

Operating Budget Adjustments with No Net Budget Impact - For Approval (\$000s)

Purpose: To provide operating budget adjustments required to better align the 2024 - 2026 expenditure, revenue and recovery budgets with business needs.

Note: Administration has budget approval authority per Council Policy CFO006. However, all budget adjustments are grouped in the table below for completeness.

-All adjustments are base unless otherwise stated. 2024 one-time adjustments are identified with an (*)

-Positive numbers represent an increase in expenditures or a decrease in revenue/recoveries

-Negative numbers represent a decrease in expenditures or an increase in revenue/recoveries

Service	Expenditures	Recoveries	Revenues	Net Impact	Reasons for Adjustment
Building Safety	3,186	-	(3,186)	-	Aligning staffing with business needs. Self-funded by Planning and Development fees.
Building Safety	(823)		824	1	Aligning revenue and recoveries with actual business needs.
Business Licensing	(6)	(90)	96	-	
Calgary 9-1-1	(3,875)	-	3,875	-	Due to change in accounting treatment of wireless 911 Levy Grant revenue from reserve contribution to capital deposit any surplus of grant funds received and not utilized within operating no longer flows to the reserve; thus operating revenue and offsetting transfer to reserve are no longer required.
Citizen Engagement & Insights	136	(136)	-	-	Aligning staffing with business needs.
City Cemeteries	(75)	75	-	-	Aligning recoveries with actual business needs.
City Planning & Policy	(1,924)	-	1,924	-	Relinquishing Planning & Development fee-supported budget as it no longer aligns with the service.
City Planning & Policy	(1,684)	184	-	(1,500)	Relinquishing City Planning and Policy tax supported budget as it no longer aligns with a portion of the business unit services, Community Planning. Re-aligning the budget with Planning & Development fee-supported budget (DA) and re-directing tax supported budget to Climate & Environment (CL).
Climate & Environmental Management	1,500	-	-	1,500	
Development Approvals	2,500	-	(2,500)	-	
Development Approvals	819	-	(820)	(1)	Aligning revenue with actual business needs.
Calgary Police Service*	2,066		(2,066)	-	A net zero increase in one-time expenditures and revenue for the Urban Strategy Grant which supports Crisis Response and Recovery Outreach and Arrest Processing Services (APS) Addiction and Mental Health Supports. A one-time increase is also required in 2023 (\$1.897M) and 2025 (\$0.924M) to support this work.
Corporate Governance	141	(141)	-	-	Aligning recoveries with actual business needs.
Corporate Security	(3,200)	3,200	-	-	Aligning recoveries with actual business needs.
Data, Analytics & Information Access	775	(775)	-	-	Aligning recoveries with actual business needs.
Development Approvals	465	-	(465)	-	Increasing expenditures to ensure an appropriate level of service delivery, funded by Planning and Development fees and/or reserve drawdown.
Development Approvals	1,591	-	(1,591)	-	
Development Approvals	504	-	(504)	-	
Development Approvals	1,142	-	(1,142)	-	
Development Approvals*	(150)	-	150	-	One-time budget no longer required due to switching to base funding.
Financial Support	141	(141)	-	-	Aligning staffing with business needs, funded by the permanent recoveries from Planning and Development Services.
Fire & Emergency Response	(895)	895	-	-	Aligning recoveries with actual business needs.

Service	Expenditures	Recoveries	Revenues	Net Impact	Reasons for Adjustment
Fleet Management	16,043	(16,043)	-	-	Aligning staffing and recoveries with business needs.
Human Resources Support	635	(635)	-	-	Aligning staffing with business needs.
Mayor & Council	(109)	-	-	(109)	Aligning staffing with business needs.
Municipal Elections	109	-	-	109	
Organizational Health, Safety & Wellness	500	(500)	-	-	Aligning recoveries with actual business needs.
Organizational Health, Safety & Wellness	(350)	-	350	-	Aligning expenditures and budgeted contributions from the Health, Safety and Wellness reserve to actual expenditures.
Parks & Open Spaces	(570)	-	570	-	Adjustment to ELM (Enhanced Landscape Maintenance) revenues to match more closely future amounts that will be collected and paid out.
Strategic Marketing & Communications	1,213	(1,213)	-	-	Aligning staffing with business needs.
Stormwater Management	2,488	-	(2,488)	-	Aligning staffing with business needs.
Wastewater Collection & Treatment	24,065	-	(24,065)	-	
Water Treatment & Supply	282	-	-	282	
Water Treatment & Supply	7,840	-	(8,122)	(282)	
Waste & Recycling	5,070	-	(5,070)	-	Expected higher than budgeted landfill revenue for 2024 to 2026. This will be offset by the related increase in operating expenses and transfers to reserve to fund future capital projects to manage the increased waste volumes.
Waste & Recycling	3	(3)	-	-	Aligning recoveries with actual business needs.
Total Base	57,637	(15,323)	(42,314)	-	
Total One-Time	1,916	-	(1,916)	-	

Operating Budget Adjustments with No Net Budget Impact Related to Realignment - For Information (\$000s)

Purpose: To provide operating budget adjustments related to the 2022 City-wide organization structure realignment. These changes are minor refinements to the service budgets with no change in service output or delivery.

Notes: There is no impact on the City's total net budget as a result of these adjustments.

-All adjustments are base unless otherwise stated. One-time adjustments are identified with an (*)
-Positive numbers represent an increase in expenditures or a decrease in revenue/recoveries
-Negative numbers represent a decrease in expenditures or an increase in revenue/recoveries

Service	2023				2024			
	Expenditures	Recoveries	Revenues	Net Impact	Expenditures	Recoveries	Revenues	Net Impact
Affordable Housing	(36)	-	-	(36)	-	-	-	-
Arts & Culture	(2,667)	-	1,109	(1,558)	-	-	-	-
Building Safety	1	-	(1)	-	-	-	-	-
Bylaw Education & Compliance	(1,535)	50	-	(1,485)	-	-	-	-
Calgary 9-1-1	(202)	25	-	(177)	-	-	-	-
Citizen Engagement & Insights	(318)	-	-	(318)	-	-	-	-
Citizen Information & Services	(810)	-	-	(810)	-	-	-	-
City Planning & Policy	476	-	-	476	-	-	-	-
Climate & Environmental Management	716	-	-	716	-	-	-	-
Community Strategies	5,770	(327)	-	5,443	-	-	-	-
Corporate Costs & Debt Servicing	-	-	-	-	(260)	-	-	(260)
Corporate Governance	(1,055)	-	150	(905)	-	-	-	-
Corporate Security	(254)	-	-	(254)	-	-	-	-
Data, Analytics & Information Access	693	(81)	-	612	-	-	-	-
Development Approvals	(1)	-	1	-	-	-	-	-
Economic Development & Tourism	236	-	-	236	(1)	-	-	(1)
Emergency Management & Business Continuity	(40)	-	-	(40)	-	-	-	-
Executive Leadership	323	-	-	323	-	-	-	-
Financial Support	1,396	-	(67)	1,329	260	-	-	260
Fire & Emergency Response	(1,234)	-	-	(1,234)	-	-	-	-
Fire Inspection & Enforcement	(59)	-	-	(59)	-	-	-	-
Fire Safety Education	(59)	-	-	(59)	-	-	-	-
Fleet Management	486	(912)	-	(426)	-	-	-	-
Infrastructure & Engineering	(426)	81	-	(345)	-	-	-	-
Library Services	(369)	-	-	(369)	-	-	-	-
Neighbourhood Support	(1,241)	202	-	(1,039)	1	-	-	1
Organizational Health, Safety & Wellness	243	-	(150)	93	-	-	-	-
Parking	2,226	(2,295)	-	(69)	-	-	-	-
Parks & Open Spaces	(448)	-	-	(448)	-	-	-	-
Pet Ownership & Licensing	(870)	50	-	(820)	-	-	-	-
Procurement & Warehousing	(486)	912	-	426	-	-	-	-
Property Assessment	(141)	-	-	(141)	-	-	-	-
Public Transit	(811)	834	-	23	-	-	-	-
Recreation Opportunities	2,879	-	(1,109)	1,770	-	-	-	-
Sidewalks & Pathways	(784)	807	-	23	-	-	-	-
Social Programs	(697)	-	-	(697)	-	-	-	-
Strategic Marketing & Communications	1,128	-	-	1,128	-	-	-	-
Streets	(878)	901	-	23	-	-	-	-
Taxation	(1,396)	-	67	(1,329)	-	-	-	-
Taxi, Limousine & Vehicles-for-Hire	(3)	-	-	(3)	-	-	-	-
Wastewater Collection & Treatment	247	(247)	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-