

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

Purpose: To provide operating budget adjustments required to better align the 2025 - 2026 expenditure, revenue and recovery budgets with business needs.

Notes:

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Reason for Adjustment	Service	2025				2026			
		Revenues	Recoveries	Expenditures	Net Impact	Revenues	Recoveries	Expenditures	Net Impact
Aligning account category budgets for Calgary Housing Corporation to closer align budgets with actuals and improve variance reporting	Affordable Housing	-	(30,250)	30,250	-	-	(750)	750	-
Aligning recovery budgets with actual business needs to support service delivery	Business Licensing	55	3,711	(3,765)	-	-	-	-	-
	Bylaw Education & Compliance	-	(320)	320	-	-	-	-	-
	Corporate Costs & Debt Servicing	-	14	(14)	-	-	-	-	-
	Fleet Management	-	(5,368)	5,368	-	-	(1,028)	1,028	-
	Infrastructure & Engineering	-	(511)	511	-	-	-	-	-
	IT Solutions & Support	-	(1,500)	1,500	-	-	-	-	-
	Parking	-	2,969	(2,969)	-	-	-	-	-
	Procurement & Warehousing	-	(6,402)	6,402	-	-	(117)	117	-
	Streets	-	141	(141)	-	-	-	-	-
	Taxi, Limousine & Vehicles-for-Hire	-	(39)	39	-	-	-	-	-
Aligning revenue budgets with actual business needs to support service delivery	Urban Forestry	-	(2,300)	2,300	-	-	-	-	-
	Arts & Culture	(700)	-	700	-	-	-	-	-
	Building Safety	(2,948)	-	2,948	-	-	-	-	-
	Business Licensing	(678)	-	678	-	-	-	-	-
	Development Approvals	3,337	-	(3,337)	-	-	-	-	-
	Taxation	(800)	-	800	-	-	-	-	-
Aligning staffing with business needs	Taxi, Limousine & Vehicles-for-Hire	(1,500)	-	1,500	-	-	-	-	-
	Building Safety	(3,950)	-	3,950	-	-	-	-	-
	Building Safety*	(38)	-	38	-	(38)	-	38	-
	Citizen Engagement & Insights	-	(129)	129	-	-	-	-	-
	City Planning & Policy	-	(851)	851	-	-	-	-	-
	Council & Committee Support	-	(425)	425	-	-	(14)	14	-
	Data, Analytics & Information Access	-	(1,316)	1,316	-	-	(43)	43	-
	Development Approvals	(5,354)	-	5,354	-	-	-	-	-
	Development Approvals*	(38)	-	38	-	(38)	-	38	-
	Executive Leadership	-	(269)	269	-	-	-	-	-
	Facility Management	-	(2,729)	2,729	-	-	-	-	-
	Financial Support	-	(2,755)	2,755	-	-	(58)	58	-
	Fire Inspection & Enforcement	(390)	-	390	-	-	-	-	-
	Fleet Management	-	(4,400)	4,400	-	-	-	-	-
	Human Resources Support	(164)	(492)	656	-	-	-	-	-
	Infrastructure & Engineering	-	(497)	497	-	-	-	-	-

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Aligning staffing with business needs	IT Solutions & Support	-	(156)	156	-	-	(5)	5	-
	Legal Services	-	(689)	689	-	-	-	-	-
	Organizational Health, Safety & Wellness	-	(129)	129	-	-	(4)	4	-
	Parks & Open Spaces	-	(426)	426	-	-	-	-	-
	Public Transit	-	(2,056)	2,056	-	-	-	-	-
	Strategic Marketing & Communications	-	(3,464)	3,464	-	-	(77)	77	-
	Streets	(412)	-	412	-	-	-	-	-
	Waste & Recycling	-	(304)	304	-	-	-	-	-
Adjusting account categories within Corporate Programs and recalibrating investment income budgets to streamline variance analysis	Common Revenue	(59,289)	-	59,289	-	-	-	-	-
Aligning Utilities Return on Equity budget with corporate contingencies	Common Revenue	3,725	-	-	3,725	(2,880)	-	-	(2,880)
	Corporate Costs & Debt Servicing	-	-	(3,725)	(3,725)	-	-	2,880	2,880
Funding the Corporate Borrowing Strategy	Common Revenue	4,624	-	(4,624)	-	(232)	-	232	0
	Corporate Costs & Debt Servicing	(4,624)	-	4,624	-	232	-	(232)	(0)
Increasing ENMAX education tax equivalent due to increased assessment from added assets	Common Revenue	(2,500)	-	2,500	-	-	-	-	-
Parking Revenue Reinvestment Reserve budgeting adjustment	Corporate Costs & Debt Servicing	4,819	-	(4,819)	-	-	-	-	-
Additional 1time budget for Inglewood facility^	Common Revenue*	(400)	-	-	(400)	-	-	-	-
	Recreation Opportunities*	-	-	400	400	-	-	-	-
Increasing grant funding	Community Strategies	(1,337)	(338)	1,675	-	-	-	-	-
	Emergency Management & Business Contin	(400)	-	400	-	-	-	-	-
	Social Programs	-	(19)	19	-	-	-	-	-
Additional transfers to reserves	Stormwater Management	-	(5,453)	5,453	-	-	(254)	254	-
	Waste & Recycling	-	(2,865)	2,865	-	-	(434)	434	-
	Wastewater Collection & Treatment	-	1,242	(1,242)	-	-	(122)	122	-
	Water Treatment & Supply	-	(6,034)	6,034	-	-	(382)	382	-
User fee supported utility investments	Stormwater Management	(14,856)	-	14,856	-	(3,515)	-	3,515	-
	Waste & Recycling	(14,238)	-	14,238	-	(17,074)	-	17,074	-
	Wastewater Collection & Treatment	(46,084)	-	46,084	-	(10,748)	-	10,748	-
	Water Treatment & Supply	(29,989)	-	29,989	-	(26,827)	-	26,827	-
Total Base		(173,653)	(74,408)	248,060	-	(61,043)	(3,288)	64,331	-
Total One-Time		(475)	-	475	-	(75)	-	75	-

^ Includes the impact of Council Amendment

**Operating Budget Adjustments with No Net Budget Impact (Multi Service Impact)
For Approval (\$000s)**

Purpose: To provide operating budget adjustments impacting multiple services.

These changes are minor refinements to the service budgets with no change in service output or delivery.

The reasons for these budget adjustments include: aligning budgets with service delivery as a result of changes in organizational structure, staffing changes, consolidation of reporting structure to reduce transaction volumes, centralization of certain budgets and minor administrative adjustments

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

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Service	2025			
	Revenues	Recoveries	Expenditures	Net Impact
Affordable Housing	-	-	61	61
Appeals & Tribunals	-	-	(507)	(507)
Arts & Culture	0	-	376	376
Bylaw Education & Compliance	-	-	(312)	(312)
Calgary 9-1-1	-	-	142	142
Citizen Engagement & Insights	-	27	(466)	(439)
Citizen Information & Services	-	-	(526)	(526)
City Cemeteries	-	-	(20)	(20)
City Planning & Policy	-	(25)	(83)	(108)
Climate & Environmental Management	-	1	(2)	(1)
Community Strategies	-	-	(1,062)	(1,062)
Corporate Costs & Debt Servicing	-	-	(1,922)	(1,922)
Corporate Governance	(107)	74	(811)	(844)
Corporate Security	-	-	880	880
Council & Committee Support	-	-	(674)	(674)
Data, Analytics & Information Access	(43)	(74)	707	590
Economic Development & Tourism ¹	-	-	725	725
Emergency Management & Business Continuity	-	-	24	24
Executive Leadership	-	-	626	626
Facility Management	-	-	188	188
Financial Support	-	-	645	645
Fire & Emergency Response	-	-	(48)	(48)
Fire Inspection & Enforcement	-	-	355	355
Human Resources Support	-	165	115	280
Infrastructure & Engineering	748	(661)	1,283	1,370
IT Solutions & Support	-	-	(100)	(100)
Library Services	-	-	(0)	(0)
Mayor & Council	-	-	(166)	(166)
Municipal Elections	-	-	574	574
Neighbourhood Support ¹	-	-	63	63
Organizational Health, Safety & Wellness	150	(165)	(145)	(160)
Parking	-	44	(575)	(531)

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Service	2025			
	Revenues	Recoveries	Expenditures	Net Impact
Parks & Open Spaces	-	-	470	470
Pet Ownership & Licensing	-	-	14	14
Public Transit	558	310	(1,366)	(498)
Records Management, Access & Privacy	-	-	773	773
Recreation Opportunities	(0)	-	219	219
Sidewalks & Pathways	-	-	(622)	(622)
Social Programs	-	-	59	59
Strategic Marketing & Communications	-	(27)	348	321
Streets	(1,306)	331	817	(158)
Taxi, Limousine & Vehicles-for-Hire	-	-	0	0
Urban Forestry	-	-	(60)	(60)
Total	-	-	-	-

¹ Also includes a decrease of \$8 thousand in Economic Development and Tourism 2026 expenditures offset by a corresponding increase in Neighbourhood Support 2026 expenditures.