

Net Zero Adjustment Requests for 2018 (\$000s)

Department	Business Unit (Program)	Adjustment Expenditures (\$000s)	Adjustment Recoveries (\$000s)	Adjustment Revenues (\$000s)	Adjustment Net	Reason for Net Zero Adjustment
Chief Financial Officers' Department	Finance	-	-	-	-	To better align budget with planned activities in 2018 and to appropriately distribute expenses.
Chief Financial Officers' Department	Human Resources	142	(142)	-	-	Transfer of 1 FTE (HR Health Consultant) from Utilities to Human Resources. Human Resources to continue to recover from Utilities for the services.
Chief Financial Officers' Department	Information Technology	(530)	-	530	-	Contract fees related to the Public Safety Radio System incurred on behalf of ENMAX will no longer be incurred by Information Technology nor collected from ENMAX.
Chief Financial Officers' Department	Information Technology	-	(313)	313	-	To align budget to recoveries from Telecommunications versus Revenue from ENMAX.
Community Services	Calgary Fire Department	23	-	(23)	-	Calgary Fire Department receives revenue from Alberta Health Services for rental space at fire stations which is then transferred into the lifecycle reserve. The annual amount fluctuates so a net zero adjustment is required more accurately reflect budgets.
Community Services	Calgary Fire Department	700	(700)	-	-	Calgary Fire Department maintains the Emergency Operations Centre and recovers the applicable costs to its tenants (Information Technology & 911). The net zero adjustment is required to reflect the recovery.
Community Services	Calgary Fire Department	150	-	(150)	-	Calgary Fire Department wellness department recovers expenses from Workers Compensation Board and Alberta Health Services for doctor fees incurred. Previously there hasn't been a budget line for this source of revenue and the matching expenditure.
Community Services	Calgary Neighbourhoods	525	(525)	-	-	Budget increases to the Calgary Neighbourhoods, Family Community Support Services funded programs. Increases were approved by Council in 2016.
Corporate Programs	Franchise Fees	(250)	-	250	-	Franchise Fee Test.
Planning & Development	Calgary Approvals Coordination	(278)	278	-	-	Calgary Approvals Coordination is relinquishing reserve funded items that will not be fully utilized.
Planning & Development	Calgary Building Services	-	-	-	-	To transfer 2018 communication budget (\$587 thousands) from salaries & wages to communication account group to reflect the transfer of communication staff from Calgary Building Services to Customer Services & Communications.
Planning & Development	Calgary Building Services	(196)	-	196	-	To correct 2017 budget by reducing Revenue - Contribution form Reserve instead of increasing Expenditure - Contribution to Reserve to reflect the discontinuation of funding 1 Development Compliance Inspection position working in Calgary Community Standards effective in 2017.

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Planning & Development	Calgary Building Services	-	-	-	-	Increase CPAG revenue transfer from Calgary Building Services to Transportation Planning (\$330K) and Parks (\$150K), a total revenue reduction in 2018 Calgary Building Services revenue of \$480K (1-time only for 2018); fully offset by increased contribution from Calgary Building Services reserve to a net zero budget impact for 2018.
Planning & Development	Calgary Building Services	(278)	-	278	-	To reduce financial supported to Calgary Approvals Coordination in 2018 at their request; fully offset by reduced contribution from CBS Sustainment Reserve to a net zero budget impact.
Planning & Development	Calgary Building Services	-	-	-	-	To reflect the 2018 Fees Freeze in Program 61, which is fully offset by the increased contribution from reserve.
Planning & Development	Calgary Growth Strategies	(322)	322	-	-	A recovery was budgeted for the Communications team embedded in PD for work done on assessment. That team has moved to CSC, and PD is no longer billed for Assessment work and therefore the recovery is not required. Please reduce Account 20900 with the offset to Recovery 97150.
Transportation	Calgary Transit	(4,560)	-	4,560	-	Reduction in revenue budget in response to revenue shortfall offset through efficiencies and adjustments.
Transportation	Roads	610	(355)	(255)	-	Reconciliation of FTEs with general ledger for the Construction division. Salary budget and 4 FTEs are required for existing employees, with funding from capital recoveries for 2 employees and excavation permit revenue for the other 2 employees.
Transportation	Roads	260	-	(260)	-	Reconciliation of FTEs with general ledger for the Development & Projects division. Salary budget and 2 FTEs are required for existing employees, with funding from indemnification inspection fees.
Transportation	Roads	1,100	(1,100)	-	-	Reconciliation of FTEs with general ledger for the Traffic division. Salary budget and 9 FTEs are required in 2018 for L37 labour pool employees, with funding from capital recoveries.
Transportation	Transportation Infrastructure	1,487	(1,487)	-	-	This adjustment is to reduce budget related shortfalls as a result of additional communication, information technology, project management fees and engineer in training costs. The costs are fully recoverable from capital projects.
Transportation	Transportation Planning	500	-	(500)	-	Redistribution of budget into appropriate cost categories based on anticipated and committed expenditures. Funding from CPA received for TP operations for strategic priorities.
Transportation	Transportation Planning	3,000	-	(3,000)	-	TP administers and tracks The City's parking charges and CPA recoveries however they are not budgeted in TP's operating budget. Net zero adjustment is required to better reflect budget variances in TP monthly reports.

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Transportation	GM - Transportation	600	(600)	-	-	Reconciliation of FTEs in HCM with GL (4 FTEs) for Sustainability Strategy. These positions are funded by capital recoveries.
Utilities & Environmental Protection	Utilities (Water Resources and Water Services)	15,930	-	(15,930)	-	Adjustments on Offsite Levy Revenue based on revised land forecast and Drainage Rate Revenue based on current year actual and year-end projection. Revenue will be transferred to reserve to be used for capital related expenditure.
Utilities & Environmental Protection	Waste & Recycling Services	(9,382)	(925)	10,307	-	This adjusts the Landfill Tipping Fees revenue to better align with the lower disposal volume anticipated and no increase to the Basic Sanitary tipping fee rate for 2018. Expenditures reflect changes in landfill operation.
Utilities & Environmental Protection	Waste & Recycling Services	5,293	-	(5,293)	-	This adjusts the Landfill Tipping Fees revenue to be realized from the Highfield and Ogden waste removal due to the Green Line project. The increase in revenue is offset by the increase in expenditures.