

PRIORITIES AND FINANCE COMMITTEE

December 3, 2019, 9:30 AM
IN THE COUNCIL CHAMBER
Members

Mayor N. Nenshi, Chair
Councillor G-C. Carra (CPS Chair)
Councillor S. Chu (Councillor-at-Large)
Councillor J. Davison (T&T Chair)
Councillor J. Gondek (PUD Chair)
Councillor W. Sutherland (UCS Chair)
Councillor E. Woolley (Audit Chair)

1. CALL TO ORDER
2. ELECTION OF VICE CHAIR
3. OPENING REMARKS
4. CONFIRMATION OF AGENDA
5. CONFIRMATION OF MINUTES
 - 5.1 Minutes of the Regular Meeting of the Priorities and Finance Committee, 2019 November 05
6. CONSENT AGENDA
 - 6.1 DEFERRALS AND PROCEDURAL REQUESTS
None
 - 6.2 BRIEFINGS
 - 6.2.1 Status of Outstanding Motions and Directions, PFC2019-1496
7. POSTPONED REPORTS
(including related/supplemental reports)
None
8. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES
 - 8.1 Compassionate Property Tax Penalty Relief Report Back, PFC2019-1105

- 8.2 Four Year Formal Council Policy Review – 2016-2019 Outcomes, PFC2019-1525
- 8.3 Beltline Community Investment Fund Request for Humpy Hollow Park, PFC2019-1430
- 8.4 Council Innovation Fund Application for Greater Forest Lawn Governance and Communications Model, PFC2019-1464
- 8.5 2019 Triennial Reserves Review Report, PFC2019-1385

REVISED MATERIALS

- 8.5.1 2019 Triennial Reserves Review Report, PFC2019-1385*

- 8.6 Administrations Response to C2019-1472, PFC2019-1503

REVISED MATERIALS

- 8.6.1 Administrations Response to C2019-1472, PFC2019-1503*
Attachments 2 and 3 to be held confidential pursuant to Sections 25 (Disclosure harmful to economic and other interests of a public body) and 27 (Privileged information) of *FOIP*.

Review by: 2022 January 31.

- 8.7 Financial Task Force December Verbal Update, PFC2019-1519
Supports Tax Shift Response - Standing Agenda Item

NEW MATERIALS

- 8.8 Update on Strategy for Improving Service Value (SISV), Verbal, PFC2019-1556*
Standing agenda item from December 2019 - September 2020

9. ITEMS DIRECTLY TO COMMITTEE

9.1 REFERRED REPORTS

NEW MATERIALS

- 9.1.1 Ending The Payment of the Vacation Pay Retirement Allowance, C2019-1472*
Councillor Keating

9.2 NOTICE(S) OF MOTION

- 9.2.1 Deeming Calgary 9-1-1 an Essential Service at The City of Calgary, PFC2019-1523
Councillor Diane Colley-Urquhart
- 9.2.2 Efficient and Effective Parking Management - Calgary Parking Authority (CPA) becoming a "Controlled Corporation" pursuant to Section 75.1 of the Municipal Government Act (MGA), PFC2019-1510
Jeff Davison, Sean Chu

- 9.2.3 Rallying Federal Support for Extended Producer Responsibility, PFC2019-1529
Councillor Peter Demong

NEW MATERIAL

- 9.2.4 *Ending the Payment of the City Council Transition Allowance, PFC2019-1552*
Councillor Farkas

10. URGENT BUSINESS

11. CONFIDENTIAL ITEMS

- 11.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES
None

11.2 URGENT BUSINESS

12. ADJOURNMENT

Members of Council may participate remotely, if required.



MINUTES

PRIORITIES AND FINANCE COMMITTEE

**November 5, 2019, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Mayor N. Nenshi, Chair
Councillor S. Chu, Vice-Chair
Councillor J. Gondek (PUD Chair)
Councillor J. Davison (T&T Chair)
Councillor W. Sutherland (UCS Chair)
Councillor E. Woolley (Audit Chair)
Councillor J. Farkas
Councillor D. Farrell
Councillor J. Magliocco

ABSENT: Councillor G-C. Carra (CPS Chair)

ALSO PRESENT: Chief Financial Officer C. Male
City Clerk L. Kennedy
Legislative Coordinator S. Muscoby
Recorder D. Williams

1. **CALL TO ORDER**

Mayor Nenshi called the Meeting to order at 9.31 a.m.

2. **OPENING REMARKS**

Mayor Nenshi provided opening remarks by recognizing Saturday, 2019 November 02 as Love Calgary Day and Sunday, 2019 November 04 as Local YYC day.

3. **CONFIRMATION OF AGENDA**

Moved by Councillor Chu

That the Agenda be amended by adding an as Urgent Business 9.1, Restraint in Public Sector Compensation During Hard Economic Times, PFC2019-1432.

MOTION CARRIED

Moved by Councillor Chu

That the Agenda for the 2019 November 05 Regular Meeting of the Priorities and Finance Committee be confirmed, as amended.

MOTION CARRIED

4. CONFIRMATION OF MINUTES

- 4.1 Minutes of the Regular Meeting of the Priorities and Finance Committee, 2019 October 08

Moved by Councillor Chu

That the Minutes of the 2019 October 08 Regular Meeting of the Priorities and Finance Committee be confirmed.

MOTION CARRIED

5. CONSENT AGENDA

Clerical corrections were noted in the Consent Agenda portion as follows:

- Section 5.1.1, Deferral Request - PFC2019-1366, in the title, by deleting the number "8" prior to the date "March 2020" and by substituting the number "10"; and
- Section 5.2, Briefings, by deleting the description in item 5.2.1, Exploring Civic Partner Cost Savings, PFC2019-1216.

Moved by Councillor Chu

That the Committee Recommendations contained in the following reports be approved in an omnibus motion:

5.1 DEFERRALS AND PROCEDURAL REQUESTS

- 5.1.1 Deferral Request - PFC2019-1366 - Implementation of Electronic Voting from 5 November 2019 to 10 March 2020

5.2 BRIEFINGS

- 5.2.1 Exploring Civic Partner Cost Savings, PFC2019-1216
For information.

- 5.2.2 Status of Outstanding Motions and Directions, PFC2019-1342

MOTION CARRIED

6. POSTPONED REPORTS

None

7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

- 7.1 Flatwater Pool Business and Service Continuity Update, PFC2019-1330

A presentation entitled "Flatwater pool business and service continuity update", dated 2019 November 5, was distributed with respect to Report PFC2019-1330.

Moved by Councillor Woolley

That Report PFC2019-1330 be referred to the 2019 November 12 (25-29) Special Meeting of Council Re: Adjustments to the One Calgary Service Plans and Budgets.

MOTION CARRIED

7.2 Water Utility Indicative Rates – Revised for 2020, PFC2019-1402

A presentation entitled "Water Utility Indicative Rates - Revised for 2020", dated 2019 November 5, was distributed with respect to Report PFC2019-1402.

Moved by Councillor Sutherland

That with respect to Report PFC2019-1402, the following be approved:

That the Priorities and Finance Committee recommends that Council:

1. Approve the 2020 indicative rates for Water, Wastewater, and Stormwater lines of service shown in Table 2; and
2. Direct Administration to prepare related amending bylaws reflecting the indicative rates shown in Table 2, and that they be forwarded to the November budget adjustments.

MOTION CARRIED

Committee recessed at 12:08 p.m. and reconvened at 1:14 p.m. with Mayor Nenshi in the Chair.

7.3 2019 Growth Strategy Monitoring Report, PFC2019-1062

Moved by Councillor Farkas

That Report PFC2019-1062 be postponed to the call of the Chair.

MOTION CARRIED

Report PFC2019-1062 was lifted from the table and dealt with immediately following item 7.7, PFC2019-1400, by general consent.

That pursuant to Section 6(1) of the Procedure Bylaw 35M2017, Section 78(2)(b) was suspended, by general consent, to allow Committee to complete Report PFC2019-1062 prior to the scheduled 3:15 p.m. afternoon recess.

Moved by Councillor Davison

That Members of BILD Calgary be allowed to address the Committee with respect to Report PFC2019-1062.

Against: Councillor Farrell

MOTION CARRIED

Moved by Councillor Farkas

That all members of the Public be allowed address the Committee with respect to Report PFC2019-1062.

Against: Mayor Nenshi

MOTION CARRIED

Mayor Nenshi left the Chair at 3:25 p.m. and Councillor Chu assumed the Chair.

Mayor Nenshi assumed the Chair at 3:28 p.m. and Councillor Chu returned to his regular seat in Committee.

The following people addressed Committee with respect to Report PFC2019-1062:

1. Brian Hahn, BILD Calgary; and
2. Grace Lui, BILD Calgary.

Moved by Councillor Woolley

That Recommendation 1 b) be amended by adding the words "that does not include tax and utility rate increases" following the words "without proposed mitigating solution".

MOTION CARRIED

Moved by Councillor Davison

That the Recommendations be amended by adding a Recommendation 6, as follows:

"6. Explore the phasing out of the growth management overlay, and report back to the Priorities and Finance Committee no later than Q2 2020 with options to better align to our current economic situation and that creates policy that encourages a business-friendly environment and further development investment and retention in Calgary."

Against: Councillor Farkas and Councillor Farrell

MOTION CARRIED

Moved by Councillor Gondek

That with respect to Report PFC2019-1062, Recommendations 1, 2, 3, 4, 6, 7 and 8 be approved, **as amended**, as follows:

That the Priorities and Finance Committee recommends that Council direct Administration to:

1. As a modification to the established process of regularly receiving business cases for new communities that recognizes the City of Calgary's current economic constraints, Administration may recommend a limited number of growth opportunities to Council, that must meet the following criteria:

- a) no required capital from the City of Calgary to initiate development;
- b) no required operating costs in the current One Calgary (2019-2022) budget or the next (2023-2026) budget cycle, without a proposed mitigating solution, **that does not include tax and utility rate increases** using the existing model and any improvements made by the date of review;
- c) completing areas of previously approved communities and leveraging capital investments already made in 2018 and prior years;
- d) property tax generation potential; and
- e) levy generation potential that funds new and established areas.

2. Invite landowners to submit a one-page proposal (with a template to be provided) by December 31, 2019 to demonstrate how their proposed business case meets the criteria noted above.

3. In consultation with Calgary Economic Development's real estate pillar experts, Administration will determine which growth opportunity areas will continue to full business case review, and will then invite business cases from related landowners by January 31, 2020 with a submission deadline of March 13, 2020.

4. Review business cases by May 29, 2020, with subsequent dialogue with proponents and a summary of approved and rejected cases to be forwarded to October 13 2020 Priorities and Finance Committee for review, discussion and recommendation. Recommendations will be forwarded to the following Council meeting for decision.

6. Explore the phasing out of the growth management overlay, and report back to Priorities and Finance Committee no later than Q2 2020 with options to better align to our current economic situation and that creates policy that encourages a business-friendly environment and further development investment and retention in Calgary.

7. Bring a 2020 Growth Strategy Monitoring Report to Council through Priorities and Finance Committee by no later than 2020 October; and

8. Remain committed to the following 4 guiding principles outlined in Attachment 3 through this modified process for business cases for growth:

- a. Recognize the principle of shared risk that Industry and Administration agreed to as part of the New Community Growth Strategy 2018 work;
- b. address City financial constraints related to capital and operating funding availability;
- c. Address City resourcing constraints related to work plan priorities; and
- d. Continue to drive toward a Comprehensive Citywide Growth Strategy that includes new communities, established areas and industrial areas for 2022 March.

Against: Councillor Farkas and Councillor Farrell

MOTION CARRIED

Moved by Councillor Gondek

That with respect to Report PFC2019-1062, Recommendation 5 be approved, as follows:

That the Priorities and Finance Committee recommends that Council direct Administration to:

5. Evolve the practice of looking at a direct incremental operating cost model to a full operating cost model, in conjunction with other stakeholders. A briefing on progress toward the new model will be presented at 2020 June 9 Priorities and Finance Committee meeting, with a targeted timeline for completion of no later than Q3 2021.

MOTION CARRIED

7.4 Attainable Homes Calgary Corporation – Progress Update Report, PFC2019-1294

Moved by Councillor Davison

That with respect to Report PFC2019-1294, the following be approved:

That Council:

1. Direct Administration to provide a one-time waiver of AHC's breach of its annual Interest Coverage Ratio for the period ending 2018 December 31, subject to the same waiver being received from AHC Lender;
2. Direct Administration to amend any existing agreements between The City and AHC as applicable and to reflect AHC's credit facility renewal with its financial institution in form and content acceptable to the City Treasurer; and
3. Receive the progress report for the corporate record.

MOTION CARRIED

7.5 Assessment Review Board Fees, PFC2019-1077

Moved by Councillor Chu

That with respect to Report PFC2019-1077, the following be approved;

That the Priorities and Finance Committee recommend that Council:

1. Approve the proposed fees, with new complaint filing fees to be effective 2021 January 01; and,
2. Direct the City Clerk's Office to prepare an amending bylaw with the proposed fees to bring forward during Adjustments to One Calgary Service Plans and Budgets.

MOTION CARRIED

7.6 City Appeal Board Fees, PFC2019-1078

Moved by Councillor Farrell

That with respect to Report PFC2019-1078, the following be approved:

That the Priorities and Finance Committee recommend that Council:

1. Approve the proposed fees; and,
2. Direct the City Clerk's Office to prepare an amending bylaw with the proposed fees to bring forward during Adjustments to One Calgary Service Plans and Budgets.

MOTION CARRIED

- 7.7 Response to NOM C2019-1278 (Blue Ribbon Panel Report) (Verbal), PFC2019-1400

Moved by Councillor Farkas

That with respect to Verbal Report PFC2019-1400, the following be approved:

That the Priorities and Finance Committee direct Administration to bring this presentation to a meeting of the Intergovernmental Affairs Committee for a discussion of impacts and advocacy by the end of Q4, 2019.

MOTION CARRIED

- 7.8 Financial Task Force November (Verbal) Update, PFC2019-1341

Administration was thanked for their verbal presentation.

- 7.9 Discussion on Proportional Share for Tax Classes for 2020 in Advance of Budget Deliberations, PFC2019-1394

Moved by Councillor Gondek

That with respect to Recommendation 1 contained in report PFC2019-1394 the following be approved:

That the Priorities and Finance Committee **recommend that Council:**

1. Use the Tax Shift Assessment Working Group (TSAWG) illustrative examples presented in Attachment 1 (**Report PFC 2019-1394**) as reference material in their discussion and development of Council recommendations on the proportion of property taxes between residential and non-residential properties for 2020.

MOTION CARRIED

Moved by Councillor Gondek

That with respect to Report PFC2019-1394, Recommendation 2 be approved as follows:

That the Priorities and Finance Committee **recommend that Council:**

2. **Set the proportion of responsibility for operating budget as 52% residential and 48% non-residential.**

ROLL CALL VOTE

For: (1): Councillor Gondek

Against: (6): Mayor Nenshi, Councillor Chu, Councillor Davison, Councillor Sutherland, Councillor Farkas, and Councillor Magliocca

MOTION DEFEATED

That pursuant to Section 6(1) of the Procedure Bylaw 35M2017, Section 78(2)(c) was suspended, by general consent, to allow Committee to complete the remainder of today's Agenda prior to the scheduled 6:00 p.m. supper recess.

Moved by Councillor Davison

That with respect to Report PFC2019-1394, Recommendation 2 be approved as follows:

That the Priorities and Finance Committee **recommend that Council:**

2. Set the proportion of responsibility for operating budget as 50% residential and 50% non-residential.

ROLL CALL VOTE

For: (1): Councillor Davison

Against: (6): Mayor Nenshi, Councillor Chu, Councillor Gondek, Councillor Sutherland, Councillor Farkas, and Councillor Magliocca

MOTION DEFEATED

8. ITEMS DIRECTLY TO COMMITTEE

8.1 REFERRED REPORTS

8.2 NOTICE(S) OF MOTION

8.2.1 City of Calgary Wage Contract Reconsideration (2020) & City Council Remuneration for 2019-2020, PFC2019-1397

Moved by Councillor Gondek

That the Priorities and Finance Committee forward Notice of Motions, Item 8.2.1, City of Calgary Wage Contract Reconsideration (2020) & City Council Remuneration for 2019-2020, PFC2019-1397 to the 2019 November 18 Combined Meeting of Council after consideration of incorporating recommendations from withdrawn Item 9.1, Restraint in Public Sector Compensation During Hard Economic Times, PFC2019-1432.

MOTION CARRIED

9. URGENT BUSINESS

- 9.1 Restraint In Public Sector Compensation During Hard Economic Times, PFC2019-1432

This item was withdrawn.

10. CONFIDENTIAL ITEMS

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 River Valley School Society Land Acquisition, PFC2019-1393

Moved by Councillor Sutherland

That the Priorities and Finance Committee forward River Valley School Society Land Acquisition, PFC2019-1393 to the Closed portion of the 2019 November 18 Combined Meeting of Council with the addition of a map.

MOTION CARRIED

10.2 URGENT BUSINESS

11. ADJOURNMENT

Moved by Councillor Chu

That this Meeting adjourn at 6:47 p.m.

MOTION CARRIED

The following items have been forwarded to the 2019 November 18 Combined Meeting of Council:

CONSENT

Water Utility Indicative Rates – Revised for 2020, PFC2019-1402

2019 Growth Strategy Monitoring Report, PFC2019-1062

Attainable Homes Calgary Corporation – Progress Update Report, PFC2019-1294

Assessment Review Board Fees, PFC2019-1077

City Appeal Board Fees, PFC2019-1078

Discussion on Proportional Share for Tax Classes for 2020 in Advance of Budget Deliberations, PFC2019-1394

COMMITTEE REPORTS

City of Calgary Wage Contract Reconsideration (2020) & City Council Remuneration for 2019-2020, PFC2019-1397

CONFIDENTIAL ITEMS

River Valley School Society Land Acquisition, PFC2019-1393

The following item was referred to the 2019 November 12 (25-29) Special Meeting of Council Re: Adjustments to the One Calgary Service Plans and Budgets

Flatwater Pool Business and Service Continuity Update, PFC2019-1330

The next Regular Meeting of the Priorities and Finance Committee is scheduled to be held on Tuesday 2019 December 03 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

ACTING CITY CLERK

UNCONFIRMED

BRIEFING

**Chief Financial Officer's Briefing to
Priorities and Finance Committee
2019 December 03**

**ISC: UNRESTRICTED
PFC2019-1496**

Status of Outstanding Motions and Directions

PURPOSE OF BRIEFING

Outstanding items for the Priorities and Finance Committee as of 2019 November 12.

SUPPORTING INFORMATION

On 2012 April 3, the Priorities and Finance Committee directed Administration to provide the Committee with a schedule of Status of Outstanding Motions and Directions.

This report is in alignment with the mandate of the Priorities and Finance Committee.

This report tracks outstanding motions and directions from the Priorities and Finance Committee to Administration. No specific risks are associated with this report. Any risks associated with specific directions or motions will be dealt with in the context of the report on that direction or motion.

ATTACHMENT(S)

1. Attachment 1 – Status of Outstanding Items for the Priorities and Finance Committee

DATE DUE	ITEM	DATE OF REQUEST	SOURCE	SUBJECT
2018 Q4	PROPOSED CODE OF CONDUCT FOR ELECTED OFFICIALS BYLAW26M2018	2018 May 28	PFC2018-0554	That with respect to PFC2018-0554, the following Motion arising be adopted: That Council direct the Ethics Advisor to investigate how to enhance reporter protection, including but not limited Councillors staff and Report back to the Priorities and Finance Committee no later than Q4 2018.
2019 Q3	PROCEDURE BYLAW AMENDMENTS	2019 June 17	PFC2019-0591	That with respect to Report PFC2019-0591, the following be adopted: That Council: 3. Direct Administration to return to the Priorities and Finance Committee in Q3 with an accurate cost estimate and implementation timeline for a hardware solution for electronic voting, for approval.
2019 November 05		2019 September 17	PFC2019-1184	Deferral Request to PFC 2019 November 5.
2020 March 10		2019 November 05	PFC2019-1366	Deferral Request to PFC 2020 March 10
2019 Q4	COMPASSIONATE PROPERTY TAX PENALTY RELIEF	2018 June 05	PFC2018-0325	That the Priorities and Finance Committee recommends that Council: Direct Administration to report back through Priorities and Finance Committee on the results of the proposed

				program, including cost and number of participants, no later than 2019 Q4.
2020 Q1	COMPREHENSIVE PUBLIC SECTOR PENSION REVIEW	2019 October 24	AC2019-1329	<p>That with respect to Report AC2019-1329, the following be approved:</p> <p>The Audit Committee recommends that Council direct Administration to bring a report to the Priorities and Finance Committee no later than Q1 2020 responding to the questions from the Working Group addressing citizen perceptions of the pension plans within The City.</p>
2020 Q1	SOCIAL PROCUREMENT UPDATE	2019 June 3	PFC2019-0384	<p>That the Priorities and Finance Committee recommends that Council:</p> <ol style="list-style-type: none"> 1. Approve the Social Procurement Advisory Task Force Terms of Reference, Scoping Report for the Pilot Projects and the Work Plan identified in Attachment 1; and 2. Direct Administration to return to the Priorities and Finance Committee with an update no later than Q1 2020.
2020 Q1	GOLF COURSE REAL ESTATE AND DEVELOPMENT FEASIBILITY ASSESSMENT	2019 May 27	CPS2019-0475	<p>That with respect to Report CPS2019-0475, the following be adopted, after amendment:</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Adopt the recommendation to proceed with Stage 1 of the proposed plan for a Real Estate and Development Assessment, leveraging The City's internal expertise to conduct an initial assessment of all golf course properties and return to the Priorities and Finance Committee no later than Q1 2020 with a recommendation on which properties should be included in Stage 2 of the analysis. The plan for Stage

Attach 1 PFC2019-1496
ISC: UNRESTRICTED

2020 October 13				<p>4. Review business cases by May 29, 2020, with subsequent dialogue with proponents and a summary of approved and rejected cases to be forwarded to October 13 2020 Priorities and Finance Committee for review, discussion and recommendation. Recommendations will be forwarded to the following Council meeting for decision</p> <p>7. Bring a 2020 Growth Strategy Monitoring Report to Council through Priorities and Finance Committee by no later than 2020 October</p>
2020 Q2	CIF APPLICATION: ON DEMAND TRANSIT	2018 November 06	PFC2018-1291	That the Priorities and Finance Committee direct Administration to report back to PFC indicating how the money was spent and outcomes of the projects no later than Q2 2020.
2019 Q2	ECONOMIC DEVELOPMENT INVESTMENT FUND GOVERNANCE AND TERMS OF REFERENCE	2018 March 06	PFC2018-0187	7. As part of the proposed reporting process for the Wholly Owned Subsidiary, direct Administration to work with the EDIF Wholly Owned Subsidiary to bring a report to the Priorities & Finance Committee that reviews the pilot EDIF governance structure no later than 2019 Q2.
2020 June	OPPORTUNITY CALGARY INVESTMENT FUND GOVERNANCE STRUCTURE	2019 July 02	PFC2019-0828	Deferral.

2020 Q2	RESILIENT CALGARY	2019 June 17	PFC2019-0617	That with respect to Report PFC2019-0617, the following be adopted: 2. Direct Administration to report back with an update to the Priorities and Finance Committee no later than Q2 2020.
2020 September	KENSINGTON MANOR – BUILDING SAFETY STATUS AND PLANS	2019 June 04	PFC2019-0739	That the Priorities and Finance Committee recommend that Council approve: 4. Directing Administration to report back to Council through the Priorities and Finance Committee, six months after demolition is complete, or if there is a material change on site but in any event, not later than September 2020.
2020 Q3	CIF APPLICATION: ONE CALGARY POLICY REVIEW	2018 November 06	PFC2018-1300	That the Priorities and Finance Committee direct Administration to report back to PFC indicating how the money was spent and outcomes of the projects no later than Q3 2020.
2020 Q4	NOTICE OF MOTION PROCESS FLOW AND CHECKLIST	2019 September 30	PFC2019-0913	That Council: 4. Direct the City Clerk's Office to provide an update of this process to the Priorities and Finance Committee by Q4 2020.
2021 Q2	UNIVERSITY OF CALGARY – CITIZEN SCIENTIST	2019 September 30	PFC2019-1096	That with respect to Report PFC2019-1096, the following be adopted: That Council:

	WEARABLES PROGRAM			<ol style="list-style-type: none"> 1. Approve this application for the Council Innovation Fund for the University of Calgary Citizen Scientist Wearable Program in the amount of \$57,500; and 2. Direct Administration to report back to Priorities and Finance Committee indicating how the money was spent and the outcomes of the projects no later than Q2 2021, as per the Council Innovation Fund Terms of Reference.
NO DATE	MODERNIZATION OF MUNICIPAL EXPENSE DISCLOSURE: CITY OF CALGARY BLUE BOOK	2019 September 30	C2019-1278	<p>That with respect to Notice of Motion C2019-1278, new Resolution 1 be adopted, as follows: That Council direct Administration to:</p> <ol style="list-style-type: none"> 1. Review the Blue Ribbon Panel Report and report back directly through the Priorities and Finance Committee on those Recommendations that have applicability to the City of Calgary.

Chief Financial Officer's Report to
Priorities and Finance Committee
2019 December 03

ISC: UNRESTRICTED
PFC2019-1105

Compassionate Property Tax Penalty Relief Report Back

EXECUTIVE SUMMARY

On 2018 June 25, Council approved PFC2018-0325 directing Administration to offer Compassionate Property Tax Penalty Relief in accordance with the principles and definitions identified to support the operation of the program, and to report back through Priorities and Finance Committee on the results of the proposed program, including cost and number of participants, no later than 2019 Q4.

ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee recommend that Council:

Direct Administration to continue offering Compassionate Property Tax Penalty Relief in accordance with the principles and guidelines outlined to support the preliminary program (Attachments 2, 2A and 2B).

PREVIOUS COUNCIL DIRECTION / POLICY

On 2002 February 25, Council approved Bylaw Number 8M2002, A Bylaw of the City of Calgary to Fix the Penalty on Unpaid Taxes.

On 2017 September 11, Council approved Notice of Motion NM2017-30, directing Administration to:

- Investigate the current tax forgiveness programs and legislation within large Canadian municipalities and provincial and federal governments;
- Review the impact to the City's tax revenues and legal ramifications of cancelling taxes and penalties due to extraordinary circumstances.

And return to Council with recommendations, through Priorities and Finance Committee, no later than Q2 2018.

On 2018 June 25, Council directed Administration to offer Compassionate Property Tax Relief, as outlined in PFC2018-0325, and upon approval of the City Charter Bylaw delegating this function to Administration. Council further directed Administration to report back through Priorities and Finance Committee on the results of the program, including cost and number of participants, no later than 2019 Q4.

On 2018 July 23, Council approved Bylaw 1H2018, A Charter Bylaw of The City of Calgary to Delegate the Authority to Cancel, Reduce or Refund Taxes, which enabled Administration to offer timely adjustments to property tax penalties for those property owners unable to pay their property taxes in accordance with prescribed timelines due to a significant life event, as set out in the terms of the Compassionate Property Tax Penalty Relief Program. Through this Bylaw, Council delegated to Administration the authority to reduce, refund or cancel taxes up to a cumulative amount of \$25,000 in a taxation year.

BACKGROUND

Under sections 344, 345 and 346 of the *Municipal Government Act*, a Council may impose penalties for unpaid taxes in the current year and other years. On 2002 February 25, Council approved Bylaw 8M2002 to establish the penalties for unpaid taxes.

**Chief Financial Officer's Report to
Priorities and Finance Committee
2019 December 03**

**ISC: UNRESTRICTED
PFC2019-1105**

Compassionate Property Tax Penalty Relief Report Back

Under section 346 of the *Municipal Government Act*, a penalty becomes part of the tax on which it was applied.

Under section 347 of the *Municipal Government Act* a Council, if it considers it equitable to do so, may generally or with respect to a particular taxable property or class of taxable properties:

- cancel or reduce tax arrears;
- cancel or refund all or part of a tax;
- defer the collection of tax.

Under section 203(2)(d) of the *Municipal Government Act* as modified by *The City of Calgary Charter, 2018 Regulation*, the Council may by bylaw delegate its power with respect to taxes under section 347 if the total amount to be cancelled, reduced, refunded or deferred under section 347 by The City in a taxation year does not exceed \$500,000. Prior to the Calgary City Charter, Council's ability to delegate its power with respect to taxes under section 347 was prohibited.

Occasionally, Councillors and Administration receive requests from property owners seeking relief for all or a portion of property tax penalties that have been imposed citing compassionate grounds.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

The Compassionate Property Tax Penalty Relief Program has operated through two annual property tax billing cycles.

In total, 42 residential property owners have received property tax penalty relief as a result of a critical life issue as defined under the program. The total of all penalties adjusted from 2018 July to 2019 October was approximately \$8,000. Additional information can be found in Attachment 1. While the volumes and dollar amounts are relatively small, Administration has received feedback from several impacted property owners that the personal impact was positive and significant.

Administration attempted to design a simple program which would be easy to administer with existing resources. Most potential participants in the program have been identified through their discussions with staff in Tax Advisory Services within the Finance Business Unit on matters related to their property tax accounts, or through referrals from Councillors' Offices. Individuals applying for relief are required to complete a simple declaration requiring basic information and no supporting documentation. This declaration is reviewed by the Coordinator of Tax Advisory Services who renders a decision on eligibility. The property owner is then informed of the decision and the penalty is adjusted. The average time to complete this cycle since the program's inception has been approximately 19 business days. All completed declarations are provided to the Chief Financial Officer for review and approval in accordance with the terms of Bylaw Number 1H2018.

There have been situations where Administration has received an application for penalty relief from a property owner who did not meet eligibility requirements. In the situation where the suggestion of the Coordinator of Tax Advisory Services is to deny property tax penalty relief, that decision is reviewed by the Manager, Tax, Receivable and Payable to ensure that the spirit and intent of the program is being met. This has occurred nine times during the initial operation of the program and all decisions to decline relief have been upheld by the Manager due to non-

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Compassionate Property Tax Penalty Relief Report Back

adherence with the guiding principles of the program. These property owners were informed that their situation did not meet the criteria of the program.

The Tax Advisory Services section engages in tens of thousands of interactions with citizens, our customers, every year. These interactions include telephone conversations, emails and counter visits, and these interactions have significant influence on how Tax Advisory services are offered. The Compassionate Property Tax Relief Program has created positive outcomes not only for property owners but also for City staff who are now able to respond with a positive and supportive solution to our customers in a time of need.

Stakeholder Engagement, Research and Communication

Administration engages in discussions with citizens regarding property tax matters. These discussions support that there is satisfaction and appreciation from those citizens who have been made aware of, and benefited from, the program. These discussions will continue to inform the ongoing operation of the program. Administration will also continue to evaluate appropriate channels to inform citizens of the availability of the program.

Strategic Alignment

The availability of a Compassionate Property Tax Penalty Relief Program aligns with direction in Council's priorities, including:

- Continue to transform the organization to be more citizen-focused in its approach and delivery of service;
- Be as efficient and effective as possible, reducing costs and focusing on value for money;
- Respond to the needs of an aging population.

Social, Environmental, Economic (External)

The program responds to a small but important need for compassionate consideration for tax penalty relief for those property owners who experience a significant life issue which impacts their ability to meet property tax payment timelines.

Financial Capacity

Current and Future Operating Budget:

The program is administered through the existing operating budget using existing staff resources. Administration has identified that an amount of \$25,000 annually should provide sufficient budget to adjust property tax penalties for requests anticipated to be received. This amount can be absorbed within the existing property tax penalty program budget. This amount will allow for the continued provision of compassionate penalty relief should uptake in the program go beyond current levels in the future. At this time, we do not expect future demands to exceed the \$25,000 annual requirement if this program continues.

Current and Future Capital Budget:

There are no impacts to the current or future capital budget as a result of the recommendation in this report.

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Risk Assessment

The first two years of data from the initial operation of the program suggest that the amount of \$25,000 is adequate to cover anticipated annual requests for compassionate property tax penalty relief. Should requests for property tax penalty relief exceed \$25,000 in a year, Administration will report to Council with additional recommendations to support the continued delivery of the program.

REASON(S) FOR RECOMMENDATION(S):

This program allows The City to offer timely adjustments to property tax penalties for those property owners who find themselves unable to pay their property taxes in accordance with prescribed timelines due to a significant life event, as described in the supporting documentation of the program.

ATTACHMENT(S)

1. Attachment 1 – Compassionate Property Tax Penalty Relief Program – Summary of Results – 2018 and 2019
2. Attachment 2 – Property Tax Penalty Relief Guiding Principles and Definitions
3. Attachment 2A – Property Tax Penalty Relief Guiding Principles – Critical Illnesses
4. Attachment 2B – Property Tax Penalty Relief Guiding Principles – Immediate Family

The City of Calgary
Compassionate Property Tax Penalty Relief Program
Summary of Results
2018 and 2019

Year	Number of applications received ¹	Number of applications approved	Total amount of tax penalty relief offered	Average number of working days to process relief request	Number of applications pending ²	Number of applications denied
2018	46	35	\$6,677.21	19	2	9
2019	9	7	\$1,292.06	19	2	0

Notes:

¹ The number of applications received in 2019 is lower than 2018 because 2019 results are up to 2019 September 30 only. Additional applications have been submitted subsequent to this date and are in progress.

² Pending applications are those which have been discussed with the property owner and approved verbally, however, the property owner has not submitted the completed declaration. In these instances, Tax Advisors have followed up with the property owners, however, the required declaration is still outstanding.

Guiding Principles and Definitions

Guiding Principles

- Provide property tax penalty relief for significant life issues that impact ability to pay taxes by the June 30 deadline
- Significant life issue is defined as a death or a critical illness* impacting the property owner or an immediate family member**
- Program details will be available to citizens through standard channels (web, brochures)
- Simple, streamlined intake process
- Administratively efficient – done with existing resources
- Time-bound; significant life issue occurred within 60 days prior to property tax due date
- Relieve maximum of 3 consecutive tax penalties – tax levy is not adjusted
- Tax Payers continue to have the opportunity to discuss their situation with an elected representative
- Administration will rely only on evidence presented as the basis for decisions, minimal documentation required
- Residential property only
- Qualification restrictions:
 - Residents of Calgary
 - Owner occupied
 - Applicant must be primary beneficiary of relief (or agent/advocate)

Qualifying Conditions

*Critical illnesses:

- Heart attack
- Coronary bypass surgery
- Stroke
- Cancer
- Kidney failure
- Paralysis
- Major organ transplant:
 - Heart
 - Liver
 - Bone marrow
 - Lungs
 - Kidney
- Major organ failure (as above)
- Multiple Sclerosis
- Blindness
- Deafness
- Parkinson's
- Alzheimer's
- Loss of speech
- Major burns
- HIV infection
- Brain tumour
- Coma
- Other serious medical condition

Critical illness incident diagnosis must have occurred within 60 days prior to the tax payment deadline.

Definitions

****Immediate family:**

- Current spouse (including common-law and same gender)
- Parent
- Step-parent
- Guardian
- Brother
- Step-brother
- Sister
- Step-sister
- Child
- Step-child
- Foster-child/ward
- Grandparent
- Step-grandparent
- Grandchild
- Step-grandchild
- Related dependent living in same household

Death must have occurred within 60 days prior to the tax payment deadline.

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Four Year Formal Council Policy Review – 2016-2019 Outcomes

EXECUTIVE SUMMARY

This report fulfills the requirement that Administration report on outcomes of the four year Formal Council Policy Review (“formal review”).

ADMINISTRATION RECOMMENDATIONS:

That the Priorities and Finance Committee (“PFC”) recommend that Council:

1. Receive the *Four Year Formal Council Policy Review – 2016-2019 Outcomes* report for the Corporate Record;
2. Approve the proposed rescindments listed in Attachment 3 (*Proposed Council Policy Rescindments*); and
3. Direct Administration to delay the launch of the next four-year Formal Council Policy Review cycle until Administration reports on the outcomes of the One Calgary Policy Review pilot project in Q3 2020.

PREVIOUS COUNCIL DIRECTION / POLICY

At the 2015 December 07 Combined Meeting of Council, Council rescinded the Council policy on the *Council Policy Library* (PAC001), and adopted a Council policy on the *Council Policy Program* (CC046).

At the 2017 January 16 Combined Meeting of Council, Council approved the Legislative Governance Task Force (“LGTF”) recommendation to receive the *Formal Council Policy Review – 2016 Outcomes* (LGT2016-0919) report for information.

At the 2018 November 19 Regular Meeting of Council, Council approved the *Council Innovation Fund Application: One Calgary Policy Review* (PFC2018-1300).

BACKGROUND

The Municipal Government Act, RSA 2000 c. M-26 (“MGA”) provides that Council is responsible for developing and evaluating the policies and programs of the municipality and Councillors have a duty to participate generally in developing and evaluating the policies and programs of the municipality. Administration is responsible for administering and managing the Council Policy Program at The City of Calgary.

Administration initiated a formal review with the Office of the Mayor, Office of the Councillors, City Auditor, and Administration (“Policy Owners”) in 2016 January to review existing Council policies. An *Anticipated Council Policy Work Timeline* was created in 2016 (“Year One”) based on the work that the Policy Owners identified.

Policy Owners, in collaboration with the City Clerk’s Office, completed the formal review between Q1 2016 and Q4 2019, achieving the following outcomes:

- i. Reviewed a total of 155 Council policies;

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Four Year Formal Council Policy Review – 2016-2019 Outcomes

- ii. Identified 48 Council policies in 2016 which remain relevant, current, and accurate and do not require revisions in the 2016-2019 formal review cycle, as outlined in Attachment 1;
- iii. Performed 36 substantive amendments to Council policies, as outlined in Attachment 1;
- iv. Performed 11 minor revisions to Council policies, as outlined in Attachment 1;
- v. Created 19 new Council policies, as outlined in Attachment 2;
- vi. Rescinded 37 Council policies, as outlined in Attachment 1, plus an additional 4 proposed rescindments outlined in Attachment 3; and
- vii. Provided rationale to the City Clerk's Office for 45 Council policies that were identified in the *Anticipated Council Policy Work Timeline* in 2016 but will not be completed before the conclusion of the 2016-2019 formal review cycle, as outlined in Attachment 1.

As of Q4 2019, there are 133 active Council policies.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

The Council Policy Program policy requires all policy owners to review existing policies in the first year of the four-year formal review cycle, and requires Administration to report on this work. However, delaying the start of the next four-year formal review cycle will allow for greater alignment to the One Calgary Policy Review pilot project at which time reporting will be re-aligned throughout the remainder of the cycle. This alignment supports a method for reviewing Council and Administration policies through a coordinated lens, supported by both City Clerk's Office and the project team. The One Calgary Policy Review pilot project is expected to conclude 2020 June.

Stakeholder Engagement, Research and Communication

Throughout the formal review cycle the City Clerk's Office supported Policy Owners across the Corporation by providing awareness, resources, advice and feedback through workshops, a new webpage on myCity, resource materials, policy reviews and departmental working group meetings with Policy Owners.

Strategic Alignment

The formal review aligns with One Calgary's citizen priority: A Well-Run City. Further, aligning the formal review and the One Calgary Policy Review process is expected to increase collaboration across The City, including policy alignment with service delivery to achieve Council directives; and improve services to deliver value to citizens.

Social, Environmental, Economic (External)

Conducting a formal review of Council policies promotes awareness, accountability, transparency, and good governance at The City.

The One Calgary Policy Review supports The City's Citizen Priorities by aligning service lines; identifying barriers to service deliveries; and creating a framework for a comprehensive corporate program with a customer-centric view.

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Four Year Formal Council Policy Review – 2016-2019 Outcomes

Financial Capacity

Current and Future Operating Budget:

There are no current and future operational budget impacts as a result of this report.

Current and Future Capital Budget:

There are no current and future capital budget impacts as a result of this report.

Risk Assessment

A standardized process and regular review of Council policies ensures their relevancy and alignment with Council directives and best practices. Outdated or inaccurate Council policies pose a financial and reputational risk to The City.

A delayed launch of the next formal review cycle will allow time to examine where and how to improve customer expectations and align service delivery through the One Calgary Policy Review. This delay is not expected to significantly impact the work which will carry forward from the first review cycle.

REASONS FOR RECOMMENDATIONS:

Receiving this report and attachments ensures that Council is informed on proposals and developments related to Council policies;

Rescinding the proposed Council policies ensures existing Council policies remain relevant and effective; and

Delaying the launch of the next Formal Council Policy Review cycle until the outcomes of the One Calgary Policy Review are understood will help align methods and approaches to developing and updating Administration and Council policies.

ATTACHMENTS

1. 2016-2019 Formal Council Policy Review Outcomes
2. 2016-2019 New Council Policies
3. Proposed Council Policy Rescindments

2016-2019 Formal Council Policy Review Outcomes

Summary Table

Council Policy Work Completed from the Anticipated Council Policy Work Timeline¹	2016	2017	2018	2019
Minor Revision (no substantive content change)	2	2	0	2
Amendment	11	4	1	5
Rescindment	13	12	4	2
No revision required this four year cycle	48			
Total = 106	74	18	5	9
Council Policy Work completed outside of the Anticipated Council Policy Work Timeline¹²	2016	2017	2018	2019
Minor Revision (no substantive content change)	0	1	3	1
Amendment	10	2	2	1
Rescindment	0	3	3	0
Total = 26	10	6	8	2

¹Some Council policies have been revised more than once and the number of times that an individual Council policy was revised is reflected in the total.

²The "Council policy work completed outside of the 2016-2019 *Anticipated Council Policy Work Timeline*" include those Council policies that were categorized as "no revision required this four year cycle" in 2016.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Acceptable Use of City Technology Resources-Members of Council	PAC009	Office of the Councillors	Amendment in 2016 by the Integrity and Ethics Office, City Solicitor and City Auditor Further amendment planned for 2018	Upon further analysis from the Office of the Councillors, no further revision is required.
Acquisition of Affordable Housing Lands for Municipal Purposes	CS001	Deputy City Manager's Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Rescinded - 2017
Advertising Policy for Appointments of Citizens to Boards, Commission and Committees	CC002	Law and Legislative Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Governance and Appointments of Boards, Commissions and Committees (CP2016-03)) as outlined in Attachment 2.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Appointment of Members of Council, Administration and Citizens to Agencies and Establishment of Council Agencies	CC003	Law and Legislative Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Governance and Appointments of Boards, Commissions and Committees (CP2016-03)) as outlined in Attachment 2.
Approval of City of Calgary Senior Management Compensation and Pension Policy	CC031	Office of the Councillors	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Assistants Severance Policy	CC030	Office of the Councillors	Rescindment - 2017	To be reviewed in conjunction with the Councillors Assistants Policy (anticipated review start early 2020) in order to determine if this policy should be given a “Rescind and Combine” status.
Autonomous Bodies Policy and Framework	CSPS035	Community Services	Amendment - 2017	Rescinded – 2017 and created a new Council policy in 2017 (Investing in Partnerships Policy (CP2017-01)) as outlined in Attachment 2.
Bicycle Policy	TP011	Transportation	No action was planned for the 2016-2019 Formal	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
			Council Policy Review cycle	
Biodiversity Policy	CSPS037	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Budget Reporting Policies	CFO006	Chief Financial Office	Amendment - 2016	Amended - 2016 and 2019
Budgeting and Accounting-Office of the Councillors	PAC014	Office of the Councillors	Rescindment - 2017	The Office of the Councillors anticipate to combine all budget-related Council policies into a new combined budget-related Council policy. Anticipated review to start in Q2 2020.
Business Tax Exemptions Policy	PDA001	Chief Financial Office	Rescindment - 2019	Proposed rescindment as part of this Four Year Formal Council Policy Review – 2016-2019 Outcomes report. The City has eliminated the Business Tax. Within the business tax process, there were businesses that were exempted from taxation, which is no



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				longer required as a result of the business tax being eliminated. Therefore, this Council policy is no longer relevant.
Calgary Civic Arts Policy	CSPS001	Community Services	Amendment - 2017	Amendment anticipated to occur after completion of the Public Art Review. The Public Art Review will be going forward to Council in Q1 2020.
Calgary Civic Sport Policy	CSPS002	Community Services	Amendment - 2017	Rescinded – 2018 and created a new Council policy in 2018 (Sport for Life Policy (CP2018-03)) as outlined in Attachment 2.
Calgary Corporate Accessibility Policy	CSPS003	Community Services	Amendment - 2017	Calgary Neighbourhoods is participating in the Policy Review Pilot Project directed by the Council Innovation Fund Initiative (PFC2018-1300). Recommendations for future status of the Calgary Corporate Accessibility Policy will be determined through this pilot and through engagement with stakeholders in 2020.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Calgary Heritage Strategy and Policy	LUP007	Planning and Development	Amendment - 2017	The rescindment or amendment of the Calgary Heritage Strategy and Policy will be addressed following the Municipal Development Plan update approval in 2020/2021.
Calgary Parking Authority Financial Returns to The City	TP015	Transportation	Rescindment - 2017	Rescinded - 2017
Calgary Parking Policies	TP017	Transportation	Amendment - 2016	Amended - 2016 and 2017 (2)
Calgary Sister Cities	CC004	Office of the Mayor and Calgary Economic Development	Amendment - 2017	Engagement in process to consider potential amendments for this Council policy.
Calgary Transportation Plan and Policies	TP012	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Policy undergoing review and update in 2019. Amended policy will be completed in Q2 2020.
Centre City Plan	LUP006	Planning and Development	Amendment - 2017	The Centre City Plan is currently under review in coordination with the development of a Downtown Strategy. A



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				draft of the revised Centre City Plan will be presented to the nextCITY Committee in Q4 2019 with project delivery to Council in 2020 through the SPC on Planning and Urban Development.
City of Calgary Flag Policy	CC036	Law and Legislative Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Flag Policy (CP2016-07)) as outlined in Attachment 2.
City of Calgary Half-Mast Flag Policy	CC037	Law and Legislative Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Flag Policy (CP2016-07)) as outlined in Attachment 2.
Civic Census Policy	CC005	Law and Legislative Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Civic Partners Review Reserve-Terms of Reference Policy	CSPS005	Community Services	Amendment - 2017	Rescinded- 2017 and created a new Council policy in 2017 (Investing in



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				Partnerships Policy (CP2017-01)) as outlined in Attachment 2.
Civic Recognition on the Death of a Current or Former Member of Council	CP2016-02	Law and Legislative Services	N/A – New Council Policy in 2016	Anticipated amendment in 2019 or 2020
Code of Conduct for Citizen Members Appointed to Council Established Boards, Commissions and Committees	CC045	Law and Legislative Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Revised - 2018
Communication Research and Office Support Policy-Ward Budget-Office of the Councillors	PAC010	Office of the Councillors	Rescindment - 2017	The Office of the Councillors anticipate to combine all budget-related Council policies into one budget-related Council policy. Anticipating to rescind all individual budget-related Council policies and introduce a new combined budget Council policy. Anticipated review to start in Q2 2020.
Community Capital Conservation Grant	CSPS006	Community Services	Amendment - 2017	A review of the Community Capital Conservation Grant Council policy and business process is underway and will



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				inform the decision to rescind or retain this Council policy.
Community Services Program Policy	CSPS018	Community Services	Amendment - 2017	Review of the Community Services Program policy is scheduled and resourced for Q4 2021. Scope of work (rescind or amend) will be determined as part of the work in 2021. Ongoing work that will impact the ability to update the policy by 2019 includes: ZBR, Budget reductions and CCOM, among others.
Community Standards Policy	CSPS021	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Rescinded - 2017
Complete Streets Policy	TP021	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Corporate Affordable Housing Strategy	CS007	Deputy City Manager's Office	Rescindment - 2016	Rescinded - 2016
Corporate Fuel Management Policy	UEP002	Utilities and Environmental Protection	Rescindment - 2017	Anticipated to be rescinded by Q4 2020. The Corporate Fuel Management Policy is no longer relevant. It was established to ensure contamination is managed on fuel storage sites. These have now been eliminated, and therefore the policy is no longer relevant. Environmental and Safety Management anticipates a rescindment of this policy at the same time as the Environmental Policy and Environmental Strategies, all targeted by Q4 2020.
Corporate Public Art Policy	CSPS014	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Corporate Workplace Framework Policy	CS002	Deputy City Manager's Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Rescinded – 2018 and created a new Council policy in 2018 (Corporate Facility Planning & Delivery Policy (CP2018-04)) as outlined in Attachment 2.
Council Chamber Operational Matters	CC032	Office of the Councillors	Rescindment - 2016	Rescinded - 2016
Council Orientation Policy	CC034	Law and Legislative Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Council Policy Program	CC046	Law and Legislative Services	Minor Revision - 2017	Revised - 2017
Council Strategic Initiatives Fund Guidelines	CC009	Office of the Councillors	Rescindment - 2018	Due to resource constraints, an anticipated review will occur in 2022.
Council to Cover Expenses of Prospective FCM (Federation of Canadian Municipalities) Directors	CC008	Law and Legislative Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Councillor Assistants and Staff Parking and Travel Plan Policy	PAC012	Office of the Councillors	Rescindment - 2017	The Policy has been deemed sufficient for now. Further review will occur in conjunction with the Councillors Assistants Policy (anticipated review start early 2020) in order to determine if this Council policy should be given a “rescind and combine” status.
Councillor Attendance at Quebec Carnival and Grey Cup	PAC003	Office of the Councillors	Minor Revision - 2017	Upon further analysis from the Office of the Councillors, no revisions are required for the Councillor Attendance at Quebec Carnival and Grey Cup policy.
Councillors Assistants Policy	PAC005	Office of the Councillors	Rescindment - 2017	Due to resource constraints, this policy review is anticipated to start in early 2020.
Councillors' Expenses/Allowances Policy	PAC006	Office of the Councillors	Rescindment - 2017	The Office of the Councillors anticipate to combine all budget-related Council policies into a new combined budget-related Council policy. Anticipated review to start in Q2 2020.
Councillors' Expenses-Out of Town Travel Policy	PAC007	Office of the Councillors	Rescindment - 2017	The Office of the Councillors anticipate to combine all budget-related Council policies into a new combined budget-



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				related Council policy. Anticipated review to start in Q2 2020.
Courtesy Policy-Letters for Applicants and Members of Council-Appointed Boards, Commission and Committees	CC033	Law and Legislative Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Governance and Appointments of Boards, Commissions and Committees (CP2016-03)) as outlined in Attachment 2.
Cultural Landscape Policy	CSPS036	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Revised - 2018
Dangerous Goods Route Network Development Policy	TP001	Transportation	Amendment - 2018	After Council adopted the Goods Movement Strategy in 2018, the opportunity to simplify and update three related Council policies (TP001, TP005, TP006) was identified. Administration will present updates in 2020 that will impact this Council policy.
Disbanding of Committees	CC019	Law and Legislative Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Governance and Appointments of Boards, Commissions



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				and Committees (CP2016-03)) as outlined in Attachment 2.
Disclosure Policy for Members of Council	CC044	Office of the Councillors and Office of the Mayor	Amendment - 2017	Upon further analysis from the Office of the Councillors, no further revision is required.
Elected Officials Benefit and Pension Policy	CC038	Office of the Councillors	Minor Revision - 2017	Revision was deemed unnecessary in 2019. The next review will occur in conjunction with Council Compensation Review Committee's final report to Council and Council's approval of recommendations, anticipated no later than Q4 2020.
Encroachment Policy	CS008	Deputy City Manager's Office	Amendment - 2017	In July 2019, Council approved replacement of the Encroachment Policy with an Encroachment Bylaw. The proposed Encroachment Bylaw (and policy rescindment) will be presented to Council by Q4 2019.
Engage Policy	CS009	Chief Financial Office	No action was planned for the 2016-2019 Formal	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
			Council Policy Review cycle	
Enhanced Maintenance Agreement and Infrastructure Agreements	CSPS007	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Environmental Development Review Policy	UEP003	Utilities and Environmental Protection	Minor Revision - 2017	An update of this policy is anticipated in 2020.
Ethical Conduct Policy	CP2017-03	Office of the Mayor and Members of Council	N/A – New Council policy in 2017	Rescinded – 2018 and created a Code of Conduct for Elected Officials Bylaw.
Ethical Conduct Policy for Members of Council	CC042	Office of the Councillors	Amendment - 2017	Amended - 2016; Rescinded – 2018 and created a new Council policy in 2017 (Ethical Conduct Policy (CP2017-03)) as outlined in Attachment 2.
Fair Calgary Policy	CSPS019	Community Services	Amendment - 2018	Rescinded – 2019 and created a new Council policy in 2019 (The Social Wellbeing Policy (CP2019-01)) as outlined in Attachment 2.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Family and Community Support Services Policy	CSPS008	Community Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Family and Community Support Services Policy (CP2016-05)) as outlined in Attachment 2.
Federation of Calgary Communities	CSPS009	Community Services	Amendment - 2017	Rescinded – 2017 and created a new Council policy in 2017 (Investing in Partnerships Policy (CP2017-01)) as outlined in Attachment 2.
Festival and Event Policy	CSPS032	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Fiscal Stability Reserve	CFO002	Chief Financial Office	Minor Revision - 2019	Due to resource constraints, review of this Council policy will commence in 2020.
Franchise Fee/MCAF Revenue Budgets and Variances	CFO003	Chief Financial Office	Minor Revision - 2017	Due to resource constraints, review of this Council policy will commence in 2020.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Gifts and Benefits Policy for Members of Council	CC043	Office of the Councillors	Amendment - 2017	Amended - 2016; Rescinded – 2017 and created a new Council policy in 2017 (Ethical Conduct Policy (CP2017-03)) as outlined in Attachment 2.
Governance and Appointments of Boards, Commissions and Committees	CP2016-03	Law and Legislative Services	N/A - New Council Policy in 2016	Amended - 2016 (10); 2017 (2); 2018 (2); 2019
Governance Structure Office of the Councillors	PAC004	Office of the Councillors	Minor Revision - 2017	Reviewed and revision deemed unnecessary.
Greater Prince's Island Park Master Plan	CSPS027	Community Services	Rescindment - 2017	Proposed rescindment as part of this Four Year Formal Council Policy Review – 2016-2019 Outcomes report. The policy was approved in March 1999; the goals have been realized, and the criteria and guidelines within it were intended as interim until a corporate process could be established, which it was. Additionally, the related committee of Council established in 1999 through CSPS027 was disbanded in 2016.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Griffith Woods Natural Environment Park	CSPS010	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
High Load Truck Route Network Development Policy	TP006	Transportation	Amendment - 2018	After Council adopted the Goods Movement Strategy in 2018, the opportunity to simplify and update three related Council policies (TP001, TP005, TP006) was identified. Administration will present updates in 2020 that will impact this Council policy.
Indemnification of Council Citizen Appointments to Council Established Municipal Boards, Commissions, Authorities and Committees	CC040	Office of the Councillors	Amendment - 2016	Amended - 2016
Indemnification of Members of City Council	CC010	Office of the Councillors	Amendment - 2016	Amended - 2016



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Information Management and Computer Resources - Office of the Councillors	PAC011	Office of the Councillors	Minor Revision - 2017	Minor revision to be completed by Q4 2019.
Installation of 'Out of Sequence' Traffic Signals Policy	TP007	Transportation	Rescindment - 2018	Proposed rescindment as part of this Four Year Formal Council Policy Review – 2016-2019 Outcomes report. Since the time that this Council policy was created, planning and development practices undertaken by The City and developers render this policy obsolete.
Integrated Pest Management Plan (IPM)	CSPS017	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Integrated Risk Management Policy	CC011	Chief Financial Office	Amendment - 2018	Proposed amendment by Corporate Initiatives will be brought forward to Audit Committee in January 2020 as part of the City Manager's Risk report.
Integration of Emergency Services into The City of Calgary	CSPS033	Community Services	Amendment - 2017	Reviewed and revision deemed unnecessary.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Land Use, Infrastructure and Mobility Planning Policy				
Integrity Commissioner Complaints Policy	CP2016-08	Office of the Councillors	N/A - New Council Policy in 2016	Rescinded – 2018 and created a Code of Conduct for Elected Officials Bylaw.
Investment Policy	CFO007	Chief Financial Office	Amendment - 2016	Amended - 2016
Learning and Development Policy for Councillors	CC024	Office of the Councillors	Minor Revision - 2017	Reviewed and revision deemed unnecessary.
Lease Policy for Non-Profit Organizations in City-Owned Buildings Intended for Future Demolition	CS013	Deputy City Manager's Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Revised - 2017
Lease/License of Occupation to Community Organizations	CSPS011	Community Services	Amendment - 2017	Reviewed and revision deemed unnecessary. Additionally, the Lease/License of Occupation to Community Organizations policy indicates a 15 year review and it was last reviewed in 2012.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Letters of Recognition Policy	CC012	Law and Legislative Services	Rescindment - 2017	Replacement of the Letters of Recognition Policy with a new Council policy is anticipated for 2020.
Members of Council and Election Campaigns	CC041	Office of the Councillors	Amendment - 2018	Amended - 2016; Rescinded – 2017 and created a new Council policy in 2017 (Ethical Conduct Policy (CP2017-03)) as outlined in Attachment 2.
Members of Council Remuneration Policy	CC035	Office of the Councillors	Minor Revision - 2019	Minor revision to be completed by Q4 2019.
Multi-Year Business Planning and Budgeting Policy for The City of Calgary	CFO004	Chief Financial Office	Minor Revision - 2019	Amended - 2019
Municipal Development Plan	LUP009	Planning and Development	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Policy undergoing review and update in 2019. Amended policy will be completed in Q2 2020.
Municipal Naming Policy	CS003	Deputy City Manager's Office	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Municipal Naming, Sponsorship and Naming



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				Rights Policy (CP2016-01)) as outlined in Attachment 2.
Naming Rights Guidelines-City Owned, Civic Partner-Operated Facilities	CSPS012	Community Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Municipal Naming, Sponsorship and Naming Rights Policy (CP2016-01)) as outlined in Attachment 2.
Non-Profit Tax Mitigation Policy	PDA002	Chief Financial Office	Minor Revision - 2016	Revised - 2016
Office of the Councillors Expenditure Authorization Policy	PAC008	Office of the Councillors	Rescindment - 2017	Minor revision to be completed by Q4 2019.
Office of the Councillors Work Experience Policy & Agreement	PAC015	Office of the Councillors	Minor Revision - 2019	Minor revision to be completed by Q4 2019.
Oil, Gas and Aggregate Extraction Policy	UEP005	Utilities & Environmental Protection	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Open Space Plan Policy	CSPS013	Community Services	No action was planned for the 2016-2019 Formal	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
			Council Policy Review cycle	
Panhandling Policy	CSPS022	Community Services	Rescindment - 2017	Rescinded - 2017
Parking Governance Roles and Responsibilities	TP014	Transportation	Rescindment - 2017	Rescinded - 2017
Parks Foundation, Calgary Investment Policy	CFO009	Chief Financial Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Parks Urban Forest Strategic Plan	CSPS028	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Pedestrian Policy	TP010	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Plain Language Policy	CS014	Chief Financial Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Plaque Policy	CC014	Law and Legislative Services	Amendment - 2017	Amendment of this Council policy is included in the City Clerk's Office 2020 work plan.
Policy for Utility Extensions Beyond the City's Boundaries	UEP004	Utilities & Environmental Protection	Amendment - 2019	Rescinded – 2018 and created a new Council policy in 2018 (Policy on Regional Water, Wastewater and Stormwater Servicing (CP2018-01)) as outlined in Attachment 2.
Policy to Alleviate Funding Shortfalls for Community Capital Projects Managed by The City of Calgary with Total Costs of 100,000 and Over	CSPS020	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Posting Councillor Ward Budgets and Expenses Policy	CC027	Office of the Councillors	Rescindment - 2017	Minor revision to be completed by Q4 2019.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Procedures for Disposing of Surplus School Sites and Facilities Policy	LUP004	Planning and Development	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Proclamation Policy	CC015	Law and Legislative Services	Amendment - 2017	Replacement of the Proclamation Policy with a new Council policy is anticipated for 2020.
Professional Services over \$250,000 - Circulation to Council Members	CFO012	Deputy City Manager's Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Public Behaviour	CSPS023	Community Services	Rescindment - 2017	Rescinded - 2017
Public Notice and Legal Advertising Policy	CS010	Chief Financial Office	Amendment - 2017	While work has begun, the review of this Council policy has been deferred to 2020 as a result of resource constraints.
Public Use Policy	CSPS031	Community Services	Amendment - 2017	Work has not yet begun due to capacity constraints. Work on this Council policy



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				is anticipated to be completed by Q4 2021.
Public-Private Partnerships (P3) Policy	CFO011	Deputy City Manager's Office	Amendment - 2017	Currently undergoing stakeholder engagement. Amendment anticipated for 2020/2021.
Recordings of Legislative Meetings Policy	CC001	Law and Legislative Services	Amendment - 2017	Amended - 2017, 2018, and 2019
Records Management Policy for Councillors	PAC013	Office of the Councillors	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Revised - 2019
Reporting Policy for Council Members Attending FCM and AUMA Annual Conferences	CC022	Deputy City Manager's Office	Rescindment - 2019	Revised - 2019
Reserves	CFO013	Chief Financial Office	Minor Revision - 2016	Revised - 2016
Residential Street Design Policy	TP018	Transportation	No action was planned for the 2016-2019 Formal	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
			Council Policy Review cycle	
Responsible Pet Ownership Policy	CSPS024	Community Services	Amendment - 2017	Rescinded - 2017
Roadside Memorials Policy	TP013	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Roundabout Policy	TP016	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Sales, Acquisitions and Leases Environmental (S.A.L.E.) Policy	CS004	Deputy City Manager's Office	Minor Revision - 2017	A rescindment of the S.A.L.E. Council policy and the creation of a S.A.L.E. Administration policy is anticipated to be completed by 2019 or 2020.
Scholarship Program	CFO005	Chief Financial Office	No action was planned for the 2016-2019 Formal	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
			Council Policy Review cycle	
Slope Adaptive Development Guidelines Policy and Conservation Planning and Design Policy	LUP008	Planning and Development	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Slope Stability Management Policy	TP019	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Smoking Policy	CSPS025	Community Services	Amendment - 2017	Rescinded - 2017
Snow and Ice Control Policy	TP004	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Sponsorship Policy City Owned, City-Managed Assets	CS011	Chief Financial Office	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Municipal



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				Naming, Sponsorship and Naming Rights Policy (CP2016-01)) as outlined in Attachment 2.
Status of Community Organizations on City Owned Land	CSPS015	Community Services	Amendment - 2017	Rescinded - 2018
Streetlight Standards and Sign Poles - Colour of Paint Policy	TP008	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Surface Transportation Noise Policy	TP003	Transportation	Amendment - 2018	Amended - 2017
Sustainable Building Policy	CS005	Deputy City Manager's Office	Amendment - 2019	Amended - 2019
Sustainable Environmental and Ethical Procurement Policy (SEEP)	CFO008	Deputy City Manager's Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Swearing in Ceremony	CP2016-06	Law and Legislative Services	N/A - New Council Policy in 2016	Revised - 2018
Swearing in Ceremony and Reception	CC016	Law and Legislative Services	Rescindment - 2016	Rescinded – 2016 and created a new Council policy in 2016 (Swearing in Ceremony (CP2016-06)) as outlined in Attachment 2.
Telecommunication Antenna Structures on Municipal Property	CS012	Deputy City Manager's Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Temporary Signs on Highways Policy	CSPS030	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	Rescinded - 2017
The City of Calgary Heritage Management Program Policies and Procedures	LUP001	Planning and Development	Rescindment - 2017	Proposed rescindment as part of this Four Year Formal Council Policy Review – 2016-2019 Outcomes report. The majority of this policy was superseded by subsequent Council reports. Primarily by LPT2008-24, LPT2009-11, PUD2018-



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				0049, The MDP (2009) and the CHA becoming a Civic Partner (2018). Further to this, the four purpose-statements of the policy are embedded in other work, including the Heritage Strategy work as well as work on the Municipal Development Plan and guidebooks and through local area plans.
The City of Calgary Homelessness Strategy	CSPS004	Community Services	Rescindment - 2017	Rescinded - 2017
The City of Calgary Investment Governance Policy	CFO001	Chief Financial Office	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
The City of Calgary Wetland Conservation Plan and Policy	CSPS029	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
The City of Calgary's Environmental Policy	UEP001	Utilities and Environmental Protection	Amendment - 2018	Anticipated to be amended by Q4 2020 – a scope review of the Environmental Policy will be completed in 2019 to support the implementation of the corporate environmental management system. The review will consider recent organizational and Council policy changes that may have implications for operational environmental management. This Council policy will align with the Corporate and City-wide Environmental Strategies, which are currently under development, anticipated for the end of 2020.
The Urban Park Master Plan & Policy	CSPS016	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Traffic Calming Policy	TP002	Transportation	Amendment - 2019	Administration has been working to align this Council policy update with other



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
				projects, such as the Residential Speed Limit Review and ensure that work is not being duplicated. A new Council policy is anticipated in 2021.
Transit Oriented Development Policy Guidelines	LUP002	Planning and Development	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Transparency and Accountability Policy	CC039	Law and Legislative Services	Amendment - 2018	Revised - 2017 and 2019; Amended - 2019
Transportation Corridor Study Policy	TP020	Transportation	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Triple Bottom Line Policy	LUP003, EM003, CS003	Planning and Development	Amendment - 2017	Due to resource constraints, responsibility for the Triple Bottom Line policy is currently being reassigned. No estimate available for review of the policy.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Truck Route Network Development Policy	TP005	Transportation	Amendment - 2018	After Council adopted the Goods Movement Strategy in 2018, the opportunity to simplify and update three related Council policies (TP001, TP005, TP006) was identified. Administration will present updates in 2020 that will impact this Council policy.
User Fees and Subsidies Policy	CFO010	Chief Financial Office	Amendment - 2018	Due to resource constraints, review of this Council policy will commence in 2020.
Visitor Parking Permit Policy	LUP005	Transportation	Rescindment - 2018	This Council policy is being reviewed as part of the Residential Parking Permit Review project that is currently underway. A recommendation to rescind is anticipated to be brought forward along with that work in 2020.
Ward Boundary Determination and Review	CC017	Law and Legislative Services	Amendment - 2018	Rescinded – 2019 and created a new Council policy in 2019 (Ward Boundary Determination and Review (CP2019-04)) as outlined in Attachment 2.



2016-2019 Formal Council Policy Review Outcomes

Council Policy Name	Council Policy Number	Department	Planned* <i>*as per the Anticipated Council Policy Work Timeline</i>	Outcome
Water Management Strategic Plan (WMSP)	CSPS026	Community Services	No action was planned for the 2016-2019 Formal Council Policy Review cycle	No change
Welcoming Community Policy	CSPS034	Community Services	Amendment - 2018	Calgary Neighbourhoods is participating in the Policy Review Pilot Project directed by the Council Innovation Fund initiative (PFC2018-1300). Recommendations for future status of the Welcoming Community Policy will be determined through this pilot and through engagement with stakeholders in 2020.
Whistle-Blower Policy	CC026	City Auditor's Office	Amendment - 2016	Amended - 2016
White Hat Presentation Policy	CC018	Office of the Mayor	Amendment - 2017	Currently being reviewed to determine if amendments are still necessary.
Year Long Proclamations Policy	CC020	Law and Legislative Services	Rescindment - 2017	Replacement of the Year Long Proclamations Policy with a new Council policy is anticipated for 2020.

2016-2019 New Council Policies

YEAR	COUNCIL POLICY NAME	DEPARTMENT	COUNCIL POLICY NUMBER
2016 (8)	Municipal Naming, Sponsorship and Naming Rights Policy	Deputy City Manager's Office	CP2016-01
	Civic Recognition on the Death of a Current or Former Member of Council	Law and Legislative Services	CP2016-02
	Governance and Appointments of Boards, Commissions and Committees	Law and Legislative Services	CP2016-03
	Municipal Complex Commemoration Policy	Deputy City Manager's Office	CP2016-04
	Family and Community Support Services Policy	Community Services	CP2016-05
	Swearing-In Ceremony	Law and Legislative Services	CP2016-06
	Flag Policy	Law and Legislative Services	CP2016-07
	Integrity Commissioner Complaints Policy	Integrity and Ethics Office	CP2016-08
2017 (3)	Investing in Partnerships Policy	Community Services	CP2017-01
	Indigenous Policy Framework	Community Services	CP2017-02
	Ethical Conduct Policy	Office of the Councillors and Office of the Mayor	CP2017-03
2018 (4)	Policy on Regional Water, Wastewater and Stormwater Servicing	Utilities and Environmental Protection	CP2018-01
	Recognitions by Council	Law and Legislative Services	CP2018-02

2016-2019 New Council Policies

	Sport for Life Policy	Community Services	CP2018-03
	Corporate Facility Planning & Delivery Policy	Deputy City Manager's Office	CP2018-04
2019 (4)	Social Wellbeing Policy	Community Services	CP2019-01
	Non-Market Housing Land Disposition Policy	Community Services	CP2019-02
	Related Party Disclosure Policy for Members of Council	Office of the Councillors and Office of the Mayor	CP2019-03
	Ward Boundary Determination and Review	Law and Legislative Services	CP2019-04
Total = 19			

Proposed Council Policy Rescindments

	COUNCIL POLICY NUMBER	COUNCIL POLICY NAME	DEPARTMENT/BUSINESS UNIT	RATIONALE
1.	PDA001	Business Tax Exemptions Policy	Chief Financial Office – Assessment	The City has eliminated the Business Tax. Within the business tax process, there were businesses that were exempted from taxation, which is no longer required as a result of the business tax being eliminated. Therefore, this Council policy is no longer relevant.
2.	CSPS027	Greater Prince's Island Park Master Plan	Community Services - Calgary Parks	The goals stated in this policy have been realized. The criteria and guidelines within it were intended as interim until a corporate process could be established, which has now been achieved. Additionally, the related committee of Council established in 1999 through CSPS027 was disbanded in 2016.
3.	TP007	Installation of 'Out of Sequence' Traffic Signals Policy	Transportation – Roads	Since the time that this Council policy was created, planning and development practices undertaken by The City and developers render this policy obsolete.
4.	LUP001	The City of Calgary Heritage Management Program Policies and Procedures	Planning and Development - Land Use Planning & Policy	The majority of this Council policy was superseded by subsequent Council reports. Primarily by LPT2008-24, LPT2009-11, PUD2018-0049, The Municipal Development Plan (2009) and the Calgary Heritage Authority becoming a Civic Partner (2018). Further to this, the four purpose-statements of the policy are embedded in other work, including the Heritage Strategy work as well as work on the Municipal Development Plan and guidebooks and through local area plans.

Urban Strategy Report to
Priorities and Finance Committee
2019 December 03

ISC: UNRESTRICTED
PFC2019-1430

Beltline Community Investment Fund Request for Humpy Hollow Park

EXECUTIVE SUMMARY

In April 2019, The Beltline Neighbourhoods Association (BNA) submitted a project application and funding request to the Beltline Community Investment Fund (BCIF) to support the re-imagining of Humpy Hollow Park, included as attachment 1 to this report. The request was approved by the BCIF committee for the total project estimate of \$1,230,386.00.

Humpy Hollow Park is a City of Calgary owned park space that sits on the northwest corner of 17 Avenue SW and Centre Street SW within Calgary's Beltline neighbourhood. The park is home to Calgary's historic McHugh House – a three-storey brick and sandstone Queen Anne Revival-style building known for its architectural character and historical significance to the community. In 2016, McHugh House was saved from demolition and moved (with funding assistance from the BCIF) to its current location adjacent to Humpy Hollow Park, where it now serves as the primary hub for the Beltline Neighbourhoods Association (BNA). Although the park is located next to this community hub, in its current state it is under-utilized, unnoticed and under appreciated.

ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee recommends that Council:

1. For the purposes of capital construction of Humpy Hollow Park, approve the request for funding of \$1,230,386 from the Beltline Community Investment Fund (BCIF);
2. Approve a capital budget increase of \$1,230,286 to Parks Budget ID P500_006 (\$200,000 in 2020 and \$1,030,386 in 2021) funded by the transfer of \$1,230,386 from the Beltline Community Investment Fund (BCIF).

PREVIOUS COUNCIL DIRECTION / POLICY

On 2019 November 18 Council approved PUD2019-1321 Beltline Community Investment Fund Terms of Reference Review. As outlined in these terms, project funding requests that exceed \$200,000 must be approved by Council.

On 2011 June 20 Council approved report LPT2011-40 Terms of Reference – Beltline Community Investment Fund (BCIF). As outlined in these terms, project funding requests that exceed \$75,000 must be approved by Council.

On 2007 May 07 Council approved the Centre City Plan (CPC2007-049) with a long-term vision to “make Centre City a livable, caring and thriving place.”

On 2006 May 15 Council approved the Beltline Area Redevelopment Plan (ARP), which allows for the earning of bonus density through cash contributions to the Beltline Community Investment Fund (BCIF). The Fund was created in conjunction with the density bonusing policies outlined in the ARP and implemented through the Land Use Bylaw 1P2007.

Beltline Community Investment Fund Request for Humpy Hollow Park

BACKGROUND

Since 2006, The City of Calgary has been accepting contributions to the Beltline Community Investment Fund (BCIF) as part of the density bonusing system for development permit applications within the Beltline. The BCIF is to be used for projects on public lands or within public rights-of-way within the Beltline related to public realm improvements, including but not limited to:

- Public open space design, redevelopment or enhancement;
- Streetscape design and improvements;
- Implementation of urban design strategies and public art on public land; and
- Public open space acquisition.

In April 2018, the BNA was awarded a Conceptual Drawing Grant from the Parks Foundation Calgary to provide funding for the creation of an initial concept for Humpy Hollow Park, included in Attachment 1 (Page 6 – Proposed Humpy Hollow Park Concept). Through a Request for Proposals (RFP), the BNA procured Dialog to undertake the initial concept.

In April 2019, the BCIF Committee approved the Humpy Hollow Park funding request for the full project cost of \$1,230,386.00, which includes detailed design and construction. The project cost breakdown can be found in Attachment 1 (Page 10 - Detailed Cost Breakdown). As the application for funding exceeds \$200,000, the request must be approved by Council.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Since the initial submission from the Beltline Neighbourhoods Association, Calgary Parks has appointed a project manager to work with the community to advance the project to a stage where it is now included within Parks work program. If funding is approved by Council, Parks will be in a position to deliver this project starting in 2020 with an anticipated completion date of Q3 2021. The proposed funding will be used to hire a design consultant to prepare the detailed design and construction drawings as well as engage the surrounding community. The funding will also be used to construct the park.

Stakeholder Engagement, Research and Communication

In June 2018 Dialog facilitated a workshop with approximately 20 targeted stakeholders. Discussions included site development ideas, open space requirements, design opportunities and any strengths and weaknesses present within the site. In October 2018, the findings from the initial design workshop were presented to the BNA. The feedback was incorporated into the final conceptual park design. Further public engagement will be required as the project progresses through detailed design.

Strategic Alignment

This proposal is fully aligned with Calgary's Comeback and the Downtown Strategy's Live and Place Focus Areas. It will deliver a project and amenity that will serve the needs and enhance the quality of life of existing residents while at the same time will serve to enhance the marketability of new commercial and residential development in the immediate vicinity.

Beltline Community Investment Fund Request for Humpy Hollow Park

Social, Environmental, Economic (External)

The redevelopment of Humpy Hollow Park will provide enhanced social space for residents and expand the potential programming space of a community hub that has been successful in hosting events and drawing neighbours and community members together. An enhanced open space will also increase the marketability of the immediate area and will help to bring vibrancy and investment to 17 Avenue SW, a street that experienced significant business disruption during the reconstruction project over the past 3 years.

From an environmental perspective, developing attractive and desirable high density living environments will help reduce the city's overall footprint and help reduce the number of trips made by motor vehicles, in turn reducing greenhouse gas emissions.

Financial Capacity

Beltline Community Investment Fund Capacity

The current balance of the Beltline Community Investment Fund is \$3,522,584.42. A list of examples of previously funded projects can be found in Attachment 4.

Current and Future Operating Budget:

Park upgrades may increase maintenance costs of the park space, although not significantly. No extra costs will be incurred until after the 2-year maintenance and warranty period (2024).

Current and Future Capital Budget:

Calgary Parks has allocated an additional \$75,000 to incorporate playful elements into the park, in lieu of a lifecycle upgrade of the current outdated playground equipment on site.

Risk Assessment

The project is dependent on this capital request. The risk of not investing in the space is a loss of community momentum working directly on public realm projects and a missed opportunity in the use of funds from developer contributions, to enhance an underutilized park asset.

REASON(S) FOR RECOMMENDATION(S):

The Beltline Community Investment Fund (BCIF) committee is recommending approval of the funding proposal as the project meets the eligibility criteria of the fund and will improve existing park space to support both existing and future residents with quality public environment.

ATTACHMENT(S)

1. Attachment 1 – Humpy Hollow Park Beltline Community Investment Fund Application
2. Attachment 2 – Updated Project Timeline for the Redevelopment of Humpy Hollow Park
3. Attachment 3 – Letters of Support
4. Attachment 4 – Examples of Projects Funded by BCIF

RE-IMAGINE HUMPY HOLLOW PARK

BELTLINE COMMUNITY INVESTMENT FUND APPLICATION | APRIL 2019

ISC: Unrestricted

PREPARED BY



PROJECT CONTACT

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ISC: Unrestricted

INTRODUCTION

EXECUTIVE SUMMARY

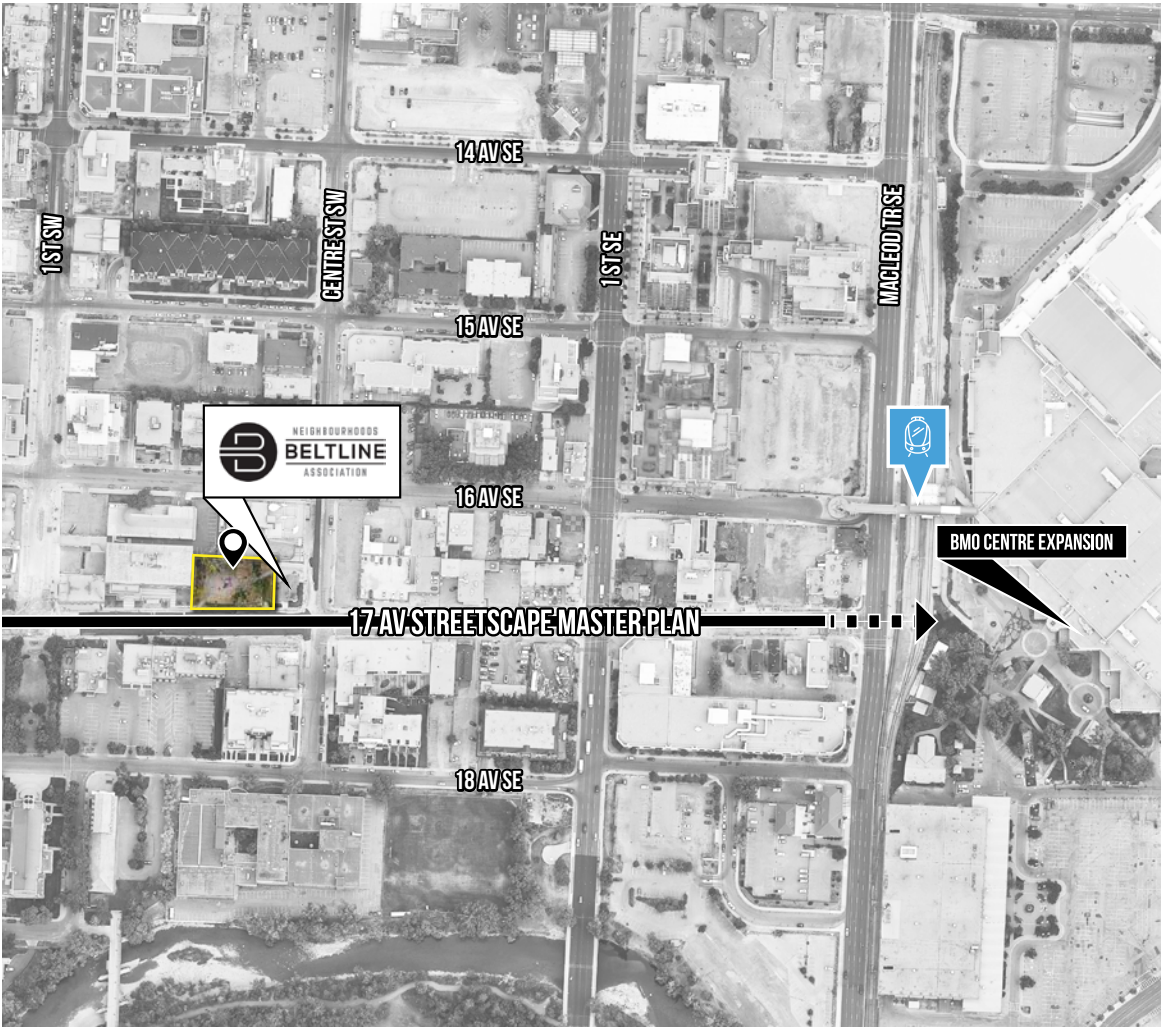
The Beltline Neighbourhoods Association is submitting the following Beltline Community Investment Fund (BCIF) project application to support the re:imagining of Humpy Hollow Park.

Humpy Hollow Park sits on the northwest corner of 17 AV and Centre ST SW within Calgary's Beltline neighbourhood. It is adjacent to Calgary's historic McHugh House—a three-storey brick and sandstone Queen Anne Revival-style building known for its architectural character and historical significance to the community. In 2016, McHugh House was saved from demolition and moved to its current location adjacent Humpy Hollow Park, where it now serves as the primary hub for the Beltline Neighbourhoods Association (BNA). Although the park is located next to this successful community hub, in its current state it is underutilized, unnoticed and under appreciated.

PROJECT RATIONALE

The Re:imagine Humpy Hollow Park project aims to improve the use value of the park for the general public, transforming it into a shared space that responds to the historic and present values of McHugh House and fosters safe play, efficient movement patterns, and community building opportunities. Understanding the changes ongoing in the community can help realize the full potential of the park. The following factors make this the perfect time to re-imagine and reinvest in Humpy Hollow Park:

- According to the City of Calgary community targets, Beltline is considerably deficient in open park space. Compounded by a population of just over 23,000, the overwhelming majority of which lives in multi-family residences, we need take advantage of the little open space we have and maximize its value.
- Since the relocation of McHugh House and the occupancy of the BNA, our Community Association has made this space a community hub with activities for all ages, programmed events and local businesses. Providing a complementary outdoor space that can be used for community activities would build on the energy and successes of BNA volunteers.
- The active edges of the park are changing with 17 AV Main Street upgrades—a significant City investment in Calgary's premier pedestrian corridor. Humpy Hollow Park is an important and valuable contributor to this new urban streetscape and fits with the Main Streets vision of providing places where citizens can come together.
- Renovations to the MacLeod TR SE LRT station and the extension of 17 AV into Stampede Park will create an important east-west connection with the 17th Ave Retail & Entertainment District. Humpy Hollow Park has the potential to become a popular urban space along this newly formed corridor that connects people across the Beltline.



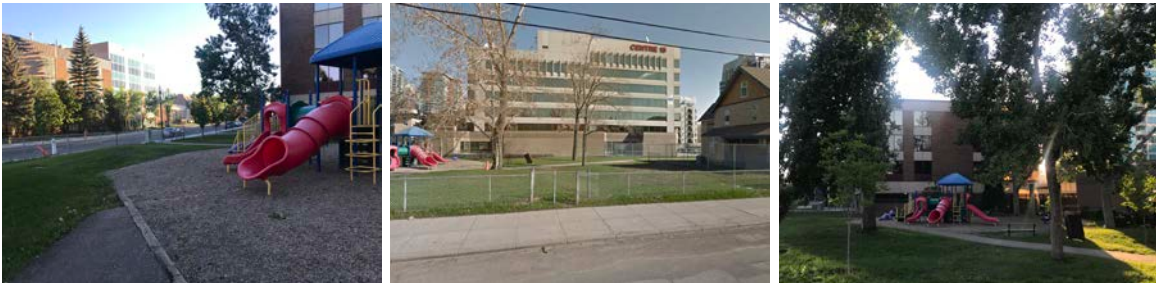
HUMPY HOLLOW PARK LOCATION

EXISTING PARK CONDITION

Currently centered in the small fenced-park is an existing playground for pre-school age children (Ages 2-5) that is surrounded by undulating grass hills. No daycares remain in the area and the playground and park space is rarely seen being used by the community. Located on the north side of the street, Humpy Hollow receives sunlight throughout the day, making it a prime outdoor location for our winter city.

When the Beltline established McHugh House as its new home in 2017, we envisioned a place the community could enjoy both inside and out. However, the relocation of McHugh House to this location has also created a number of challenges affecting its use and enjoyment:

- As a mid-block park, access is now currently limited to two small openings: a primary access along 17 AV SE through a gap in the chain link fence and a secondary entrance via the McHugh House loading area—both unattractive and uninviting.
- The park’s total area was reduced to nearly half of its original size, making a small urban park even less functional from an programming and activities perspective.



HUMPY HOLLOW PARK: UNDERUTILIZED AND END OF LIFECYCLE

POLICY CONTEXT

The BNA's vision to increase the quality of this open space aligns with our local area plan, the amended Beltline Area Redevelopment Plan (ARP).

2.2.7 Improve the public realm

- *Plan for and provide a variety of new parks, including active and passive, to meet the open space and recreational needs of the local residents and general public in the Beltline.*
- *Create appropriate processes, policies, criteria and implementation tools for the improvement, adaptation and reconfiguration of existing parks and the creation of new public spaces.*
- *Connect significant public spaces with high quality streetscapes.*

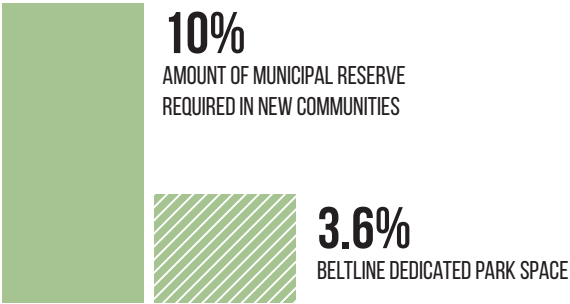
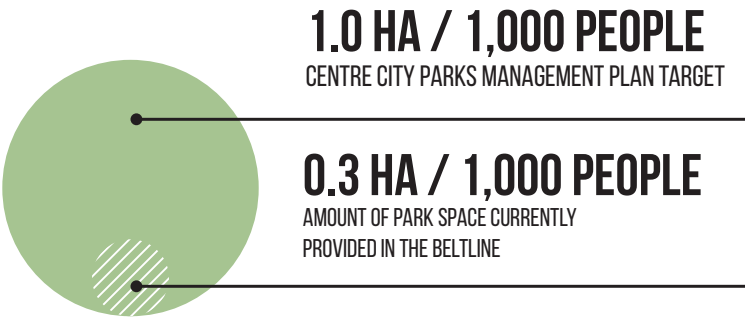


MCHUGH HOUSE: A NEW COMMUNITY HUB

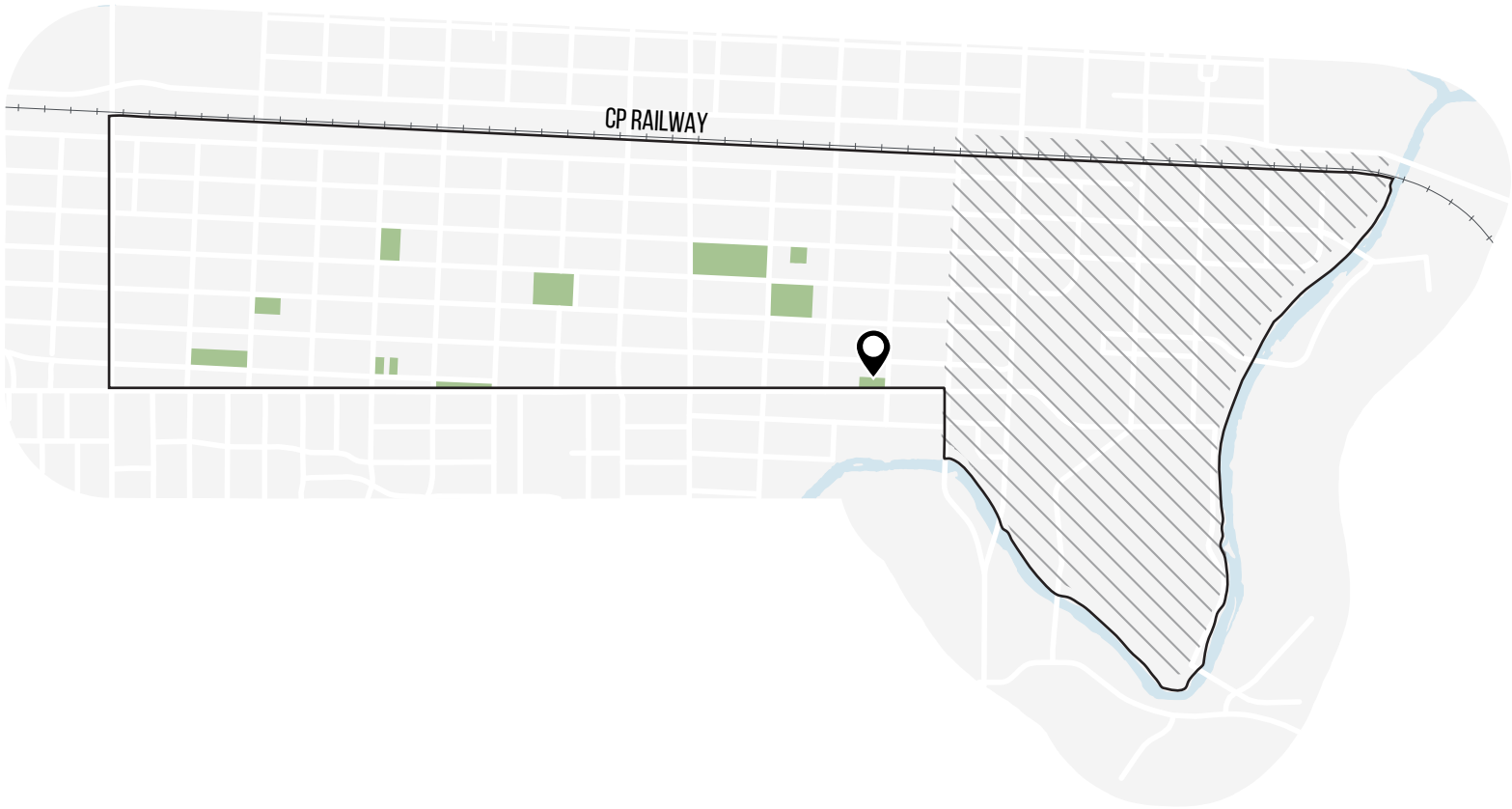
A REAL NEED

PARK SPACE DEFICIT

Beltline, a community with one of the highest residential densities in The City, has the lowest quantity of local open space in the city. It is significantly below the City average for total amount of park space provided and park space per capita. The Centre City Open Space Management Plan recommends that for every 1,000 residents, one Hectare of park space be provided; Beltline offers less than one-third of this amount. Given this scarcity of open space, the long-term value and quality of Beltline’s existing parks is essential to the community’s well-being.



ISC: Unrestricted



BELTLINE COMMUNITY PARK SPACE DEFICIT

PROJECT TIMELINE

WHERE WE'VE BEEN

DATE	MILESTONE / ACTIVITY
April 2018	Calgary Parks Foundation \$5,000 Conceptual Drawing Grant obtained
May 2018	Beltline Neighbourhoods Association (BNA) Parks' Committee releases Request For Proposal (RFP) to local Landscape Architecture Consultants
June 2018	Dialog selected as successful bid
June - December 2018	Dialog engages the BNA in a series of stakeholder engagement workshops
December 2018	Humpy Hollow Park final design concept prepared
April 2019	Re:imagine Humpy Hollow Park BCIF Application submitted

WHERE WE NEED TO GO

DATE	MILESTONE / ACTIVITY
April - June 2019	<ul style="list-style-type: none">• BCIF request review by BCIF Committee• City Administration recommendation to Council• Council Approval
July - September	Alignment with work program and operating procedures of applicable business units responsible for works
September 2019	Humpy Hollow Park Request For Proposal (RFP) released
October 2019- April 2020	Detailed design and project tendering is completed
May 2020	Construction of park upgrades
October 2020	Construction wrap-up and public opening

CONCEPT DEVELOPMENT



PHASE 1: DESIGN WORKSHOP

June 26, 2018

Dialog facilitates a workshop with approximately 20 stakeholders. Discussions include site development ideas, open space requirements, design opportunities, and any strengths or weaknesses present within the site. A collection vision is formulated for a clear decision-making process.



PHASE 2: DEVELOPMENT SCENARIOS

October 30, 2018

Two conceptual park designs and a 'What We Heard' report are presented to the Beltline Neighbourhood Association. Following a review of the design options, a workshop is held to critique the two scenarios and offer suggested areas for improvement that will evolve the schematic design into a final drawing.

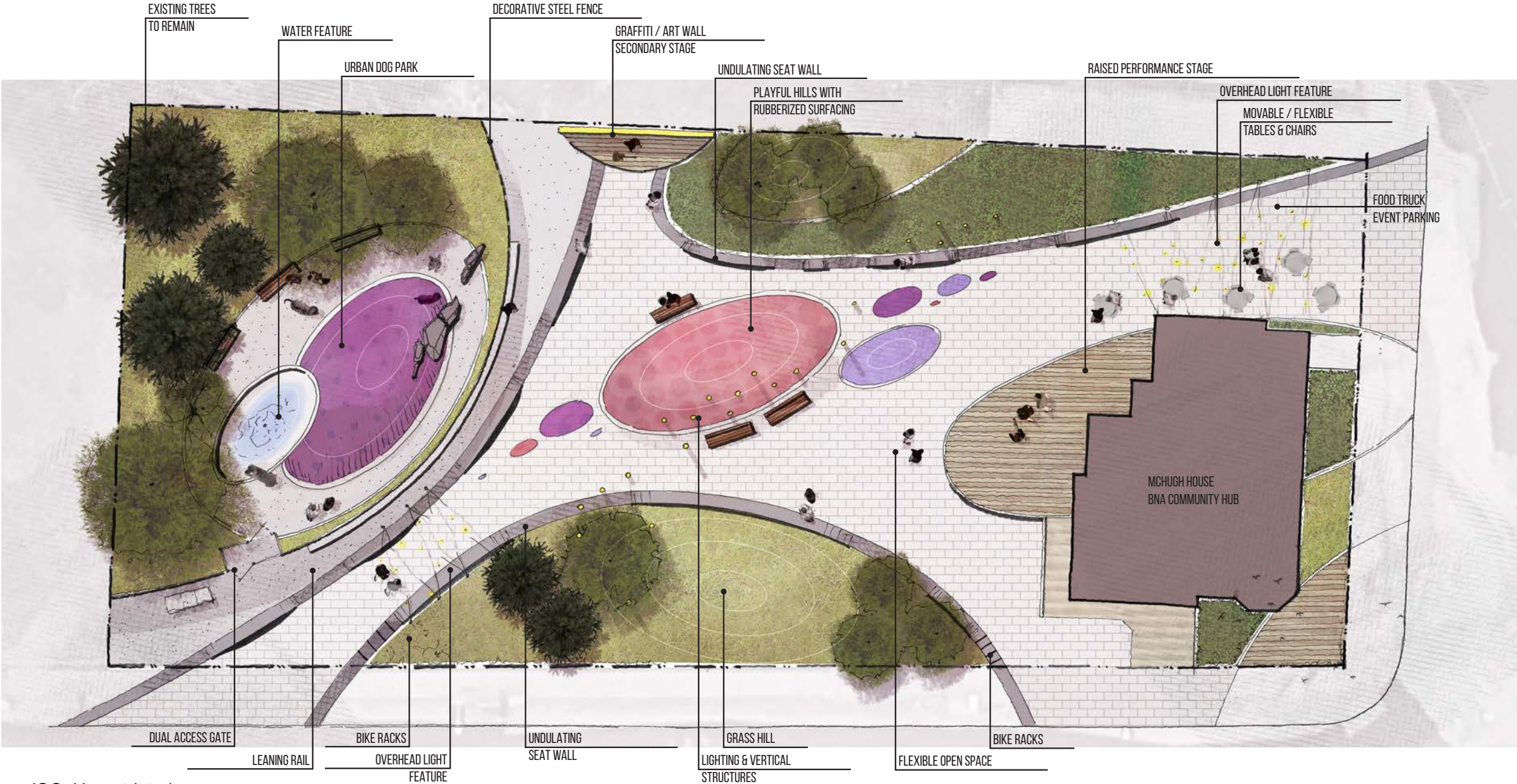


PHASE 3: FINAL CONCEPT DESIGN

November 27, 2018

A final conceptual park design is presented to the Beltline Neighbourhoods Association. Discussions include the park's cohesive vision vs. kit of parts, flexibility/adaptability, a preliminary cost estimate, and suggested next steps to make the plan an achievable reality.

PROPOSED HUMPY HOLLOW PARK CONCEPT







VIEW FROM THE MAIN STAGE



CENTRE SPACE WITH UNDULATING WALLS



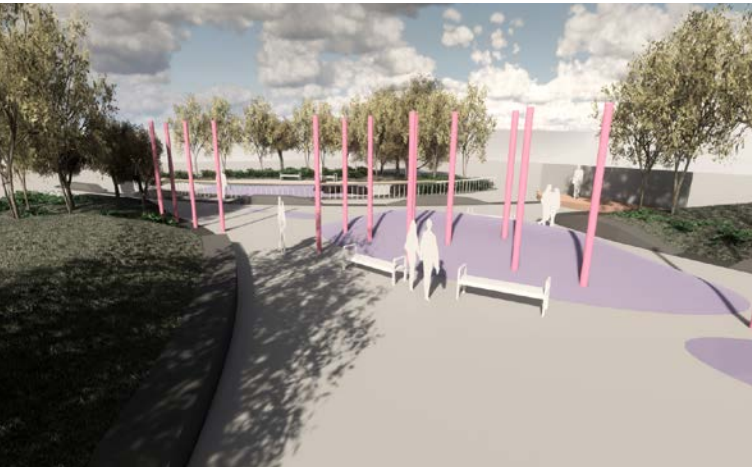
FLEXIBLE SEATING AREA & RAISED PERFORMANCE SPACE



URBAN DOG PARK



SW ENTRANCE INTO PARK



HILLS WITH RUBBERIZED PLAY SURFACE

FUNDING OVERVIEW

ACQUIRED/PURSUED FUNDING SOURCES

Parks Foundation - Conceptual Drawing Grant (COMPLETED)

The Conceptual Drawing Grant program is intended to provide “seed money” for the development and enhancement of Calgary’s parks, playgrounds, pathways, natural areas, and open spaces. The program supports projects that provide significant benefit to the continuation and enrichment to Calgary’s parks and pathways.

Parks Foundation - Project Gift Administration (COMPLETED)

Parks Foundation assists community organizations that are volunteer-driven and may not have the capacity, experience or expertise to manage the financial transactions of a project. The Project Gift Administration program supports communities by providing the following services: opening a unique account for each approved project, receiving donations on behalf of the project and issuing tax receipts for eligible donations, processing payments for approved invoices for the project, and providing financial reports for the project as required.

Parks Foundation - Building Communities Grant (SUBMITTED/SHORTLISTED)

The Building Communities (BC) Program helps to support a variety of community-led initiatives by awarding grants up to \$25,000. The goal is to build community capacity, and promote stewardship for children and community residents, by supporting the development of new and valued community spaces.

ESTIMATED BUDGET

The current “order of magnitude” estimate to complete this project is **\$1,230,386.00**. From this estimate, approximately \$83,000 has been allocated for detailed design with the rest of the funds to be used for construction.

The Beltline Neighbourhoods Association Parks & Public Spaces Committee has secured initial seed funding to support the development of a design concept and several community design charrettes. BCIF funding would cover the full remaining design and construction costs with consideration to leverage partnerships with City of Calgary departments with access to capital funding.

BELTLINE COMMUNITY INVESTMENT FUND (BCIF)

Since 2006, The City has been accepting contributions to the Beltline Community Investment Fund (BCIF) as part of the density bonusing system for development permit applications within the Beltline. At the discretion of the Approving Authority, any development desiring to utilize the density bonus provisions of the Land Use Bylaw is eligible to make a contribution to the BCIF.

The BCIF is to be used for projects on public lands or within public rights-of-way within the Beltline related to public realm improvements, including but not limited to:

- Public open space design, redevelopment or enhancement;
- Streetscape design and improvements;
- Implementation of urban design strategies and public art on public land; and
- Public open space acquisition.

BCIF REQUEST OVERVIEW	
Title	Re:Imagine Humpy Hollow Park
Grant Type	Rapid Improvement Project
Target Groups	Beltline Neighbourhoods Association, Beltline Residents, Beltline Merchants, Broader Centre City Residents and Merchants, Calgarians and visitors to Calgary’s Centre City.
Location	17 AV SW and Centre ST
Timeline	Project to be completed by October 2020
Total Project Cost	Up to \$1,230,386.00
BCIF Funds requested	This application request is for up to \$1,230,386.00
Deliverables	Public open space redevelopment and enhancement

DETAILED COST ESTIMATE BREAKDOWN

CATEGORY	COST
Earthworks/Contract Items	\$113,250.00
Soft Landscape Contract Items	\$36,175.00
Hard Landscape Items	\$699,625.00
Urban Dog Park Items	\$63,250.00
Play and Entertainment Feature Items	\$90,975.00
Landscape Features Items	\$39,425.00
Subtotal	\$1,042,700.00
Contingency (10%)	\$104,270.00
Design Fees (8%)	\$83,416.00
Project Total	\$1,230,386.00

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Updated Project Timeline for the Redevelopment of Humpy Hollow Park

The following timeline was updated by Calgary Parks from the Beltline Neighbourhoods Association's original application submission for the redevelopment of Humpy Hollow Park.

Date	Milestone/Activity
June/July 2019	Preparation of Business Case and workplan, fully scope out work (complete)
July 2019	Connect back to BCIF Committee with updated workplan & Schedule for works (complete)
July – December, 2019	Prepare Request for Proposal (RFP) or SOR to hire consultant as soon as funding is approved
December 3, 2019	Report to PFC Committee
December 2019	Preliminary conversations with Communications and Engage!
End of December, 2019	Finalize SOR and prepare for send out
End of December/ Beginning of January 2020	Report to Council /Council approval
January, 2020	Send out SOR to consultant (consultant gets 3 weeks to prepare a proposal/price)
End January 2020 – End February 2020	Submission received, evaluated, consultant procured, PO granted to consultant by end of Feb
March 2020	Communications Plan finalized, Engagement Plan finalized
March-April 2020	Preparation for Engagement session (content and panels)
Early May 2020	Engagement Session 1 and online engagement
Early June 2020	What We Heard What We Did Report posted
June – September 2020	Detail Design & Permitting (DP, BP) & OLA designation process
End of November 2020	Procurement documents finalized and posted online to bring a contractor on board
Beginning of February 2021	PO cut for construction contract
February – End of April 2021	Contractor prepare for construction (pre-construction requirements, plans, submissions)
May – End of Summer 2021	Park Construction (3 1/2 - 4 months)
End of Sumer 2021	Park Opening

Letters of Support for
Beltline Community Investment Fund Request for
Humpy Hollow Park
PFC2019-1430



Calgary

Office of the Councillors
COUNCILLOR E. Woolley

October 30, 2019

To whom it may concern,

As Councillor for Ward 8, I support the Beltline Neighbourhood Association's efforts to revitalize Humpy Hollow Park. Specifically, I endorse the BNA's Beltline Community Investment Fund request for upgrades to the park.

The Beltline is a vibrant area but is currently underserved by park area. The City's standard for park space within a community is 10%; the Beltline is currently sitting at approximately 3%. Although the re-imagination of Humpy Hollow Park would not add park space per se, it would enhance the park and integrate it with McHugh House, which is an activity hub and headquarters for the BNA.

Please accept this letter of support and do not hesitate to contact me should you require more information.

Sincerely,

Evan Woolley
Councillor, Ward 8



Office of the Councillors
COUNCILLOR JEROMY FARKAS

October 30, 2019

To whom it may concern:

Re: Letter of Support for the Humpy Hollow Park Redevelopment

Please accept this letter in support of the Beltline Neighborhood Association's redevelopment of Humpy Hollow Park.

The Beltline Neighborhood Association Parks and Public Places Committee has received the support for the project from the Beltline Community Investment Fund, and has completed public engagement for the conceptual design of the park. The project will be brought forward to the Priorities and Finance Committee in December for review, and has a target completion date of October 2021.

The redevelopment of Humpy Hollow Park will provide a more usable public space in the underserved Beltline Community, and will create a place for greater community activation. I happily support their application for funding to move forward into the next phase of design and construction.

Sincerely

Jeromy Farkas
Councillor, Ward 11




To Whom it May Concern,

The Beltline Neighbourhood Association (BNA) is in the process of completing a Beltline Community Investment Fund (BCIF) funding request for upgrades to Humpy Hollow Park, located at 17 Avenue S and Centre Street adjacent the historic McHugh house – home to the BNA's headquarters.

Reinvestment in this park is an important project for the Beltline community. The needed improvements to an existing, underused park space will help elevate the location and increase residential use as well as foot traffic to neighbouring businesses. Reimagining Humpy Hollow Park and giving it new life contributes to community amenities that can be enjoyed by all residents and businesses in the area, and in turn make the community a more desirable place to live.

I ESTHER KELLY of 17TH AVENUE RETAIL & ENTERTAINMENT DISTRICT BIA (company) support the use of the Beltline Community Investment Fund to support the implementation of a reimagined Humpy Hollow Park.



-

Signature

11 / 12 / 2019

-

Date

November 18, 2019

To whom it may concern,

The Beltline Neighbourhood Association (BNA) is in the process of completing a Beltline Community Investment Fund (BCIF) funding request for upgrades to Humpy Hollow Park, located at 17 Avenue S and Centre Street adjacent the historic McHugh house – home to the BNA's headquarters.

Reinvestment in this park is an important project for the Beltline. The community is far below The City's standard for park space provided to residents, offering only about one-third of the parks and open spaces of new communities. While this project would not be adding park space to the community, it would bring much needed improvements to an existing underused park space. Re-imagining Humpy Hollow Park and giving it new life aligns with the intent of BCIF by contributing to community amenities that can be enjoyed by all residents of the area, and in turn make the community a more desirable place to live.

I Chris Pollen of Battistella Developments support the use of the Beltline Community Investment Fund to support the implementation of a re-imagined Humpy Hollow Park.

A handwritten signature in black ink, consisting of a stylized 'C' and 'P' followed by a horizontal line.

Chris Pollen
Director, Sales and Marketing
Battistella Developments

To whom it may concern,

The Beltline Neighbourhood Association (BNA) is in the process of completing a Beltline Community Investment Fund (BCIF) funding request for upgrades to Humpy Hollow Park, located at 17 Avenue S and Centre Street adjacent the historic McHugh house – home to the BNA's headquarters.

Reinvestment in this park is an important project for the Beltline. The community is far below The City's standard for park space provided to residents, offering only about one-third of the parks and open spaces of new communities. While this project would not be adding park space to the community, it would bring much needed improvements to an existing underused park space. Reimagining Humpy Hollow Park and giving it new life aligns with the intent of BCIF by contributing to community amenities that can be enjoyed by all residents of the area, and in turn make the community a more desirable place to live.

I Abed Itani of Cidex Developments Ltd (company) support the use of the Beltline Community Investment Fund to support the implementation of a reimagined Humpy Hollow Park.



Signature



Date

November 13, 2019

VIA ELECTRONIC MAIL

Hines

RE: Humpy Hollow Park

To whom it may concern:

I, John Wilbeck, Managing Director at Hines Canada, fully support the Beltline Neighbourhood Association (BNA) in their request to utilize Beltline Community Investment Fund (BCIF) funding to reinvigorate Humpy Hollow Park, located at 17 Avenue S and Centre Street adjacent the historic McHugh house.

We see tremendous value in public open space and parks as catalysts for both citizen interaction and economic development. Central Memorial Park, and its ongoing programming by the BNA, was critical to our thesis when deciding to invest in the 500 Block development project. This park is central to the lifestyle we envision for future residents of our project; it is a key component of the project's placemaking and will be a valuable amenity for those living in the building. The weight of Central Memorial Park's impact on our investment is reflected in the name that we chose for the masterplan: "Park Central."

In our view, the economic, environmental, and human benefits of open space are realized when there is a focus on the design and quality of available park space. While this project would not be adding park space to the Beltline, revitalizing Hump Hollow Park is an opportunity to focus energy and interaction in the neighbourhood while creating a new community amenity that can be enjoyed by all residents of the area.

Kind regards,



John Wilbeck
Managing Director



To whom it may concern,

I am pleased to learn that The Beltline Neighbourhood Association has plans to upgrade Humpy Hollow Park to make it a modern, adaptable, and inclusive park space in the Beltline. At Strategic Group, we support the use of the Beltline Community Investment Fund (BCIF) to help fund the implementation of a reimagined Humpy Hollow Park.

Strategic Group is a Calgary-based company that owns, manages, and develops office, retail, and residential properties across Canada. Many of our buildings are in the Beltline, downtown, and other inner-city communities. We know the value of high-quality community amenities such as the reimagined Humpy Hollow Park.

Amenities like this add vibrancy and character which benefits everyone who lives, works, and plays in the area. Our residents at M17, just across the street from McHugh House, would absolutely use this family-focused and pet-friendly park. Our retail tenants in the building will appreciate the additional foot traffic that comes from an active public amenity just steps away. People who work in our buildings in the area need a space like the reimagined Humpy Hollow Park as a place to recharge and relax. As Strategic Group continues to invest in inner-city Calgary, we know amenities like this support our investment and the thriving community we want to help grow.

A reimagined Humpy Hollow Park will create a positive legacy for our economy and our community, and we are pleased to support using the BCIF to make it a reality.

Sincerely,

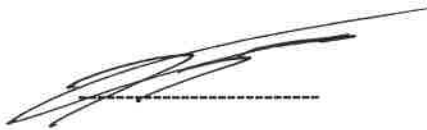
Riaz Mamdani
CEO
Strategic Group

To whom it may concern,

The Beltline Neighbourhood Association (BNA) is in the process of completing a Beltline Community Investment Fund (BCIF) funding request for upgrades to Humpy Hollow Park, located at 17 Avenue S and Centre Street adjacent the historic McHugh house – home to the BNA's headquarters.

Reinvestment in this park is an important project for the Beltline. The community is far below The City's standard for park space provided to residents, offering only about one-third of the parks and open spaces of new communities. While this project would not be adding park space to the community, it would bring much needed improvements to an existing underused park space. Reimagining Humpy Hollow Park and giving it new life aligns with the intent of BCIF by contributing to community amenities that can be enjoyed by all residents of the area, and in turn make the community a more desirable place to live.

I, Jordan Beach, VP Sales and Marketing of Qualex-Landmark (company) support the use of the Beltline Community Investment Fund to support the implementation of a reimagined Humpy Hollow Park.



Signature

Nov 7, 2019

Date

To whom it may concern,

The Beltline Neighbourhood Association (BNA) is in the process of completing a Beltline Community Investment Fund (BCIF) funding request for upgrades to Humpy Hollow Park, located at 17 Avenue S and Centre Street adjacent the historic McHugh house – home to the BNA's headquarters.

Reinvestment in this park is an important project for the Beltline. The community is far below The City's standard for park space provided to residents, offering only about one-third of the parks and open spaces of new communities. While this project would not be adding park space to the community, it would bring much needed improvements to an existing underused park space. Reimagining Humpy Hollow Park and giving it new life aligns with the intent of BCIF by contributing to community amenities that can be enjoyed by all residents of the area, and in turn make the community a more desirable place to live.

I Kristian Harvie of Homes by Avi (company) support the use of the Beltline Community Investment Fund to support the implementation of a reimagined Humpy Hollow Park.

Kristian Harvie

Signature

11/04/19

Date



Suite 2500, 10111 - 104 Avenue NW
Edmonton, Alberta T5J 0J4

T: 780.423.5525
F: 780.425.3564

oneproperties.com

November 25, 2019

To whom it may concern
Beltline Community Investment Fund

Dear Sir/ Madam,

RE: HUMPY HOLLOW PARK – LETTER OF SUPPORT

The Beltline Neighbourhood Association (BNA) is in the process of completing a Beltline Community Investment Fund (BCIF) funding request for upgrades to Humpy Hollow Park, located at 17 Avenue S and Centre Street adjacent the historic McHugh house – home to the BNA's headquarters.

Reinvestment in this park is an important project for the Beltline. The community is far below The City's standard for park space provided to residents, offering only about one-third of the parks and open spaces of new communities. While this project would not be adding park space to the community, it would bring much needed improvements to an existing underused park space. Reimagining Humpy Hollow Park and giving it new life aligns with the intent of BCIF by contributing to community amenities that can be enjoyed by all residents of the area, and in turn make the community a more desirable place to live.

ONE Properties has already invested in two major mixed use developments in the Beltline, Versus and Curtis Block. We believe this investment will help activate this node in the district, and provide increased connectivity in the growing eastern Beltline.

I support the use of the Beltline Community Investment Fund to support the implementation of a reimagined Humpy Hollow Park.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'TB', is written over a horizontal line.

Thomas Burr, MRICS CAIA
Vice President Multi-Family Development

Examples of Projects Funded by Beltline Community Investment Fund

Date	Project	Approved Amount
2006	Central Memorial Park*	\$3,045,000
2011	1 st Street Underpass*	\$75,000
2013	1 st Street Underpass*	\$225,000
2013	Signal Box Wraps	\$25,000
2014	McHugh House Relocation	\$400,000
2014	8 th Street Underpass*	\$640,000
2016	4th Street Underpass Enhancement*	\$1,115,000
2018	Project Bike Racks	\$75,000
2018	Beltline Urban Murals Project	\$75,000
2019	Beltline Urban Murals Project	\$75,000

*Project partially funded by BCIF

**Community Services Report to
Priorities and Finance Committee
2019 December 03**

**ISC: UNRESTRICTED
PFC2019-1464**

Council Innovation Fund Application for Greater Forest Lawn Governance and Communications Model

EXECUTIVE SUMMARY

Councillor Carra is sponsoring an application, that will be managed through Calgary Neighbourhoods, to the Council Innovation Fund with the cooperation and support of Community Services. The application is seeking \$227,000 to support a one-time pilot project in Greater Forest Lawn. Funds would be used to create a Governance and Communications Model for Greater Forest Lawn, with the support of an external expert who specializes in local governance and community development. This pilot will help to deliver the Council-directed Community Representation Framework implementation work (CPS2018-1393).

Community Services will manage the project and submit an update report to the Chief Financial Office within 12 months of the project completion detailing how the Council Innovation Fund grant was spent and the outcomes of the pilot. The Chief Financial Office will submit a summary report to Council through Priorities and Finance Committee, as per the Council Innovation Fund Terms of Reference requirements.

ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee recommend Council approve this application for the Council Innovation Fund for the Greater Forest Lawn Governance and Communications Model pilot project in the amount of \$227,000.

PREVIOUS COUNCIL DIRECTION / POLICY

As part of the 2010 November deliberations on the 2011 budget, Council originally established the Council Innovation Fund and directed Administration to develop Terms of Reference for the fund and create criteria that would guide Council on requests. On 2019 April 29, Council approved updates to the Council Innovation Fund Terms of Reference and introduced a new fund dedicated to community-driven projects called the Council Community Fund. The revised Terms of Reference for the Council Innovation Fund can be found on Attachment 3.

Any Council member can submit an application to the Priorities and Finance Committee for review and consideration and ultimately for Council's consideration and approval. The proposal for funding must demonstrate credibility, fiscal responsibility and good management which will be important considerations in the evaluation of applications.

BACKGROUND

Community Representation Framework:

As part of the Community Representation Framework Final Report (CPS2018-1393), Council and Administration committed to ensuring local learning opportunities "should have adequate resources to support a robust learning process" (CPS2018-1393, pg. 4). This application identifies one such opportunity, a pilot project examining the development of a Governance and Communications Model for the communities of Greater Forest Lawn.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Utilizing the Community Representation Framework's priorities and result areas, this pilot project specifically aims to address Priority 1 (increasing participation and diversity), Priority 2

**Community Services Report to
Priorities and Finance Committee
2019 December 03**

**ISC: UNRESTRICTED
PFC2019-1464**

Council Innovation Fund Application for Greater Forest Lawn Governance and Communications Model

(build trust and respect between stakeholders), Priority 3 (raise the capacity of citizens and organized community groups) and Priority 5 (Support the evolving role and needs of community associations). This pilot project will utilize best practices that work to strengthen and inspire communities while developing a multi-community model in Greater Forest Lawn. The pilot will focus on: piloting a new multi-community governance model; integrating more effective ways of communication; and considering how residents in Greater Forest Lawn communities can better participate in planning and decision making that influence City development projects in their neighbourhoods. If successful, this pilot project may be able to be integrated into in other community plans and initiatives. More detail can be found in Attachment 1.

Stakeholder Engagement, Research and Communication

See Attachment 1 for details.

Strategic Alignment

See Attachment 1 for details.

Social, Environmental, Economic (External)

See Attachment 1 for details.

Financial Capacity

In 2018 November, Council approved the transfer of \$5 million to the Council Innovation Fund. As of 2019 September 30, the balance of the Council Innovation Fund is \$4,034,121. This application is requesting one time funding of \$227,000 from the Council Innovation Fund. If Council approves this application, the remaining balance of the Council Innovation Fund would be \$3,807,121. See Attachment 2 for additional details.

Current and Future Operating Budget:

No impact on current and future operating budget.

Current and Future Capital Budget:

No impact on current and future capital budget.

Risk Assessment

Risk of proceeding with the application: in times of budget constraint, the approval of this application may cause negative reputation risk to The Corporation. With The Corporation facing challenging budget considerations, including but not limited to the potential reduction of full-time employees, public dollars spent on new innovative projects may not be seen as essential. As the Council Innovation Fund was developed to support innovation projects and it is the potential funding source identified, this risk is minimized.

Risk of not proceeding with the application: Council approved the Community Representation Framework Final Report (CPS2018-1393) on 2018 December 17 which stated local learning opportunities were to be identified and executed by Administration. Administration was directed to report back to Council with a progress report on the implementation of the Community Representation Framework no later than the end of 2020 Q1. If we do not proceed with this

Community Services Report to
Priorities and Finance Committee
2019 December 03

ISC: UNRESTRICTED
PFC2019-1464

Council Innovation Fund Application for Greater Forest Lawn Governance and Communications Model

application we would miss an opportunity to learn and test an alternative model, while utilizing the Community Representation Framework priorities and principles.

REASON(S) FOR RECOMMENDATION(S):

This application meets the existing Council Innovation Fund Terms of Reference. This pilot project is a one-time funding request that has the potential to have a city-wide impact and helps to advance Council priorities. In addition, this pilot project meets the ongoing work directed by the Community Representation Framework Final Report (CPS2018-1393), approved by Council.

ATTACHMENT(S)

1. Attachment 1 – Application to The City of Calgary Council Innovation Fund
2. Attachment 2 – Table 1: Project Overview and Budget (over 18 months)
3. Attachment 3 – Council Innovation Fund Terms of Reference
4. Attachment 4 – Letter of Support: Dover Community Association
5. Attachment 5 – Letter of Support: 12 Community Safety Initiative
6. Attachment 6 – Letter of Support: The Alex Community Health Centre
7. Attachment 7 – Letter of Support: Action Dignity



APPLICATION FOR COUNCIL INNOVATION FUND

CC 941 (R2019-09)

*** Be sure to save your completed document to your desktop before you print and/or email the form for submission so you do not lose your content. Please email your desktop copy and other attachments to the [CFOD Administrative Assistant](#) (see Contact Information on the CFOD myCity page for details), who will confirm receipt.**

Date of Submission

2019-10-09

Name of Project

Greater Forest Lawn Governance and Communications Model

Sponsoring Councilor

Councillor Gian-Carlo Carra

Applicant Name

Councillor Gian-Carlo Carra

Applicant Contact Number

403-268-2477

Include area code, no spaces

Applicant Business Unit or Name of Organization

Choose Business Unit or enter Name of Organization

Affected Business Units and/or Departments

Community Services

Amount of Funds Requested - please attach budget breakdown details in an attachment

\$227,000.00

Draft PFC cover report attached

☒ Yes ☐ No

Please list supporting documents provided.

Attachment 2 - Table 1: Project Overview and Budget (over 18 months)

Attachment 3 - Council Innovation Funds Terms of Reference

Applications for the Council Innovation Fund are to be submitted to the Chief Financial Officer Department (name of person) no later than six (6) weeks in advance of the targeted Priorities and Finance Committee (PFC) meeting date.

Only completed applications supported by a PFC cover report will be submitted for placement on the PFC agenda. The PFC will review the report and proposal and provide their recommendation to Council. The recommendation and report will then be forwarded to Council at their next scheduled meeting.

Provide a summary description of the project to a maximum of 2 pages.

As part of the Community Representation Framework Final Report (CPS2018-1393), Council and Administration committed to ensuring local learning opportunities “should have adequate resources to support a robust learning process” (CPS2018-1393, pg. 4). This Application identifies one such opportunity, a pilot project examining the development of a Governance and Communications Model for the communities of Greater Forest Lawn.

An element of Councillor Carra's Great Neighbourhood strategy is focused on working together with community residents, community groups, institutions, nonprofit organizations and local businesses. Through The City's neighbourhood work, emphasis is placed on the importance of increasing opportunities to connect as a “key component to growing social cohesion, which supports the creation of a vibrant, safe and active neighbourhoods” (CSP2017-0366, Neighbourhood Improvement Initiative, pg. 6). With this in mind, the application will utilize best practices that work to strengthen and inspire communities while developing a multi-community model in Greater Forest Lawn, specifically focusing on: piloting a new multi-community governance model; integrating more effective ways of communication; and considering how residents in Greater Forest Lawn communities can better participate in planning and decision making that influence City development projects in their neighbourhoods.

Key components of the proposal include (further detail in Table 1):

- **Multi-community Governance Model:** pilot project to work together with residents, organized community groups, institutions, nonprofit organizations, and local businesses. This multi-community group would then work with an expert in local governance and community development to create a Terms of Reference and community governance model.
- **Communications Model:** Engagement and effective communication with the local residents and stakeholders in Greater Forest Lawn. Utilizing a community development model to ensure meaningful interaction and equitable representation of all citizens in Greater Forest Lawn.

Project Benefits - Why is this project needed, and why now?

The Community Representation Framework Task Force identified five priorities and result areas to guide the Community Representation Framework implementation work. Of these five priorities, this pilot project specifically aims to address Priority 1 (increasing participation and diversity), Priority 2 (build trust and respect between stakeholders), Priority 3 (raise the capacity of citizens and organized community groups) and Priority 5 (Support the evolving role and needs of community associations). The Community Representation Framework Final Report (CPS2019-1393) stated local learning opportunities were to be identified and executed by Administration. The multi-community governance and communications model in Greater Forest Lawn is one such opportunity we can pilot. By “bring local democracy (to) our neighbourhoods” (Meslin, 2019, p.83) the pilot aims to be a catalyst for a future community governance and communications models.

Along with the identification and execution of local learning opportunities, Council directed Administration to report back with a progress report on the implementation of the Community Representation Framework no later than the end of 2020 Q1. In order to meet this deadline, it is important that the implementation work identified in this application move forward now.

Identify how this project meets the criteria as outlined in the Terms of Reference for the Council Innovation Fund.

Please attach additional information as required.

As stated above, this pilot project specifically addresses four of the five priorities identified by the Community Representation Framework, to improve community-building and representation and could address all five priorities as the governance model evolved over time. These five priorities are:

Priority 1. Increase participation and diversity

- Priority 2. Build trust and respect between stakeholders**
- Priority 3. Raise the capacity of citizens and organized community groups**
- Priority 4. Better align the work of The City**
- Priority 5. Support the evolving role and needs of community associations**

Utilizing a community development approach and best practices that strengthen communities, the pilot project aims to increase opportunities for members of the Greater Forest Lawn community to contribute to a city of inspiring neighbourhoods and guides stakeholders in this project to view community-building through an equity lens. Priorities and results related to participation and diversity, building trust and respect between stakeholders, and raising the capacity of citizens and community groups will contribute to stronger organized community groups and lead to more fruitful collaborations between stakeholders and The City.

Further to the above, the pilot project will help leverage opportunities for citizens, organized community groups, institutions and local businesses to better understand each other's needs and interests.

The pilot project also advances the following Council priorities:

A Prosperous City - Supporting The City of Calgary and Calgary as a whole to continue to attract diverse talent, build resiliency and act as a place where there is opportunity for all.

A City of Safe and Inspiring Neighbourhoods - Supporting the realization of safe, mixed and inclusive neighbourhoods, that all citizens have the right and opportunity to participate in civic life. All neighbourhoods are desirable and have equitable public investments. City strategies to support this citizen priority include the following:

- Work with residents to help them increase their community connections and participate in civic life; and
- Provide residents and organized community groups a gateway to the resources they need to contribute meaningfully to their neighbourhoods.

Outline the proposed timeline for this project, including the final report back date.

As part of the implementation work of Community Representation Framework (CPS2019-1393), funding is being requested from the Council Innovation Fund to support the Greater Forest Lawn Governance and Communications Model pilot project.

It is recommended this project is staged in two distinct phases, as detailed in Table 1. The first phase would encompass the initial community development and resident participation work surrounding the multi-community Governance and Communications Model. The second phase aims to demonstrate the multi-community Governance and Communications Model while ensuring the equitable and inclusive participation of all community members in Greater Forest Lawn.

A summary of initial key findings from this pilot project will be reported back through the Chief Financial Office within 12 months of the project end date and as part of the progress report on the implementation of the Community Representation Framework and will reflect the initiatives outlined in Table 1.

Identify what success looks like, and how it will be measured.

The pilot seeks to demonstrate four of the five priorities identified by the Community Representation Framework: Priority 1 (increasing participation and diversity), Priority 2 (build trust and respect between stakeholders), Priority 3 (raise the capacity of citizens and organized community groups) and Priority 4 (support the evolving role and needs of community associations). Evaluative criteria for each of the four priorities will measure and demonstrate how much, how well, and who is better off. Participants in the pilot will be asked before and after evaluative questions to measure the effectiveness of the pilot. In cases where

we are unable to collect information prior to the start of the pilot, participants will be asked to reflect on their past understanding. If successful, this pilot project may be able to be integrated into in other community plans and initiatives.

References

Meslin, D. (2019). Teardown: Rebuilding Democracy from the Group Up. CA: Penguin Random House Canada Limited

Your personal information is being collected, used and disclosed for the administration and processing of your application for funding under the Council Innovation Fund Project. Your information is collected pursuant to section 33(c) of The Freedom of Information and Protection of Privacy Act ("FOIP Act") of Alberta. If you have any questions about the collection, use or disclosure of your personal information, please contact The City of Calgary's Chief Financial Office (#8003), The City of Calgary P.O. Box 2100, Stn. M, Calgary, AB T2P 2M5 and by calling at 403-268-5664.

Table 1: Project Overview and Budget (over 18 months)

Phase	Component	Initiative	Timeline	Resources and Budget
Phase 1	1. Governance Model	A. Community development and resident participation: An expert specializing in local governance and community development to run community conversations regarding multi-community governance, civic participation and municipal citizenship. They will help craft the Terms of Reference and community governance model for Greater Forest Lawn.	Q1 2020 – Q3 2021	External Support \$40,000
	2. Multilingual Multiplatform Communications Model	B. Community Driven Communications Model – externally supported community newsletter, provided in multiple mediums and languages, to ensure accessibility and inclusion.	Q1 2020 – Q3 2021	External Support \$30,000
	3. Community Connectors	C. Community Development Supports for Resident Participation: funding to support equitable and inclusive community representation in community conversations (i.e. provide child care support, transit support).	Q1 2020 – Q3 2021	External Support \$25,000
Phase 2	4. Community Brokers	D. City Staff support of Community Development Model	Q2 2020 – Q1 2021	Internal Support
		E. Community Development Supports for Resident Participation: Local residents employed through a non-profit agency partner to initiate connection and provide residents a way to participate. Community Brokers aim to connect with, listen to, and act on what they hear from their neighbours. This model supports equitable and inclusive community representation in community conversations as well as contributing to community economic development outcomes.	Q2 2020 – Q1 2021	External Support \$110,000
-----	5. Incidentals	F. Facility rentals etc.	Q1 2020 – Q3 2021	External Support \$2,000
TOTAL				\$227,000

TERMS OF REFERENCE FOR THE COUNCIL INNOVATION FUND

Purpose of the Fund

The Council Innovation Fund (CIF) provides non-repayable financial support for **innovation** projects that aim to improve quality of life in Calgary.

Innovation Definition

For the purposes of the CIF, **innovation** is defined as:

The translation of ideas into new or improved services, products, processes, or social interaction, that create value for the community.

Guidelines

1. Types of Funding Applications

Applications may be submitted for:

- a) Startup project grant.
- b) Pilot project grant.

2. Criteria for Successful Funding Applications

Funding applications should demonstrate that the proposal:

- a) meets the **innovation** definition as set out in these Terms of Reference,
- b) supports Council's priorities,
- c) has the potential to change city-wide policies and procedures, if successful upon implementation,
- d) is viable and sustainable in the long term,
- e) is fiscally sound,
- f) will be managed well, and
- g) has not previously received a CIF grant.

3. Process for Funding Applications

This process will be followed for all applications.

- a) Applications for CIF grant may be prepared by a variety of organizations and must be sponsored by a member of Council or prepared and sponsored by a member of Council prior to submission to the Chief Financial Office.
- b) The Chief Financial Office will be the point of contact for all applications.
- c) The applicant must complete and submit a CIF application form to the Chief Financial Office. It is the applicant's responsibility to use the prescribed application form, describe the project in the context of these guidelines, and include detailed documentation.
- d) Applications should be submitted to the Chief Financial Office no later than six weeks in advance of the targeted Priorities and Finance Committee (PFC) meeting date.

- e) The Chief Financial Office shall forward all applications to Council for review and approval, through a report to PFC. PFC will recommend approval or refusal to Council based on the criteria as set out in these Terms of Reference.
- f) Applicants will be informed of the status of their application once Council has decided to approve or refuse the application.
- g) Following application approval, a Contribution or Funding Agreement will be prepared for signing by the applicant and The City of Calgary, laying out the legally binding responsibilities and obligations of both parties. The Agreement will specify that the applicant must return any unused portion of a CIF grant to The City of Calgary.

4. Reporting and Fund Replenishment

- a) Successful applicants must submit an update report to the Chief Financial Office indicating how the CIF grant was spent and the outcomes of the project, within 12 months of the project end date.
- b) The Chief Financial Office shall submit a summary report to Council through PFC annually, on CIF grants and the overall status of the CIF.
- c) A CIF summary report identifying all projects, project approval dates, project budgets and total fund expenses, shall be included in the four-year service planning and budget process.
- d) Council may review the financial status of the CIF as part of The City's four-year service planning and budget discussions and direct that additional funding be allocated to the CIF.

Nov 24, 2019

The **Dover Community Association** fully supports the application for funding for the Greater Forest Lawn Governance and Communication Model, as proposed by Councillor Carra. We believe this model will strengthen our voices within the GFL area and increase participation among a broader range of residents. It is also important for a more diverse group of people/organizations to have input into major developments within the Greater Forest Lawn communities.

Sincerely,
Lorraine Moppett/Scott Beaton for DCA



RE: Greater Forest Lawn Governance and Communications Model.

12 Community Safety Initiative is supportive and eager to participate in this pilot project. Specifically, we look forward to communities coming together to develop a Multi-Community Governance Model to share tasks that individual communities find difficult to partake in with their limited capacity.

The other priority expressed in the proposal is Multi Community Communications Model and this is an area we have been working to address and look forward to working with the Greater Forest Lawn team to enhance and improve the communication to residents and all who live and work in East Calgary.

We encourage the reader to support the initiative to invest in the communities of Greater Forest Lawn.

Yours Truly,

Larry Leach,
Executive Director.

250, 3515 – 17 Avenue SE, Calgary, AB, T2A 0R5
403-619-4357 info@12csi.ca www.12csi.ca



November 20, 2019

Dear Recipient,

The Alexandra Community Health Centre (The Alex) is pleased to provide a letter of support for Councillor Carra in his application to the City of Calgary Council Innovation Fund for a grant to fund the Greater Forest Lawn Governance and Communications Model pilot project. The Alex is acutely aware of the importance of encouraging opportunities for meaningful participation in community life.

The Alex supports this grant application because we believe in the project's intended purpose of increasing opportunities for members of the Greater Forest Lawn community to contribute to a city of inspiring neighborhoods and guiding stakeholders to view community-building through an equity lens. We believe this project has a real opportunity to help create safe, vibrant and inclusive neighborhoods, increase capacity and resilience for all community members, provide opportunities for equitable and inclusive participation, and strengthen not only the Greater Forest Lawn community, but our City as a whole.

The Alex highly recommends this project and can only hope that the City of Calgary Council Innovation Fund will support this important initiative. We look forward to hearing about the project's success and we would like to thank-you in advance for your consideration.

Sincerely,

Joy Bowen-Eyre
Chief Executive Officer
The Alex Community Health Centre

The Alex Community Health Centre
#101, 2840 2 Ave SE,
Calgary AB T2A 7X9
(403) 520 2260



November 22, 2019

The City of Calgary Council Innovation Fund

Dear Project Review Committee:

Re: Letter of Support for Project: Greater Forest Lawn Governance and Communication Models

On behalf of Action Dignity society (formerly Ethno-Cultural Council of Calgary), I am writing in support of the application sponsored by Councillor Gian Carlo Carra under the project title: "Greater Forest Lawn Governance and Communication Models".

As a community-based organization that facilitates the collective voice of Calgary's ethno-cultural communities on issues, programs, and policies that impact them, including but not limited to, neighbourhoods and community cohesion, ActionDignity's mandate to assure equitable representation from ethno-cultural community aligns well with this project. Our Greater Forest Lawn Community Connector Initiative (GFLCCI) works with residents and community groups, community associations, not-for-profits and public institutions to strengthen natural support networks, build resident leadership capacity through community brokers, leadership training and resident-led actions. GFLCCI also promotes a community culture of kindness and caring through community conversations and Pay-It-Forward events led by our partner Sunrise Community Link Resource Centre. We support and promote learning about community development.

We believe the proposed project will help address residents' expressed concerns, especially those of ethnocultural and racialized communities. Residents need more voice in the design of programs and services, need more access to information about community resources and processes as well as addressing issues of low civic engagement and participation. This project will also help leverage resources that are, at present, scattered in the GFL area with various Community Associations and not-for-profits, public institutions and private businesses. Those resources could be shared wider and more efficiently with ethnocultural communities and other equity-seeking groups. To the end we believe the proposed project will offer best-practices to better governance and communication, first to GFL residents and communities, then to other quadrants of the city, contributing positively and more efficiently to all communities and to Calgary at large.

We look forward to your support. If you require further information, please feel free to contact me at marichu.antonio@actiondignity.org or 403-263-9900 ext. 2724.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Marichu', with a horizontal line extending to the right.

Marichu Antonio
Executive Director



Chief Financial Officer's Report to
Priorities and Finance Committee
2019 December 03

ISC: UNRESTRICTED
PFC2019-1385

2019 Triennial Reserve Review Report

EXECUTIVE SUMMARY

This report summarizes the results of the Triennial Reserve Review and the process performed by a Triennial Reserve Review Administrative Committee.

ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee recommends that Council:

1. Approve the changes to reserves as outlined in Attachment 1 and Attachment 2; and
2. Approve the list of reserves to be reviewed in 2020 as outlined in Attachment 3.

PREVIOUS COUNCIL DIRECTION / POLICY

The City Auditor's Office completed an audit of The City's Financial Reserves in 2009. The FCS2010-01 (AC2009-74) report dated 2010 January 18 detailed the recommendations of the audit and Administration's response and work plan to address the recommendations. One of Administration's responses was to create a Triennial Reserve Review process in which every reserve will be reviewed at least once every three years. The list of 16 reserves reviewed in 2019 was approved by Council (C2018-1125 Attachment 3) on 2018 November 19. In addition, Council approved five other reserves for follow-up in 2019 that were a part of this review.

BACKGROUND

The City's Reserves

Reserves are part of good management that allows for funds to be either spent judiciously over time or to ensure service levels are maintained and not immediately impacted by downturns in the economy, adverse weather events, and other factors outside of The City's control. Reserves provide The City with the financial flexibility to react in a timely manner to the financial impacts of budget shortfalls and significant unexpected issues. A properly balanced approach to the planning and use of reserves is considered good financial management and is a key component of The City of Calgary's strong credit rating. For the majority of reserves, expenditures from and contributions to reserve funds are included in the Budget approved by Council.

The City's reserves consist of the following:

Reserve Type	# of Reserves	Reserve Balance as of 2018 Dec 31
Operating	16	\$764 million
Capital	17	\$984 million
Sustainment	12	\$686 million
Total per Reserve Report	45	\$2,434 million

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There are 16 operating reserves totaling \$764 million, of which \$656 million is held in the Fiscal Stability Reserve (\$145 million committed at the end of 2018) as an operating contingency fund and to provide for one-time funding. The majority of the 17 capital reserves totaling \$984 million are either fully committed or have substantial commitments against them to finance existing approved projects. A total of \$686 million is held in 12 separate sustainment reserves, which are reserves that can contribute to both operating and capital budgets.

Reserve Governance

In 2010, Council approved Policy CFO013, Financial Reserves. The primary objective of the policy is to authorize or clarify processes required for:

- The creation of new reserves, including the purpose, funding, conditions, restrictions and appropriate minimum/maximum funding ranges;
- Administration of reserves, including annual contributions and withdrawals, investment income bearing status, the treatment of one-time or unanticipated revenue sources and courses of action if a reserve is over or under funded;
- Periodic reviews of all reserves; and
- Amendment or closure of a reserve.

Administration also developed and approved Administrative Policy FA-050, Financial Reserves, in support of the Council Policy. The Policy and associated procedures provide additional guidance, procedures and responsibilities in the administration and reporting of reserves.

Triennial Reserve Review

Council Policy CFO013 outlines a triennial review process requiring that every active reserve be reviewed at least once every three years.

The purpose of the Triennial Review process is to ensure that:

- i. Reserve activity meets all authorizing documents requirements;
- ii. Reserve activity is in accordance with City reserve policies and procedures;
- iii. The reserve's purpose, conditions and/or restrictions are still relevant; and
- iv. The reserve is still required in its current form.

The review for each active reserve will cover a period including the current year and the previous full year of operations for that reserve and shall be completed by a Triennial Reserve Review Administrative Committee (the Committee) comprised of:

- The Chief Financial Officer;
- Finance Manager, Corporate Budget Office;
- Finance Manager, Corporate Financial Reporting;
- A General Manager; and
- A Business Unit Director.

By the end of the year, the Committee prepares a report for the Priorities and Finance Committee. The report includes a summary of all findings, any applicable recommendations based upon the findings, follow-up of the previous year's review recommendations if required,

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2019 Triennial Reserve Review Report

and a list of reserves to be reviewed the following year. The report's recommendations and next year's review work plan are subject to Council approval.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

In 2018, Council approved the 2019 review, consisting of 16 reserves. These represented a balance of \$632 million as of 2018 December 31, or approximately 26 percent of The City's total reserves balance.

Five reserves, totaling \$41 million as of 2018 December 31, were followed-up on per Council's 2018 direction.

One additional reserve, totaling approximately \$10 million as of 2018 December 31, was included in this report upon the request of the Fleet Services business unit.

A review team completed a detailed review of reserve activity. In addition to collecting all relevant reserve documents, sampled transactions from 2017 and 2018 were reviewed to evaluate compliance with reserve terms.

The Committee met several times throughout the year to consider the initial review results, evaluate recommendations made by the review team, determine whether the reserves are still relevant today, and whether they continue to align with current Council objectives.

1.0 Review results

1.1 Reserve activity meets all authorizing document requirements

All reserves reviewed are being administered as intended, with the following exceptions.

A one-time contribution of \$285,000 was made to the Artificial Turf Field Lifecycle Reserve as part of a contractual requirement for environmental contingency purposes. A recommendation has been made to approve this as an authorized use of this reserve.

The special reporting requirements of the Revolving Fund Reserve for General Land Purchases have not been met. The implementation of the Corporate Land Management Framework (CLMF), including new governance structures and additional reporting, has provided increased governance and oversight. As such, the special reporting requirements may no longer be necessary; Real Estate & Development Services has requested that this reporting be removed.

Refer to Attachment 1 for further information.

1.2 Reserve activity is in accordance with City reserve policies and procedures

Overall, the reserve activity reviewed was recorded in a timely fashion and in accordance with Council and Administrative reserve policies and Administrative reserve procedures.

The Committee, as part of its review, identifies process refinements and has made internal recommendations to improve the efficiency of certain reserves' accounting and budgeting processes. Formal budgeting recommendations have also been made for the Revolving Fund Reserve for General Land Purchases and the Planning & Development Sustainment Reserve.

Refer to Attachment 1 for further information.

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1.3 The reserve's purpose, conditions and/or restrictions are still relevant

Overall, the reserves' purposes, conditions and/or restrictions are still relevant, except for the items outlined below.

The special reporting requirements for the Revolving Fund Reserve for General Land Purchases may no longer be necessary as described in 1.1 above.

The requirement for Council to approve all withdrawals from the Artificial Turf Field Lifecycle Reserve is inconsistent with other reserves and is redundant, as withdrawals are already approved through Council's approved capital budgeting process.

The special reporting requirement for the Legacy Parks Reserve is no longer relevant. In 2016, the Legacy Parks Fund Steering Committee was disbanded and all of its powers, duties and functions were amalgamated into the SPC on Community and Protective Services.

The CBS & CCS Sustainment Reserve is recommended to be separated into two reserves, a Planning & Development Sustainment Reserve and a Business Licence Sustainment Reserve, as it has two reserve purposes that are managed and tracked separately by two different departments.

Planning & Development's adoption of a new financial forecast to more accurately project and monitor annual fee-based service activity requires further monitoring and review to ensure it supports effective reserve management.

The reserve target balance formulas for the Planning & Development Sustainment Reserve and the Utilities Sustainment Reserve are recommended for update.

In addition, there are instances where some reserves' purpose, conditions and/or restrictions are recommended to be updated to improve clarity.

Refer to Attachment 1 for further information and recommendations and to Attachment 2 to view the proposed changes.

1.4 The reserve is still required

As part of the review, the Committee questions whether every reserve being reviewed is needed or can be closed, considering plans for the strategic use of the reserve in the future, the business model, and the current economic climate. No reserves are recommended for closure as part of this year's Triennial Reserve Review.

1.5 General Observations

It was identified that not all reserves budget for investment income consistently. The Committee has internally recommended that a consistent methodology for investment income budgeting be adopted for reserve management. In addition, the Committee has internally recommended that the Treasury Department review its process of investment income allocation for reserves that have multiple reserve activity codes.

2.0 2018 reserve follow-ups

Five reserves from the 2018 Triennial Reserve Review were followed up on in 2019. Two reserves require revisions to their reserve templates, two require further review in the future, and one requires no further action. Refer to Attachment 1 for further information and recommendations.

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3.0 Fleet Services Reserve – new business

A recommendation relating to the Fleet Services Reserve was included in this report upon the request of the Fleet Services business unit. The Committee has reviewed and supports the requested revisions. A full review of this reserve was not performed as it was not scheduled for review this year. Refer to Attachment 1 for further information and the recommendation.

4.0 Reserve schedule re-balancing

The three-year Triennial Reserve Review schedule was created (in 2010) to be relatively balanced between each of the three years. Since then, reserve activities have changed, including the creation of new reserves, reserve closures, amendments or merger of existing reserves, and increases or decreases to reserve balances. As a result, the annual review schedule requires revision.

The Committee recommends accelerating the review of four reserves, last reviewed in 2018, from 2021 to 2020. Refer to Attachment 3 for a list of reserves proposed to be reviewed in 2020.

Attachments

Refer to Attachment 1 for reserve review comments and recommendations specific to individual reserves.

Attachment 2 includes reserve summaries from the 2018 Annual Reserve Report for the reserves reviewed. Proposed changes to the text are highlighted in red, with strikethrough text recommended for removal.

Attachment 3 includes the list of reserves to be reviewed in 2020.

All three Attachments require Council approval.

Stakeholder Engagement, Research and Communication

All relevant reserve leads and the Administrative Leadership Team were informed and consulted as part of the review.

Strategic Alignment

The Triennial Reserve Review process helps The City become a more effective organization by ensuring its reserves are being managed properly and effectively.

Social, Environmental, Economic (External)

A number of reserves reviewed support social and environmental programs which assist The City in providing such services. Proper management of the reserves helps The City respond to changes in the economic environment with minimal impact to services and maintain its commitment to these social and environmental initiatives.

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Financial Capacity

Current and Future Operating Budget:

In certain instances, some reserve transactions are a result of unplanned activities (for example, use of contingency funds) and therefore cannot be budgeted. However, where reserve activities can be planned, those transactions are included in the operating budget. There is no net impact on the 2019–2022 operating budget resulting from this report.

Current and Future Capital Budget:

Where reserve activities can be planned, those transactions are included in the capital budget. There is no impact on the current and future capital budget resulting from this report.

Risk Assessment

The Triennial Reserve Review process helps to mitigate risk by ensuring reserve balances are neither too high, where cash is held unnecessarily, or too low, where funds are insufficient to meet future needs. Maintaining adequate liquidity in the reserve system enables The City to respond quickly and effectively to shortfalls and unanticipated or uncontrollable events, improving corporate resiliency and reducing the risk that service levels might be adversely affected by economic trends and unforeseen circumstances. Strong reserves preserve Council and Administration's flexibility, and the vital role they play in preserving The City's fiscal stability is recognized by our credit rating agencies.

REASON(S) FOR RECOMMENDATION(S):

The recommendations help to streamline administration of reserves and, where required, update reserve purposes, conditions and restrictions to Council and the general public.

ATTACHMENT(S)

1. Attachment 1 – Reserve review comments and recommendations
2. Attachment 2 – Relevant excerpts from the 2018 Annual Reserve Report
3. Attachment 3 – Reserves to be reviewed in 2020

Reserve Review Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Parks Foundation Reserve	1	Operating	\$2,471	<p>This reserve was established in 1998 as a repository for \$2,000 in matching funds contributed by The City to support the Calgary Parks Foundation's administration and programming.</p> <p>The Parks Foundation Calgary Investment Policy (CFO-009) was last reviewed in 2007. It is considered a best practice to review investment policies on a regular basis.</p>	Recommend that Administration review the Parks Foundation Calgary Investment Policy (CFO-009) in 2020, in conjunction with the review of The City's investment policies.
Tax Loss Provision Reserve	2	Operating	\$37,398	<p>This is a contingency reserve where funds are set aside for the event of a substantial unanticipated adverse outcome from Assessment complaints and appeals.</p> <p>In 2019, the entire balance of this reserve was transferred to the Major Capital Projects Reserve (C2019-0525) to provide funding for four long-term priority capital projects.</p> <p>The Tax Loss Provision Steering Committee has determined that this reserve should remain open and intends to re-fund it in future years using the reserve's approved funding source.</p>	To improve clarity, revise the conditions and funding sources of this reserve as shown in Attachment 2.
Artificial Turf Field Lifecycle Reserve	3	Capital	\$4,803	<p>This reserve is used to support the capital lifecycle needs of The City's artificial turf fields.</p> <p>In 2018, \$285 was contributed to this reserve by contract for environmental contingency purposes relating to the Genesis Centre. These funds are held separate from the remainder of this reserve and are currently not an authorized use of this reserve.</p> <p>The requirement for Council to approve all withdrawals from this reserve is inconsistent with other reserves and is redundant, as capital projects funded from this reserve are already approved by Council as part of Council's approval of the capital budget.</p>	<p>Revise the purpose, restrictions, funding sources, and current activity section for this reserve as shown in Attachment 2, and approve the use of this reserve for the Genesis Centre Environmental Contingency.</p> <p>Remove the additional requirement for Council to approve withdrawals from this reserve for artificial turf replacement.</p>
Community Investment Reserve	4	Capital	\$43,704	This reserve is used to invest in priority community capital infrastructure and address emerging community needs, and to target the reduction of the growing infrastructure gap.	To align with the authorizing documents, revise the funding sources section of this reserve as shown in Attachment 2.
Debt Servicing Reserve	6	Capital	\$52,570	<p>This reserve is used for principal and interest payments of tax-supported debt as well as contributions to the Lifecycle Maintenance and Upgrade Reserve (LMUR) and the Pay-As-You-Go (PAYG) component of the Reserve for Future Capital (RFC).</p> <p>The reserve balance has remained constant over several years.</p> <p>The Triennial Reserve Review Administrative Committee has recommended internal process changes to improve this reserve's account coding.</p>	<p>To improve clarity and include further information from the reserve's authorizing documents, revise the purpose, conditions, restrictions and funding sources of this reserve as shown in Attachment 2.</p> <p>Recommend that Administration consider any potential changes to this reserve as part of The City's capital financing strategy review.</p>

Reserve Review Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Legacy Parks Reserve	8	Capital	\$7,025	<p>This reserve was established to create new park space and enhance existing parks.</p> <p>The reserve is funded by greater-than-budgeted annual ENMAX dividends received less any dividends contributed to the ENMAX Dividend Stabilization Reserve.</p> <p>In 2016, the Legacy Parks Fund Steering Committee was disbanded and all of its powers, duties and functions were amalgamated into the SPC on Community and Protective Services. As a result, the special reporting requirement is no longer relevant.</p>	<p>Approve a revision to the funding source of this reserve, as shown in Attachment 2, to improve clarity and ensure consistency between this reserve and the ENMAX Dividend Stabilization Reserve as recommended in the 2018 Triennial Reserve Review (PFC2018-1125).</p> <p>Remove the special reporting requirement for this reserve, as shown in Attachment 2.</p>
Revolving Fund Reserve for General Land Purchases	10	Capital	\$119,750	<p>This reserve is used to acquire land required for City use in a timely manner for projects beyond the current budget cycle, improvements to city-owned land and program administration.</p> <p>The special reporting requirements for this reserve have not been met. The implementation of the Corporate Land Management Framework (CLMF), including new governance structures and additional reporting, has provided increased governance and oversight. As such, the special reporting requirements may no longer be necessary. Real Estate & Development Services (RE&DS) has requested to remove the special reporting requirements from this reserve.</p> <p>The reserve has long funded both capital and operating programs; the reserve should be formally re-classified to a "Combined Operating & Capital" reserve to reflect this.</p> <p>One funding source for this reserve is the repayment of land purchases by business units. Currently, these repayments are not included in the reserve's budget. RE&DS is currently exploring budgeting and accounting for business unit repayments.</p>	<p>Revise the reserve type, related budget programs, funding sources and special reporting requirements as shown in Attachment 2.</p> <p>Approve the removal of the special reporting requirements for this reserve.</p> <p>Follow up on the implementation of the new budgeting and accounting processes for business unit repayments in the 2020 Triennial Reserve Review.</p>
TELUS Convention Centre Reserve	12	Capital	\$200	<p>This reserve is used by The City to provide the TELUS Convention Centre with \$180 of annual funding for small lifecycle maintenance projects.</p> <p>The current operating agreement between The City and the TELUS Convention Centre, which governs The City's annual funding, does not mandate that any portion of the grant is used for lifecycle maintenance. This reserve's funding is used toward lifecycle maintenance.</p>	<p>Recommend that, when The City's Operating Agreement with the TELUS Convention Centre is next revised, it should mandate that a portion of The City's grant be used for lifecycle maintenance.</p>

Reserve Review Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Community Sustainability Reserve	13	Sustainment	\$2,062	This reserve provides interim support to assist community associations in need of short term funding to address operational shortfalls, and stabilization and redevelopment assistance.	No Council recommendation at this time.
Planning & Development Sustainment Reserve (Proposed)	15	Sustainment	\$77,908	<p>This reserve will be used to respond to market fluctuations and volatility in the level of development and building activity. The reserve will fund fee supported budgets for the continuity of development approvals and building safety services.</p> <p>This is one of two portions of the Calgary Building Services (CBS) & Calgary Community Standards (CCS) Sustainment Reserve. Administration has determined that these two reserves should be separated as there are two reserve purposes that are managed and tracked separately by two different departments.</p> <p>Since the last Triennial Reserve Review in 2016, operating programs have been updated to reflect Planning & Development's (PD) changes, increasing visibility of which operating programs are attributed directly to the reserve. The reserve budget is conservative relative to historical actual results and the adoption of a new financial forecast has been established to more accurately project and monitor annual fee-based service activity. The new financial forecast requires further monitoring and review to ensure it supports effective reserve management.</p> <p>The operational lead has indicated that improved service delivery and expenditure reductions occurred and that user fees were frozen from 2016-2020. Including the net impact of these cost reductions and rate freezes, the reserve balance exceeded the \$60,000 guideline maximum in the review period. PD is proposing to change the reserve target balance to 75% of the annual budgeted fee-based operating expenditures. This target is based on research of other major Canadian municipalities, and will account for inflation. The target balance under the new calculation would be approximately \$62,400 in 2019.</p> <p>The Triennial Reserve Review Administrative Committee has recommended internal process changes to improve the efficiency of this reserve's accounting records.</p>	<p>Approve the proposed reserve template as shown in Attachment 2 to establish the reserve as separate from the Business Licence Sustainment Reserve, to reflect additional operating programs, and to include the new target balance formula.</p> <p>Recommend that the reserve financial and operating leads:</p> <ol style="list-style-type: none"> 1. Review and align the reserve budget in the context of the new Planning & Development financial forecast; and 2. Review the alignment of fee revenues and expenditures with the service based approach and associated reserve processes. <p>Include a follow-up on the results of the above reviews in the 2020 Triennial Reserve Review.</p>

Reserve Review Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Business Licence Sustainment Reserve (Proposed)	17	Sustainment	\$10,234	<p>This reserve will be used to stabilize the business licensing budget during fluctuations in the business sector to ensure consistent, sustainable, self-supporting customer and regulatory services.</p> <p>This is one of two portions of the Calgary Business Services (CBS) & Calgary Community Standards (CCS) Sustainment Reserve. Administration has determined that these two reserves should be separated.</p>	Approve the proposed reserve template as shown in Attachment 2 to approve the establishment of this reserve as separate from the Development & Building Safety Services Sustainability Reserve.
Livery Transport Services Sustainment Reserve	19	Sustainment	\$4,818	<p>This reserve is used to stabilize livery fees and financing to benefit the industry while achieving a balanced budget without tax rate support.</p> <p>In 2016, the Triennial Reserve Review (PFC2016-0796) recommended that the business unit consider implementing a target balance for this reserve once they have obtained a better understanding of the impact of the Transportation Network Companies (TNCs).</p> <p>As only two years of information regarding the effects of the TNCs is available, and as the review of the Livery Transport Bylaw is scheduled to be completed by Q1 2021, which may affect future revenues and this reserve, Administration has not established a target balance at this time.</p> <p>The Triennial Reserve Review Administrative Committee has recommended internal process changes to this reserve's budgeting.</p>	Revisit this reserve's target balance at its next regularly scheduled Triennial Reserve Review (2022) in light of potential changes arising from the review of the Livery Transport Bylaw and to take into account additional information available relating to the impacts of TNCs.
Parks Endowment and Sustainment Reserve	20	Sustainment	\$4,510	<p>This reserve consists primarily of endowment and other third party donations, and is used to develop, enhance and maintain parks operations.</p> <p>The Triennial Reserve Review Administrative Committee has recommended internal process changes to improve the accuracy of this reserve's accounting and budgeting transactions.</p>	Revise the authorizing documents, conditions, restrictions and funding source for this reserve as shown in Attachment 2 to improve clarity and include additional information.
Perpetual Care of the Municipal Cemetery System Reserve	22	Sustainment	\$19,519	<p>Reserve is used to fund operational activities, annual operating deficits, capital lifecycle maintenance and upgrades, and land acquisition and development costs associated with municipal cemeteries.</p> <p>The funding source of this reserve should be revised to include annual cemetery operating surpluses. This helps offset any cemetery operating deficits, which are already an approved use of the reserve.</p> <p>The Triennial Reserve Review Administrative Committee has recommended internal process changes to improve the efficiency of this reserve's accounting records and budgeting.</p>	Revise the reserve name, purpose, and current activity section for this reserve to improve clarity and amend the funding source as shown in Attachment 2.

Reserve Review Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Public Art Reserve	23	Sustainment	\$6,768	<p>This reserve is used for public art conservation, lifecycle maintenance and programming, and to pool funds for iconic art pieces.</p> <p>The Public Art Program is currently being reviewed. As part of this review, Council has approved that The City's Public Art Program be moved to an existing, external, local organization, selected through a competitive process, and will receive a report providing recommendations on a successful proponent no later than Q2 2020. These changes may impact the reserve.</p>	Follow-up on this reserve in the 2021 Triennial Reserve Review to identify and address any impacts of the changes resulting from the review of the Public Art Program.
Utility Sustainment Reserve	24	Sustainment	\$175,255	<p>This reserve is used to provide an operating contingency to offset revenue fluctuations and manage cash flow, thereby ensuring funds are available to meet both operating and capital requirements, and to provide for capital financing needs associated with capital expenditures.</p> <p>In 2018, the SPC on Utilities and Corporate Services approved a change in the sustainment target balance for this reserve from 10% of revenues to 120 days of operating expenditures in reports UCS2018-0223 and UCS2018-0230, effective 2019. This change is based on industry best practice and was recommended by an external consultant.</p> <p>According to the Council Policy on Reserves (CFO-013), changes to reserve conditions, including target balances, may only be approved by Council through the Priorities and Finance Committee.</p>	<p>Ratify the change to the reserve's sustainment target balance approved in UCS2018-0223 and UCS2018-0230, and as shown in Attachment 2.</p> <p>To improve clarity, revise the purpose of this reserve as shown in Attachment 2.</p>
Waste and Recycling Sustainment Reserve	25	Sustainment	\$63,083	<p>This reserve has been set up to provide an operating contingency to offset revenue fluctuations and to manage cash flow, thereby ensuring funds are available to meet both operating and capital requirements, and to provide for capital financing needs associated with capital expenditures, as well as setting funds aside for the long-term landfill care and closure care landfill liability.</p> <p>The Triennial Reserve Review Administrative Committee has recommended internal process changes to improve the efficiency of this reserve's account coding and budgeting.</p>	To improve clarity, revise the purpose, conditions, and current activity section of this reserve as shown in Attachment 2.

2018 Follow-Up Reserve Review Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Calgary Heritage Authority Reserve	26	Operating	\$1,771	<p>The 2018 Triennial Reserve Review recommended that this reserve be re-examined on a limited scope to determine whether any changes to its funding sources have been necessitated by the results of the One Calgary budgeting process.</p> <p>It was determined that the 2019-2022 One Calgary budget had no direct effect on this reserve.</p> <p>The reserve template was not fully revised in accordance with the recommendations of the 2018 Triennial Reserve Review.</p>	Approve clerical corrections to the authorizing document, purpose, and current activity section as shown on Attachment 2 to fully implement the recommendations of the 2018 Triennial Reserve Review.
Heritage Incentive Reserve	27	Operating	\$1,242	<p>The 2018 Triennial Reserve Review recommended that this reserve be re-examined on a limited scope to determine whether any changes to its purpose, conditions, restrictions or funding sources have been necessitated by the results of the One Calgary budgeting process.</p> <p>It was determined that the 2019-2022 One Calgary budget has provided this reserve with \$340 in total one-time funding from 2020-2022 and a base budget increase of \$275 starting in 2020. This increase in funding will flow through the reserve's existing approved funding source and will not necessitate any changes to the reserve's terms.</p>	No Council recommendation at this time.
Mall Programming Fund	29	Operating	\$835	<p>The 2018 Triennial Reserve Review recommended that any changes to the reserve resulting from the Stephen Avenue Masterplan and the terms of reference for the Mall Programming Fund Management Committee (MPFMC) be examined.</p> <p>The MPFMC was re-convened in 2019 and has not yet had an opportunity to develop new terms of reference. This is targeted for completion by Q2 2020.</p> <p>The Re-imagine Stephen Avenue Project is currently underway and is anticipated for completion in 2020-2021.</p>	Include the 2018 Triennial Reserve Review follow-up item as a carry-forward at this reserve's next regularly scheduled Triennial Reserves Review (2021).
Snow and Ice Control ("SNIC") Reserve	31	Operating	\$5,426	<p>The 2018 Triennial Reserve Review recommended that this reserve's target balance be reviewed in light of potential changes to Snow and Ice Control (SNIC) service levels as part of the One Calgary budgeting process.</p> <p>SNIC did not receive an increase to its base funding for enhanced service levels as part of the One Calgary budget. However, there is an ongoing pilot project for enhanced service levels based on one-time funding received in 2018 and 2019.</p>	Revisit this reserve's target balance as part of the 2020 Triennial Reserve Review in light of the results of the one-time enhanced service level pilot project.

2018 Follow-Up Reserve Review Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Corporate Housing Reserve	33	Capital	\$31,622	<p>The 2018 Triennial Reserve Review recommended that this reserve be re-examined in 2019 in light of potential changes relating to the Housing Incentive Program that may be approved as part of the One Calgary budget process.</p> <p>The Housing Incentive Program, as approved by Council in the 2019-2022 budget, now requires a reserve component to allow for the accumulation and use of incentive funds across multiple years. This Program would be managed, tracked and reported separately from the remainder of the reserve, starting in 2019.</p>	Revise the reserve's type, purpose, conditions, restrictions, and funding sources as shown in Attachment 2 to allow this reserve to be used for the Housing Incentive Program.

2019 Reserves New Business Comments and Recommendations

Reserve Name	Att. 2 Page No.	Reserve Type	Balance 2018 (in '000s)	General Comments and Reasons for Recommendations (numerical values in thousands)	Recommendation(s) for Approval (numerical values in thousands)
Fleet Services Capital Reserve	36	Capital	\$9,766	<p>Fleet Services requested that revisions to this reserve be brought forward as part of the 2019 Triennial Reserve Review. The Triennial Reserve Review Administrative Committee has reviewed and supports the requested revisions. A full review of this reserve was not performed as it was not scheduled for review this year.</p> <p>Fleet Services has requested that this reserve be amended to allow for its use to stabilize the Fleet Services budget during fluctuations in the external market value of retired assets. This will help Fleet Services ensure consistent, sustainable services as well as provide its clients the most efficient service possible.</p>	Approve the requested revisions to the reserve name, type, purpose, conditions, restrictions and related budget programs as shown in Attachment 2.

**2019
TRIENNIAL RESERVE
REVIEW REPORT**

**ATTACHMENT 2
RELEVANT EXCERPTS FROM THE
2018 ANNUAL RESERVE REPORT**

Parks Foundation Reserve

Operating Reserve (\$000s)

\$ 2,471
(2018)

Authorization: CS90-17-01, FB99-48, FCS2004-22, Memorandum of Agreement – April 15, 2004, FCS2007-09 and PFC2016-0796.

Purpose: Create an Endowment fund and use the investment income to fund the administrative costs of Parks Foundation Calgary – a City of Calgary Civic Partner and to eliminate the annual contribution from The City to Parks Foundation Calgary's operating budget.

Conditions: Should Parks Foundation Calgary remove the funds from the Endowment Fund, except as outlined in the Restrictions below, The City will request the return of the funds in the Parks Foundation Calgary's Operating Endowment Fund.

Restrictions: Only investment earnings as outlined in the Memorandum of Agreement may be withdrawn to be used for administrative services of Parks Foundation Calgary.

Related Budget Program: Operating Program: #449 Civic Partners (Liaison: Community Services)

Funding Sources: The City contributed \$200 to the operating endowment for every \$300 Parks Foundation Calgary raised for capital endowment, up to a maximum contribution by The City of \$2,000, which was reached in 1998.

Reserve approved to record allocation of investment income:

X Yes No

Special Reporting Requirements: None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	2,407	2,376	2,395	2,257	2,114
Investment income	192	173	140	213	218
Contributions to operations	(128)	(142)	(159)	(75)	(75)
Closing balance	<u>2,471</u>	<u>2,407</u>	<u>2,376</u>	<u>2,395</u>	<u>2,257</u>

Source Contacts: **Business Unit –** **Calgary Parks**
 Financial Lead – T. LePrieur, Finance Lead
 Operational Lead – K. Ripley, Director

Review Schedule: Last Review: 2016 Next Review: 2019

Tax Loss Provision Reserve

Operating Reserve (\$000s)

\$ 37,398
(2018)

Authorization: FCS2007-45, PFC2013-0812 and PFC2016-0796.

Purpose: In the event of a substantial unanticipated adverse outcome from Assessment complaints and appeals, this reserve has been established to provide for such losses.

Conditions: The ~~level (balance) of the Tax Loss Provision~~ reserve ~~balance~~ shall be determined by the Chief Financial Officer with input from the Tax Provision Steering Committee. The ~~level of the Tax Loss Provision~~ reserve ~~balance~~ shall not exceed ~~the current year's Tax Loss Provision Contingency Liability balance. level of the current year tax provision contingency balance.~~

Restrictions: Contributions and withdrawals relating to specific tax loss related circumstances are authorized by the Chief Financial Officer. Any other contributions or withdrawals require Council approval.

Related Budget Program: Operating Program: #856 Taxation

Funding Sources: Initial funding source in 2007 is \$27,000 transferred from the Assessment and Tax Contingency Provision Liability fund. ~~Any unused funds from the Tax Loss Provision Contingency Liability will be contributed to this reserve up to the balance determined per the reserve conditions. -Future required contributions are from operations.~~

Reserve approved to record allocation of investment income:

☐ Yes ☒ No

Special Reporting Requirements: None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	37,398	37,398	37,398	37,398	39,823
Contributions from operations	-	-	-	-	-
Contributions to other sources ⁽¹⁾	-	-	-	-	(2,425)
Closing balance	<u>37,398</u>	<u>37,398</u>	<u>37,398</u>	<u>37,398</u>	<u>37,398</u>

(1) As per PFC2013-0812, \$2,425 was used to minimize the impact to the tax base in 2014 as a result of a decrease in assessed value for properties impacted by the 2013 flood.

Source Contacts:

Business Unit –	Finance
Financial Lead –	C. Fung, Corporate Finance Leader
Operational Lead –	C. Male, Chief Financial Officer

Review Schedule: Last Review: 2016 Next Review: 2019

Artificial Turf Field Lifecycle Reserve

Capital Reserve (\$000s)

\$ 4,803
(2018)

Authorization: FCS2010-19, CPS2011-15, CPS2012-24, PFC2013-745, PFC2016-0796 and CPS2016-0807

Purpose: Per FCS2010-19, expenditures associated with artificial turf field replacement. In 2018, funds for the Genesis Centre Environmental Contingency were added to the reserve.

Conditions: None.

Restrictions: ~~Per FCS2010-19, Administration will return to Council for approval to withdraw funds from the reserve for artificial turf replacement.~~ The Genesis Centre Environmental Contingency of \$285 plus accrued interest is externally restricted for potential environmental events at the Genesis Centre.

Related Budget Program: Capital Program: #507 Recreation, Facilities

Funding Sources: Beginning in 2010, annual contribution from Recreation's actual ~~incremental~~ net revenue generated by artificial turf field rentals fees.

Reserve approved to record allocation of investment income:

X Yes No

Special Reporting Requirements: Administration will be closely monitoring field revenues, expenses and the annual reserve balances and report back to Council if the yearend reserve balance deviates by 25% from projection in any year. Any significant modifications in contribution amounts will be identified through the annual budget process as necessary.

Current Activity (\$000s):

Artificial Turf Reserve

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	3,271	3,015	2,221	1,548	1,047
Contributions from operations	879	668	908	628	476
Investment income	102	97	59	45	25
Contribution (to)/from capital	259	(509)	(173)	-	-
Component Closing balance	<u>4,511</u>	<u>3,271</u>	<u>3,015</u>	<u>2,221</u>	<u>1,548</u>

Genesis Centre Environmental Contingency

Opening balance	-	-	-	-	-
Contributions from operations	285	-	-	-	-
Investment income	7	-	-	-	-
Component Closing balance	<u>292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Reserve Closing Balance	<u>4,803</u>	<u>3,271</u>	<u>3,015</u>	<u>2,221</u>	<u>1,548</u>

Source Contacts: **Business Unit –** Calgary Recreation
Financial Lead – R. Turley, Finance Lead
Operational Lead – F. Le Berre, Capital Development Manager

Review Schedule: Last Review: 2016 Next Review: 2019

Community Investment Reserve

Capital Reserve (\$000s)

\$ 43,704
(2018)

Authorization: C2004-60, NM2004-17, CPS 2005-24, NM2006-05, LAS2008-101, CPS2011-39, FCS2011-18, LAS2011-59, PFC2012-0248, C2014-0863, CPS2015-0647, PFC2016-0796, and PFC2017-0615.

NM2004-17 and CPS2005-24 established a Community Investment Reserve Fund in the amount of \$102,100 (GST) for five specified community capital infrastructure projects.

NM2006-05 increased the Community Investment Reserve Fund by \$100,000 (GST).

CPS2011-39 directed that \$42,000 annually Vacated Tax Room ("VTR") be transferred to the Community Investment Reserve and funding for 2011-2016 be allocated.

PFC2012-0248 approved allocation of VTR and GST funding for the debt servicing of four New Recreation Facilities.

C2014-0863 approved allocation of VTR funding for 2017-2018 and the remaining GST funding.

CPS2015-0647 directed Administration to use the proposed guiding principles to allocate the VTR funding over the course of the next two business plan and budget cycles (to 2026).

PFC2017-0615 directed \$240 from the Community Investment Reserve to fund Memorial Park Library maintenance and upgrade.

Purpose:

- 1) To invest in priority community capital infrastructure and address emerging community needs.
- 2) To target the reduction of the growing infrastructure gap as identified through the Community Services capital infrastructure investment strategy.

Conditions: None.

Restrictions: CPS2011-39 approves a new ongoing program for investment in community infrastructure.

Related Budget Program: Numerous Community Services Capital Programs

Funding Sources:

- 1) Investment income generated from the reserve: to fund the cost of project management and other associated program costs.
- 2) Federal GST rebate effective Feb 01, 2004: \$102,100 (2004-2013 approx.)
- 3) Federal GST rebate effective Feb 13 04, 2006 2004: \$100,000 (2014-2023 approx.)
- 4) VTR: \$42,000 annually (effective 2011)

Reserve approved to record allocation of investment income:

 X Yes No

**Special Reporting
Requirements:** **None**

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u> (Restated)	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening Balance	39,079	102,204	152,379	168,302	151,077
Contributions from Federal GST rebate	8,919	8,919	8,919	8,919	8,919
Contribution to capital projects - GST ⁽¹⁾	(10,284)	(6,741)	(8,196)	(30,321)	(14,101)
Contribution from Reserve for Future Capital - GST	1,500	1,500	1,500	1,500	1,500
Contributions from VTR	42,000	42,000	42,000	42,000	42,000
Contribution to capital projects - VTR ⁽¹⁾	(38,846)	(112,151)	(100,258)	(45,340)	(27,697)
Investment income ⁽²⁾	1,336	3,348	5,860	7,369	6,604
Contribution to program costs	-	-	-	(50)	-
Closing Balance ⁽³⁾	43,704	39,079	102,204	152,379	168,302

(1) Includes debt servicing payments for Regional Recreation Centres.

(2) Includes GST funds, VTR funds and Regional Recreation Centres debt.

(3) Committed amounts included in the closing balance total \$43,704 for future projects.

Source Contacts:

Business Unit –	Civic Partners
Financial Lead –	S. MacFayden, Finance Manager
Operational Lead –	K. Black, General Manager

Review Schedule: Last Review: 2016 Next Review: 2019

Debt Servicing Reserve

Capital Reserve ('000s)

\$ **52,570**
(2018)

Authorization: FCS2004-22 combined three reserves Sinking Fund (C98-16), Major Project Reserve (C96-15, C98-93) and Transportation Capital Reserve (C98-16), FCS2006-42, UE2007-07, C2007-14, FCS2008-28 and PFC2016-0796.

Purpose: For principal and interest payments of tax-supported debt.

~~FCS2006-42, the reserve may be used as a source to cover for potential short-fall of funds for self-sufficient tax supported debt.~~

On C2007-14 for Calgary Municipal Land Corporation (CMLC) – for operating expenditures up to \$10,000.

FCS2008-28, Contribute to Lifecycle Maintenance and Upgrade Reserve (LMUR) and Pay-As-You-Go (PAYG).

Conditions: ~~The reserve will be reviewed annually by the Corporate Budget Office and any available funding not committed for tax supported debt will be transferred to the LMUR.~~

~~Transfer a minimum of \$10 million per year from the reserve to the LMUR, provided no new tax-supported debt is issued, and funds are not needed for the interest payment for MSI-related bridge financing.~~

Restrictions: Funds are to be used as ~~per the~~ purpose outlined above.

Related Budget Programs: Operating Program(s): # 840 Capital Financing Costs

Funding Sources: ~~Allocation of 84% of annual debt charge savings.~~

~~This reserve is funded \$94,752 annually from property taxes. This amount is an allocation of 84% of a pre-1996 tax-supported debt servicing budget of \$112,800.~~

Reserve approved to record allocation of investment income:

 X Yes No

Special Reporting Requirements: **None**

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Opening balance	52,570	52,570	52,570	52,570
Investment income	1,645	1,863	1,177	1,340
Contributions (to)/from from operations:				
Debt Charge Savings	94,752	94,752	94,752	94,752
Principal Payment	(30,994)	(34,634)	(36,733)	(38,505)
Interest Payment	(8,142)	(9,660)	(11,317)	(13,059)
Contributions to other Reserves:				
Contribution to LMUR ⁽¹⁾	(27,261)	(22,321)	(17,879)	(14,528)
Contribution to PAYG ⁽²⁾	(30,000)	(30,000)	(30,000)	(30,000)
Closing Balance	<u>52,570</u>	<u>52,570</u>	<u>52,570</u>	<u>52,570</u>

- (1) As per report FCS2006-42 and FCS2008-28, the amounts transferred to LMUR are:
- fixed amount of \$10,000 annually: 2007 to 2018
 - funding not committed to tax supported debt: \$17,261 for 2018, \$12,321 for 2017, \$7,879 for 2016, \$4,528 for 2015, \$1,710 for 2014, and none in 2013
- (2) As per report FCS2008-28 contribution to PAYG from Debt Servicing Reserve of \$10,000 in 2009, escalating by \$5,000 per year to \$30,000 by 2013.

Source Contacts: Business Unit –
Financial and
Operational Lead(s) -
Review Schedule: Last Review: 2016

Finance
R. Liu, Budget Officer
C.Jacyk, Finance Manager
Next Review: 2019

Legacy Parks Reserve

Capital Reserve (\$000s)

\$ 7,025
(2018)

Authorization: LPC2003-17, NM2003-36, NM2003-40, C2003-67, C2006-62, NM2007-35, C2008-76, LPC2008-02, CPS2009-36, M2010-08, NM2012-05, LPC2012-0809, LPC2013-0428, LPC2014-0172, LPC2014-0823 and LPC2016-0626.

Purpose: To create new park space and enhance existing parks for the benefit of Calgarians, now and in the future.

Conditions: Allocation of funds are as follows:

- \$30,000 to fund the purchase and development of lands to comprise three new regional parks.
- \$20,000 to fund upgrading and/or development of parks within The City limits.
- Per C2006-62, Council approved an additional \$10,400 to fund the purchase of Bearspaw District.
- Per LPC2008-02, Council approved an additional \$75,000 of new funding to fund Legacy Parks projects.
- Per CPS 2009-36, reallocated \$7,000 of funds from Legacy to Devonian Gardens Redevelopment.
- Per NM2012-05, Council approved \$75,000 of new funding to fund Legacy Parks projects.
- Per LPC2012-0809 Council approved \$200 one-time operating budget (expenditures) from 2013 to 2017 for Parks Foundation Calgary, offset by a corresponding increase of \$200 operating budget (revenue) in General Revenue (Program 860) to be funded by the Legacy Parks Reserve.
- Per LPC2014-0823 Council approved specific projects to be funded by \$75,000 from NM2012-05.
- Per LPC2016-0626, the Legacy projects underway were reprioritized and strategically phased and high priority projects were identified.

Restrictions: Funds are to be used as per the conditions outlined above.

Related Budget Programs: Capital Programs: #499 Legacy Parks (2016 and prior only)
#500 Parks (previously known as Parks and Natural Areas)

Funding Sources: ~~As per NM2007-35, ENMAX dividends in excess of \$35,000 (to fiscal year end 2012) were directed to this reserve. C2008-76 changed the funding to ENMAX dividends in excess of \$43,000. As per NM2012-05, ENMAX dividend in excess of \$47,000 be directed to ENMAX Legacy Parks fund for the next approximately 5 years, with the exception of 50% of any excess dividend, to a maximum of \$20,000, be set aside in a new reserve as a contingency fund for any shortfall in the ENMAX dividends below \$47,000.~~

ENMAX dividends received in excess of the annual budgeted dividend amount are contributed to the Legacy Parks Reserve less any dividends contributed to the ENMAX Dividend Stabilization Reserve.

Reserve approved to record allocation of investment income:

X Yes No

**Special Reporting
Requirements:**

~~Per LPC2013-0428, The Legacy Parks Fund Steering Committee reports directly to Council annually through the SPC on Community Services. None.~~

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u> (Restated)	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	8,155	10,558	18,450	23,033	19,738
Contributions from operations	-	800	-	4,950	6,150
Investment income	192	255	335	449	435
Contributions to capital	(1,322)	(3,458)	(11,107)	(9,982)	(3,290)
Contribution from Reserve for Future Capital	-	-	2,880	-	-
Closing balance	7,025	8,155	10,558	18,450	23,033

Source Contacts:

Business Unit – Calgary Parks
Financial Lead – T. LePrieur, Finance Lead
Operational Lead – D. Marter, Manager

Review Schedule:

Last Review: 2016 Next Review: 2019

Revolving Fund Reserve for General Land Purchases

Combined Operating & Capital Reserve (000's)

\$ 119,750
(2018)

Authorization: Commissioners' Report FB98-43, LAS2008-173 and PFC2016-0796.

Purpose: Land required for City use must often be purchased well in advance of construction, but the capital budget has funds only for projects commencing within the current four year budget cycle. The purpose of this reserve is to acquire land required for City use in a timely manner for projects beyond the four year budget cycle, improvements to city-owned land and program administration.

Conditions: None.

Restrictions: None.

Related Budget Programs: Operating Programs: #488 General Land Sales and Net Lease Revenue
Capital Programs: #695 Land Acquisitions – Other Civic Departments
#698 – Miscellaneous Land Improvements

Funding Sources: Initial funding in 1998 was as follows:

- \$5,306 from Real Estate Retained Earnings.
- \$2,500 from non-transportation project funding from the \$40,200 set aside for non-transportation capital projects in excess of the Envelope.

Ongoing funding:

- Income from existing net land leases. Revenue from existing leases may be routed to business units based on approval of business case to the Corporate Land Committee ("CLC").
- Acquisition fees received from business units for land purchases, net of related costs.
- Net proceeds from general land sales ~~Sales of general lands~~
- Repayment of land purchases by business unit no later than year one of the next four year budget cycle or other alternate pay back arrangements as may be approved by CLC.

Reserve approved to record allocation of investment income:

X Yes ___ No

Special Reporting Requirements: ~~None. Status update to Council on the Revolving Fund every two years with the Corporate Land Framework Report.~~

~~Reporting to SPC on Utilities and Corporate Services every four years on the status of current land holdings.~~

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening Balance	102,118	101,073	86,881	84,505	52,347
Investment Income	2,827	2,917	2,086	2,031	1,317
Contributions from land sales	14,609	71,318	32,854	29,394	35,869
Contributions from operations	4,348	4,175	7,720	1,048	1,739
Contributions (to)/from capital	(2,421)	(16,136)	(23,296)	(10,760)	(3,005)
Contributions to other reserves	(1,536)	(60,871)	(5,141)	(18,931)	-
Net transfers to restricted reserve ⁽¹⁾	(195)	(358)	(31)	(406)	(3,762)
Closing Balance	<u>119,750</u>	<u>102,118</u>	<u>101,073</u>	<u>86,881</u>	<u>84,505</u>

(1) Transfers to restricted reserves:

Funds are restricted sales of land sold to the Calgary Municipal Land Corporation ("CMLC") and the Attainable Homes Calgary Corporation ("AHCC"). Sales set up as receivables. Receipt of funds will be the earlier of a) ten years from the advancement date, or b) in the event that CMLC/AHCC had disposed of the property, or any portion thereof, the date CMLC/AHCC receives proceeds of the sale to the third party. These funds are restricted until receipt of the funds from CMLC/AHCC is deposited. Total funds outstanding equal \$6,621. Repayment date is set for no later than December 31, 2019.

Source Contacts:	Business Unit –	Real Estate & Development Services
	Financial Lead –	D. Stamper, Finance Lead
	Operational Lead –	J. Halfyard, Manager, Land & Asset Management
Review Schedule:	Last Review:	2016
	Next Review:	2019

TELUS Convention Centre Reserve
Externally Restricted Capital Reserve (\$000s)\$ 200
(2018)**Authorization:** C97-83 and C2000-70.**Purpose:** In 1985 the reserve was created to finance carpeting and other major replacement items with a useful life of five years or less. Commissioners' Report C97-83 amended the use of this reserve for capital purchases regardless of their useful life.**Conditions:** In order to cover emergencies, a minimum balance of \$200 must be maintained in the combination of this reserve and TELUS Convention Centre's operating reserve. C2000-70 approved the reduction in the minimum balance from \$500 to \$200.**Restrictions:** Expenditures are approved by the Calgary Convention Centre Authority.**Related Budget Programs:**
Operating Program: #449 Civic Partners, Convention Centre
Capital Program: #626 Calgary Convention Centre**Funding Sources:** Annual contribution of \$180 from City operations.Reserve approved to record allocation of investment income:
___ Yes X No**Special Reporting Requirements:** None.**Current Activity (\$000s):**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	20	242	213	253	200
Contributions from operations	180	180	180	180	180
Contributions to capital	-	(402)	(151)	(220)	(127)
Closing balance ⁽¹⁾	<u>200</u>	<u>20</u>	<u>242</u>	<u>213</u>	<u>253</u>

(1) In 2017, the combined balance of this reserve (\$20) and the TELUS Convention Centre's operating reserve (\$5,064) exceeded the minimum balance of \$200.

Source Contacts:
Business Unit – Financial Lead –
Civic Partners J. Salazar, Finance Lead
Operational Lead – L. Kerr, Manager, Office of Partnerships**Review Schedule:** Last Review: 2016 Next Review: 2019

Community Sustainability Reserve

Combined Operating & Capital Reserve (\$000s)

\$ 2,062
(2018)

Authorization: CPS2008-39, C2008-76, CPS2009-06, FCS2009-26, FCS2010-28, PFC2013-0745, PFC2016-0796 and C2017-1123.

Purpose: The purpose of the Community Sustainability Reserve is to provide interim support to assist community organizations in need of short term assistance to address operational shortfalls, as determined by Calgary Neighbourhoods. This Reserve is intended to assist organizations so that they may continue to operate and meet the needs of their community, and/or the citizens of Calgary at large. Funding is available to provide financial support, and if applicable, resources such as consultation support, in order to maximize the capacity and sustainability of an organization to contribute to inspiring neighbourhoods. Funding is provided for:

- a. Stabilization and redevelopment assistance to organizations that encounter unexpected financial circumstances or have been dealing with organizational or governance issues for more than a year.
- b. Professional consulting services support to organizations in any area that may impact sustainability to deliver improved programs and services to citizens, whether in crisis or not.

Conditions: In order to qualify for funding, Community Associations and social recreational organizations must have an active lease or license of occupation with The City through the Community Association or Social Recreation Leasing Policy CSPS011 – Lease/License of Occupation to Community Organizations.

Qualifying organizations must agree to work with Administration to develop and implement recommendations resulting from professional reviews, where possible and reasonable.

The maximum funding amount for operational use is \$200 over a 5 year period of time, and approved by the Director of Calgary Neighbourhoods. The maximum funding amount includes both stabilization and redevelopment assistance.

Restrictions: As per purpose and conditions.

Related Budget N/A

Programs:

Funding Sources: The Community Sustainability Reserve received a one-time transfer of \$580 from the Lifecycle Assistance and Energy Reserve (CPS2008-39) for operating purposes and \$3,000 from corporate in 2008 (C2008-76) for capital purposes. The purpose of the reserve was amended in 2016 so that the remaining reserve balance at Dec 31, 2015 of \$2,270 could only be used for operational purposes. Funds can only be used for capital projects if the funds were approved prior to the 2016 reserve purpose amendment.

Reserve approved to record allocation of investment income:

___ Yes X No

Special Reporting Requirements: None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	2,119	2,123	2,270	2,443	2,678
Contributions to operations	-	-	-	-	-
Transfer between reserves	(57)	(4)	(147)	(173)	(235)
Closing balance	<u>2,062</u>	<u>2,119</u>	<u>2,123</u>	<u>2,270</u>	<u>2,443</u>

Source Contacts: **Business Unit –** **Calgary Neighbourhoods**
 Financial Lead – J. Salazar, Finance Lead
 Operational Lead – K. Black, Director

Review Schedule: Last Review: 2016 Next Review: 2019

~~Calgary Building Services¹ (“CBS”) and Calgary Community Standards (“CCS”)—
Business Licence Sustainment Reserve
Planning & Development Sustainment Reserve~~
Combined Operating & Capital Reserve (\$000s)

~~88,142~~
\$ 77,908
(2018)

Authorization: FB2003-49, C2005-60, C2005-68, FCS2005-33, FCS2006-37, FCS2007-45, LPT2008-67, LPT2011-30, PFC2013-0745, PFC2016-0796 and PFC2017-1081.

Purpose: ~~The CBS component of the reserve will be used to manage fluctuations in the level of activity in the development and building industry, supporting CBS's plan to be a sustainable self-supporting business unit without requiring mill-rate support.~~

The reserve will be used to respond to market fluctuations and volatility in the level of development and building activity. The reserve will fund fee supported budgets for the continuity of development approvals and building safety services.

~~The CBS and CCS components of The~~ reserve will have the following specific uses:

1. Stabilize the operating budget
2. Fund one-time operating expenditures
3. Fund capital expenditures

Conditions: ~~Per report LPT2011-30, Council approved the recommendation to adjust the CBS Sustainment Reserve Fund to a guideline maximum of \$60,000. The reserve has a target balance of 75% of the annual budgeted fee based operating expenditures. Should the fund exceed the guideline maximum target, the excess would be used as a contribution from the reserve to CBS fee supported operations in the following year to soften any required user fees increase.~~

Restrictions: None.

Related Budget Programs:

Operating Program:	#004 Calgary Community Standards #610 Calgary Growth Strategies #611 Calgary Building Services #612 Community Planning #613 Calgary Approvals Coordination #651 Urban Strategy
Capital Programs:	#048 Calgary Community Standards, Bylaw Capital #061 Capital Asset Acquisition #063 Cash System Integration #064 Working Space Initiatives #065 Land Use Bylaw Implementation/Sustainment #067 Business Technology Sustainment #069 eService Portfolio

¹ ~~The name for the Development & Building Approvals business unit was changed to Inspections & Permit Services in 2014 due to reorganization and subsequently changed to Calgary Building Services in 2016.~~

Funding Sources: ~~Annual CBS operating surplus as of 2003 and future years and annual CCS operating surplus as of 2014 and future years.~~
Annual operating surpluses from fee supported operations from 2016 and future years, (previously from annual CBS operating surpluses as of 2003 and future years).

Reserve approved to record allocation of investment income:

X Yes No

Special Reporting Requirements: None.

Current Activity (\$000s):

CBS Sustainment Reserve	2018	2017	2016	2015	2014
Opening balance	86,752	99,114	93,707	74,063	48,701
Investment income	1,961	3,159	2,131	2,056	1,351
Contributions from operations	13,531	11,901	10,158	23,492	27,927
Contributions to capital	(5,102)	(7,422)	(6,882)	(5,904)	(3,916)
Transfer between Reserves	766	-	-	-	-
Transfer to Opportunity Calgary Investment Fund ⁽¹⁾	(20,000)	(20,000)	-	-	-
Closing balance	77,908	86,752	99,114	93,707	74,063

CCS Sustainment Reserve	2018	2017	2016	2015	2014
Opening balance	—9,583	—7,249	—4,701	—2,184	—
Contributions from operations	—1,210	—2,103	—2,439	—2,425	—2,158
Investment income	—295	—299	—146	—92	—26
Contributions to capital	—(88)	—(68)	—(37)	—	—
Contributions between reserves	—(766)	—	—	—	—
Closing balance	—10,234	—9,583	—7,249	—4,701	—2,184
Total Closing Balance	—88,142	—96,335	—106,363	—98,408	—76,247

- (1) **Transfers to the** Opportunity Calgary Investment Fund ("OCIF"), previously known as Economic Development Investment Fund Reserve ("OCIF"), **as per Council's decision made on December 18, 2017 per PFC2017-1081.**

Source Contacts:	Business Unit –	Calgary Building Services Planning & Development
	Financial Lead –	M. Fung, Finance Lead
	Operational Lead –	B. Desjardins, Director M. Tita, Chair of PD Financial Governance Committee
	Business Unit –	Calgary Community Standards
	Financial Lead –	G. Drall, Finance Lead
	Operational Lead –	K. Pallister, Manager

Review Schedule: Last Review: 2016 Next Review: 2019

~~Calgary Building Services¹ (“CBS”) and Calgary Community Standards (“CCS”) –~~

~~Business Licence Sustainment Reserve~~

~~88,142~~
\$ 10,234

Combined Operating & Capital Reserve (\$000s)

(2018)

Authorization: ~~FB2003-49, C2005-60, C2005-68, FCS2005-33, FCS2006-37, FCS2007-45, LPT2008-67, LPT2011-30, PFC2013-0745, PFC2016-0796 and PFC2017-1081.~~

Purpose: ~~The CBS component of the reserve will be used to manage fluctuations in the level of activity in the development and building industry, supporting CBS’s plan to be a sustainable self-supporting business unit without requiring mill-rate support.~~

~~The Calgary Community Standards (Business Licence) Reserve will be used to stabilize the budget during fluctuations in the business sector to ensure consistent, sustainable, self-supporting customer and regulatory services.~~

~~The CBS and CCS components of The~~ reserve will have the following specific uses:

1. Stabilize the operating budget
2. Fund one-time operating expenditures
3. Fund capital expenditures

Conditions: ~~Per report LPT2011-30, Council approved the recommendation to adjust the CBS Sustainment Reserve Fund to a guideline maximum of \$60,000. Should the fund exceed the guideline maximum, the excess would be used as a contribution from reserve to CBS operations in the following years to soften any required user fees increase.~~

~~None~~

Restrictions: None.

Related Budget Programs:

Operating Program: #004 Calgary Community Standards
~~#611 Calgary Building Services~~

Capital Programs: #048 Calgary Community Standards, Bylaw Capital
~~#061 Capital Asset Acquisition~~
~~#063 Cash System Integration~~
~~#064 Working Space Initiatives~~
~~#065 Land Use Bylaw Implementation/Sustainment~~
~~#067 Business Technology Sustainment~~
~~#069 eService Portfolio~~

Funding Sources: ~~Annual CBS operating surplus as of 2003 and future years and annual CCS operating surplus as of 2014 and future years.~~

~~Business Licence annual operating surplus as of 2014 and future years.~~

Reserve approved to record allocation of investment income:
 X Yes No

Special Reporting Requirements:

None.

¹ ~~The name for the Development & Building Approvals business unit was changed to Inspections & Permit Services in 2014 due to reorganization and subsequently changed to Calgary Building Services in 2016.~~

Current Activity (\$000s):

CBS Sustainment Reserve	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	—86,752	—99,114	—93,707	—74,063	—48,701
Investment income	—1,961	—3,159	—2,131	—2,056	—1,351
Contributions from operations	—13,531	—11,901	—10,158	—23,492	—27,927
Contributions to capital	—(5,102)	—(7,422)	—(6,882)	—(5,904)	—(3,916)
Transfer between Reserves	—766	—	—	—	—
Transfer to Opportunity Calgary Investment Fund ⁽¹⁾	—(20,000)	—(20,000)	—	—	—
Closing balance	—77,908	—86,752	—99,114	—93,707	—74,063

CCS Sustainment Reserve	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	9,583	7,249	4,701	2,184	-
Contributions from operations	1,210	2,103	2,439	2,425	2,158
Investment income	295	299	146	92	26
Contributions to capital	(88)	(68)	(37)	-	-
Contributions between reserves	(766)	-	-	-	-
Closing balance	10,234	9,583	7,249	4,701	2,184
Total Closing Balance	—88,142	—96,335	—106,363	—98,408	—76,247

(1) ~~Transfers to the Opportunity Calgary Investment Fund ("OCIF"), previously known as Economic Development Investment Fund Reserve ("OCIF"), as per Council's decision made on December 18, 2017 per PFC2017-1081.~~

Source Contacts:

Business Unit –	Calgary Building Services
Financial Lead –	M. Fung, Finance Lead
Operational Lead –	B. Desjardins, Director

Business Unit –	Calgary Community Standards
Financial Lead –	G. Drall, Finance Lead
Operational Lead –	K. Pallister, Acting Manager

Review Schedule: Last Review: 2016 Next Review: 2019

Livery Transport Services Sustainment Reserve

(Formerly Taxi Commission Operating Surplus Reserve)

Sustainment Combined Operating & Capital Reserve (\$000s)

\$ **4,818**
(2018)

Authorization: FCS2004-22, FCS2010-10, PFC2013-0745 and PFC2016-0796.

Purpose: To stabilize livery fees and financing which would benefit the industry while achieving a balanced budget without tax rate support.

The reserve is used by Livery Transport Services to:

1. Stabilize the operating budget;
2. Fund one-time operating expenditures; and
3. Fund capital expenditures that directly support livery transport services

Conditions: None

Restrictions: As per purpose.

Related Budget Programs: Operating Program: #004 Calgary Community Standards (LTS)
Capital Program: #048 Calgary Community Standards (Bylaw Capital)

Funding Sources: The Livery Transport Services' operating surpluses.

Reserve approved to record allocation of investment income:

X Yes No

Special Reporting Requirements: None

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	4,145	3,737	4,076	4,539	3,722
Annual operating surplus (deficit)	599	373	(354)	(181)	901
Investment income	117	119	86	110	99
Contributions to capital	(43)	(84)	(71)	(392)	(183)
Closing balance	<u>4,818</u>	<u>4,145</u>	<u>3,737</u>	<u>4,076</u>	<u>4,539</u>

Source Contacts: **Business Unit –** Calgary Community Standards
Financial Lead – G. Drall, Finance Lead
Operational Lead – K. Pallister, Manager

Review Schedule: Last Review: 2016 Next Review: 2019

Parks Endowment and Sustainment Reserve

~~Sustainment~~ Combined Operating & Capital Reserve (\$000s)

\$ 4,510
(2018)

Authorization: FB95-75, PFC2013-0745, ~~and MRER2014-06~~ LAS2014-04, LAS2015-52 and UCS2017-0277.

Purpose: This reserve is a temporary repository for contributions to the development and operations of City Parks from businesses, foundations, grants, individuals and internal revenues. The fund will be used to develop, enhance or maintain Parks operations specific to the funding agreements.

Conditions: ~~This reserve is a temporary repository for contributions to the development and operations of City Parks from businesses, foundations, grants, individuals and internal revenues. The fund will be used to develop, enhance or maintain Parks operations specific to the funding agreements.~~
None

Restrictions: Endowment funds:
The City entered into various donation agreements with third parties that restricts the withdrawal of the principal of the donation and provides for the expenditure of investment income only. These donations were provided to The City for the ongoing maintenance and sustainment costs of specific named Parks sites. Investment income earned on these endowment funds is transferred to reduce budget requests based on an as needed basis to support the ongoing commitment of the sponsor for the sustainment of the site.

The three endowment funds are:

- Petro-Canada endowment (~~Principal - \$200~~) - the investment income is available for maintenance/lifecycle of Wildland Parks; fund balance is \$219 (2017 - \$213),
- Variety Park Endowment Fund (~~Principal - \$100~~) - the fund is available for the maintenance and lifecycle for the spray park features and infrastructure. Fund balance is \$147 (2017 - \$143),
- Olympic Plaza endowment (~~Principal - \$119~~) - the fund is available for lifecycle maintenance and upgrades to Olympic Plaza. Fund balance is \$147 (2017 - \$143).

Other donation funds:

The City receives various donations, sponsorships and funds from third parties that restrict the use of these funds (both interest and principal) for the ongoing sustainment and education costs related to specific sites. Reserve funds are transferred to the budget of the specific named parks on an as needed basis to support the sustainment and/or the specific arrangement of the donation.

Restricted ~~Donation~~ Funds contained within the Parks Endowment and Sustainment Reserve include:

- Clearwater Land Exchange \$388 (2017 - \$378)
- Thomson Family Park Maintenance \$250 (2017 - \$0)
- Copperfield Sportsfield \$118 (2017 - \$336)
- 936-16 Ave SW Land Exchange \$274 (2017 - \$267).
- Playfields \$213 (2017 - \$152)
- Borden Donation \$120 (2017 - \$117)
- Play Project - \$177 (2017 - \$112)
- Weaselhead Land Exchange \$112 (2017 - \$109)
- Birth Place Forest \$107 (2017 - \$104)
- Caring for Our Watersheds \$111 (2017 - \$100)
- Cranston/Ogden Diamond Project \$105 (2017 - \$0)
- **Century Gardens Park \$1,493 (2017 - \$0)**
- Remaining balance of \$529 (2017 - \$519) is made up of miscellaneous individual contributions under \$100.

Related Budget Programs:

Operating Program: #445 Parks
Capital Program: #500 Parks (formerly known as Parks and Natural Areas)

Funding Sources:

Contributions/payments received from various parties and net proceeds from sale or exchange of park land approved by Council to be contributed to this reserve.

Reserve approved to receive investment income:

X Yes _____ No

Special Reporting Requirements:

None

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	4,494	3,118	2,328	1,291	1,184
Investment income	112	131	61	44	29
Contributions from operations	701	1,309	603	931	686
Contributions to operations	(1,583)	(473)	(446)	(324)	(588)
Contributions to capital	(670)	(1,016)	(86)	(78)	(20)
Contributions between reserves	1,456	1,425	658	464	-
Closing balance	<u>4,510</u>	<u>4,494</u>	<u>3,118</u>	<u>2,328</u>	<u>1,291</u>

Source Contact:

Business Unit – Calgary Parks
Financial Lead – T. LePrieur, Finance Lead
Operational Lead – N. Bernard, Manager
Operational Lead – K. Parker, Manager

Review Schedule:

Last Review: 2016

Next Review: 2019

Perpetual Care of the Municipal Cemeteries System Reserve

Combined Operating & Capital Reserve (\$000s)

\$ 19,519
(2018)**Authorization:** CS96-59-02, CPS96-77, FCS2004-31, CPS2004-71 and PFC2016-0796.**Purpose:** To fund operational activities associated with the perpetual maintenance and care of municipal cemeteries. ~~This reserve will allow for future perpetual care of the municipal cemetery system.~~ Perpetual care includes mowing, trimming, irrigation and repair of graves, as well as general maintenance of the structures and buildings within the cemeteries.

Beginning in 2005, the fund may be accessed to cover annual operating deficits, capital lifecycle maintenance and upgrades, and the costs of land acquisition and development associated with Municipal Cemeteries.

Conditions: None.**Restrictions:** None.**Related Budget Programs:**
Operating Program: #445 Parks
Capital Program: #504 Cemeteries**Funding Sources:** Forty percent (40%) of the funds received by The City from the sale of cemetery plots, mausoleum crypts, columbarium niches, grave monuments and cemetery memorialization products shall be deposited into the Fund along with any annual Cemetery operating budget surplus.

Reserve approved to receive investment income:

 X Yes No**Special Reporting Requirements:** None.**Current Activity (\$000s):**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	18,221	15,905	13,949	12,549	10,359
Investment income	512	552	347	335	258
Contributions from operations(1)	1,692	1,974	2,020	1,852	1,991
Contributions (to)/from operations	(586)	546	(240)	(435)	165
Transfers to capital	(320)	(756)	(171)	(352)	(224)
Closing balance	19,519	18,221	15,905	13,949	12,549

(1) 40% of the funds received by The City from the sale of cemetery plots, mausoleum crypts, columbarium niches, grave monuments and cemetery products.

Source Contacts:
Business Unit – Calgary Parks
Financial Lead – T. LePrieur, Finance Lead
Operational Leads – D. Marter, Manager**Review Schedule:** Last Review: 2016 Next Review: 2019

Public Art Reserve

Combined Operating & Capital Reserve (\$000s)

\$ 6,768
(2018)

Authorization: FCS2010-28, PFC2013-0745, PFC2014-254, ALT2014-0153, ALT2014-0909, PFC2016-0796 and PFC2017-1241.

Purpose: Per ALT2014-0909, the purpose of the Public Art Reserve is lifecycle and conservation, maintenance and programming, and pooling for iconic art pieces.

Conditions: None.

Restrictions: None.

Related Budget Program: Operating Program: #426 Recreation

Funding Sources: The annual amount transferred to the Public Art Reserve is approved by ALT before each multi-year budget cycle and is based on a calculation in accordance with the Corporate Public Art Policy.

Reserve approved to receive investment income:

___ Yes X No

Special Reporting Requirements: None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	5,883	5,105	4,093	3,272	2,607
Contributions from operations	-	203	26	-	-
Contributions to operations	(391)	(700)	(290)	(454)	(124)
Transfer between reserves	1,276	1,275	1,276	1,275	789
Closing balance	<u>6,768</u>	<u>5,883</u>	<u>5,105</u>	<u>4,093</u>	<u>3,272</u>

Source Contacts: **Business Unit – Calgary Recreation**
Financial Lead – R. Turley, Finance Lead
Operational Leads – A. Romero, Manager, Arts and Culture

Review Schedule: Last Review: 2016 Next Review: 2019

Utility Sustainment Reserve

Combined Operating & Capital Reserve (\$000s)

\$ **175,255**
(2018)**Authorization:** FCS2011-32, ~~and~~ PFC2013-0745, ~~UCS2018-0223 and UCS2018-0230.~~**Purpose:** This reserve has been set up to provide ~~both~~ an operating contingency to offset revenue fluctuations and ~~to~~ manage cash flow; ~~thereby~~ ensuring funds are available to meet both operating and capital requirements, ~~and to provide for~~ capital financing needs associated with capital expenditures.**Conditions:** The targeted level ~~for the sustainment portion of the reserve is 10% of total 120 days of Utilities operating expenditures Utility revenues.~~**Restrictions:** None.**Related Budget Programs:** Operating Program: #270 Utilities (Water Resources and Water Services)
Capital Programs: Various capital programs.**Funding Sources:** Utility rate revenues at planned contribution levels and annual operating budget variances.

Portion of offsite levies to be spent in future years.

Reserve approved to receive investment income:

 X Yes No**Special Reporting Requirements:** None.**Current Activity (\$000s):**

	<u>2018</u>	<u>2017</u> (Restated)	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	141,661	133,033	83,257	49,153	44,076
Investment income	5,164	4,469	2,774	2,091	1,034
Contribution from operations	233,907	213,619	200,219	156,849	100,738
Contributions to capital financing	(208,220)	(211,942)	(151,428)	(122,557)	(96,695)
Transfer from Fiscal Stability Reserve	2,743	2,482	310	-	-
Transfer to Real Estate Services Reserve	-	-	(2,099)	(2,279)	-
Closing balance	175,255	141,661	133,033	83,257	49,153

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Sustainment Funds	25,427	10,133	14,462	6,889	5,008
Offsite Levy Funds	81,202	60,615	85,257	59,438	29,061
Future Year Capital Funds	68,626	70,913	33,314	16,930	15,084
Total Reserve	175,255	141,661	133,033	83,257	49,153

Source Contacts: **Business Unit – Utilities**
Financial Lead – B. Dykstra, Finance Lead
Operational Leads – ~~N. Stalker, Director, Water Services~~
~~F. Bouchart, Director, Water Resources~~**Review Schedule:** Last Review: 2016 Next Review: 2019

Waste and Recycling Sustainment Reserve

Combined Operating & Capital Reserve (\$000s)

\$ **63,083**
(2018)

Authorization: FCS2011-33, PFC2013-0745 and PFC2016-0796.

Purpose: This reserve has been set up to provide ~~both~~ an operating contingency to offset revenue fluctuations and to manage cash flow, ~~thereby~~ ensuring funds are available to meet both operating and capital requirements, ~~and to provide~~ for capital financing needs associated with capital expenditures, as well as setting funds aside for the long-term landfill care and closure care landfill liability.

Conditions: A target balance for ~~sustainment contingency~~ purposes of 10% of current year's annual revenue is to be maintained.

Restrictions: None.

Related Budget Programs:
Operating Program: #252 Waste & Recycling Services
Capital Programs: #256 Landfill/Treatment Infrastructure
#257 Diversion Infrastructure
#258 Facilities & Equipment

Funding Sources: User fees at planned contribution levels and annual operating budget variances generated from self-supported programs.

Reserve approved to receive investment income:

X Yes No

Special Reporting Requirements: None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	64,802	48,019	48,809	41,968	33,808
Contributions from operations	20,926	28,282	5,809	12,951	23,330
Investment income	3,821	3,974	2,575	2,705	2,221
Contributions from other sources (Pay-As-You-Go)	-	-	-	-	-
Contributions to capital financing	(12,514)	(11,496)	(6,844)	(6,330)	(14,015)
Contributions to operations (Landfill Closure Liability & Fleet Business Model)	(13,952)	(3,977)	(2,330)	(2,485)	(2,773)
Transfer to Public Art Reserve	-	-	-	-	(603)
Closing balance	<u>63,083</u>	<u>64,802</u>	<u>48,019</u>	<u>48,809</u>	<u>41,968</u>
Funds set aside for Sustainment Contingency purposes	11,068	9,054	8,947	9,660	10,278
Diversion	16,359	19,152	18,323	16,103	15,054
Landfill	1,003	7,205	338	7,271	6,002
Cash Requirement for Future Year Capital	<u>34,653</u>	<u>29,391</u>	<u>20,411</u>	<u>15,775</u>	<u>10,634</u>
Closing balance	<u>63,083</u>	<u>64,802</u>	<u>48,019</u>	<u>48,809</u>	<u>41,968</u>

Source Contacts:
Business Unit – Waste & Recycling Services
Financial Lead – L. Peng, Finance Lead
Operational Lead – R. Valdarchi, Director

Review Schedule: Last Review: 2016 Next Review: 2019

Calgary Heritage Authority Reserve

Operating Reserve ('000s)

\$ 1,771**(2018)****Authorization:** PFC2012-0159, PFC2015-0917 and **PFC2018-1125****Purpose:** Provide financial operating resources for the overall activities and responsibilities of the Calgary Heritage Authority ("CHA").**Conditions:** Reserve will maintain a minimum, protected balance of \$1,338. **This is the** value of the initial funding and establishing endowment principal amount for this reserve's predecessor, the Calgary Heritage Authority Legacy Endowment Fund; refer to Funding Sources for additional information.**Restrictions:** Funds are to be used at the sole discretion of the Calgary Heritage Authority to support their activities as mandated by the Calgary Heritage Authority Act.**Related Budget Programs:**

Operating Program(s): #610 Calgary Growth Strategies (formerly #610 City Wide Policy & Integration) on behalf of the CHA.

Capital Program(s): NA

Funding Sources: The opening balance of this reserve is funded through the transfers from the CHA Legacy Endowment Fund (original funding from sale of unused density from fire hall #1 site) and transfers from the Heritage Preservation Fund. Investment income earned on the balances in this reserve will provide future funding.

Reserve approved to record allocation of investment income:

 x yes no**Special Reporting Requirements:**

None

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	1,772	1,765	1,770	1,736	1,698
Contributions from investment income	47	55	40	43	38
Contributions (to) operations	(48)	(48)	(45)	(9)	-
Closing balance	<u>1,771</u>	<u>1,772</u>	<u>1,765</u>	<u>1,770</u>	<u>1,736</u>

Closing balance consists of:

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Principal	1,338	1,338	1,338	1,338	1,338
Accumulated net interest	433	434	427	432	398
Closing balance	<u>1,771</u>	<u>1,772</u>	<u>1,765</u>	<u>1,770</u>	<u>1,736</u>

Source Contacts: **Business Unit – Calgary Growth Strategies**
Financial Lead – S. Mackenzie, Finance Lead
Operational Lead – J. Mueller, Manager, City Planning and Policy Services

Review Schedule: Last Review: 2018 Next Review: 2019

Heritage Incentive Reserve

Operating Reserve (\$000s)

\$ 1,242
(2018)

Authorization:	FB2002-27, FCS2004-15, FCS2004-20, PFC2012-0159 and PFC2015-0917.
Purpose:	<p>To fund the implementation of the Heritage Incentive Program which began in 2003.</p> <p>Grants are provided to non-city owned municipal historic resources to:</p> <ul style="list-style-type: none">• Promote the rehabilitation and economic re-use of buildings designated as Municipal Historic Resources under the Historical Resources Act of Alberta ("HRA").• Address inequities that property owners assume when rehabilitating buildings designated under the HRA.• Revitalize and rehabilitate derelict or underutilized heritage buildings.• Revitalize older communities and commercial districts.
Conditions:	Specific Conditions relating to use of the reserve with respect to the grant application process, payment process, and sign requirements are detailed in report PFC2012-0159.
Restrictions:	<p>There shall be a maximum expenditure of 50% of the approved project costs or 15% of the current assessed value of the property; whichever is the lesser, except for special circumstances approved by Council. All grants may be paid out in a single payment or over the course of a 5-year period.</p> <p>Applications may be accepted every five years but the total grant amount cannot exceed 50% of the approved project costs or 15% of the current assessed value of the property; whichever is the lesser, every 15 years except for special circumstances approved by Council.</p>
Related Budget Program:	Operating Program: #610 Calgary Growth Strategies (formerly #610 City Wide Policy & Integration)
Funding Sources:	<p>To be funded annually from operating budget #610 Calgary Growth Strategies (formerly #610 City Wide Policy & Integration). Prior to 2014, it was funded by operating budget #616 Land Use Planning & Policy (formerly #611 Planning & Transportation Policy).</p> <p>Reserve approved to record allocation of investment income: <u> X </u> Yes <u> </u> No</p>
Special Reporting Requirements:	None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	1,205	965	1,087	1,369	1,283
Contributions from operations	225	525	225	225	225
Contributions to operations	(223)	(285)	(347)	(507)	(139)
Investment income	35	-	-	-	-
Closing balance	<u>1,242</u>	<u>1,205</u>	<u>965</u>	<u>1,087</u>	<u>1,369</u>

Source Contacts: **Business Unit –** **Calgary Growth Strategies**
 Financial Lead – S. Mackenzie, Finance Lead
 Operational Lead – J. Mueller, Manager, City Planning & Policy Services

Review Schedule: Last Review: 2018 Next Review: 2021

Mall Programming Fund

Operating Reserve (\$000s)

\$ 835
(2018)

Authorization: OE2001-03, PFC2012-0606, and PFC2018-1125.

Purpose: To maintain and supplement activities and programs on Stephen Avenue Mall, specifically in the 300 west block between Bankers Hall and Toronto Dominion Square.

Conditions: Funds are to be managed by the Mall Programming Fund Management Committee ("MPFMC") comprising of a representative from Gentra/Brookfield, Oxford Properties, the Calgary Downtown Association, and The City, with The City representative as chairman.

In the 2018 Triennial Reserve Review (PFC2018-1125), Council directed that any changes to the reserve resulting from the Stephen Avenue Masterplan and the terms of reference for the MPFMC be examined as part of the 2019 Triennial Reserve Review.

Restrictions: The MPFMC is authorized to approve expenditures that utilize the investment income earned by the Fund while any expenditure involving the principal of the Fund is subject to Council approval.

Related Budget Program: Operating Program: #651 Urban Strategy (formerly #612 Local Area Planning & Implementation)

Capital Program: #616 Centre City Initiatives

Funding Sources: The developer of Bankers Hall was required to pay \$850 to establish the Fund. The interest earned on the initial contribution will be used for programming activities on the 300-west block on Stephen Avenue. Interest income can be carried forward if not spent in the year which it was earned.

Reserve approved to record allocation of investment income:
 X Yes No

Special Reporting Requirements: None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	813	788	770	754	744
Investment income	22	25	18	18	16
Contributions to capital financing	-	-	-	(5)	(6)
Contributions to operations	-	-	-	3	-
Closing balance	835	813	788	770	754

Closing balance consists of:

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Principal Amount	688	688	688	688	688
Accumulated Net Investment Income	147	125	100	82	66
Closing balance	835	813	788	770	754

Source Contacts: **Business Unit –** **Urban Strategy**
 Financial Lead – M. Fung, Finance Lead
 Operational Lead – J. Tang, Program Manager

Review Schedule: Last Review: 2018 Next Review: 2021

Snow and Ice Control (“SNIC”) Reserve

Operating Reserve (\$000s)

\$ 5,426
(2018)

Authorization: PFC2012-0045, C2014-0863 and PFC2018-1125.

Purpose: Council directed Administration to establish a SNIC reserve during the 2012-2014 Business Plan and Budget debates. The reserve shall be used by business units to supplement their annual SNIC budgets in order to maintain Council’s approved SNIC policy during years with above average severity (the number of snow events and a combination of snow, temperature and wind). The eligible expenditures are those activities as defined in the Council Policy on Snow and Ice Control (LPT2011-57).

Calgary Transit’s contribution to this reserve may be used by Transit or Roads for eligible expenditures, in accordance with the Memorandum of Understanding between Calgary Transit and Roads dated 2018 October 1 and as defined in the Council Policy on Snow and Ice Control (LPT2011-57), to ensure the safety and mobility of Calgary Transit customers, pedestrians, cyclists and vehicles.

Conditions: If the reserve fund is depleted to zero in a future year, Administration will advise Council.

Fund balance cannot exceed \$15,000 per C2014-0863.

Restrictions: Withdrawals from the Roads-funded portion of this reserve by business units other than Roads require approval by the Reserve Operational Lead.

Related Budget Program: Operating Program: #132 Roads
110 Calgary Transit

Funding Sources: The reserve will be replenished from any surplus in Roads’ SNIC budget in winters with below average severity. Contributions of \$5,000 per year for 2015 and 2016 to the reserve from the Fiscal Stability Reserve (“FSR”) was approved in Action Plan 2015-2018.

The reserve may be replenished from any surplus from Calgary Transit’s snow removal priority accessibility budget.

In situations where a full contribution from both the Roads and Calgary Transit budget surpluses would cause the reserve to exceed its maximum balance, Roads’ surplus shall be contributed to the reserve first.

Roads will work with Finance at the end of April and December of each year to determine the required draw or replenishment of funds to the SNIC Reserve. Roads’ SNIC budget will not be adjusted in order to maintain the established baseline budgets.

Reserve approved to record allocation of investment income:
☐ Yes ☒ No

**Special Reporting
Requirements:**

The terms of reference will be reviewed prior to the beginning of each business planning and budget cycle.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	12,482	15,000	8,940	-	4,141
Contributions from (to) operations	(17,177)	(3,437)	1,060	2,050	(4,141)
Contribution from Calgary Transit	621	919	-	1,890	-
Contribution from FSR	9,500	-	5,000	5,000	-
Closing balance	5,426	12,482	15,000	8,940	-

Closing balance attributable to:

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Roads	4,805	11,563	15,000	7,050	-
Calgary Transit	621	919	-	1,890	-
Closing balance	5,426	12,482	15,000	8,940	-

Source Contacts:

Business Unit –
Financial Lead –
Operational Lead –

Roads
L. Wong, Finance Lead
B. Biensch, Maintenance Manager

Review Schedule:

Last Review: 2018 Next Review: 2021

Corporate Housing Reserve

Capital Combined Operating & Capital Reserve (\$000s)

\$ 31,622
(2018)

Authorization: FB99-62, CPS2002-57, LA2000-206, CPS2004-55, FCS2004-58, FCS2010-10, PFC2012-0606, LAS2013-06 and C2018-1158. Grant Funding Agreement 2007, 2008-2009 and 2009-2010, One Window Project Agreement 2017-2019.

Purpose: To support the development of affordable rental, social and special needs housing infrastructure and operating costs associated with affordable housing initiatives. **The reserve also accumulates the unspent portion of the Housing Incentive Program budget for later use, under circumstances where an entire incentive cannot be paid out in a single year.**

Conditions: In accordance with the terms of reference established for the reserve, the reserve will be used to support development initiatives that enhance or increase the supply of affordable rental and social/special needs housing. Municipal, non- profit, public and private organizations may be considered for funding, individually or as part of partnership/joint venture.

Funds contributed by a grant will be managed and used in accordance with the terms of the applicable grant agreement.

Funds contributed for the Housing Incentive Program are to be tracked and used separately from other funds in this Reserve.

Restrictions: External - \$ 13,272 Internal - \$ 6,009

2% of reserve (up to \$50 maximum) is designated as an emergency fund for unanticipated costs related to The City's Homeless Strategy.

Unless approved by Council **or as part of the Housing Incentive Program**, funding cannot be used to support operating and social support services associated with affordable housing.

Related Budget Program: Operating Program: #495 Calgary Housing (previously #488 Land Servicing & Housing)
Capital Program: #489 Affordable Housing (previously #489 Public Housing)

Funding Sources:

- 1) The sale proceeds from selected City-owned properties that are surplus to the City's needs; sales proceeds from other City-owned properties not being used for affordable housing purposes and that are surplus to the City's needs shall be subject to Council approval through the Utilities and Corporate Services Committee (previously Land and Asset Strategy Committee – "LASC"); 5% of gross industrial land sales proceeds.
- 2) Lease revenues generated from the City-owned properties being utilized for current and future affordable housing initiatives.
- 3) Contribution of City funding (mill rate) for an amount equal to the amount previously paid in municipal subsidy agreements for provincially-owned public housing units.
- 4) Third party donations, grants and contributions from individuals, public and private organizations or agencies.
- 5) As approved in LA2000-206, 20% of net eligible revenues generated from Real Estate & Development Services (previously Corporate Properties) Residential Portfolio be transferred annually to Corporate Housing Capital Reserve to fund municipally operated housing initiatives.
- 6) **Base operating funds budgeted for the Housing Incentive Program that are unspent at year-end and anticipated to be disbursed in future years, and**
- 7) Investment income.

Investment income: X Yes No

Special Reporting Requirements:

None.

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	30,383	29,885	38,531	36,073	34,105
Investment income	655	754	645	762	597
Contributions from operations	2,165	1,595	2,235	3,155	4,895
Contributions to operations ⁽¹⁾	(2,083)	(1,026)	(8,242)	(403)	(647)
Contributions to debt repayment	-	(244)	(245)	(245)	(997)
Contributions to capital ⁽²⁾	(566)	(2,539)	(3,335)	(2,690)	(1)
Transfer (to)/from Reserve ⁽³⁾	1,068	1,957	296	1,879	(1,879)
Closing balance	<u>31,622</u>	<u>30,383</u>	<u>29,885</u>	<u>38,531</u>	<u>36,073</u>

(1) Contributions to operation:

2018: Includes funds used to fund the increased service around Implementation of The City of Calgary Corporate Affordable Housing Strategy (\$1,636), Provincial grant for One Window (\$442K); Secondary Suites (\$5K)

2017: Includes funds used to fund the increased service around Implementation of The City of Calgary Corporate Affordable Housing Strategy (\$861);

2016: Includes funds transferred to Calgary Housing Company - purchase of East Village (\$8,000).

(2) Contributions to capital:

2018: Kingsland (\$407), Bridgeland (\$27), AH Pre-development (\$32); Lifecycle Maintenance (100)

2017: Kingsland (\$699), Bridgeland (\$1,693), AH Pre-development (\$147);

2016: Demolition at Louise Station (\$1,000), Kingsland (\$1,204), Bridgeland (\$1,080), AH Pre-development (\$51);

2015: Construction with redesign of building and configuration for Kingsland (\$1,044) and demolition at Louise Station (\$1,646);

2014: Completion of North Manchester (\$1);

(3) 5% of the Industrial Land sale revenue was contributed from operations which amount to

2018 \$1,068

2017 \$1,957

2016 \$297

2015 a correction was made to reclassify the AHCC mortgage payment of \$1,879 from contributions from operations to transfer between reserves. This correction is for the 2014 mortgage payment.

2014 \$3,215

Source Contacts:**Business Unit –**

Financial Lead –

Operational Lead –

Calgary Housing

M. Alarakyia, Finance Coordinator and
S. MacFayden, Finance Manager

B. Irvine, Manager

Review Schedule:

Last Review:

2018

Next Review:

2019

Fleet Services ~~Capital~~ Reserve

Combined Operating & Capital Reserve (\$000s)

\$ 9,766
(2018)

Authorization: Commissionaires Report, FCS2010-10, FCS2011-34 PFC2014-0847, and C2017-1123

Purpose: ~~To finance future Fleet Services Capital Expenditures under Council's approval.~~

The Fleet Services Reserve will be used to stabilize the budget during fluctuations in the external market value of retired assets. This will help Fleet Services ensure consistent, sustainable services as well as provide its clients the most efficient service possible.

The Fleet Services reserve will also be used to fund Capital Expenditures ~~under Council's Approval.~~

Conditions: The maximum balance for this reserve is \$10,000.

Restrictions: The reserve may only contribute to Fleet's operating program to fund net asset disposal losses, and only to the amount of any net asset disposal loss in the year. This reserve may not contribute any amount to operating that would create or increase a net favourable operating surplus for Fleet Services.

Related Budget

Programs: Capital Program(s): #871 Acquisitions
Operating Program: #870 Fleet Services

Funding Sources: Allocation of operating proceeds from disposal of capital assets and operating budget surpluses.

Reserve approved to record allocation of investment income:

X Yes No

Special Reporting

Requirements: None

Current Activity (\$000s):

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Opening balance	10,933	14,326	10,456	4,042	-
Gain/(loss) on asset disposals	530	(178)	961	1,496	278
Contributions from operations	3,303	1,685	2,909	4,918	3,764
Contributions to capital financing	(5,000)	-	-	-	-
Contributions to Budget Savings Account ⁽¹⁾		(4,900)	-	-	-
Closing balance	9,766	10,933	14,326	10,456	4,042

(1) The contribution to the Capital Budget Savings Account is a one-time contribution, which was made as per the recommendations noted in the 2017 Triennial Reserve Review Report, C2017-1123.

Source Contacts: **Business Unit – Fleet Services**
Financial Lead – E. Jarvo, Finance Lead
Operational Lead – M. Belzile, Manager, Business Operations

Review Schedule: Last Review: 2017 Next Review: 2020

Reserves to be Reviewed in 2020

Reserve Name	Reserve Type	Reserve Balance as of Dec 31, 2018 (in \$ thousands)	Previously Reviewed Year
Calgary Police Service Court Fine Revenue Operating Reserve	Operating	4,000	2017
Calgary Police Service Helicopter Maintenance	Operating	2,473	2017
Children's Reserve Fund	Operating	4,702	2018
ENMAX Dividend Stabilization Reserve	Operating	13,000	2018
Group Life Reserve	Operating	1,637	2018
Parking Revenue Reinvestment Reserve	Operating	3,884	2017
Self - Insurance Reserve	Operating	7,000	2018
911 Communications Centre Capital Financing Reserve	Capital	25,055	2017
Calgary Police Service Capital Reserve	Capital	40,868	2017
Fleet Services Capital Reserve	Capital	9,766	2017
Information Technology Reserve	Capital	37,286	2017
Lifecycle Maintenance and Upgrade Reserve	Capital	248,660	2017
Reserve for Future Capital	Capital	305,675	2017
Golf Course Levy Reserve	Sustainment	2,763	2017
Opportunity Calgary Investment Fund	Sustainment	101,047	2017
Total		807,816	

Follow-Ups Scheduled for 2020

Reserve Name	Reserve Type	Reserve Balance as of Dec 31, 2018 (in \$ thousands)	Previously Reviewed Year
Snow and Ice Control (SNIC) Reserve	Operating	5,426	2019
Revolving Fund Reserve for General Land Purchases	Capital	119,750	2019
Planning & Development Sustainment Reserve	Sustainment	77,908	2019
Total		203,084	

**Chief Financial Officer's Report to
Priorities and Finance Committee
2019 December 03**

**ISC: UNRESTRICTED
PFC2019-1503**

Administration Response to C2019-1472

EXECUTIVE SUMMARY

As directed by Council on 2019 April 29 (NOM C2019-0569), Administration undertook a review of the retirement allowance with the request that it report back to Council members. Furthermore, Council referred NOM C2019-1472 Ending the Payment of Vacation Payment Allowance, as amended, to the 2019 December 3 meeting of the Priorities and Finance Committee for a decision the Committee would recommend to Council. Administration has completed its review and recommendation on how to end the retirement allowance and engaged a third-party expert consultant to peer-review its analysis and recommendation.

ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee:

1. Recommends that Council direct Administration to end the retirement allowance by grandfathering existing eligible employees and eliminating the provision for new employees with the effective date to be established upon the conclusion of the next round of negotiations anticipated to be no later than 2021 December 31, subject to applicable Labour Code requirements.
2. Directs that Attachments 2 and 3 remain confidential pursuant to the *Freedom of Information and Protection of Privacy Act* Sections 25 and 27, to be reviewed by 2022 January 31.

PREVIOUS COUNCIL DIRECTION / POLICY

On 2018 September 18 Council approved a Motion Arising in response to Administrative Inquiry, AI2018-03, directing Administration to engage an external consultant to review elements of the total compensation package and report back to Council.

At the Combined Meeting of Council on 2019 April 29, Council approved Notice of Motion C2019-0569 specifically directing Administration to review the retirement allowance in light of the current economy, competitive practice and relevant legal and labour relations considerations.

On 2019 November 19, Council approved an amendment to NOM C2019-1472 Ending the Payment of the Retirement Allowance, referring it to the Priorities and Finance Committee on 2019 December 3.

BACKGROUND

The retirement allowance provision was introduced at The City in the mid-1980s and has served as a tool to retain the knowledge and experience of long-service employees during periods of strong competition for talent. Long service has been valued at The City as it enables the development of depth and breadth of knowledge achieving continuity and resiliency of services.

Chief Financial Officer's Report to
Priorities and Finance Committee
2019 December 03

ISC: UNRESTRICTED
PFC2019-1503

Administration Response to C2019-1472

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Administration gathered information pertaining to financial costs, competitive practices, the value and purpose of this benefit, as well as associated legal considerations. Furthermore, alternative approaches were investigated with regard to the discontinuation of the retirement allowance using key decision criteria of cost impact, fairness, equity, and legal/labour risks among others. This information is contained in Attachment 3 (Confidential).

The four options evaluated were:

1. Grandfather current eligible employees and eliminate for new hires;
2. Provide notice such that the retirement allowance ends for all current eligible and future employees;
3. Grandfather employees greater than or equal to 53 years of age with greater than or equal to 15 years of service, and pay out all other eligible employees; or
4. Pay out all current eligible employees based on accrued benefit obligation and eliminate for new hires.

Administration's work was then peer-reviewed by expert compensation/pension/retirement consultants from a third-party organization, Gallagher Benefits Services. Their review supports Administration's analysis, conclusion and recommendation, which can be found in Attachment 2 (Confidential).

Administration has considered the suggestions made by Gallagher and incorporated and/or addressed them in the report found in Attachment 3 (Confidential).

Stakeholder Engagement, Research and Communication

None.

Strategic Alignment

This report and recommendation align with Citizen Priority: A Well-Run City and with Council Directive W1 under that priority.

Social, Environmental, Economic (External)

None.

Financial Capacity

Current and Future Operating Budget:

The retirement allowance payout has averaged approximately \$4.3 M annually over the past 3 years. The retirement allowance expense has averaged approximately \$7.3 M per year.

Funding the retirement allowance involves the maintenance of financial reserves for future anticipated benefit obligations. For 2018, the accrued benefit liability for future anticipated benefit obligations was \$73.8 M. The City will need to continue to do an annual accounting actuarial valuation to ensure the reserve is properly funded.

Chief Financial Officer's Report to
Priorities and Finance Committee
2019 December 03

ISC: UNRESTRICTED
PFC2019-1503

Administration Response to C2019-1472

The cost of the third-party review was \$5,145.00.

Current and Future Capital Budget:

No impact.

Risk Assessment

There is risk that the elimination of the retirement allowance could negatively impact the following Principal Corporate Risks: Health & Safety from a workplace culture perspective and Talent Management & Workforce Vulnerability from engage and retain perspectives. It will positively impact Financial Risk with declining expenses and accrued financial liabilities.

REASON(S) FOR RECOMMENDATION(S):

There are several considerations when discussing the potential elimination of the retirement allowance. Information is included in the attachments to support a comprehensive discussion and recommendation.

Administration's recommendation has the lowest legal risk, keeps the original commitment intact for current employees, and has a moderate impact on employee morale.

ATTACHMENT(S)

1. Attachment 1 – Administration Overview and Recommendation
2. Attachment 2 – Consultant Report (Confidential)
3. Attachment 3 – Review of Retirement Allowance (Confidential)

Administration Overview & Recommendation (Re: Notice of Motion C2019-1472)

2019 December 3



- Notice of Motion C2019-0569 (2019 April 29) directed work on understanding total compensation of City employees and Council, including the retirement allowance:

“...AND FURTHER BE IT RESOLVED that Administration act on the request for Administration or a third party Human Resources expert to identify the City’s practice of paying out the retirement allowance, including if this practice should continue, if changes to this practice should be made, with regard to the current economic climate, competition with the private sector, and competition with other municipalities in attracting and retaining qualified talent, including legal concerns with enacting changes to or eliminating this practice and report directly to Council members;”

(NOM C2019-0569 Combined Meeting of Council April 29, 2019)

- I. Administration used an evidence-based approach and examined:
 - Benefit to employee
 - Cost to employer/affordability
 - Competitive practice/benchmarking
 - Legal and labour relations risks, supported by an external legal opinion
 - Employee morale, engagement/productivity risk
- II. Administration proceeded to:
 - Develop decision-criteria
 - Analyze options to end the retirement allowance
 - Engage a third-party consultant to review and validate its conclusion

Findings

The retirement allowance:

- Is not a provision in organizations that were benchmarked
- Is not a talent attraction tool and has limited value in retaining staff
- Is not closely tied to or associated with City corporate culture
- Is costly in terms of accrued benefit liabilities and yearly payouts

	2016	2017	2018
RA Expense	\$8.2M	\$7.7M	\$6M
RA Payouts	\$3.4M	\$4.9M	\$4.6M
Accrued Liability at 2018 December 31			\$73.8 M
# Payouts	332	452	448

In addition, it:

- Would impact employee morale among long-service employees in particular
- Could be ended, subject to the required regard for legal and labour relations considerations



Options for Elimination

1. Grandfather current eligible employees and eliminate for new hires*;
2. Provide notice such that the retirement allowance ends for all current eligible and future employees;
3. Grandfather employees ≥ 53 years old with ≥ 15 years' service and pay out all other eligible employees; or
4. Pay out all current eligible employees based on accrued benefit obligation and eliminate for new hires.

*Administration recommendation



Recommendation

That the PFC recommend that Council direct Administration to end the retirement allowance by grandfathering existing eligible employees and eliminating the provision for new employees with the effective date to be established upon the conclusion of the next round of negotiations anticipated to be no later than 2021 December 31, subject to applicable Labour Code requirements.

REFERRED NOTICE OF MOTION

Excerpt from the Minutes of the Combined Meeting of Council, held 2019 November 18-19:

“13.4 Ending The Payment of the Vacation Pay Retirement Allowance, C2019-1472

Moved by Councillor Chahal

Seconded by Councillor Farrell

That pursuant to sections 24 (Advice from officials), and 27 (Privileged information) of the *Freedom of Information and Protection of Privacy Act*, Council now move into Closed Meeting, in the Council Lounge, at 4:13 p.m., to discuss confidential matters with respect to the following Item:

13.4 Ending the Payment of the Vacation Pay Retirement Allowance.

ROLL CALL VOTE

For: (12): Mayor Nenshi, Councillor Carra, Councillor Chahal, Councillor Chu, Councillor Davison, Councillor Demong, Councillor Farkas, Councillor Farrell, Councillor Gondek, Councillor Jones, Councillor Keating, and Councillor Woolley

Against: (3): Councillor Colley-Urquhart, Councillor Magliocca, and Councillor Sutherland

MOTION CARRIED

Council reconvened in Public Meeting at 4:36 p.m. with Mayor Nenshi in the Chair.

Moved by Councillor Demong

Seconded by Councillor Jones

That Council rise without reporting.

MOTION CARRIED

Administration in attendance during the Closed Meeting discussions with respect to C2019-1472:

Clerk: L. Kennedy. Law: J. Floen. Advice: C. Male, M. Brunsdon. Observer: D. Duckworth, M. Lavalley, L. Shikaze.

Moved by Councillor Farkas

Seconded by Councillor Demong

That with respect to Notice of Motion C2019-1472, the following be adopted:

That the closed session discussions remain confidential pursuant to sections 24 (Advice from officials) and 27 (Privileged information) of *FOIP*.

For: (9): Mayor Nenshi, Councillor Carra, Councillor Chahal, Councillor Davison, Councillor Demong, Councillor Farrell, Councillor Jones, Councillor Keating, and Councillor Woolley
Against: (6): Councillor Chu, Councillor Colley-Urquhart, Councillor Farkas, Councillor Gondek, Councillor Magliocca, and Councillor Sutherland

MOTION CARRIED

Moved by Councillor Keating
Seconded by Councillor Demong

That with respect to Notice of Motion C2019-1472, the following be adopted:

That 13.4, Ending the Payment of the Vacation Pay Retirement Allowance Notice of Motion be forwarded to 2019 December 3 Priorities and Finance Committee Meeting in conjunction with the consultant's report C2019-0569 Total Compensation Package.

ROLL CALL VOTE

For: (7): Mayor Nenshi, Councillor Carra, Councillor Chahal, Councillor Davison, Councillor Demong, Councillor Farrell, and Councillor Keating
Against: (8): Councillor Chu, Councillor Colley-Urquhart, Councillor Farkas, Councillor Gondek, Councillor Jones, Councillor Magliocca, Councillor Sutherland, and Councillor Woolley

MOTION DEFEATED

Moved by Councillor Gondek
Seconded by Councillor Keating

That with respect to Notice of Motion C2019-1472, the following be adopted:

To refer Item 13.4, Notice of Motion C2019-1472 to the 2019 December 3 Priorities and Finance Committee meeting for a decision to be recommended by Council.

And further, that Council file original Notice of Motion that was distributed titled "Ending the Payment of the Retirement Allowance" and replace with Notice of Motion "Ending the Payment of the Vacation Pay Retirement Allowance".

For: (9): Mayor Nenshi, Councillor Carra, Councillor Chahal, Councillor Davison, Councillor Demong, Councillor Farrell, Councillor Gondek, Councillor Keating, and Councillor Woolley
Against: (5): Councillor Chu, Councillor Colley-Urquhart, Councillor Farkas, Councillor Jones, and Councillor Magliocca

MOTION CARRIED"



NOTICE OF MOTION

CC 661 (R2009-05)

Re: ENDING THE PAYMENT OF THE VACATION PAY RETIREMENT ALLOWANCE

Sponsoring Councillor(s): SHANE KEATING

WHEREAS a motion arising in response to Councillor Keating' Administrative Inquiry, AI2018-03, was brought forward at Council on September 24, 2018, stating "That Council direct Administration to engage an external Human Resources consultant that would report directly to Council, with a review of elements of the total compensation package of The City of Calgary employees";

AND WHEREAS discussions were initiated with Administration regarding this motion arising at two different occasions clarifying its intent;

AND WHEREAS no action on this motion arising resulted in taking the unusual step to bring forward Notice of Motion C2019-0569 on April 29, 2019 to encourage this work to be completed;

AND WHEREAS these motions requested a review either by Administration or a third party Human Resources expert to evaluate elements of the total compensation package of the City of Calgary employees, including the retirement allowance;

AND WHEREAS further discussions with Administration following the Notice of Motion took place, with no decisive action to date;

AND WHEREAS Council is set to deliberate budget reductions in an effort to keep the City's portion of property taxes unchanged;

AND WHEREAS ending the vacation pay retirement allowance will effectively reduce the City's budget, without impacting City staff's salaries;

AND WHEREAS Council must take decisive action to reduce the budget while ensuring Calgarians continue to receive adequate City services.

THEREFORE, BE IT RESOLVED that the City of Calgary end the practice of paying vacation pay retirement allowances, effective December 31, 2020.



Signature of Member(s) of Council



Report Number: PFC2019-1523
Meeting: Priorities & Finance Committee
Meeting Date: 2019 December 03

NOTICE OF MOTION

RE: Deeming Calgary 9-1-1 an Essential Service at The City of Calgary

Sponsoring Councillor(s): Councillor Diane Colley-Urquhart

WHEREAS:

1. The critical functions provided by 9-1-1 are an integral part of Alberta's public safety net services, which include:
 - a. Police;
 - b. Fire; and
 - c. Emergency medical services.
2. The job function of answering, evaluating and dispatching 9-1-1 calls require extensive technical training and experience to ensure the safety of emergency first responders;
3. Emergency safety first responders require specialized information provided by 9-1-1 employees in dangerous and threatening situations;
4. The extensive technical training and experience required to answer, evaluate, and dispatch 9-1-1 calls cannot be easily filled during a labour dispute;
5. The Alberta Labour Relations Code and the Emergency Services Act protect the welfare of citizens by preventing the disruption of these three essential public safety services;
6. 9-1-1 employees are not currently deemed an essential service under provincial legislation;
7. 9-1-1 employees can disrupt all three essential services through their ability to strike or be locked out;
8. Any labour disruption would pose an immediate and significant risk to property, public safety, and the delivery of all emergency services to the citizens of Calgary and surrounding communities;
9. The City of Calgary (The City) has made multiple attempts to designate 9-1-1 employees as an essential service, including through the City Charter process; and
10. This is not unique to Calgary, but also affects safety across Alberta communities where emergency calls are dispatched by 9-1-1 employees.

NOW THEREFORE BE IT RESOLVED that Council endorse the proposal of the following resolution to the Alberta Urban Municipalities Association:

WHEREAS the critical functions provided by 9-1-1 are an integral part of Alberta's public safety net services, which include police fire and EMS;

AND WHEREAS the job function of answering, evaluating and dispatching 9-1-1 to fire, police and EMS calls requires extensive technical training and experience to ensure the safety of emergency first responders in dangerous and threatening situations, and this experience cannot be easily filled during a labour dispute;

AND WHEREAS the Alberta Labour Relations Code and the Emergency Services Act protect the welfare of citizens by preventing the disruption of police, fire and EMS by deeming them an essential service;

AND WHEREAS 9-1-1 employees are not currently deemed an essential service under provincial legislation, but can disrupt all three essential services through their ability to strike or be locked out; and

AND WHEREAS any labour disruption would pose an immediate and significant risk to property, public safety, and the delivery of all emergency services to the citizens of Alberta.

NOW THEREFORE BE IT RESOLVED that in the interest of community safety across the province, that the Alberta Urban Municipalities Association call upon the Government of Alberta to deem 9-1-1 employees an essential service in the same manner as police, fire, and EMS.

NOTICE OF MOTION CHECKLIST

Title of the Motion:

Essential Service

There are two classifications of a Notice of Motion (Check the one that applies):

☒ Regular☐ Urgent (Include details in Urgency Rationale box below)☐ Is this Notice of Motion Confidential? **NO** (Include details in Procedural box below)**Financial and Other Resource Capacity**

N/A

Legal / Legislative

Consulted by Director Hinse.

Technical Content**WHEREAS**

1. The critical functions provided by 9-1-1 are an integral part of Alberta's public safety net of police, fire and emergency medical services;
2. The job function of answering, evaluating and dispatching 9-1-1 calls requires extensive technical training/experience and ensures the safety of emergency first responders who require specialized information provided by 9-1-1 in dangerous and threatening situations;
3. The extensive technical/training experience required to answer, evaluate and dispatch 9-1-1 calls cannot be easily filled during a labour dispute;
4. The Alberta Labour Relations Code and the Emergency Services Act protect the welfare of citizens by preventing the disruption of the essential services provided by police, fire and emergency medical services;
5. 9-1-1 employees are not currently deemed an essential service under provincial legislation and can disrupt all three essential services provided by police, fire and emergency medical services, through their ability to strike or be locked out;
6. Any labour disruption would pose an immediate and significant risk to property, public safety and the delivery of all emergency services to the citizens of Calgary and surrounding communities;
7. The City of Calgary has made multiple attempts to designate 9-1-1 employees as an essential service, including through the City Charter.

Procedural (Including reasons for confidentiality)

This Notice of Motion has been researched and developed in consultation with different levels of Administration at The City and are in full support of this work.

The membership of the IBEW Communications Officers recently voted on a memorandum of agreement. Union membership did not ratify the memorandum of agreement and the Union subsequently applied for mediation, as part of the normal collective bargaining process. A mediator has now been appointed, however a date for mediation has not yet been set.

Members of Council are being updated on the status of this negotiation, as Administration needs to prepare next steps. This includes reviewing potential impacts to service delivery for The City of Calgary, Alberta Health Services and several surrounding jurisdictions. It is important this information is kept strictly confidential at this time so Administration can notify our partners in an appropriate and respectful way.

Other Considerations

- The City has in the past requested the Province deem the 9-1-1 Call Centre an essential service (most recently through the Charter review exercise), however, have not been successful in the attempts.
- The City will continue to take the position that this be deemed an essential service.
- AHS Quarry Park (medical calls) are deemed an essential service as part of a move in 2017 to a provincial EMS ground and ambulance dispatch model.

Urgency Rationale

- The urgency with this motion is to advance this need with the new Provincial government, and to advocate with other jurisdictions to convey the importance of this request.



Report Number: PFC2019-1510

Meeting: Priorities & Finance Committee

Meeting Date: 2019 December 03

NOTICE OF MOTION

RE: Efficient and Effective Parking Management - Calgary Parking Authority (CPA) becoming a “Controlled Corporation” pursuant to Section 75.1 of the Municipal Government Act (MGA)
Sponsoring Councillor(s): Jeff Davison, Sean Chu

1. WHEREAS the Calgary Parking Committee (“CPA Committee”) is a “council committee” as contemplated by Section 145 of the MGA;
2. AND WHEREAS, pursuant to Bylaw 28M2002, the mandate of the CPA Committee is to, among other things (collectively, the “Mandate”):
 - a. implement parking policies established by Council,
 - b. provide, manage and operate parking facilities, parking enforcement and a municipal impound lot for The City, and
 - c. manage parking permit programs on behalf of The City of Calgary (“The City”);
3. AND WHEREAS pursuant to Bylaw 28M2002, Council has provided that the CPA Committee appoint, oversee and ensure the accountability of a general manager who shall manage the operations of the Calgary Parking Authority (the “Authority”);
4. AND WHEREAS the Authority is required to transfer its net revenues to The City as set out in the Financial Returns Policies (the “Dividend”);
5. AND WHEREAS Council has directed City Administration (including the Authority) to seek opportunities to reduce costs and enhance revenues and returns to The City;
6. AND WHEREAS the CPA Committee believes that the Authority can continue to meet its Mandate, but do so in a more effective and efficient manner, if it were a controlled corporation under the MGA;
7. AND WHEREAS the CPA Committee believes that the Authority can materially increase the Dividend it returns to The City per year by becoming a controlled corporation under the MGA;
8. AND WHEREAS the CPA Committee would like to further explore the opportunity and ability of the Authority to continue to meet its Mandate and to materially increase the Dividend by preparing a business plan, holding a public hearing and undertaking such other activities as required pursuant to the Municipally Controlled Corporations Regulation and the MGA, and seek such other input, advice and expertise as it deems necessary or desirable (collectively, the “Activities”);
9. AND WHEREAS after undertaking the Activities, the CPA Committee shall report its findings to Council and, if the case is made, seek a resolution of Council;
10. AND WHEREAS the City of Calgary is committed to finding efficiencies in all operating budgets and ensuring the effective delivery of services to Calgarians.

NOW THEREFORE BE IT RESOLVED that Council request that the CPA Committee and Administration undertake the due diligence necessary to explore the feasibility of and opportunities and issues associated with the creation of a wholly owned subsidiary to assume responsibility for the Mandate and materially increase the Dividend and, upon completion of that due diligence exercise report its findings and provide a recommendation to the SPC on Transportation and Transit as soon as possible.

Text



Report Number: PFC2019-1529

Meeting: Priorities & Finance Committee

Meeting Date: 2019 December 03

NOTICE OF MOTION

RE: RALLYING FEDERAL SUPPORT FOR EXTENDED PRODUCER RESPONSIBILITY

Sponsoring Councillor(s): COUNCILLOR PETER DEMONG

WHEREAS... Extended Producer Responsibility (EPR) is a policy approach that empowers the producers of Packaging and Paper Products (PPP) with financial and/or physical responsibility for end of life management of those products, and would remove the financial burden for recycling programs from taxpayers and ratepayers;

AND WHEREAS, on February 4, 2019 Calgary City Council endorsed investigating Provincial EPR legislation by way of notice of motion;

AND WHEREAS, thirty-five Albertan municipalities have individually expressed their support for moving forward with Provincial EPR legislation by way of motion, letter of support, etc., and the Alberta Urban Municipalities Association has done the same by way of official Resolution;

AND WHEREAS, with the exception of Alberta, Provinces across the country have implemented EPR legislation to varying degrees with British Columbia having had *Full* EPR legislation for PPP since 2011

AND WHEREAS, Ontario and New Brunswick have recently committed to adopting *Full* EPR legislation, where financial *and* operational responsibility for end of life management of products is given to the companies that produce those products;

AND WHEREAS, Canada will play host to the World Circular Economy Forum in September 2020;

AND WHEREAS, while Provinces ultimately hold the authority to implement EPR legislation, the Federal Government has the unique ability to mandate and/or encourage national standards for EPR and related legislation;

AND WHEREAS, uniformity of legislation across municipalities and provinces could significantly improve the outcomes of EPR legislation across the country:

AND WHEREAS, while FCM has passed five resolutions on the subject of plastic pollution of which two make reference to Producer Responsibility for plastics specifically, there is currently no official FCM policy relating directly to harmonization of EPR for Packaging and Paper Products (PPP);

NOW THEREFORE BE IT RESOLVED ... endorse proposal of the following resolution to the Federation of Canadian Municipalities:

WHEREAS, the Canadian Council of Ministers of the Environment (CCME) adopted the Canada-wide Action Plan for Extended Producer Responsibility (EPR) in 2009, and yet EPR programs are not in place in all provinces and existing programs lack harmonization and consistency;

WHEREAS, EPR shifts the responsibility for managing PPP at end-of-life away from the taxpayer/ratepayer and empowers producers to drive innovation, product harmonization, and enhanced product recyclability;

WHEREAS, while FCM has passed five resolutions on the subject of plastic pollution of which two refer to Producer Responsibility for plastics specifically, there is currently no official FCM policy relating directly to harmonization of EPR for Packaging and Paper Products (PPP);

THEREFORE BE IT RESOLVED that the Federation of Canadian Municipalities further call on the Government of Canada to create a harmonized regulatory framework for EPR across Canada including all packaging and paper products (PPP), in cooperation with all orders of government, industry and affected stakeholders, allowing for regional considerations and respect for Provincial authority.

NOTICE OF MOTION CHECKLIST

The checklist is a tool intended to support the sponsor(s) of a Notice of Motion. The items listed below are important considerations when crafting and submitting a Notice of Motion. It is also intended to support other Members of Council, as the same considerations are important when reaching a decision on a Notice of Motion.

The checklist is therefore an opportunity for the sponsor(s) to:

- consider what advice might be helpful to them in formulating their proposal; and
- share key points about the advice received with their Council colleagues, to inform their deliberations.

This document is recommended to be provided to City Clerks alongside every Notice of Motion and will become part of the Corporate record. It is at the discretion of the sponsor(s) to decide with whom to consult and what information to include.

Title of the Motion:

**RALLYING FEDERAL SUPPORT FOR EXTENDED
PRODUCER RESPONSIBILITY**

There are two classifications of a Notice of Motion (Check the one that applies):

☒

Regular

☐

Urgent (Include details in Urgency Rationale box below)

☐

Is this Notice of Motion Confidential? (Include details in Procedural box below)

Financial and Other Resource Capacity
The financial resources required to follow through with this motion are minimal. They are limited to the administrative time associated with developing and mailing a letter from the Mayor's Office, and the administrative time associated with submitting a proposal for resolution to the Federation of Calgary Communities.
Legal / Legislative
The legal department was not consulted, but there are no anticipated legal implications to this motion.

Technical Content
Waste & Recycling, Intergovernmental & Corporate Strategy, and Councillor Demong's office collaborated to produce this motion. The Alberta Urban Municipalities Association, and Federation of Canadian Municipalities were also consulted.
Procedural (Including reasons for confidentiality)
This motion furthers the efforts endorsed unanimously by Council on February 4, 2019 by way of passing Notice of Motion: Extended Producer Responsibility, C2019-0129.
Other Considerations
N/A
Urgency Rationale
N/A



Report Number: C2019-0129

Meeting: Combined Meeting of Council

Meeting Date: 2019 February 04

NOTICE OF MOTION

RE: Extended Producer Responsibility**Sponsoring Councillor(s):** Councillor Peter Demong

WHEREAS recycling is an important activity for reducing the amount of waste going to landfill, and allows products at end-of-life to be processed into valuable new products;

AND WHEREAS the costs of programs for collecting, processing, and marketing recyclable materials in Alberta are currently carried by local governments, funded by tax-payers;

AND WHEREAS the recycling stewardship programs for five regulated materials in Alberta (beverage containers, electronics, paint and paint containers, tires, and used oil materials) achieve some consistency across the province for how these materials are collected and recycled, but do not cover the full costs of collecting and managing these materials, requiring tax-payers to fund the remainder;

AND WHEREAS the companies that produce products that need to be recycled can design and operate more effective and efficient recycling programs if they work together province-wide than individual municipalities or the Government of Alberta can on their own, allowing for improved waste diversion infrastructure across the province and higher quality end products;

AND WHEREAS extended producer responsibility (EPR) is a policy approach that places the financial and/or physical responsibility for end of life management of products with the companies that produce those products, and would remove the financial burden for recycling programs from taxpayers;

AND WHEREAS Alberta is the only province in Canada that has not legislated EPR for any materials, and is falling behind in its commitments under the Canadian Council of Ministers of the Environment (CCME) Canada-wide Action Plan for EPR;

AND WHEREAS Canadian Stewardship Services Alliance Inc., an organization that manages EPR programs in four (4) Canadian provinces on behalf of obligated producers of packaging and paper product (PPP), has signaled its support for the CCME goal of producer-led EPR in the province of Alberta and is committed to working collaboratively with Alberta's urban and rural municipalities to:

- Assist in the funding of the collection of baseline measurement data that will inform the design of an appropriate EPR framework for Alberta;
- Assist in the development of recommendations for an appropriate EPR regulatory framework for the province; and
- Work with stakeholders to foster support for an EPR program for PPP;

AND WHEREAS producer-led EPR in Alberta would allow recyclable materials from Alberta and British Columbia to be managed as a whole, generating a large volume of higher quality materials that could

NOTICE OF MOTION

incentivize the development of processing infrastructure in western Canada, creating local jobs and minimizing the dependence on global recycling markets;

AND WHEREAS at the 2018 March 14-15 Alberta Urban Municipalities Association (AUMA) Municipal Leaders Forum, The City of Calgary presented a Request for Decision (RFD) to advocate that the Government of Alberta develop and implement legislation to establish EPR in Alberta, and the RFD received unanimous support from municipalities in attendance;

AND WHEREAS it is important for the success of an EPR program in Alberta that there is a shared understanding of the benefits, challenges, and risks associated with such a program for communities of all sizes, industry, and the Province of Alberta;

AND WHEREAS to advance the development of an EPR program in Alberta, research is required on the Alberta recycling systems and supply chains, and the potential impacts of an EPR program in this province,

NOW THEREFORE BE IT RESOLVED THAT COUNCIL:

1. Allocate funding from the Fiscal Stability Reserve (FSR) not to exceed \$50,000, to contribute to the work described below, which will require additional funding partners to carry out, and

Direct Administration to:

1. Cooperate with other Alberta municipalities, AUMA, producers and recyclers of packaging and paper products, and the Province of Alberta to develop a baseline that can inform the design of a provincial EPR program by researching:
 - The benefits, challenges, and risks of an EPR program in Alberta for these groups and their constituents;
 - The current recycling systems and supply chains across the province, and potential impacts of an EPR program in Alberta; and
2. Report back through the SPC on Utilities and Corporate Services no later than 2019 October.

REQUEST FOR DECISION

DATE:

December 6, 2018

TOPIC:

Collaboration on Extended Producer Responsibility

RECOMMENDATION:

THAT the AUMA Executive Committee recommend that the AUMA Board allocate \$25,000 from the 2018 budget to support the research of the Extended Producer Responsibility project being considered by the City of Calgary; and

Furthermore, assist the City of Calgary communicating this Notice of Motion to AUMA members and implementing this research initiative.

BACKGROUND:

During the 2018 AUMA Convention and the Recycling Council of Alberta Conference, the Minister of Environment and Parks indicated that municipalities need to build grassroots support for an Extended Producer Responsibility (EPR) paper and packaging program. Her statements were echoed by her staff at different meetings explaining that the province is interested in developing EPR programs, but for the provincial government to move forward, the push must come from the bottom up, instead of the top down.

The City of Calgary has been an advocate for an EPR paper and packaging program. At the March 2018 Municipal Leaders' Caucus, it presented a Request for Decision (RFD) advocating the Government of Alberta develop and implement EPR. The RFD received unanimous support from municipalities in attendance. The city wants to continue building ground-up support; it is considering a Notice of Motion in January or February 2019. The proposed motion would direct the city administration to work with Alberta municipalities, AUMA, producers and recyclers of paper and packaging products to develop a baseline of paper and packaging waste data that can inform the design of a provincial EPR program. Furthermore, the research will seek to understand the opportunities, benefits, challenges and risks of an EPR model in Alberta, and the potential impacts of an EPR program on the current recycling system and supply chains across the province. The draft motion attached directs the administration to report back no later than October 2019.

City staff and the Calgary AUMA representative, Councillor Peter Demong, have both approached AUMA staff and the AUMA Board on how we can best collaborate on this recycling Notice of Motion initiative. At the November 16 AUMA Executive Committee meeting, Councillor Demong

led a discussion on how AUMA can support its members on EPR research. The draft motion was shared with the AUMA Sustainability and Environment Committee via email after the November 22 Sustainability and Environment committee meeting. Overall, the committee members welcome the idea.

ANALYSIS:

The initiative aligns with AUMA's current advocacy on EPR and recycling and AUMA's letter writing campaign to modernize Alberta's recycling regulatory framework. To date, AUMA has received 27 letters calling on the Minister of Environment and Parks to expand the current recycling program and create an EPR paper and packaging program. This research will bring clarity to our ongoing discussion on EPR models and add important data that Alberta municipalities can use to develop a solution for an EPR paper and packaging program in Alberta.

AUMA has continued to hear from Alberta Environment and Parks that it understands the benefits an EPR paper and packaging program can bring to Alberta; however, it is concerned that the program will add additional costs to businesses, which is a common misunderstanding. When BC and Saskatchewan launched their paper and packaging programs, the Canadian Federation of Independent Business (CFIB) in both provinces claimed that EPR would add higher costs to businesses. However, CFIB's research was only based on the opinions of its members, not an empirical study. The proposal to collect baseline measurements data and our partnership with the Canadian Stewardship Services Alliance (CSSA) will help inform the design of an appropriate EPR framework for Alberta. The data could also be used to estimate the potential costs for businesses in the province. CSSA is a national Producer Responsibility Organization that manages producer's obligations in provincial EPR paper and packaging programs in BC, Saskatchewan, Manitoba, and Ontario. CSSA members are major producers and retailers, including Unilever Canada, Wal-Mart, Loblaw Companies, etc.

FINANCIAL & RESOURCES:

AUMA will allocate \$25,000 from the 2018 budget to support this initiative.

IMPLEMENTATION & MONITORING:

AUMA administration has started the discussion with AUMA members on how best to collaborate on this research project. The funding is contingent on Calgary's approval of the Notice of Motion and our members' support. AUMA administration plans to bring further updates to the January 2019 AUMA Board and Sustainability and Environment Committee meetings.

ENCLOSURES:

1. Draft Recycling Notice of Motion



Report Number: PFC2019-1552

Meeting: Priorities & Finance Committee

Meeting Date: 2019 December 03

NOTICE OF MOTION

RE: ENDING THE PAYMENT OF THE CITY COUNCIL TRANSITION ALLOWANCE

Sponsoring Councillor(s): Jeromy Farkas

WHEREAS:

1. Council regularly appoints a Council Compensation Review Committee (CCRC) in order to review and make recommendations regarding the total compensation package provided to elected officials of The City of Calgary;
2. In 2016, five citizen members with backgrounds in human resources, business, and law were appointed by Council to complete this task;
3. In order to complete the required task, the Committee hired an external research firm to conduct a total remuneration survey of six comparable cities;
4. A survey was also sent to elected officials requesting their overall opinions and insight into their current remuneration structure.
5. The CCRC met on a regular basis to discuss citizen opinions, current HR applicable practices, and solicit information from City staff on current procedures and compensation practices;
6. The Council Compensation Review Committee's Final Report to Council on 2017 May 29 stated:

The Committee recommends the elimination of the existing transition allowance for City of Calgary elected officials. Currently, the transition allowance accumulates at the rate of 2 weeks of pay for each completed year in office to a maximum of 26 years of service (and one full year of pay). The existing transition allowance is paid upon leaving elected office for any reason and is subject to income tax.

City of Calgary elected officials voluntarily choose to interrupt their careers to embark upon what they clearly know and accept is a fixed four year term of work (if elected) which they may continue to re-commit to, and compete for, in successive four year intervals.

Elected office for limited terms is not analogous to an indefinite worker being suddenly laid off in the employment context. In that case, the law provides for working notice or pay in lieu to provide a cushion that recognizes the layoff is wholly unexpected and outside of one's control. By contrast, from the moment they are declared elected, politicians all have four years notice of expiry of their term of service.

The existing transition allowance for the City of Calgary elected officials has no equivalent in the world of employment where one voluntarily leaves one's position or is not deemed sufficiently effective to maintain the position. The Committee recommends the elimination of them in the City of Calgary as was done in 2012 for members of the Alberta legislative assembly.

The Committee acknowledges that elected officials may encounter some financial and other challenges to reintegration into the workforce after an interlude of political service. However, this is not expected to be any greater than any other private citizen who freely chooses to take a temporary opportunity elsewhere (and indeed may be less precisely because of the public nature of elected office). Moreover, the Committee is satisfied that these elected officials are fairly compensated throughout their elected years of service. For example, the City of Calgary makes a substantial bi-weekly contribution of 18.64% (more than double matching) to the pension plan of its elected officials. Other select benefits may be continued after the elected official ceases to hold office.

7. It is incumbent on members of Council to heed the advice and recommendations of the Council Compensation Review Committee;
8. Council is currently considering whether to end the payment of the vacation pay retirement allowance for City staff;
9. The City Council transition allowance is analogous to the vacation pay retirement allowance, and good governance requires City Council to lead by example on matters of pay and benefits;

THEREFORE BE IT RESOLVED THAT:

TEXT OF MOTION IS UNDERGOING REVIEW AND WILL BE AVAILABLE AS PART OF LATER DISTRIBUTION.