

Carry Forward of Operating Budget from 2021 to 2022 (\$000s) - For Approval

Purpose: To provide a summary of 2021 one-time budget items requiring Council approval to be carried forward to 2022 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 2021. Actual amounts will be reported in the 2021 Year-End Budget Revisions Report.

Service	Project	2021 Approved One-Time Budget		2021 Proposed Carry Forward		Explanation
		Expenditures	Revenues	Expenditures	Revenues	
Funding Source: Budget Savings Account Reserve*						
Affordable Housing	Tenant Relocation (IDP Request)	200	-	200	-	Anticipating support may be required for tenants in Calgary Housing Company managed properties undergoing regeneration, these funds will still be required to aid their transition to new homes.
Bylaw Education & Compliance	Public Safety Peace Officer Program	878	-	724	-	The project was anticipated to be a 3-year implementation process. Due to provincial delays in programming requirements and impacts of COVID-19, the implementation has been pushed back to September 2022. Changes to the Peace Officer program are legislated and required.
Calgary 9-1-1	CRTC Requirements	350	-	350	-	Canadian Radio-television and Telecommunication (CRTC) Requirement is for Calgary 9-1-1 staff training to move from an analogue 9-1-1 system to a digital Next Generation 9-1-1. Timelines for this work were delayed by the CRTC due to COVID-19 impacts across Canada. The transition is mandated.
City Planning & Policy	Next 20 (Municipal Development Plan and Calgary Transportation Plan)	200	-	200	-	Various initiatives are planned to communicate the updated MDP/CTP and to review the key indicators. Requesting to carryforward budget in order to be able to undertake this work in 2022.
City Planning & Policy	Offsite Levy Bylaw Review	79	-	79	-	One time funding tied to Offsite Levy Bylaw Review. Spending delayed in conjunction with the change in timing of the new off-site levy bylaw (which was reported to Council in Q1 2021). Business impact of not approving carry forward includes risk impacting the funding for other Planning & Development priorities or negatively impacting the bylaw process.
City Planning & Policy	Main Street Planning Work	150	-	100	-	Due to construction timelines and resources required during construction and disruption in supply chain for materials and COVID impact to contractor staffing, future Main Street work is being pushed forward until staff resources are retained and trained before taking on more work. Business impact of not approving carry forward includes possibly defunding other PD priorities or being unable to meet deliverable of advancing Main Streets project.
City Planning & Policy	Modernized Local Area Plans	2,800	-	750	-	One time funding tied to Modernized Local Area plan project. Council deliberations around The Guide for Local Area Planning and the North Hill Local Area Plan, coupled with online resources for public engagement due to COVID reduced Administration's ability to spend the 2021 funds as proposed. Business impact of not approving carry forward includes inability to meet deliverable of advancing Modernized Local Area plans which will impact Next Generation Planning program outcomes.
City Planning & Policy	Greater Downtown Implementation - Programming	1,250	-	1,000	-	Uncertainty around COVID restrictions and delays in federal funding announcements pushed some planned events past their plan timelines so projects are being deferred to future quarters pending certainty on pandemic restrictions and funding from other sources. In addition, the project had a full year of funding allocated to it for 2021 but the approval was received for funding part way through the year and the project was not able to spend effectively for the full year. Impact of not carrying forward budget is to delay work on projects, and possible reallocation of funding from other urgent PD priorities.
City Planning & Policy	Greater Downtown Implementation - Dedicated Downtown Team	2,500	-	2,000	-	Dedicated downtown strategy team is in the forming stage as full-year funding only approved partway through the year. Due to re-alignment timelines and evolutions of the new organization, decisions on the downtown team positions were deferred until early next year. Business impact of not approving carry forward includes possibly defunding other PD priorities or being unable to meet deliverable of advancing Greater Downtown Implementation.
Facility Management	Various Projects	2,565	-	500	-	- Parks and Fire Efficiencies: Minor project delays due to extended product delivery dates as a result of COVID. \$100 thousand carried forward for ongoing projects at various Parks & Fire sites. - Facilities Returned to The City: Lower than anticipated repairs & maintenance work to date in 2021. \$100 thousand carried forward for ongoing repair work at the Facilities returned to The City. - Old Police Processing Centre: Delay in finalizing the tenant books requires to carry-forward \$300 thousand to 2022
Fire Inspection & Enforcement	Community Risk Reduction Approach	240	-	100	-	This project was delayed by COVID-19 impacts and is now progressing. If the one-time funding is not carried forward it will impact Fire's ability to introduce a risk-based, data-driven framework for redesigning fire safety inspections.
Human Resources Support	Supporting Corporate Culture	361	-	361	-	Organization realignment deployment phase will be completed in end 2021. Additional corporate culture support work will begin in 2022 through the assess, adjust and sustain phase to strengthen both organization realignment and the Rethink to Thrive strategy.
Infrastructure Support	Project and Program Management	2,346	-	1,200	-	P2M project temporarily paused as the governance body (directors) required additional work to be done first before proceeding. This pause has resulted in a delay in the project and thus the spending has been delayed.
Parks & Open Spaces	Lifecycle Replacement Costs of Community Amenities, Irrigation Equipment and Slope Stability Initiative	1,040	-	350	-	Needed lifecycle work experienced procurement challenges connected to COVID and resulting material shortages. This work will be completed in 2022.
Pet Ownership & Licensing	Responsible Pet Ownership Bylaw Review	219	-	195	-	The Responsible Pet Ownership bylaw review was delayed somewhat due to COVID-19 and the subsequent re-evaluation of the engagement strategy. This pushed the implementation of the bylaw later than anticipated. The Bylaw comes into effect January 1, 2022. Funds will be needed in 2022 to educate citizens on impacts of the bylaw changes through various communication channels, encouraging continued bylaw compliance through education.
Procurement & Warehousing	SAVE - Category Management and Contract Compliance	400	-	85	-	Project resources were hired Q2 to Q3 and kick off with consultant started in September. If funding is not carried forward risk to pay a contracted consultant.
Recreation Opportunities	Lifecycle Maintenance Costs	250	-	250	-	Due to provincial health orders reducing our operations, previously scheduled maintenance was deferred to 2022.
Sidewalks & Pathways	Plus 15 Network Rehabilitation	4,221	-	2,600	-	The project experienced delays in the procurement of critical materials due to COVID impacts.
Streets	Emergency Bridge Repairs	3,297	-	1,410	-	The project experienced delays in the procurement of critical materials due to COVID impacts.

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Corporate Programs **	SAVE- Budget Modernization	300	-	101	-	Proposed carryforward amount to cover unused implementation costs from 2021 to 2022 due to delays in setting up the team for this work.
Corporate Programs **	SAVE- Category Management & Strategic Sourcing	700	-	100	-	This work is underway and a consultant has been engaged for work in 2021 and 2022. The proposed carryforward amount will cover remaining consulting fees in 2022. If funding is not carried forward, there is a risk to paying the contracted consultant.
Corporate Programs **	SAVE- Civic Census	18	-	18	-	Work on this project is well underway. The associated implementation costs were originally expected to be required in 2021, but they are now not required until 2022.
Corporate Programs **	SAVE- Energy Budgeting	113	-	113	-	Proposed carryforward amount to cover unused implementation costs from 2021 to 2022, as the timeline for this aspect of the project is taking longer than anticipated.
Corporate Programs **	SAVE- Future of Work	204	-	204	-	Due to evolving circumstances around remote work and COVID-19 impacts, this SAVE project is currently reviewing options and will not begin implementation until 2022.
Corporate Programs **	SAVE- Process Automation	288	-	288	-	Work is well underway to implement this SAVE project. The nature of these implementation costs means they are not needed until the project is fully implemented, which is expected to occur in 2022.
Corporate Programs **	SAVE- Span of Control	6,192	-	5,692	-	Some of this work has been delayed until the organizational realignment is complete, given the interdependencies of these projects. A consultant has been engaged for the first phase of work and additional position mapping is currently being completed. \$500k has been spent with the remainder to be carried forward to the next phase of implementation.
Corporate Programs **	SAVE- Contract Compliance	(2,600)	-	(2,600)	-	It has taken time for The City to identify appropriate contracts for analysis to determine savings potential. A consultant has been procured to help identify contracts to offer immediate savings and cost avoidances in the future. Recommendations and an action plan are pending with achievable savings likely to be identified in Q4. 2021 savings are unknown at this time requiring a carryforward into 2022.
Corporate Programs **	SAVE- Fleet Operational Change	(24)	-	(24)	-	The implementation team continues to work with impacted services to determine the appropriate distribution of saving.
Subtotal - Budget Savings Account Reserve*		28,537	-	16,346	-	
Funding Source: Fiscal Stability Reserve*						
Financial Support	Financial Task Force Implementation Program	1,473	-	1,139	-	The program is proceeding as planned and was budgeted as a two-year program with all funding allotted to 2021. Not proceeding with the carry forward would mean the cessation of the program, which is focused on the long-term sustainability of the City's finances.
Building Safety	Resilient Roofing Rebate Program	2,175	-	190	-	Spending tied to applications intake and processing timelines. Applications processing may be carried forward to the following year. Impact of not carrying forward budget is not being able to allocate roof rebate to eligible applicants.
Bylaw Education & Compliance	Financial Task Force	121	-	61	-	The Financial Task Force provided thirty-five recommendations for economic mitigation and recovery, including specific work to quantify the cost of value for Business Licensing, Calgary 9-1-1, and Pet Ownership & Licensing. A 24-month position was funded to lead this Council directed work.
Calgary 9-1-1	Financial Task Force	61	-	30	-	The Financial Task Force provided thirty-five recommendations for economic mitigation and recovery, including specific work to quantify the cost of value for Business Licensing, Calgary 9-1-1, and Pet Ownership & Licensing. A 24-month position was funded to lead this Council directed work.
City Planning & Policy	Heritage Conservation Tools and Incentives	1,000	-	500	-	Economic uncertainties arising from COVID restrictions and high construction costs may have slowed uptake of this incentive in 2021. Interest may rise with increasing economic confidence. Carry forward into 2022 requested so The City can support business community investments.
Corporate Costs and Debt Servicing	Council Innovation Fund	4,499	-	4,242	-	Request to carry forward unspent one time budget as projects will continue into 2022.
Corporate Costs and Debt Servicing	Council Community Fund	1,085	-	585	-	Request to carry forward unspent one time budget as projects will continue into 2022.
Data Analytics & Information Access	Financial Task Force	729	-	536	-	The one-time budget covers the costs of three positions to support implementation of Financial Task Force recommendations for 2021 and 2022. The entire two-year budget was all placed into 2021. Therefore, we request to carryover the unused budget into 2022.
Economic Development & Tourism	Economic Development & Policy Coordination	832	-	800	-	The Economic Development & Policy Coordination funds are invested in one-time economic development initiatives. Carrying over funding will support the ability to address emerging economic development and tourism needs as they arise and are identified by the community.
Economic Development & Tourism	Chinook Blast	340	-	340	-	Chinook Blast will deliver a six-week festival that will take place in January and February 2022. This one-time funding will be invested to support Chinook Blast activities and planning. If these funds are not carried forward, the delivery of the festival will be significantly impacted.
Environmental Management	Economic Resilience Task Force (ERTF) - Medium-Term Economic Recovery Programs	480	-	352	-	Received Federal funding for program in 2021. Currently, trying to secure additional Federal funding. Carry Forward is for on-going program development, including consulting, education and incentives. As well, unspent budget is due to a new hire starting later than anticipated and a position changing from M/E to union
Environmental Management	Growth & Development Climate Framework	100	-	13	-	The estimated unspent budget is due to new hire starting later than anticipated.
Executive Leadership	Financial Task Force	528	-	300	-	This carryforward is requested to cover the costs of two limited term positions to continue the implementation of the Financial Task Force recommendations in 2022

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Municipal Elections	2021 Municipal General Election	1,500	-	315	-	Several limited term roles supporting the 2021 General Election have responsibilities that continue into 2022. These temporary roles are expected to complete their work by the end of Q1 2022.
Pet Ownership & Licensing	Financial Task Force	121	-	61	-	The Financial Task Force provided thirty-five recommendations for economic mitigation and recovery, including specific work to quantify the cost of value for Business Licensing, Calgary 9-1-1, and Pet Ownership & Licensing. A 24-month position was funded to lead this Council directed work.
Procurement & Warehousing	Economic Resilience Task Force (ERTF) - Medium-Term Economic Recovery Programs	187	-	187	-	Innovation through procurement project was planned and approved as 18 month project ending in 2022. If budget did not continue the project would have resources risk with change management, external expertise, and legal advice.
Social Programs	Community Safety Investment Framework	8,000	-	2,450	-	\$2.45 million of the one-time seed investment of \$8 million to support the Community Safety Investment Framework will be required in 2022 for design or implementation work resulting from analysis and commitments in progress such as 2021 research project and actions that strengthen existing crisis supports.
Subtotal - Fiscal Stability Reserve		23,231	-	12,101	-	
Funding Source: Corporate Housing Reserve						
Affordable Housing	Planning for Bridgeland Place Replacement	2,050	(2,050)	2,000	(2,000)	Project is well underway, with funds expended to support tenants moving out of Bridgeland Place, and funds to be expended shortly on Prime Consultant for redevelopment options. Project was always intended to be multi-year as Bridgeland Place does not close until January 2023.
Subtotal - Corporate Housing Reserve		2,050	(2,050)	2,000	(2,000)	
Funding Source: Public Housing Reserve						
Affordable Housing	Transforming Calgary Housing (TCH)	997	(997)	700	(700)	To resource continued negotiations for provincially owned housing on City land and complete a comprehensive review to clarify roles and responsibilities of City and Calgary Housing Company in affordable housing service delivery as part of the realignment changes.
Subtotal - Public Housing Reserve		997	(997)	700	(700)	
TOTAL		54,815	(3,047)	31,147	(2,700)	

* The Fiscal Stability Reserve and Budget Saving Account Reserve is now a merged reserve as approved by Council in 2021.

** Reflects SAVE business cases where costs are held centrally in Corporate Programs until they can be accurately allocated to services during implementation.

