Centre City Levy rates were set and have not increased since then.

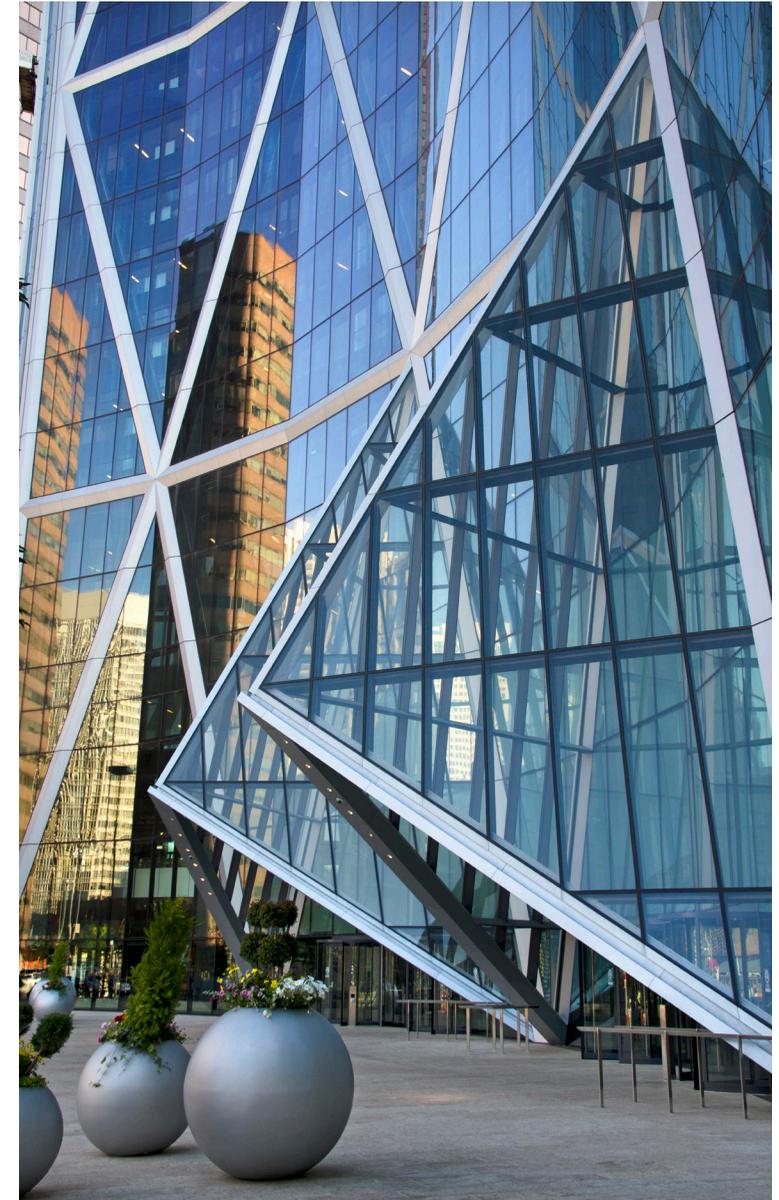
According to Council direction, Centre City Levy funds may be used towards projects that fall within the following scope:

- All or part of the capital costs of the construction, upgrading and replacement of water and sanitary sewer mains required for or impacted by a proposed subdivision or development in the Centre City Plan Area.
- Community and Recreation infrastructure.
- Alternative transportation infrastructure.
- Upgrading local parks, regional pathways, and regional parks.
- The 13 Avenue Greenway.

The City of Calgary's Centre City Levy Annual Report provides details on the Centre City levies that were collected and spent, to ensure transparency to interested parties. This report is prepared in accordance with the MGA. The 2023 levy balance will continue to be used to fund projects within the Centre City Plan Area in accordance with Council direction and Bylaw 38M2009.

In 2021, Council approved the Greater Downtown Plan (C2021-0524). While the current Centre City Levy was developed in alignment with the 2007 Centre City Plan, it continues to enable growth-related investments towards the vision for the Greater Downtown.

Throughout this report, the Centre City Levy program will be referred to as either a levy or levies.

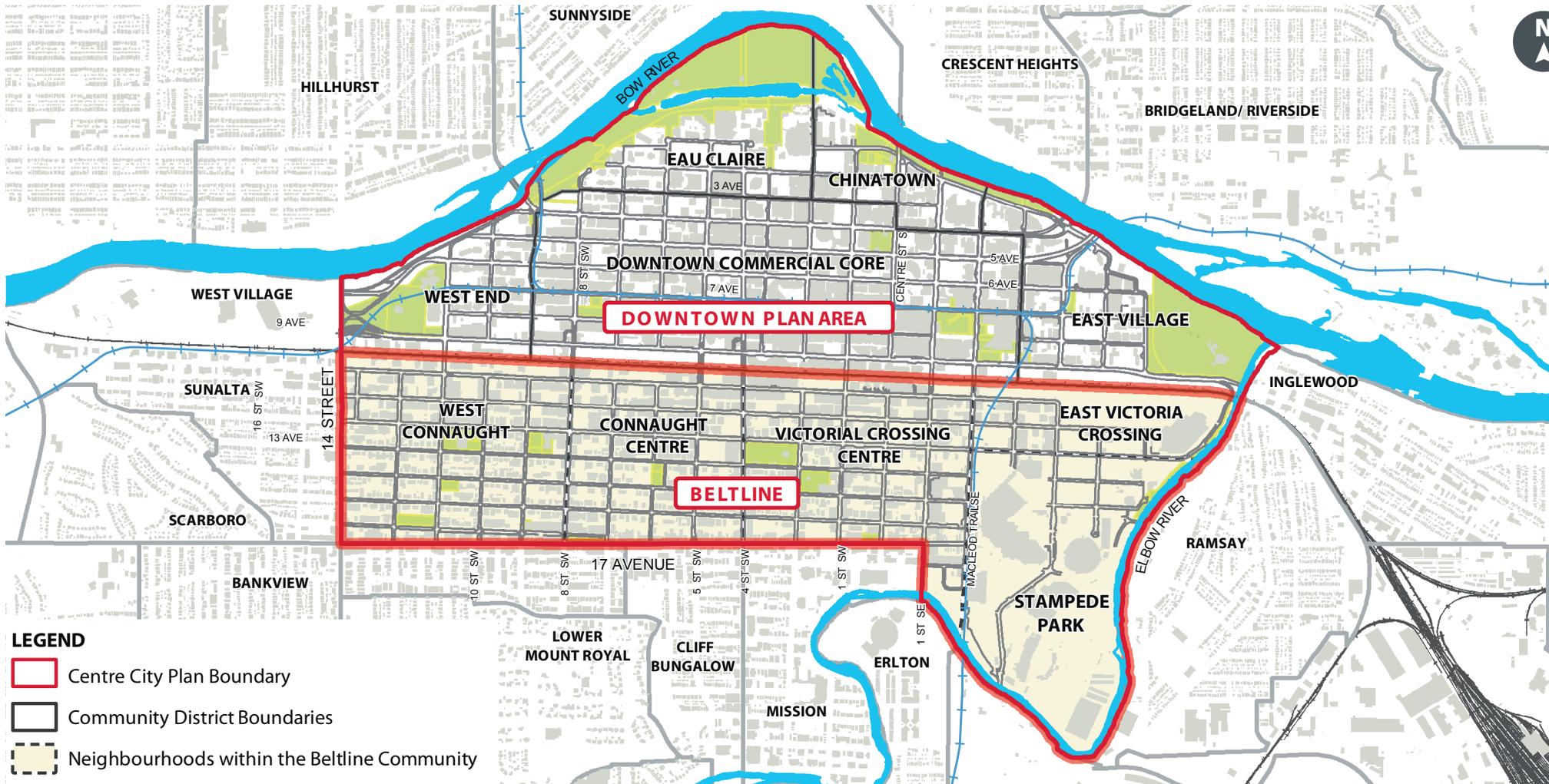


Centre City Plan Area

Calgary's Centre City Plan Area is bound by the Bow and Elbow Rivers to the North and East, 17 Avenue to the South and 14 Street to the West. It includes the communities of:

Downtown Commercial Core, Downtown East Village, Beltline, Downtown West End, Eau Claire and Chinatown. The Centre City Levy Plan Area shows where the Centre City Levy is charged on new development, and where the levy funds can be used to support infrastructure projects.

Figure 1: Centre City Plan Area



Centre City Levy Rates

Table 1 identifies the Centre City Levy rates. The Centre City Levy is collected from all development projects in the Centre City Plan Area on a linear frontage basis, calculated using the length of the parcel’s frontage on the venues. Each infrastructure category has a different amount collected. These rates have not increased since 2010.

Table 1: Centre City Levy Rates by Infrastructure Type			Levy Rates, by Year		
Infrastructure Type	Infrastructure Category	Authorization	2007 Frontage Levy/Metre (\$)	2008 & 2009 Frontage Levy/Metre (\$)	Effective 2010 Frontage Levy/Metre (\$)
Utilities ¹	Water	Authorized by Bylaw 38M2009	912	1,037	1,092
	Sanitary Sewer		912	1,037	1,092
Total Levy for Utilities			1,824	2,074	2,184
Transit ²	Buses	Development Permit Conditions (LPT2007-18)	272	278	278
Fire ²	Station and Land		75	85	90
Police ²	Station and Land		50	57	60
Recreation ²	Facility and Land		400	455	479
Library ²	My Branch Portion		333	379	399
Total Levy for Community Services			1,130	1,254	1,306
Transportation ²	Pedestrian Overpasses	Development Permit Conditions (LPT2007-18)	500	569	600
	Bikeways/Sidewalks		35	40	42
Total Levy for Transportation			535	609	642
Parks ²	Local Park Upgrading	Development Permit Conditions (LPT2007-18)	39	44	47
	Regional Park & Pathway Upgrading		183	208	219
Total Levy for Parks			222	252	266
Roads (Greenways) ²	13 Avenue Greenway	Development Permit Conditions (LPT2007-18)	260	296	312
	Total Levy for Roads (Greenways)		260	296	312
Total (\$/metre)			3,971	4,485	4,710

¹ Funds for Utilities are collected through authorization of Bylaw 38M2009.

² Funds for Community Services, Transportation, Parks, and Greenways are collected through Council resolution in report LPT2007-18. These rates were last adjusted by Council in 2010 through report LPT2010-03.

Overview

Centre City Levies are one of the tools used to help fund the infrastructure required to build great communities. Since levies are collected as land development proceeds, it can take The City many years to build up enough resources to support a capital infrastructure project. To move ahead with projects in a timely manner to support development, infrastructure identified in the Centre City Levy Bylaw may be funded using a combination of levy funds and other funding sources. This results in a positive balance in the levy accounts at the end of the year.

In 2023, \$0.2 million of Centre City Levy funds were used to invest in two infrastructure programs and the closing balance of the total Centre City Levy fund at the end of 2023 was \$9.8 million. Of this ending balance, \$0.9 million is committed to one Transit and two Transportation projects while the remaining balance will be spent to support new and ongoing infrastructure projects in the Centre City Plan Area. For more details on the Centre City Levies collected and spent, refer to Figures 2 and 3. The rest of this report includes summary pages and appendices with project specific details.

Table 3 shows the reconciliation of the Centre City Levy balance to The City’s Annual Financial Report (AC2024-0438) ("the financial statements"). The differences are the off-site levy portion of balance and levies paid through internal City of Calgary transfers. These differences are due to the financial reporting standards used by the City's financial statements and the presentation of this report, refer to Note 2.



Table 2: Centre City Levy Balance Collected and Spent

Opening Balance, January 1, 2023	\$	8,594,892
Centre City Levies Collected		1,106,857
Investment Income Received		296,512
Centre City Levies Spent		(227,961)
Closing Balance, December 31, 2023	\$	9,770,300

Table 3: Centre City Levy Balance per Financial Statements

Off-site and Centre City Levies Balance per Financial Statements as at December 31, 2023 ¹	\$	423,086,051
Less: Off-site Levy Portion of Balance per Financial Statements		(413,611,698)
Centre City Levies Paid by The City's Internal Business Units ²		295,947
Closing Balance, December 31, 2023	\$	9,770,300

¹ The City of Calgary 2023 Annual Financial Report can be found on [Calgary.ca](https://www.calgary.ca). Refer to the Notes to the Consolidated Financial Statements, Note 13 Capital Deposits.

² The City of Calgary Centre City Levies (internal transactions) are eliminated during the financial statement consolidation. For the purposes of the Centre City Levy Annual Report, these adjustments are included. These levies represent charges incurred through development by The City of Calgary.

Figure 2: Total Centre City Levies Collected and Investment Income Earned

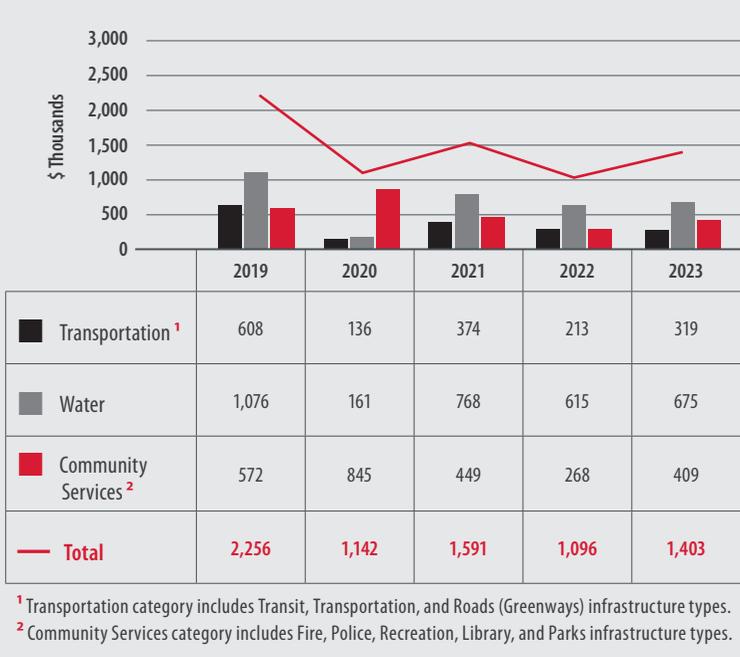


Figure 2 shows the total Centre City Levies collected and investment income earned since 2019 to current year.

Figure 3: Total Centre City Levies Spent

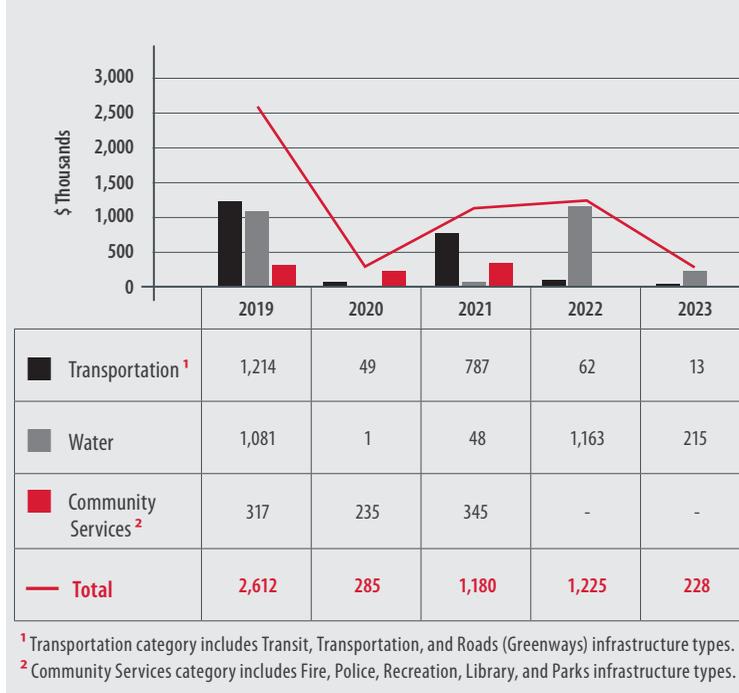
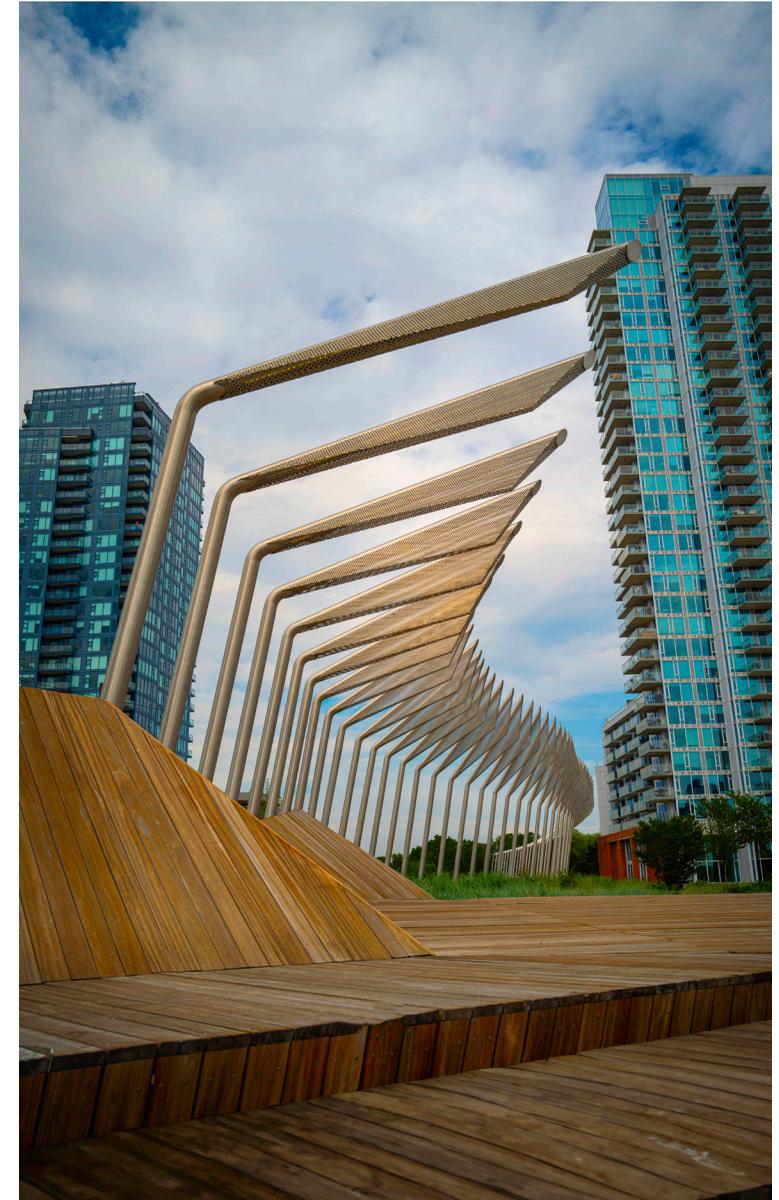


Figure 3 shows the total Centre City Levies spent since 2019 to current year.

In 2023, majority of Centre City Levy funds were used to support waterworks projects (\$0.2 million spent in 2023).

For more details on Center City Levy capital projects, see Schedules A, B, and C.



A detailed breakdown of the Centre City Levies collected, investment income, spent and closing balances are included in Table 4.

Table 4: Centre City Levies 2023 Summary by Infrastructure Type

Infrastructure Type	Opening Balance January 1 (\$)	Collected ¹ (\$)	Investment Income (\$)	Spent (\$)	Closing Balance December 31 (\$)	Committed Portion of Closing Balance ² (\$)	Uncommitted Portion of Closing Balance ³ (\$)
Transit	707,815	61,051	23,624	-	792,490	750,000	42,490
Transportation	36,996	140,988	4,810	(13,348)	169,446	169,446	-
Roads (Greenways)	590,382	68,517	20,116	-	679,015	-	679,015
Utilities	3,432,858	552,130	123,344	(214,613)	3,893,719	-	3,893,719
Fire	324,267	19,765	10,655	-	354,687	-	354,687
Police	422,428	13,176	13,885	-	449,489	-	449,489
Recreation	2,293,248	105,192	74,652	-	2,473,092	-	2,473,092
Library	694,556	87,623	23,747	-	805,926	-	805,926
Parks	92,342	58,415	1,679	-	152,436	-	152,436
Totals	8,594,892	1,106,857	296,512	(227,961)	9,770,300	919,446	8,850,854

¹ Please refer to Appendix 1 for a listing of contributors to the Centre City Levy in 2023.

² The committed-portion of closing balance is the lesser of the infrastructure type's ending levy balance and the remaining levy budget to complete for council-approved projects of that infrastructure type. The remaining levy budget to complete is listed for each project at the detailed project schedules at Schedules A, B and C.

³ The uncommitted-portion of closing balance is the difference between the infrastructure type's levy ending balance and what has been committed to council-approved projects.

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Schedule A – Transportation Centre City Levy 2023 Summary

Table 5 shows the project details and amounts of the Centre City Levy spent for Roads, Transit, and Transportation as at December 31, 2023. Projects/programs and their respective budgets listed are council-approved as at December 31, 2023.

Table 5: Transportation Centre City Levy 2023 Summary					Funding Allocation per Budget					Actual Spent to Date				2023 Spent	Remaining Budget to Complete			
Infrastructure Type	Project / Program (#)	Project Name	Project Description	Start Date and Estimated / Actual Completion Date	Total Budget of Project (\$)	City Portion of Budget (Grants) (\$)	City Portion of Budget (Other) (\$)	Centre City Levy Portion of Budget (\$)	Centre City Levy Portion of Total Project Budget (%)	Total Project Spent to Date (\$)	City Contribution to Date (Grants) (\$)	City Contribution to Date (Other) (\$)	Centre City Levy Spent to Date (\$)	2023 Centre City Levies Spent (\$)	Total Cost to Complete (\$)	City Cost to Complete (Grants) (\$)	City Cost to Complete (Other) (\$)	Centre City Levy Cost to Complete (\$)
Roads (Greenways)	127-140	13 Avenue Greenway	20 Block Separated Pedestrian and Multi-use Pathway	Complete (2009 to 2019)	9,798,115	4,766,453	3,712,732	1,318,930	13%	9,798,115	4,766,453	3,712,732	1,318,930	-	-	-	-	-
Transit	665-02W	Big Buses / Community Shuttle Buses	Purchase of Buses & Shuttles ¹	Ongoing (Indefinite)	1,101,692,526	824,548,353	275,253,173	1,891,000	0.2%	358,170,021	320,226,707	36,802,314	1,141,000	-	743,522,505	504,321,646	238,450,859	750,000
Transportation	126-103	City Wide Active Modes Program	City Wide Active Modes Program	Ongoing (Indefinite)	6,046,627	5,532,567	363,060	151,000	2%	6,046,627	5,532,567	363,060	151,000	-	-	-	-	-
	223-000	8 Street Corridor Phase 1	Design and construction of pedestrian underpass enhancements including construction of new sidewalks, concrete surfaces, etc.	Complete (2013 to 2020)	8,843,482	6,936,221	1,302,962	604,299	7%	8,843,482	6,936,221	1,302,962	604,299	-	-	-	-	-
	223-000	Pedestrian Overpass St. Patrick's Bridge	St. Patrick's Bridge	Complete (2009 to 2010)	480,221	-	318,563	161,657	34%	480,221	-	318,563	161,657	-	-	-	-	-
	223-007	Pedestrian Overpass Bow River	Peace Bridge	Complete (2009 to 2017)	25,000,000	24,048,450	708,336	243,214	1%	25,000,000	24,048,450	708,336	243,214	-	-	-	-	-
	569-001	Centre City Mobility Program	Pedestrian Overpasses / Centre City Mobility, Traffic Control	Ongoing (Indefinite)	1,218,090	416,299	168,711	633,080	52%	14,745	4,190	-	10,556	-	1,203,344	412,109	168,711	622,525
	569-001	5 Street SW Underpass	Direct North-South connection between the communities of Beltline and Downtown Calgary.	Ongoing (2019 to 2024)	4,433,591	1,251,908	2,025,510	1,156,173	26%	3,779,507	1,251,908	1,674,411	853,188	13,347	654,084	-	351,099	302,984
	569-001	Cycle Track Project	Signal timing adjustments; improvements to network along 12 Avenue and 8 Avenue	Ongoing (2017 to 2024)	1,063,295	513,416	499,444	50,434	5%	963,295	506,569	406,292	50,434	-	100,000	6,848	93,152	-

Note: Totals may not add due to rounding.

Continued on next page

¹ This is a citywide program therefore the City Portion of Budget reflects the citywide budget; the Centre City Levy Portion of Budget is only for buses purchased for growth in the Centre City Plan Area. Additionally, this program's capital budget includes \$490 Million for the Electric Bus Program which is not related to growth.

Table 5: Transportation Centre City Levy 2023 Summary – continued					Funding Allocation per Budget					Actual Spent to Date				2023 Spent	Remaining Budget to Complete			
Infrastructure Type	Project / Program (#)	Project Name	Project Description	Start Date and Estimated / Actual Completion Date	Total Budget of Project (\$)	City Portion of Budget (Grants) (\$)	City Portion of Budget (Other) (\$)	Centre City Levy Portion of Budget (\$)	Centre City Levy Portion of Total Project Budget (%)	Total Project Spent to Date (\$)	City Contribution to Date (Grants) (\$)	City Contribution to Date (Other) (\$)	Centre City Levy Spent to Date (\$)	2023 Centre City Levies Spent (\$)	Total Cost to Complete (\$)	City Cost to Complete (Grants) (\$)	City Cost to Complete (Other) (\$)	Centre City Levy Cost to Complete (\$)
Transportation	569-001	4 Street SW Underpass	Prominent crosswalks, additional bike rack, increased number of on-street parking spaces and new tree planting	Complete (2016 to 2022)	8,438,690	4,929,754	2,518,162	990,773	12%	8,438,690	4,929,754	2,518,162	990,773	-	-	-	-	-
	569-001	8 Street Master Plan	Detailed designed for the 8 Street underpass to improve the pedestrian realm	Complete (2017 to 2020)	19,733	-	-	19,733	100%	19,733	-	-	19,733	-	-	-	-	-
	569-001	17 Avenue SW Public Realm Improvements	Improving crosswalks and intersections for those pedestrians, including curb extensions on side streets	Complete (2017 to 2020)	4,299,203	4,161,088	53,304	84,811	2%	4,299,203	4,161,088	53,304	84,811	-	-	-	-	-
	569-001	1 Street SW Corridor	Streetscape improvements for pedestrians including sidewalks and prominent crosswalks	Complete (2016 to 2020)	4,756,796	4,534,820	51,627	170,349	4%	4,756,796	4,534,820	51,627	170,349	-	-	-	-	-
	569-001	Thompson Family Park	Components of new public park (Thompson Family Park) in Beltline	Complete (2016)	100,851	357	98,362	2,131	2%	100,851	357	98,362	2,131	-	-	-	-	-
	569-001	1 Street SW Underpass Project	Enhancement with new lighting, new sidewalks, new guardrails, placemaking elements, entranceway marquees, in sidewalk quadrant lighting, etc.	Complete (2015 to 2016)	4,447,804	2,124,789	1,799,000	524,015	12%	4,447,804	2,124,789	1,799,000	524,015	-	-	-	-	-
Total					1,180,639,023	883,764,476	288,872,946	8,001,601		435,159,090	379,023,873	49,809,125	6,326,092	13,347	745,479,933	504,740,603	239,063,821	1,675,509

Note: Totals may not add due to rounding.

Schedule B – Water Centre City Levy 2023 Summary

Table 6 shows the program details and amounts of the Centre City Levy spent for Utilities as at December 31, 2023. Projects/programs and their respective budgets listed are council-approved as at December 31, 2023.

Table 6: Water Centre City Levy 2023 Summary					Funding Allocation per Budget					Actual Spent to Date				2023 Spent	Remaining Budget to Complete			
Infrastructure Type	Project / Program (#)	Project Name	Project Description	Start Date and Estimated / Actual Completion Date	Total Budget of Project (\$)	City Portion of Budget (Grants) (\$)	City Portion of Budget (Other) (\$)	Centre City Levy Portion of Budget (\$)	Centre City Levy Portion of Total Project Budget (%)	Total Project Spent to Date (\$)	City Contribution to Date (Grants) (\$)	City Contribution to Date (Other) (\$)	Centre City Levy Spent to Date (\$)	2023 Centre City Levies Spent (\$)	Total Cost to Complete (\$)	City Cost to Complete (Grants) (\$)	City Cost to Complete (Other) (\$)	Centre City Levy Cost to Complete (\$)
Water	2013146	Waterworks-Downtown Upgrades	Multiple Projects	Ongoing (Indefinite)	8,726,777	-	182,801	8,543,976	98%	8,726,777	-	182,801	8,543,976	214,612	-	-	-	-
Sanitary	2013147	Wastewater-Downtown Upgrades	Multiple Projects	Ongoing (Indefinite)	5,459,045	-	-	5,459,045	100%	5,459,045	-	-	5,459,045	-	-	-	-	-
Total					14,185,822	-	182,801	14,003,021		14,185,822	-	182,801	14,003,021	214,612	-	-	-	-

Note: Totals may not add due to rounding.

Schedule C – Community Services Centre City Levy 2023 Summary

Table 7 shows the project details and amounts of the Centre City Levy spent for Fire, Library, Parks, Recreation and Police as at December 31, 2023. Projects/programs and their respective budgets listed are council-approved as at December 31, 2023.

Table 7: Community Services Centre City Levy 2023 Summary					Funding Allocation per Budget					Actual Spent to Date				2023 Spent	Remaining Budget to Complete			
Infrastructure Type	Project / Program (#)	Project Name	Project Description	Start Date and Estimated / Actual Completion Date	Total Budget of Project (\$)	City Portion of Budget (Grants) (\$)	City Portion of Budget (Other) (\$)	Centre City Levy Portion of Budget (\$)	Centre City Levy Portion of Total Project Budget (%)	Total Project Spent to Date (\$)	City Contribution to Date (Grants) (\$)	City Contribution to Date (Other) (\$)	Centre City Levy Spent to Date (\$)	2023 Centre City Levies Spent (\$)	Total Cost to Complete (\$)	City Cost to Complete (Grants) (\$)	City Cost to Complete (Other) (\$)	Centre City Levy Cost to Complete (\$)
Fire	42	Station #1 Upgrades	Station and Land	Complete (2011 to 2016)	2,804,857	161,031	2,393,826	250,000	9%	2,804,857	161,031	2,393,826	250,000	-	-	-	-	-
Library	479	New Central Library	New landmark civic institution with multi-faceted spaces to serve a range of ages, activities and needs from growing communities like East Village, as well as all citizens of Calgary.	Complete (2012 to 2018)	174,797,483	-	173,038,483	1,759,000	1%	174,797,483	-	173,038,483	1,759,000	-	-	-	-	-
Parks	500	Centre City Parks	Upgrades/enhancements to pedestrian environment in existing Centre City parks.	Ongoing (Indefinite)	81,376	-	24,962	56,414	69%	81,376	-	24,962	56,414	-	-	-	-	-
	500	Century Gardens	A highly valued urban park in the centre of Calgary's bustling downtown and a recognized historic resource.	Complete (2007 to 2023)	16,835,369	-	16,490,369	345,000	2%	16,835,369	-	16,490,369	345,000	-	-	-	-	-
	500	Beltline Park	Engagement, Design and the Construction of a small piece of Parks-owned land in the heart of the Beltline.	Complete (2019 to 2023)	1,433,991	-	1,138,506	295,486	21%	1,433,991	-	1,138,506	295,486	-	-	-	-	-
	500	West Eau Claire Park	New public promenade, public space, and pathway, including new site furnishings, lighting and landscaping.	Complete (2017 to 2021)	7,876,631	5,326,000	1,646,117	904,514	1%	7,876,631	5,326,000	1,646,117	904,514	-	-	-	-	-
Recreation	507	Beltline Aquatic & Fitness Centre and Streetscape Frontage Improvements	Facility and Land	Complete (2015)	873,663	-	-	873,663	100%	873,663	-	-	873,663	-	-	-	-	-
Total					204,703,371	5,487,031	194,732,263	4,484,077		204,703,371	5,487,031	194,732,263	4,484,077	-	-	-	-	-

Note: Totals may not add due to rounding.

Appendix 1 – 2023 Centre City Levy Collection Details

Table 8: 2023 Centre City Levy Collection Details as Required by the Municipal Government Act

Contributor	Infrastructure Type										Grand Total (\$)
	Transit (\$)	Transportation (\$)	Roads (\$)	Utilities - Sanitary (\$)	Utilities - Water (\$)	Fire (\$)	Police (\$)	Recreation (\$)	Library (\$)	Parks (\$)	
External Contributor 1	-	-	-	36,254	36,254	-	-	-	-	-	72,508
External Contributor 2	4,237	9,784	4,755	16,642	16,642	1,372	914	7,300	6,081	4,054	71,781
External Contributor 3	6,355	14,676	7,132	24,963	24,963	2,057	1,372	10,950	9,121	6,080	107,669
External Contributor 4	6,394	14,766	7,176	25,116	25,116	2,070	1,380	11,017	9,177	6,118	108,330
External Contributor 5	12,093	27,927	13,572	47,502	47,502	3,915	2,610	20,837	17,356	11,571	204,885
External Contributor 6	15,846	36,594	17,784	62,244	62,244	5,130	3,420	27,303	22,743	15,162	268,470
External Contributor 7	16,126	37,241	18,098	63,344	63,344	5,221	3,480	27,785	23,145	15,430	273,214
Infrastructure Type Total	61,051	140,988	68,517	276,065	276,065	19,765	13,176	105,192	87,623	58,415	1,106,857

Note: Totals may not add due to rounding.