

Centre City Levy

2020 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 required as a result of 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 requirements usually 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 parcel's frontage. The levy is then invested, often with additional funds from other sources, for infrastructure programs to support growth, quality of life, and resiliency 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 voluntary Community Services portion under Council resolution. On 2010 February 8, through report LPT2010-03 the Centre City Levy rates were adjusted to the current rates.

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 or Recreation infrastructure (Transit, Fire, Police, Recreational Facilities, and Library facilities).
- Active Transportation infrastructure (pedestrian overpasses and underpasses, bikeways, and sidewalks).
- Upgrading local parks, regional pathways, and regional parks.
- The 13 Avenue Greenway.



The City of Calgary's Annual Centre City Levy Report provides details on the Centre City levies that were collected and spent, to ensure transparency to stakeholders. The 2020 levy balance will continue to be used to fund projects within the Centre City Levy area.

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

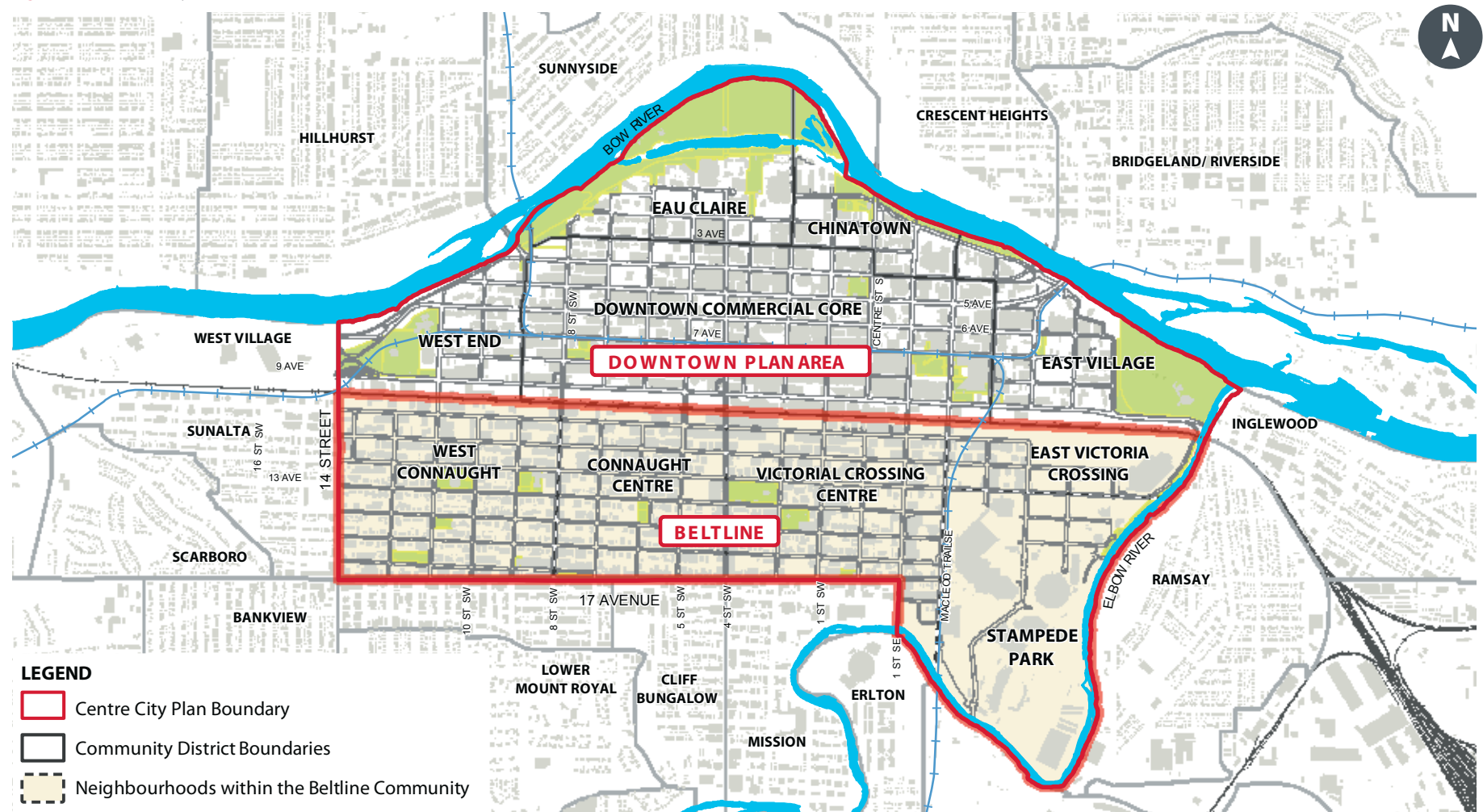


Centre City Plan Area

Centre City Plan Area was approved by council on May 7, 2007 (CPC2007-049) and 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



Current Centre City Levy Rates

Table 1 identifies the current 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 avenues. Each infrastructure category has a different amount collected. These rates have not increased since 2010.

Table 1: Current Centre City Levy Rates, by Infrastructure Category			Levy Rates, by Year		
Department	Infrastructure Category	Authorization	2007 Frontage Levy/Metre (\$)	2008 & 2009 Frontage Levy/Metre (\$)	2010 to 2020 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			1,823	2,073	2,184
Transit ²	Buses	Development Permit Conditions (LPT2007-18)	272	278	279
Fire ²	Station and Land		75	85	90
Police ²	Station and Land		50	57	60
Recreation ²	Facility and Land		400	455	478
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)			\$3,970	\$4,484	\$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 funding tools used to help fund the infrastructure required to build communities. Since levies are collected as land development proceeds, it can take The City many years to build up enough funding 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 City funding sources, such as capital grants. This often results in a positive balance in the levy accounts at the end of the year.

In 2020, \$272,591 of Centre City Levy funds were used to invest in multiple infrastructure programs and the closing balance of the total Centre City Levy fund at the end of 2020 was \$8,312,060. This balance will be spent to support new and ongoing infrastructure projects in future years. For more detail on the Centre City Levies collected and spent, the rest of this report includes summary pages and appendices with project specific details.

Table 2: Centre City Levies Balance Collected and Spent

Opening Balance on January 1, 2020 ¹	7,454,952
Total Centre City Levies Collected	103,620
Investment Income Received	347,796
Prior Years Investment Income Adjustments ²	690,374
Centre City Levies Spent	(284,682)
Closing Balance, Centre City Levies on December 31, 2020	\$8,312,060

¹ Opening balance includes adjustment of \$12,091 due to accrual estimate difference at Dec 31, 2019.

² In 2020, per PFC2020-1237 and under Council's direction, \$690K in 2006-2019 investment income balances was allocated to Community Services & Police Centre City levies.



Figure 2: Total Centre City Levies Collected

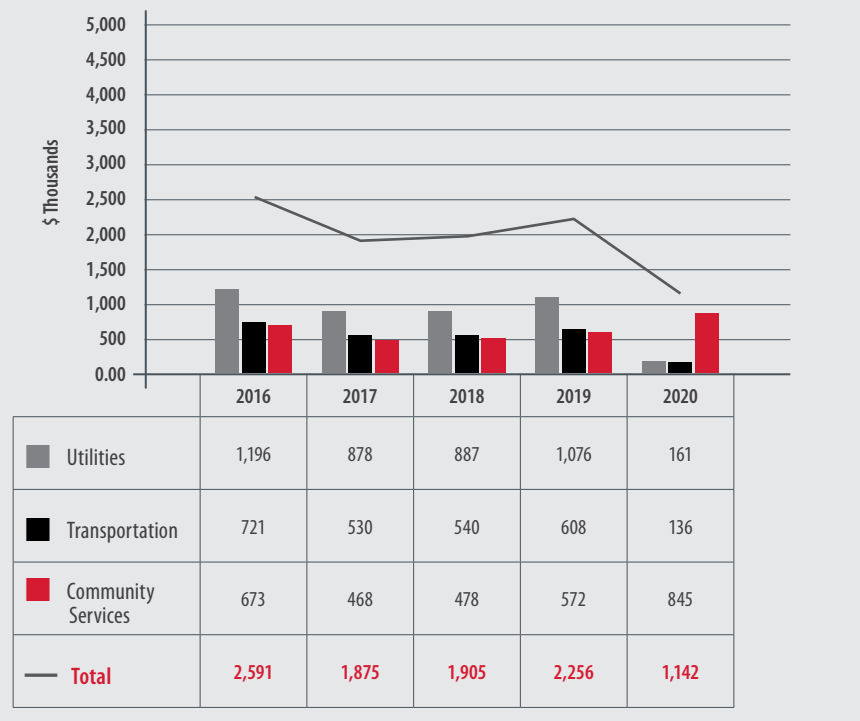
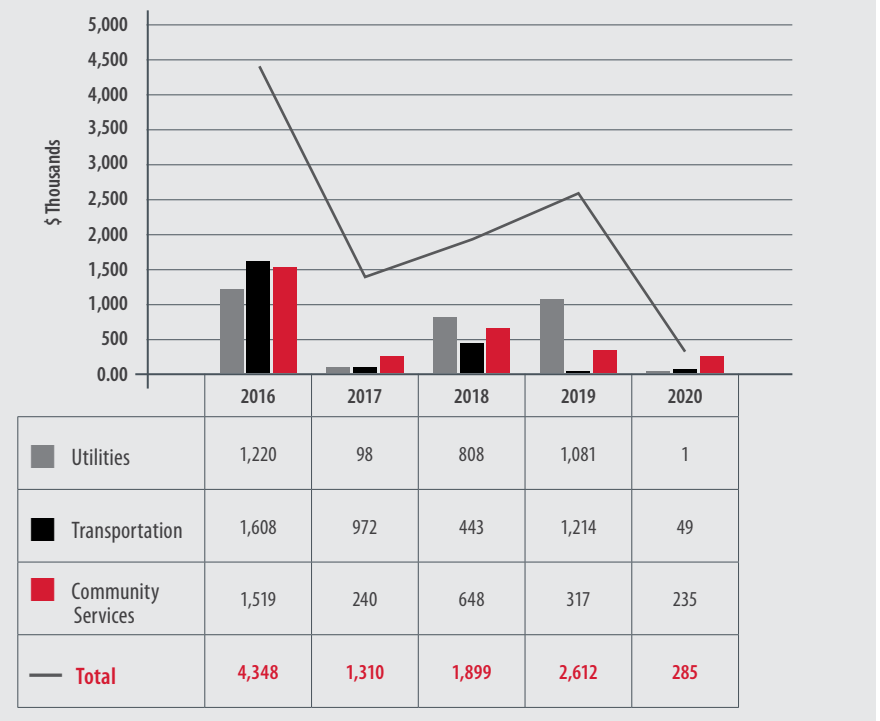


Figure 2 shows the total Centre City Levies collected and investment income earned since 2016 to current year.

Figure 3 shows the total Centre City Levies spent since 2016 to current year. In 2016, \$1.5 million of Centre City Levy funds were utilized for part of the new Central Library, which resulted in a spike in 2016 expenditures.

Figure 3: Total Centre City Levies Spent



In 2020, Centre City Levy funds were used to support the following infrastructure programs:

- Improvements to 1 Street S.W. Corridor (\$32,626) – Streetscape improvements for pedestrians including sidewalks and prominent crosswalks.
- Improvements to 4 Street S.W. Underpass (\$16,068) – Prominent crosswalks, additional bike racks, increased street parking spaces and new trees.
- Public realm improvements in Beltline Park (\$234,830).

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

A detailed breakdown of the Centre City Levies collected, investment income, expenditures and department closing balances are included in Table 3.

Table 3: Centre City Levies 2020 Summary, by Department and Business Units

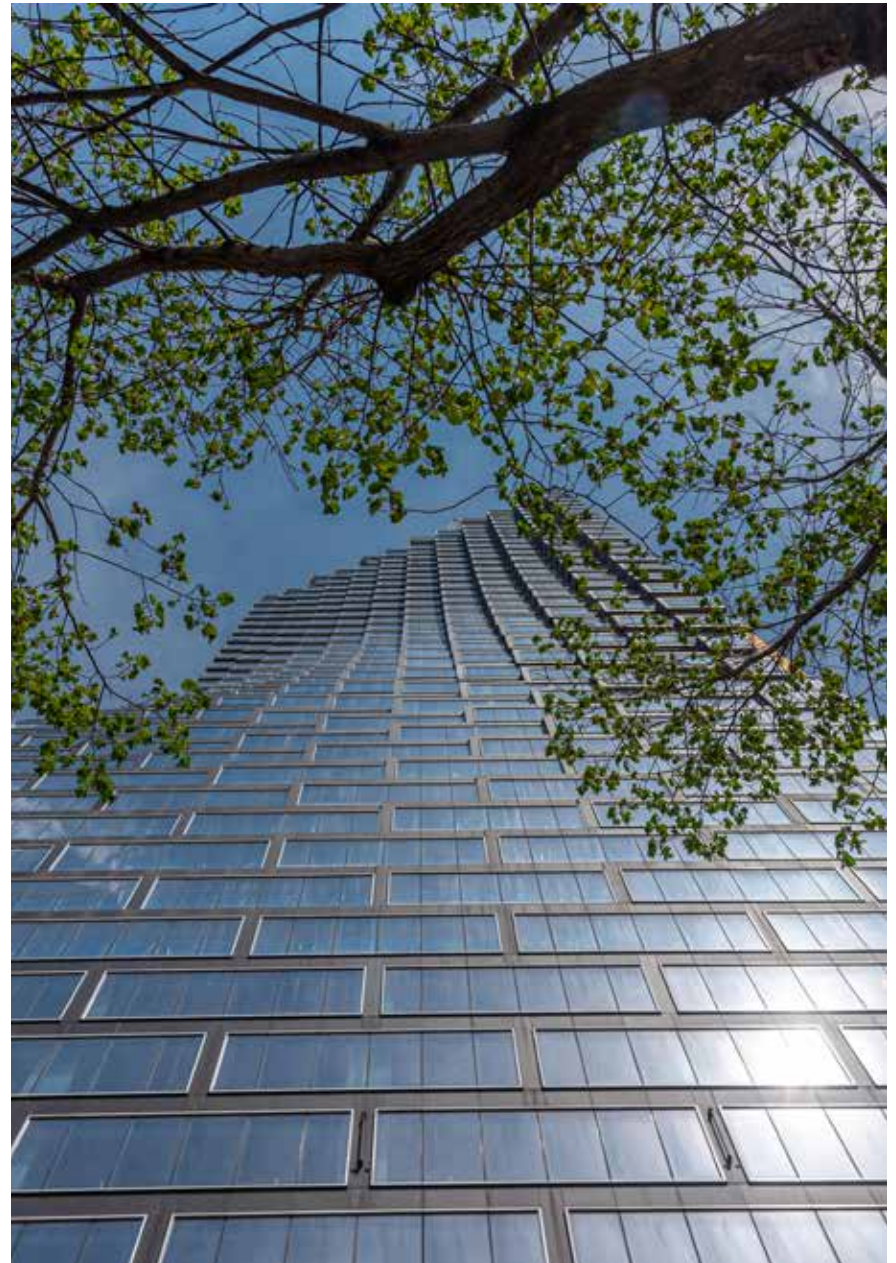
Department	Table Reference	Opening Balance January 1, 2020 (\$)	2020 Collected ¹ (\$)	Investment Income 2020 (\$)	Prior Year's Investment Income Adjustment ² (\$)	Centre City Levy Spent (\$)	Closing Balance December 31, 2020 (\$)
Transit	Table 4: Transportation	509,697	6,116	44,890	0	0	560,703
Transportation	Table 4: Transportation	595,995	14,124	39,821	0	(48,694)	601,246
Roads (Greenways)	Table 4: Transportation	404,294	6,864	23,772	0	0	434,930
Utilities	Table 5: Water Resources	3,100,156	48,048	113,439	0	(1,159)	3,260,484
Fire	Table 6: Community Services	219,032	1,980	9,522	41,592	0	272,126
Police	Table 6: Community Services	312,926	1,320	13,264	50,246	0	377,757
Recreation	Table 6: Community Services	1,625,102	10,538	69,710	283,516	0	1,988,866
Library	Table 6: Community Services	322,286	8,778	17,296	150,229	0	498,591
Parks	Table 6: Community Services	365,464	5,852	16,082	164,791	(234,830)	317,359
Totals		7,454,952	103,620	347,796	690,374	(284,682)	8,312,060

¹ One external developer contributed \$103,620 to Centre City Levy, which is the entire amount collected in 2020.

² In 2020, per PFC2020-1237 and under Council's directions, \$690K in 2006-2019 investment income balances was allocated to Community Services & Police Centre City levies.

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Schedule A – Transportation Centre City Levy 2020 Summary

Table 4 shows the detailed projects and amount of the Centre City Levy budgeted, collected and spent for Transportation at December 31, 2020.

Table 4: Transportation Centre City Levy 2020 Summary					Budget 2007-2022				Actuals						
Dept	City Dept Project # Program #	Project Name	Project Description	Start Date of the Project & Estimated Completion Date	Total Budget of Project (\$)	City Portion of Budget (Others Sources) (\$)	Centre City Levy Portion of Budget (\$)	Centre City Levy portion of Total Project Costs (%)	Centre City Levy Collected in 2020 (\$)	Centre City Levy Investment Income from 2020 (\$)	Total Centre City Levy Funds Collected from 2007 to 2020 (\$)	2020 Centre City Levy Spent (\$)	Overall Expenditures from 2007 to 2020 (\$)	Centre City Levy Closing Balance @ Dec 31, 2020 (\$)	Centre City Levy cost to Complete (\$)
Ongoing Projects															
Transit	665-02W	Buses/ Community Shuttle Buses	Purchase of Buses & Shuttles.	ongoing	375,319,526	373,678,526	1,641,000	0.4%	6,116	44,890	1,701,702	-	1,141,000	560,702	500,000
Roads (Greenways)	127-140	RD-13 Ave Greenway	20 block separated pedestrian and multi use pathway.	2009 to 2019	9,798,115	8,479,185	1,318,930	13%	6,864	23,772	1,753,860	-	1,318,930	434,930	-
Transportation	569-001	TR-Centre City Mobility Prgm	Pedestrian Overpasses / Centre City Mobility, traffic control.	on-going (budget holder for program)	3,590,959	2,127,490	1,463,469	41%	14,124	39,821	3,605,286	-	10,556	601,245	1,397,913
	569-001	TR-17AveSW Public Realm Improve	Improving crosswalks and intersections for those pedestrians, including curb extensions on side streets.	2017 to 2020	4,315,181	4,229,915	85,266	2%				-	84,811		455
	569-001	TR-8th street Master Plan	Detailed designed for the 8th Street underpass to improve the pedestrian realm.	2017-2020	446,733	2,844	443,889	99%				-	19,733		424,156
	569-001	TR-Cycle Track Project	Signal timing adjustments; improvements to network along 12 AV and 8 AV.	2017-2020	1,400,000	1,349,566	50,434	4%				-	50,434		-
	569-001	TR-1 St SW Corridor	Streetscape improvements for pedestrians including sidewalks and prominent crosswalks.	2016 to 2020	4,693,056	4,552,707	140,349	3%				32,626	170,349		-
	569-001	TR-4 Street SW Underpass	Prominent crosswalks, additional bike rack, increased number of on-street parking spaces and new tree planting.	2016 to 2020	8,136,006	7,170,233	965,773	12%				16,068	981,841		8,932
	223-000	TR-8th Street Corridor Phase 1	Design and construction of pedestrian underpass enhancements including construction of new sidewalks, concrete surfaces, etc.	2013 to 2020	8,869,695	8,265,395	604,299	7%				-	604,299		-

Table 4: Transportation Centre City Levy 2020 Summary – continued

					Budget 2007-2022				Actuals						
Dept	City Dept Project # Program #	Project Name	Project Description	Start Date of the Project & Estimated Completion Date	Total Budget of Project	"City Portion of Budget (Others Sources)"	Centre City Levy Portion of Budget	Centre City Levy portion of Total Project Costs	Centre City Levy Collected in 2020	Centre City Levy Investment Income from 2020	Total Centre City Levy Funds Collected from 2007 to 2020	2020 Centre City Levy Spent	Overall Expenditures from 2007 to 2020	Centre City Levy Closing Balance @ Dec 31, 2020	Centre City Levy cost to Complete
					(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Completed Projects															
Transportation	223-007	TR-Ped O/P Bow River	Peace Bridge			-					-		243,214	-	-
	223-000	TR-Ped O/P St. Patrick's Bridg	St Patrick's Bridge			-					-		161,657	-	-
	126-103	City Wide Active Modes Program	City Wide Active Modes Program			-					-		151,000	-	-
	569-001	TR-1st St SW Underpass Project	Enhancement with new lighting, new sidewalks, new guardrails, placemaking elements, entranceway marquees, in sidewalk quadrant lighting, etc.			-					-		524,015	-	-
	569-001	TR-Thompson Family Park	Components of new public park (Thompson Family Park) in Beltline			-					-		2,131	-	-
Totals				-	416,569,271	409,855,861	6,713,410	-	27,104	108,483	7,060,849	48,694	5,463,971	1,596,878	2,331,456

Schedule B – Water Resources Centre City Levy 2020 Summary

Table 5 shows the detailed projects and amount of the Centre City Levy budgeted, collected and spent for Water Resources at December 31, 2020.

Table 5: Water Resources Centre City Levy 2020 Summary

Water Resources Centre City Levy 2020 Summary					Budget 2007-2022				Actuals						
Dept	City Dept-Project # Program #	Project Name	Project Description	Start Date of the Project & Estimated Completion Date	Total Budget of Project	City Portion of Budget (Other Sources) ¹	Centre City Levy Portion of Budget	Total Portion of Centre City Levy of total project costs	Centre City Levy Investment Income from 2020	Centre City Levy Collected in 2020	Total Collected from 2007 to 2020	2020 Actual Centre City Levy Spent	Overall Expenditures from 2007 to 2020	Centre City Levy Closing Balance @ Dec 31, 2020	Centre City Levy cost to Complete
					(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Water	2013146	Waterworks-Downtown Upgrades	13 Ave Watermain	Ongoing	7,121,571	-	7,121,571	100%	19,539	24,024	7,702,044	1,159	7,121,571	580,473	-
Sanitary	2013147	Wastewater-Downtown Upgrades	DT & Beltline Sanitary Upgrades	Ongoing	8,456,204	1,500,000	6,956,204	82%	93,900	24,024	8,136,214	-	5,456,204	2,680,010	1,500,000
Total					15,577,775	1,500,000	14,077,775		113,439	48,048	15,838,258	1,159	12,577,775	3,260,483	1,500,000

¹ The 2021-2022 budget is currently zero as there are not forecasted projects required at this time for Water.

Schedule C – Community Services Centre City Levy 2020 Summary

Table 6 shows the detailed projects and amount of the Centre City Levy budgeted, collected and spent for Community Services at December 31, 2020.

Table 6: Community Services & Police Centre City Levy 2020 Summary					Budget 2007-2022				Actuals						
Dept	City Dept-Project # Program #	Project Name	Project Description	Start Date of the Project & Estimated Completion Date	Total Budget of Project	City Portion of Budget (Other Sources)	Centre City Levy Portion of Budget	Centre City Levy portion of Total Project Costs	Centre City Levy Investment Income from 2020	Centre City Levy Collected in 2020	Total Collected from 2007 to 2020	2020 Actual Centre City Levy Spent	Overall Expenditures from 2007 to 2020	Centre City Levy Closing Balance @ Dec 31 2020	Centre City Levy cost to Complete
					(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Recreation	507	Beltline Aquatic & Fitness Centre and Streetscape Frontage Improvements	Facility and Land	2015 May - December 2015	873,663	-	873,663	100%	-	-	873,663	-	873,663	-	-
		Future Projects	Facility and Land	TBD	-	-	-	N/a	69,710	10,538	1,988,867	-	-	1,988,867	-
Parks	500	Centre City Parks	Upgrades/enhancements to pedestrian environment in existing centre city parks, especially around areas of high use and public benefits.	Ongoing	81,376	24,962	56,414	69%				-	56,414		
		Beltline Park	The project will encompass Engagement, Design and the Construction of a small piece of Parks owned land in the heart of the beltline, located on the corner of 9th St SW and 16th Ave SW. right near the new BOSA building.	2019-2021	1,595,486	1,300,000	295,486	19%	16,082	5,852	1,573,773	234,830	295,486	317,359	-
		West Eau Claire Park	New public promenade, public space, and pathway, including new site furnishings, lighting and landscaping.	2017-2019	8,523,000	7,618,486	904,514	11%				-	904,514		

Table 6: Community Services & Police Centre City Levy 2020 Summary – continued

Table 6: Community Services & Police Centre City Levy 2020 Summary – continued					Budget 2007-2022				Actuals						
Dept	City Dept-Project # Program #	Project Name	Project Description	Start Date of the Project & Estimated Completion Date	Total Budget of Project	City Portion of Budget (Other Sources)	Centre City Levy Portion of Budget	Centre City Levy portion of Total Project Costs	Centre City Levy Investment Income from 2020	Centre City Levy Collected in 2020	Total Collected from 2007 to 2020	2020 Actual Centre City Levy Spent	Overall Expenditures from 2007 to 2020	Centre City Levy Closing Balance @ Dec 31 2020	Centre City Levy cost to Complete
					(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Fire	42	Station #1 Upgrades	Station and Land	2011 June-2016 August	3,100,000	2,850,000	250,000	8%	-	-	250,000	-	250,000	-	-
		Future Projects	Station and Land	TBD	-	-	-	N/a	9,522	1,980	272,126	-	-	272,126	-
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.	2012-2018 December	175,000,000	173,241,000	1,759,000	1%	-	-	1,759,000	-	1,759,000	-	-
		Future Projects	City Centre Libraries	TBD	-	-	-	N/a	17,296	8,778	498,591	-	-	498,591	-
Total					189,173,525	185,034,448	4,139,077		112,611	27,148	7,216,019	234,830	4,139,077	3,076,942	-
Police	TBD	Future Projects	Station and Land	TBD	TBD	-	-	TBD	13,264	1,320	377,757	-	-	377,757	-
Total					-	-	-	-	13,264	1,320	377,757	-	-	377,757	-