

Carry Forward of Operating Budget from 2024 to 2025 (\$000s) - For Approval

Purpose: To provide a summary of 2024 one-time budget items requiring Council approval to be carried forward to 2025 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 2024.

Service	Project	2024 Approved Budget			2024 Proposed Carryforward			Explanation
		Expenditures	Recoveries	Revenues	Expenditures	Recoveries	Revenues	
Funding Source: Fiscal Stability Reserve								
Affordable Housing	Implementing Key Actions of the City of Calgary's Housing Strategy	4,500			(4,500)			This was intended to set up the program but spending has not started as the Housing team re-evaluates the initiative, with spending expected to commence in Q2-Q3 2025. The Council has directed administration to update program proposal for the rescoping.
City Planning & Policy	Calgary Plan	1,597			(519)			Delayed key portions of project due to overall community and industry feedback coupled with city-wide resourcing constraints; spending anticipated to accelerate as program advances into next phases in 2025.
	Downtown Calgary Development Incentive Program	132,500			(124,117)			Budget 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 and upon issuance of an occupancy permit.
	Greater Downtown Implementation - Dedicated Downtown Team	7,773			(3,622)			Recruitment in progress to fully staff the Downtown Strategy team. Resource constraints contributed to the delay in spending. Change in workplans underway.
	Greater Downtown Implementation - Programming	3,658			(2,148)			Prioritized spending of the Government of Alberta's Downtown Revitalization Fund first before spending of internal funds. Launching a new Downtown Vibrancy Fund mid-2024, where new programming initiatives will be funded into 2025 and beyond. Recruitment and onboarding of new programming team has also contributed to the delay in spending.
	Heritage Conservation Tools and Incentives	3,350			(2,749)			This serves as a grant program to reimburse the cost incurred by the external service contractors in conserving the conditions of the heritage buildings in the city. Expense will only be realized when payments are released upon the contractor hitting a milestone.
	Incentive to offset +15 Fund contribution for residential development	2,000			(2,000)			Budget 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 and upon issuance of an occupancy permit.
	Prairie Economic Gateway Initiative	10,897			(10,199)			Carrying forward budget to finalize the deal agreement and then to advance engineering and design work.
	Taking Action on Priority Climate Actions in Land Use and Community Planning	1,642			(1,000)			Carried forward mainly due to delays in hiring and existing vacancies, anticipated to accelerate in 2025.
	West of 5th Street SW Visioning	1,750			(1,750)			Resource constraints contributed to the delay in spending. Change in workplan as a longer-term focus on Downtown West visioning is underway.

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Climate & Environmental Management	Climate Initiative Fund – program design and seed funding for GHG emission reductions	2,915			(284)			Funds are committed to multiple project initiatives, some are multi-year commitments and will be paid in 2025 and 2026.
	Climate Marketing Strategy	424			(291)			Project plan completed in 2024, fully committed and some project streams carry forward into 2025.
	Climate Program - Outreach and Behavioral Change	212			(10)			Funds are committed to programs and expected to carry a small amount into 2025.
	Climate Program - Outreach and Strategy & Planning	227			(177)			Project not started until staff in place for proper planning and execution, will carry into 2025.
	Climate Ready Home Program	201			(104)			Some project objectives delayed in 2024 while information was gained from the Alberta Climate Ready Home research project. In 2025, informational campaigns, improvements and creation of new Climate Ready Home materials, and engagement related to barriers to implementation of climate adaptation investments will be kicked off.
	Climate Risk and Resilience Mapping Tools	230			(157)			Lower spend in 2024 due to project efficiencies, grants received and lower than anticipated consulting costs. Project to continue in 2025 as follows: Natural Assets Mapping Tool, ambient temperature sensors, continued data analysis and continued research related to urban heat mapping and development of a Heat Resilience Plan.
	Cross sectoral actions for Climate governance, carbon budget, reporting, energy use incentives	1,244			(594)			Program administration funding for Commercial Clean Energy Improvement Program will launch later than originally anticipated, in 2025.
	Economic Resilience Task Force (ERTF) - Medium-Term Economic Recovery Programs	539			(439)			Program Assistant limited term position is covered by this funding, and the position was vacant for a portion of 2024. There is now a full time limited term in place until mid-2026.
	Existing Buildings – Retrofit Existing buildings to a net zero standard	3,258			(1,258)			The Downtown Retrofit Challenge is committed through a fully-executed funding agreement, work to be completed in 2025 prior to funds transfer to the project.
	New Buildings to a net zero emission standard	1,038			(1,000)			The new building labelling pilot is being extended into 2025, and payouts will continue throughout next year.
	Reducing Climate Vulnerability in Calgary Communities Program	156			(23)			Funds committed in 2024, expenditure in 2025 Climate Adaptation Action Program administration.
Renewable Energy - implement on-site and neighbourhood scale renewable energy projects	62			(18)			Funds are committed to programs and expected to carry a small amount into 2025.	

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	Zero Emissions Vehicles - accelerate the transition to zero emissions vehicles	811			(611)			Multi-Unit Residential Building Electric Vehicle charging pilot is launching in Fall 2024, and funds will be committed to projects beginning in late 2024. The majority of the funding for the pilot will be paid to project proponents once work has been completed, in 2025 and 2026.
Community Strategies	Building strong community connections through Asset-Based Community Development	1,222			(865)			The call for proposals was launched in May of 2024 and the selected organizations will begin the project implementation from Sept 2024 until the end of December 2026
	Equity Action and Resourcing Plan	2,942			(400)			Funds required to wrap up Equity initiatives across City business units that will have remaining expenses in Q1 2025
	Mental Health & Addictions Strategy to maintain community organization programming, activate real time integrated mental health and addictions centre	902			(200)			Adjustments to the Mental Health & Addictions strategy to respond to community priorities
	Providing Emergency Financial Support to Calgarians Experiencing Vulnerabilities	10,000			(8,100)			Community call for funding will be completed in 2024 and grant agreements and funds will be disbursed in 2025 Q1.
Corporate Costs & Debt Servicing	Council Community Fund	785			(485)			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.
	Council Innovation Fund	2,517			(2,517)			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.
Corporate Governance	Indigenous Policy Amendment	334			(185)			Carryforward requested as expected hiring for one additional resource will occur later in 2024.
	Indigenous Relations Office	591			(170)			Carryforward requested to align to the timing of expected expenses to continue the work on advancing truth and reconciliation.
Fire & Emergency Response	Calgary Fire Department Officer Development Program	2,700			(1,700)			Projected partial spent by year end. Delay caused by redirection of training staff required to onboard increased number of recruits in 2024.
Municipal Elections	General Election and Website Design	510			(500)			Change in onboarding timelines of some Limited Term Election resources.
Parks & Open Spaces	Operating Impact of Capital Projects	880			(880)			Parks anticipates completing only a portion of the needed infrastructure maintenance in 2024. Due to possible weather delays and global supply chain disruptions on proprietary parts, some work budgeted to take place in 2024 will be delayed until 2025.

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Public Transit	Additional transit bus shelters and benches.	2,500			(1,100)			Expecting delivery of 100 shelters by year-end. Requesting carryforward of one-time budget to align with planned shipments.
Public Transit	Business Improvement, Innovation & Technology	1,743			(1,659)			Requesting carryforward to support the transition of traction power work from ENMAX to in-house.
Public Transit	Transit Safety Actions	1,100			(500)			Requesting carryforward of some one-time budget in case delivery times lead into 2025.
Subtotal - FSR Reserve		209,710	-	-	(176,832)	-	-	
Funding Source: Self-funded by Service								
Business Licensing	Education services provided to prospective business owners on business licensing requirements	100		(100)	(100)		100	Project planning is deferred due to other operational priorities; however, it is expected to be implemented in 2025.
City Planning & Policy	Office to residential conversion program, and office to post-secondary institution conversion program	40,000		(40,000)	(40,000)		40,000	Budget 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 and upon issuance of an occupancy permit.
Public Transit	Offset Public Transit's revenue shortfall		(33,000)	33,000		3,000	(3,000)	Projected revenue shortfall may be less than one-time budget. This request allows any unused one-time budget to be carried into 2025 if available.
Development Approvals	Development Approvals Support – Climate	270		(270)	(126)		126	This is to support the 24-month temporary position that started few months after the fund allocation. The estimated year-end spend is used to determine the carryforward amount.
	Land Use Bylaw Renewal - Development Approvals Revenue Supported	6,887		(6,887)	(4,081)		4,081	Delayed key portions of project due to overall community and industry feedback coupled with citywide resourcing constraints; spending anticipated to accelerate as program advances into next phases in 2025.
Infrastructure & Engineering	Program & Project Management Software	150	(150)		(75)	75		Due to resource constraints, some of this work has been deferred to 2025 and \$75K in unused budget by the end of 2024 will be required in 2025 to continue the development work.
Subtotal - Service Funded		47,407	(33,150)	(14,257)	(44,382)	3,075	41,307	
Total		257,117	(33,150)	(14,257)	(221,214)	3,075	41,307	