

Supplemental Information Package

Corporate Programs

Program Overview	2
Automated Enforcement	3
Capital Project Financing	4
Corporate Expenditures and Revenues	5
Corporate Expenditures	6
Corporate Revenues	7
Neighbourhood Renewal	8
Taxation Expenditures	9
Valley Line LRT	10

Corporate Programs

- Contains expenditures and revenues that are not tied to a specific service delivery program but rather accrue to the entire Corporation. The eight corporate program areas are:
 1. **Automated Enforcement:** Collect automated photo enforcement revenue to fund traffic safety initiatives.
 2. **Capital Project Financing:** Corporate Revenues directed to capital projects and repayment of tax-supported debt, debt recoverable from third parties and external revenue sources.
 3. **Corporate Expenses:** Expenses for City Council and corporate contingencies, and risk management insurance claims/recoveries.
 4. **Corporate Revenues:** Corporate revenues used to partially offset the corporate tax levy requirements. Revenues include EPCOR dividend, franchise fees, and tax penalties.
 5. **Neighbourhood Renewal:** Dedicated taxation revenues for capital construction for the Neighbourhood Renewal program and the Alley Renewal Strategy.
 6. **Taxation Expense:** Expenses related to property tax levies such as appeals, bad debts and losses on the sale of tax properties sold. The expenses are partially offset by supplementary taxes levied during the year.
 7. **Taxation Revenue:** Collect property tax revenues including provincial payment in lieu taxes and provincial education taxes.
 8. **Valley Line LRT:** Dedicated taxation revenues to support the construction and future operating costs of the Valley Line LRT from the southeast to downtown.

Automated Enforcement

2023 - 2026 Financial Summary

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Fines	29,259	24,691	8,218	5,898	4,055
Total Revenue and Transfers	29,259	24,691	8,218	5,898	4,055
Net Expenditure and Transfers					
Transfer to Traffic Safety and Automated Enforcement Reserve (Unallocated)	29,259	24,691	8,218	5,898	4,055
Total Net Expenditure and Transfers	29,259	24,691	8,218	5,898	4,055
Total Net Operating Requirement	0	0	0	0	0

Capital Project Financing

2023 - 2026 Financial Summary

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Downtown Arena (Non-CRL) Revenue	15,957	15,971	15,964	15,964	15,964
Ed Tel Endowment Fund Dividend	44,669	46,439	48,085	48,085	50,200
Ed Tel Endowment Fund Special Dividend	-	-	-	-	12,500
External Debt Recovery	51,731	50,440	50,583	51,513	51,417
Investment Earnings	44,341	86,380	99,760	66,366	70,500
Local Improvement Revenues	19,246	12,543	12,316	17,991	19,189
SLRT Grant Revenues	43,605	43,605	43,605	43,605	43,526
Transfer from Interim Financing Reserve	1,282	1,328	1,335	1,494	1,492
Transfer from LRT Reserve	18,335	39,317	39,304	39,260	-
Transfer from Tax Supported Debt Reserve	13,513	-	-	-	-
Total Revenue and Transfers	252,679	296,023	310,952	284,278	264,788
Net Expenditure and Transfers					
CRL Parking Recovery	(2,534)	(2,534)	(2,534)	(2,534)	(2,534)
Downtown Arena Debt Charges (Non-CRL)	18,272	18,270	18,268	18,491	18,489
External Debt Charges	52,406	51,837	51,154	51,513	51,417
Investment Related Expenses	11,525	14,125	12,824	9,855	9,955
Local Improvement Debt Charges	15,547	15,608	15,590	15,684	15,544
Local Improvement Transfer for Alley Lighting	1,172	882	745	743	1,890
Pay As You Go Funding	93,157	123,624	176,147	145,722	234,809
SLRT Debt Charges	44,455	44,442	44,429	44,429	43,526
Tax-supported Debt Charges	175,996	198,719	220,243	221,013	258,610
Transfer from Fleet Reserve to PAYGO	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)
Transfer to Financial Stabilization Reserve	-	-	-	-	12,500
Transfer to Interim Financing Reserve	2,961	2,961	2,961	2,961	2,961
Transfer to Local Improvements Reserve	2,510	(3,959)	(4,033)	1,548	1,740
Transfer to LRT Reserve	16,378	18,724	22,645	22,645	-
Transfer to Rogers Place Capital Reserve	1,500	1,500	1,500	1,500	1,500
Transfer to Tax-Supported Debt Reserve	-	4,217	937	-	-
Valley Line LRT Debt Charges	18,335	38,480	38,480	38,436	38,434
Total Net Expenditure and Transfers	448,880	524,096	596,556	569,206	686,041
Total Net Operating Requirement	196,201	228,073	285,604	284,928	421,253

Corporate Expenditures & Revenues

Department Summary by Program

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Automated Enforcement	29,259	24,691	8,218	5,898	4,055
Capital Project Financing*	252,679	296,023	310,952	284,278	264,788
Corporate Expenditures**	1,926	3,774	6,770	8,359	11,454
Corporate Revenues***	495,149	496,821	545,376	525,895	531,375
Neighbourhood Renewal	-	-	-	-	-
Taxation Expenditures	7,194	9,078	10,096	5,593	10,000
Valley Line LRT	-	-	-	-	-
Total Revenue and Transfers	786,207	830,387	881,412	830,023	821,672
Net Expenditure and Transfers					
Automated Enforcement	29,259	24,691	8,218	5,898	4,055
Capital Project Financing*	448,880	524,096	596,556	569,206	686,041
Corporate Expenditures**	120,225	110,398	77,196	106,400	162,191
Corporate Revenues***	96	868	402	97	99
Neighbourhood Renewal	174,386	174,386	174,386	174,386	174,386
Taxation Expenditures	16,250	26,549	14,652	18,739	19,839
Valley Line LRT	57,100	57,100	57,100	57,100	-
Total Net Expenditure and Transfers	846,196	918,088	928,510	931,826	1,046,611
Total Net Operating Requirement	59,989	87,701	47,098	101,803	224,939

*Investment expenditures are included under "Net Expenditures and Transfers" instead of a reduction in "Revenue and Transfers"

**Actuals adjusted for missing Period 13 entries to "Net Expenditures and Transfers" only

***Year end transfer to/from FSR net zero impact adjusting entries for tax levy surplus/deficit removed from "Net Expenditures and Transfers" and "Revenue and Transfers"

Corporate Expenditures

2023 - 2026 Financial Summary

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Risk Management	1,538	1,512	1,537	1,247	1,723
Transfer from Financial Stabilization Reserve	388	2,262	5,232	7,112	9,731
Total Revenue and Transfers	1,926	3,774	6,769	8,359	11,454
Net Expenditure and Transfers					
Affordable Housing Grant	1,058	1,653	1,579	2,000	1,000
Central Management Charges	(2,826)	(2,862)	(2,894)	(2,894)	(2,930)
Council Contingency	88	-	270	572	525
Edmonton Economic Incentive Construction Grant	388	2,221	5,012	6,590	9,731
Financial Strategies	81,345	57,675	16,389	37,731	74,776
Long Term Disability (LTD) Liability Future Cost Obligation	4,758	3,084	(2,596)	5,039	5,551
Management Initiatives	1,487	1,057	605	1,000	1,000
Risk Management	15,552	16,885	15,839	12,543	14,560
Sundry	(4,787)	1,891	(1,827)	1,194	1,406
Transfer to Financial Stabilization Reserve	-	-	10,742	10,742	24,751
Transfer to Community and Safety Well Being Fund	-	41	-	-	-
Transfer to Revolving Industrial Servicing Fund Reserve	4,293	2,700	2,700	2,700	-
Transfer to Industrial Infrastructure Cost Sharing Reserve	752	957	2,329	1,500	1,500
Transfer to Brownfield Redevelopment Reserve	233	778	1,012	500	500
WCB Premiums	17,884	24,318	28,036	27,183	29,821
Total Net Expenditure and Transfers	120,225	110,398	77,196	106,400	162,191
Total Net Operating Requirement	118,299	106,624	70,427	98,041	150,737

Corporate Revenues

2023 - 2026 Financial Summary

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Business Licensing	8,968	12,735	10,450	9,003	11,540
EPCOR Dividends	185,000	193,000	201,000	201,000	206,000
EPCOR Franchise Fees	118,085	127,270	152,976	138,225	153,210
Gas Franchise Fees	88,759	95,167	95,943	100,055	100,800
Land Enterprise Dividends	2,630	5,608	5,325	5,421	5,556
Loan Administration Fees	411	494	451	349	349
Sundry Revenue	2,867	1,152	1,119	1,200	1,200
Tag/Fine Revenue	8,883	9,711	11,342	10,667	16,790
Tax Certificates	3,684	4,047	4,100	3,860	3,930
Tax Penalties	23,519	27,526	33,001	26,750	32,000
Transfer from Financial Stabilization Reserve	52,343	20,111	29,669	29,365	-
Total Revenue and Transfers	495,149	496,821	545,376	525,895	531,375
Net Expenditure and Transfers					
Intra-municipal Charges	93	95	97	97	99
Transfer to CSWB Reserve	-	676	305	-	-
Bad Debt Expense	3	97	-	-	-
Total Net Expenditure and Transfers	96	868	402	97	99
Total Net Operating Requirement	(495,053)	(495,953)	(544,974)	(525,798)	(531,276)

Neighbourhood Renewal

2023 - 2026 Financial Summary

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Transfers	-	-	-	-	-
Total Revenue and Transfers	0	0	0	0	0
Net Expenditure and Transfers					
Neighbourhood Renewal	158,106	158,106	158,106	158,106	158,106
Less: Microsurfacing - City Operations	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Neighbourhood Renewal - Capital	152,106	152,106	152,106	152,106	152,106
Alley Renewal - Capital	22,280	22,280	22,280	22,280	22,280
Total Net Transfer to Capital	174,386	174,386	174,386	174,386	174,386
Total Net Operating Requirement	174,386	174,386	174,386	174,386	174,386

Taxation Expenditures

2023 - 2026 Financial Summary

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Supplementary tax	7,194	9,078	10,096	5,593	10,000
Total Revenue and Transfers	7,194	9,078	10,096	5,593	10,000
Net Expenditure and Transfers					
Business Tax Appeals & Adjustments	71	31	15	-	-
Realty Tax Appeals & Adjustments	14,598	25,707	12,918	17,300	18,400
Uncollectible & Loss on Tax Sale	1,581	811	1,719	1,439	1,439
Total Net Expenditure and Transfers	16,250	26,549	14,652	18,739	19,839
Total Net Operating Requirement	9,056	17,471	4,556	13,146	9,839

Valley Line LRT

2023 - 2026 Financial Summary

(\$000)	2023 Actual	2024 Actual	2025 Actual	2025 Approved Budget	2026 Approved Budget
Revenue and Transfers					
Transfers	-	-	-	-	-
Total Revenue and Transfers	0	0	0	0	0
Net Expenditure and Transfers					
Valley Line LRT dedicated funding	57,100	57,100	57,100	57,100	-
Total Net Transfer to LRT Reserve	57,100	57,100	57,100	57,100	0
Total Net Operating Requirement	57,100	57,100	57,100	57,100	0