

**Carry Forward of Operating Budget from 2023 to 2024 (\$000s) - For Approval**

**Purpose:** To provide a summary of 2023 one-time budget items requiring Council approval to be carried forward to 2024 as per Council Policy CFO004 Multi-Year Business Planning and Budgeting.

**Note:** Proposed carry forwards are best estimates at this time. Council's approval represents approval to carry forward the actual unspent amount at the end of 2023. Actual amounts will be reported in the 2023 Year-End Budget Revisions Report.

Service	Project	2023 Approved One-Time Budget			2023 Proposed Carry Forward			Explanation
		Expenditures	Recoveries	Revenues	Expenditures	Recoveries	Revenues	
<b>Funding Source: Fiscal Stability and Operating Budget Savings Account Reserve</b>								
Arts & Culture	Positioning Calgary Globally as a Destination City	470	-	-	300	-	-	To align budget with workplan/schedule for Arts & Culture in support of Tourism Calgary's efforts to position Calgary as a Global destination.
City Planning & Policy	Prairie Economic Gateway Initiative	976	-	-	850	-	-	Change in approach to the Rocky View Annexation, moving toward a joint venture to co-develop a new inland logistics hub and rail transload facility along Calgary's southeast boundary, named Prairie Economic Gateway Initiative. As a result of this change in approach, spending has been delayed.
City Planning & Policy	Calgary Plan	1,051	-	-	600	-	-	Largely pre-planning and planning activities in 2023, with program anticipated to ramp up in 2024.
City Planning & Policy	Heritage Conservation Tools and Incentives	3,500	-	-	3,350	-	-	Strong demand for heritage grants in 2023, with continued demand expected in 2024. Applications are still under review, with grant payouts now expected in 2024.
City Planning & Policy	Taking Action on Priority Climate Actions in Land Use and Community Planning	1,004	-	-	627	-	-	Corporate alignment and organization completed to ensure effective climate actions; team deployment expected in Q4 2023.
City Planning & Policy	Downtown Calgary Development Incentive Program	132,500	-	-	132,500	-	-	Budgets must be held in the current year as a legal requirement to sign the funding agreement with conversion applications. Incentive payment will only be issued when conversions are completed. No payments are anticipated to be issued in 2023. In addition to the carry forward, there is an additional \$40 million one-time budget approved for the incentive program in 2024, allocated from the Real Estate & Development Services reserve.
City Planning & Policy	Incentive to offset +15 Fund contribution for residential development	2,000	-	-	2,000	-	-	No applications received, requesting to carry forward the amount to 2024.

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City Planning & Policy	Greater Downtown Implementation - Programming	2,408	-	-	2,000	-	-	Downtown Strategy received funding from Government of Alberta on programming and safety. Downtown Strategy is using external funding before internal funding. Therefore, requesting to carry forward one-time budget.
City Planning & Policy	West of 5th Street SW Visioning	1,750	-	-	1,750	-	-	Change in workplan to support 2024 initiatives.
City Planning & Policy	Greater Downtown Implementation - Dedicated Downtown Team	4,457	-	-	2,171	-	-	\$1.3 million Unspent budget due to unspent salaries budget. Downtown Strategy is a new business unit and is still in the process of recruitment. \$0.9 million unspent budget due to delay in workplan implementation.
Climate & Environmental Management	Economic Resilience Task Force - Medium-Term Economic Recovery Programs	648	-	-	523	-	-	Funding is primarily for Clean Energy Improvement Program. Carry forward required to support program into 2024 when pilot is anticipated to be near completion and additional programs are developed or expanded.
Climate & Environmental Management	Climate & Environmental Management - Current Service Offering Investment	118	-	-	68	-	-	Climate & Environment BU finalized and live in mid 2023, allowing for programs to begin development and execution. Environmental Strategy Planning will begin post A&A and will continue into 2024.
Climate & Environmental Management	Climate Ready Home Program	114	-	-	29	-	-	The Climate Ready Home Program will be near completion in 2023, a small portion of the work will carry into 2024.
Climate & Environmental Management	Reducing Climate Vulnerability in Calgary Communities Program	71	-	-	65	-	-	Carry forward expected due to staffing changes and resulting delays in building the grant program associated with this one time budget.
Climate & Environmental Management	Climate Risk and Resilience Mapping Tools	183	-	-	63	-	-	Carry forward expected due to staff constraints related to Geoanalytics annual capacity.
Climate & Environmental Management	Climate Marketing Strategy	224	-	-	149	-	-	Climate & Environment BU finalized and live in mid 2023, allowing for programs to begin development and execution. Marketing strategy to begin post A&A and continue into 2024. The bulk of the work will be completed in 2024 and 2025.
Climate & Environmental Management	Cross sectoral actions for Climate governance, carbon budget, reporting, energy use incentives	934	-	-	584	-	-	Carry forward expected due to staffing changes and resulting delays in building the grant program associated with this one time budget.
Climate & Environmental Management	Energy Poverty – Support Calgarians impacted by energy poverty	85	-	-	30	-	-	Carry forward expected due to staffing changes and resulting delays in building the grant program associated with this one time budget.
Climate & Environmental Management	Existing Buildings – Retrofit existing buildings to a net zero standard	1,873	-	-	1,764	-	-	Incentive program developed and will be awarded in 2023, however to align with Downtown Incentive Program, expenditure will occur in 2024.
Climate & Environmental Management	New Buildings to a net zero emission standard	525	-	-	463	-	-	Carry forward expected due to staffing changes and resulting delays in building the grant program associated with this one time budget.
Climate & Environmental Management	Zero Emissions Vehicles - accelerate the transition to zero emissions vehicles	50	-	-	5	-	-	Project plan will be in place in 2023, with a small carry forward anticipated into 2024 when incentive program will launch.

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Climate & Environmental Management	Climate Initiative Fund – program design and seed funding for Greenhouse Gas emission reductions	1,500	-	-	275	-	-	Climate & Environment BU finalized and live in mid 2023, allowing for programs to begin development and execution. This program will be planned and committed in 2023, however anticipate some funds to be spent in 2024.
Community Strategies	Equity Action and Resourcing Plan	1,948	-	-	600	-	-	Carry forward due to delays in program work due to hiring delays as well as delays in the start of the projects of the Equity in Service Delivery Fund recipients, requiring to carry funds into 2024 to complete the projects.
Community Strategies	Mental Health & Addictions Strategy to maintain community organization programming, activate real time integrated mental health and addictions centre	1,000	-	-	900	-	-	Funds required for the Realtime Mental Health and Addictions Centre initiative in Partnership with the Calgary Police Service. Project's implementation has faced some delays and is in scoping phase and only some start-up costs will be required in 2023. Funds will be required for service implementation in 2024.
Corporate Costs & Debt Servicing	Council Innovation Fund	3,364	-	-	3,030	-	-	Use of this fund is application-based, and approved projects are spent on a timeline approved by Council. Any unused portion rolls over into the next year. The carryforward reflects a combination of uncommitted funds awaiting application and committed funds that will be paid out once the projects are completed.
Corporate Costs & Debt Servicing	Council Community Fund	285	-	-	285	-	-	Use of this fund is application-based, and approved projects are spent on a timeline approved by Council. Any unused portion rolls over into the next year. The carryforward reflects a combination of uncommitted funds awaiting application and committed funds that will be paid out once the projects are completed.
Corporate Costs & Debt Servicing	Prairie Economic Gateway Initiative	5,000	-	-	5,000	-	-	Change in approach to the Rocky View Annexation, moving toward a joint venture to co-develop a new inland logistics hub and rail transload facility along Calgary's southeast boundary, named Prairie Economic Gateway Initiative. As a result of this change in approach, spending has been delayed.
Corporate Governance	Indigenous Relations Office	375	-	-	225	-	-	Anticipated spending for 2023 is \$150 thousand due to delays in securing contracts, hence intend to carry forward \$225 thousand to 2024 to match the cash flow and anticipated work in 2024.
Facility Management	Energy Efficiency Retrofit	250	-	-	50	-	-	Facility Management is expecting some delays due to the complex nature of Facility net-zero transition feasibility studies and associated scope definition. Funding is still required in order to lead to a reduction in energy usage as well as a reduction in greenhouse gas emissions.
Fire & Emergency Response	Calgary Fire Department Officer Development Program	2,700	-	-	2,700	-	-	Calgary Fire Department training staff required to execute completion of Leadership Development Program course that is still under development, and training is expected to be rolled out in 2024. The increase of recruit classes for 2023 has been prioritized.
Procurement & Warehousing	Public Value project	328	-	-	147	-	-	Procurement positions have been classified as hard to fill in a highly competitive market. Then the related training will now fall within 2024. Without funding carry forward, the Program will be compromised. Further carry forward of 2024 dollars to 2025 is expected to reach the approved 2-year term.

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Public Transit	Additional transit bus shelters and benches.	1,250	-	-	1,250	-	-	Council approved \$5 million to fund additional benches and shelters for Transit customers that was spread over the four-year cycle. Procurement is underway but as this is a multi-year project, and due to supply-chain shortages for steel, most expenditures are likely to be seen in 2024 - 2026.
Public Transit	Operating Impact of Capital Projects	750	-	-	650	-	-	This funding is committed for resources to assist in the Light Rail Vehicle and Bus Procurement and Refurbishment Capital Programs. Due to supply chain issues, procurement has been slower than anticipated which has also delayed the need for resourcing. Funding is still required to complete the work in 2024 - 2026.
Public Transit	Business Improvement, Innovation & technology	1,659	-	-	1,659	-	-	This funding is committed for resources and tools and equipment required to transition the ENMAX Power Traction work in-house. Due to delays in hiring and uncertainty around contract extensions, this one-time budget will now be required in 2024 to complete this work.
Public Transit	Transit Safety Actions	5,300	-	-	1,100	-	-	This one-time budget was approved as part of Calgary Transit's Safety Actions to improve lighting and infrastructure at stations and platforms. Improvements are underway, but due to longer than expected lead times, actual expenditures will likely not be incurred until 2024.
<b>Subtotal - FSR/BSA Reserve</b>		<b>180,650</b>	<b>-</b>	<b>-</b>	<b>167,762</b>	<b>-</b>	<b>-</b>	
<b>Funding Source: Self-Funded by Service</b>								
Development Approvals	Development Approvals Support – Climate	150	-	(150)	110	-	(110)	completed until mid-year. The position supports climate implementation in the Development Approvals Service Line. A dedicated resource supports staff and industry partners taking action on Council's Climate Emergency Declaration and the Climate Resilience Strategy.
Development Approvals	New Revenue Accounting Standard	300	-	(300)	150	-	(150)	The budget for the New Revenue Accounting Standard project is required to ensure that the City is compliant with future revenue accounting standards. Hiring was delayed due to initial planning phase and the project will extend two years.
Development Approvals	Calgary Plan - Development Approvals Revenue Supported	1,000	-	(1,000)	500	-	(500)	Largely pre-planning and planning activities in 2023, with program anticipated to ramp up in 2024.
Development Approvals	Land Use Bylaw Renewal - Development Approvals Revenue Supported	4,202	-	(4,202)	4,175	-	(4,175)	Largely program scoping and consultant recruitment in 2023, with execution planned to commence in Q3 2023.
Infrastructure & Engineering	Tomorrow's Chinatown	375	(375)	-	75	(75)	-	The \$75 thousand is to hire a business planner for the Project Management Governance & Technology team to develop a 4-year plan. The hiring process won't start until next year. If the unused budget is not being carried forward, there will be no budget to fill the critical position.
Public Transit	Offset Public Transit's revenue shortfall	-	(33,000)	33,000	-	(33,000)	33,000	Calgary Transit saw reduced ridership and revenues as a result of the COVID-19 pandemic. Although ridership is returning, Transit's recovery is expected to continue into 2024. This one-time funding is required to offset the projected revenue shortfalls for 2024.
<b>Subtotal - Self-Funded</b>		<b>6,027</b>	<b>(33,375)</b>	<b>27,348</b>	<b>5,010</b>	<b>(33,075)</b>	<b>28,065</b>	
<b>TOTAL</b>		<b>186,677</b>	<b>(33,375)</b>	<b>27,348</b>	<b>172,772</b>	<b>(33,075)</b>	<b>28,065</b>	