



## AGENDA

### EXECUTIVE COMMITTEE

December 6, 2023, 9:30 AM  
IN THE COUNCIL CHAMBER

#### Members

Mayor J. Gondek, Chair  
Councillor K. Penner, Vice-Chair  
Councillor G-C. Carra (Councillor-at-Large)  
Councillor J. Mian (Councillor-at-Large)  
Councillor S. Sharp (Infrastructure and Planning Committee Chair)  
Councillor E. Spencer (Audit Committee Chair)  
Councillor C. Walcott (Community Development Committee Chair)

#### **SPECIAL NOTES:**

Public are encouraged to follow Council and Committee meetings using the live stream [Calgary.ca/WatchLive](https://calgary.ca/WatchLive)

*Council Members may be participating remotely.*

1. CALL TO ORDER
2. OPENING REMARKS
3. CONFIRMATION OF AGENDA
4. CONFIRMATION OF MINUTES
  - 4.1 Minutes of the Regular Meeting of the Executive Committee, 2023 November 1
5. CONSENT AGENDA
  - 5.1 DEFERRALS AND PROCEDURAL REQUESTS
    - 5.1.1 Deferral Request – Reinvesting On-Street Parking Revenue for Streets Service in response to EC2023-0464, from 2023 to Q2 2024, EC2023-1314
6. POSTPONED REPORTS  
*(including related/supplemental reports)*

None
7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

7.1 Green Line Board Report Q4 2023, EC2023-1221  
Attachment 3 held confidential pursuant to Sections 24 (Advice from officials), and 25 (Disclosure harmful to economic and other interests of a public body), and 27 (Privileged information) of the *Freedom of Information and Protection of Privacy Act*.

**Review By: Do Not Release**

7.2 Chief Administrative Officer's Quarterly Report Q3-Q4 2023, EC2023-1109

7.3 The City of Calgary Anti-Racism Strategic Plan Update (Verbal), EC2023-1235

7.4 Bylaw Amendments to Reflect Organizational Realignment, EC2023-1158

7.5 2023 Triennial Reserve Review, EC2023-1211

8. ITEMS DIRECTLY TO COMMITTEE

8.1 REFERRED REPORTS  
None

8.2 NOTICE(S) OF MOTION  
None

9. URGENT BUSINESS

10. CONFIDENTIAL ITEMS

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES  
None

10.2 URGENT BUSINESS

11. BRIEFINGS  
None

12. ADJOURNMENT



**MINUTES**

**EXECUTIVE COMMITTEE**

**November 1, 2023, 9:30 AM  
IN THE COUNCIL CHAMBER**

**PRESENT:** Mayor J. Gondek, Chair  
Councillor K. Penner, Vice-Chair  
Councillor G-C. Carra (Councillor-at-Large)  
Councillor J. Mian (Councillor-at-Large) (Remote Participation)  
Councillor S. Sharp (Infrastructure and Planning Committee Chair)  
Councillor E. Spencer (Audit Committee Chair)  
Councillor C. Walcott (Community Development Committee Chair)  
Councillor D. McLean (Remote Participation)  
Councillor R. Pootmans  
Councillor T. Wong  
Councillor J. Wyness

**ALSO PRESENT:** Chief Administrative Officer D. Duckworth  
City Solicitor and General Counsel J. Floen  
General Manager K. Black  
Chief Financial Officer C. Male  
City Clerk K. Martin  
Legislative Advisor J. Palaschuk

1. CALL TO ORDER

Mayor Gondek called the meeting to order at 9:34 a.m.

ROLL CALL

Councillor Carra, Councillor McLean, Councillor Mian, Councillor Penner, Councillor Pootmans, Councillor Sharp, Councillor Spencer, Councillor Walcott, Councillor Wong, and Mayor Gondek.

2. OPENING REMARKS

Mayor Gondek provided opening remarks and a traditional land acknowledgement.

Mayor Gondek recognized 2023 November 1 as Take Our Kids to Work Day.

3. ELECTION OF VICE-CHAIR

Following nomination procedures, Councillor Penner was elected Vice-Chair of the Executive Committee, by acclamation.

4. CONFIRMATION OF AGENDA

**Moved by** Councillor Sharp

That the Agenda for the 2023 November 1 Regular Meeting of the Executive Committee be confirmed.

**MOTION CARRIED**

5. CONFIRMATION OF MINUTES

5.1 Minutes of the Regular Meeting of the Executive Committee, 2023 October 11

**Moved by** Councillor Spencer

That the Minutes of the 2023 October 11 Regular Meeting of the Executive Committee be confirmed.

**MOTION CARRIED**

6. CONSENT AGENDA

6.1 DEFERRALS AND PROCEDURAL REQUESTS

None

7. POSTPONED REPORTS

None

8. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

8.1 Non-Profit Tax Mitigation Policy Review, EC2023-1127

**Moved by** Councillor Pootmans

That with respect to Report EC2023-1127, the following be approved:

That the Executive Committee recommend that Council approve the proposed amended Non-Profit Tax Mitigation Policy as presented in Attachment 2.

For: (10): Mayor Gondek, Councillor Penner, Councillor Carra, Councillor Mian, Councillor Sharp, Councillor Spencer, Councillor Walcott, Councillor McLean, Councillor Pootmans, and Councillor Wong

**MOTION CARRIED**

8.2 2024 Preliminary Assessment Roll and Related Estimates, EC2023-1047

**Moved by** Councillor Sharp

That with respect to Report EC2023-1047, the following be approved:

The Executive Committee:

1. Forward this report to the 2023 November 7 Regular Meeting of Council;  
and

2. Recommends that Council receive this report for the Corporate Record to inform deliberations on Service Plans and Budget Adjustments in November.

For: (11): Mayor Gondek, Councillor Penner, Councillor Carra, Councillor Mian, Councillor Sharp, Councillor Spencer, Councillor Walcott, Councillor McLean, Councillor Pootmans, Councillor Wong, and Councillor Wyness

**MOTION CARRIED**

9. ITEMS DIRECTLY TO COMMITTEE

9.1 REFERRED REPORTS

None

9.2 NOTICE(S) OF MOTION

None

10. URGENT BUSINESS

None

11. CONFIDENTIAL ITEMS

11.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

None

11.2 URGENT BUSINESS

None

12. BRIEFINGS

12.1 Council Innovation Fund Update: Activate + Experiment on Stephen Avenue, EC2023-1130

12.2 2023 Mid-Year Capital and Operating Budget Revisions Report, EC2023-1014

12.3 Place Matters Project Update, EC2023-1157

13. ADJOURNMENT

**Moved by** Councillor Carra

That this meeting adjourn at 10:31 a.m.

**MOTION CARRIED**

The following Item has been forwarded to the 2023 November 7 Regular Meeting of Council:

**URGENT BUSINESS**

- 2024 Preliminary Assessment Roll and Related Estimates, EC2023-1047

The following Item has been forwarded to the 2023 November 28 Regular Meeting of Council:

CONSENT

- Non-Profit Tax Mitigation Policy Review, EC2023-1127

The next Regular Meeting of the Executive Committee is scheduled to be held on 2023 December 6 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

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CHAIR

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CITY CLERK

UNCONFIRMED

**Operational Services Deferral Request to  
Executive Committee  
2023 December 06**

Item # 5.1.1  
**ISC: UNRESTRICTED  
EC2023-1314**

**Deferral Request – Reinvesting On-Street Parking Revenue for Streets Service in response to EC2023-0464, from 2023 to Q2 2024**

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**PREVIOUS COUNCIL DIRECTION**

Council approved report EC2023-0464 at the 2023 April 25 Regular Meeting of Council. The notice of motion states:

*NOW THEREFORE BE IT RESOLVED that Council direct Administration to report back to Council with options to fund the Streets service line annual reinvestment programs of Street Light Lifecycle & Upgrade, and Pavement Rehabilitation with on-street parking revenues as part of the current review of the Financial Return Policies contained in Calgary Parking Policies already planned to be brought to committee in 2023.*

**STATUS UPDATE**

Initial work has been completed on scenarios reviewing the range of support parking revenues can provide to The City to inform forthcoming updates to the Financial Return Policies section contained in Calgary Parking Policies (Council Policy CP2021-04). Initial discussions to review the parking revenue reinvestment program component have been had with interested parties.

**OUTSTANDING WORK**

The resources involved in this work were committed to support the permit expiry extension and further discussion and analysis with respect to the Residential Parking Permit (RPP) program. Council's recent decision on the fee schedule, coupled with a 2023 December 04 fee implementation date, will allow the team to complete implementation of this initiative, and change focus to reviewing the Financial Return Policies.

Outstanding work includes further analysis with respect to reinvestment in the street service. Subsequent steps include developing draft policy amendments and engaging with interested parties for input, and then preparing the Council report. The additional time will also be used to address additional scope, as part of the motion arising during budget adjustments to review directing market permit net revenues into the parking revenue reinvestment program.

**REPORT BACK TIMELINES**

The recommendations will be presented at the 2024 June 12 Infrastructure and Planning Committee meeting.

Author: Chris Blaschuk, Mobility  
General Manager Doug Morgan concurs with the information in this deferral request.





**Green Line Report to  
Executive Committee  
2023 December 06**

**ISC: UNRESTRICTED  
EC2023-1221**

## **Green Line Board Report Q4 2023**

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### **PURPOSE**

The Green Line LRT project is the largest infrastructure investment in Calgary's history. It has \$5.5 billion in funding commitments from the Government of Canada, Government of Alberta, and The City of Calgary. This quarterly report to the Executive Committee of Council from the Green Line Board is part of the efforts to keep Council and Calgarians informed on the progress and governance of the Green Line LRT Project and demonstrate the ongoing management of the Project by the Board.

### **PREVIOUS COUNCIL DIRECTION**

This quarterly report provides an update by the Green Line Board as required by the Green Line Board Bylaw 21M2020. The Green Line Board also publishes monthly progress reports that are available to members of Council and the public, see Attachment 2 - Green Line Board Progress Report October 2023.

### **RECOMMENDATION:**

That the Executive Committee:

1. Receive this report for the Corporate Record; and  
Direct that Attachment 3 remain confidential pursuant to Sections 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body), and 27 (Privileged information) of the *Freedom of Information and Protection of Privacy Act*, not to be released.

### **CEO GREEN LINE COMMENTS**

CEO Green Line D. Bhatti and Green Line Board Chair D. Fairbairn concur with this report.

### **HIGHLIGHTS**

Green Line and BTC are working collaboratively through an established Development Phase governance model to advance the Phase 1 design and to negotiate the cost, schedule, and risk allocation.

Green Line's LRV work met a significant milestone on September 28, 2023, with CAF achieving Final Design Review.

Green Line has seen significant progress on key early works activities since the last quarterly report. These projects are helping to minimize cost and schedule risks, thereby reducing conflicts during construction of Green Line tracks, stations, tunnels, and bridges:

- 78 avenue temporary embankment construction was completed on October 31.
- Lilydale demolition underway and expected to be completed by the end of 2023.
- Utility relocation work in Downtown and Beltline progressed with major road closures expected to be re-opened by the end of 2023.

**Green Line Report to  
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**ISC: UNRESTRICTED  
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## **Green Line Board Report Q4 2023**

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Several environmental assessments and studies were completed as part of the additional due diligence program to inform the Phase 1 design work underway as part of the Development Phase:

- Field work for fish habitat assessments and bathymetry in the Bow and Elbow Rivers was completed in September.
- Field work for additional wetland assessments along the alignment was completed in October.
- Fish spawning surveys in the Bow and Elbow Rivers as well as supplemental baseline noise and vibration monitoring was completed in November.

## **DISCUSSION**

### **Phase 1 – Development Phase**

Work with Bow Transit Connectors (BTC), the Development Partner, is progressing. Working groups continued their technical information exchange sessions to further develop details on design, and establish agreement on project costs, risk allocation, and overall schedule.

### **78 Avenue Project**

Green Line worked with Graham Construction on an accelerated plan to deliver work on the 78 Avenue Project. The temporary diversion embankments at 78 Avenue and the pedestrian tunnel area were completed at the end of October, as planned.

### **Beltline Downtown Utility Relocation Project (BDURP)**

Shallow utility relocation work (third-party telecom, electricity, and gas utilities) continued in the Beltline and Downtown; additional engineering design work is continuing for the remaining shallow utility work. Deep utility relocation works underway in the Beltline include City sanitary, water and stormwater utilities.

Complete closure of the Olympic Way and 11 Avenue S.E. intersection was implemented in August to facilitate construction of all remaining utility work at this intersection. Similarly, a closure of 12 Avenue S.E. for east-west traffic movement at 6 Street S.E. was put in place for utility relocation work. Traffic detours were constructed and are in place to ensure all directional traffic movements are provided and to minimize impacts to the travelling public while utility relocation work is ongoing.

5 Avenue S.W. continues to see closures as Enmax, Calgary District Heating Inc., Telus, and Bell/Zayo continued to perform work in the area.

### **Light Rail Vehicle (LRV)**

Following achievement of the Final Design Review on September 28, 2023, Green Line and CAF have been working collaboratively to achieve the next LRV Supply Agreement Milestone in December 2023. This Milestone will see all the necessary testing documents and procedures being finalised which will be used in the final testing and commissioning of the individual LRV once manufactured.

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## Green Line Board Report Q4 2023

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### Environment

Field work for fish habitat assessments and bathymetry in the Bow and Elbow Rivers was completed in September 2023. Green Line and BTC met with Alberta Environment and Protected Areas on September 18, 2023, to discuss the proposed soil management approach for the Green Line. Green Line and BTC also met with Alberta Environment and Protected Areas on September 12, 2023, to discuss wetland compensation at the Maintenance & Storage Facility.

Field work for additional wetland assessments along the alignment was completed in October 2023. Fish spawning surveys in the Bow and Elbow Rivers as well as supplemental baseline noise and vibration monitoring was completed in November 2023.

### Health & Safety

Safety remains the key focus as BDURP construction activity continues in the Beltline, Downtown and community of Ogden. Green Line monitors safety compliance by Green Line staff, consultants, and contractors on all construction sites. 19 minor incidents occurred in September and October with no injuries reported. In compliance with established protocols, root cause analyses were completed, and lessons learned were implemented.

Several of the property damage incidents were related to contact with underground utilities during excavation. Service strikes have become more frequent, and the Green Line team has followed up by reviewing site conditions and operating procedures to establish whether there are underlying causes driving these trends. Several follow-up meetings with contractors and asset owners were held to discuss solutions and ensure that coordination and interface issues that seem to be the root cause for these incidents are addressed and shared with all the BDURP contractors.

## EXTERNAL ENGAGEMENT AND COMMUNICATION

- |   |   |
|---|---|
| <input type="checkbox"/> Public engagement was undertaken                   | <input checked="" type="checkbox"/> Dialogue with interested parties was undertaken |
| <input checked="" type="checkbox"/> Public/interested parties were informed | <input type="checkbox"/> Public communication or engagement was not required        |

In October, BTC began a series of geotechnical field work visits. Green Line worked collaboratively with the BTC team to secure access to properties, distribute construction notices, and identify opportunities to minimize impacts while maintaining the schedule. Specifically, Green Line coordinated with City peace officers to communicate with vulnerable people where encampments were identified in proximity to this work. This early intervention, allowed for BTC and Green Line take proactive and compassionate steps to advance the work as planned, while ensuring the safety of construction workers as well as the vulnerable populations encountered.

Green Line's Community & Business Relations team held construction outlook sessions to help set expectations and inform residents and businesses about the impacts of upcoming work. The Q3 2023 Business Insights Panel met on site in Victoria Park, providing an opportunity to receive feedback from members on recent wayfinding signage and business access planning activities.

## Green Line Board Report Q4 2023

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Dakota Inc, the contractor brought in to undertake building demolitions, began work on the Lilydale Chicken Factory. A community event was held on November 8 to mark the start of the demolition. The community turnout was positive with many area residents attending the event and expressing their excitement for the change. The Lilydale building demolition is expected to be completed by the end of 2023.

### IMPLICATIONS

#### Social

The Green Line LRT will transform accessibility and mobility for Calgarians providing an affordable alternative to the bus and road network. Green Line will contribute to safe and healthy communities. The Green Line LRT will improve mobility choices by providing a high-quality transit service that is fast, frequent, and reliable; enhance connectivity between people and places including connections to communities, employment hubs and key destinations across the city; and provide flexible capacity for a growing region.

#### Environmental

The Green Line LRT will allow Calgary's transportation network to move more people, emit fewer greenhouse gases and use less energy and resources than we do today. Green Line will also contribute to a greener Calgary by improving the urban forest. A key factor in planning the Green Line is adding trees, green elements, and natural spaces. This will enhance the streetscape environment and the experience of transit riders.

#### Economic

As the largest infrastructure investment in Calgary's history, the Green Line is contributing to the city's economic recovery and resiliency. Bow Transit Connectors (BTC) has already identified some of their local, Calgary-based sub-contractors and will be building out their teams going forward, building on the strength of Calgary's local contractors, trades, and suppliers. Their subcontracting strategy will directly benefit local businesses, who will work with us through both the Development and Implementation Phases. Green Line has already invested more than \$300M on its utility relocation work, and the 78 Avenue Project that are being performed by local businesses.

#### Service and Financial Implications

##### No anticipated financial impact

The Green Line Board has a mandate to deliver the Green Line LRT Project in alignment with 2020 Council direction and within the committed funds. The Board continues to work on behalf of Calgarians and all funding partners to balance the costs and risks with the long-term city-shaping benefits.

#### Financial Summary as of October 31, 2023

Category [1]	Committed Cost	Cost to Date	Cost Year to Date
Owner's Cost	93,202,998	93,202,998	12,997,667

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**Green Line Board Report Q4 2023**

Design & Engineering [2]	408,758,493	356,541,393	89,488,487
Construction, Land & Other Assets [2]	623,339,937	539,258,453	82,288,416
Bus Rapid Transit	5,846,980	5,846,980	1,203,684
<b>Grand Total</b>	<b>1,131,148,408</b>	<b>994,849,825</b>	<b>185,978,253</b>

[1] Details on inclusions can be found online in the [Monthly board report and financial summary legend](#).

[2] Adjusted as of October 2023 to shift the costs of Development Phase from Construction, Land & Other to Design & Engineering

Spending since 2015 includes the engineering and design of different alignment options, the procurement of 28 new Light Rail vehicles, land acquisition, and early works construction.

**RISK**

Risk is continually monitored and analyzed by the Green Line Board, on behalf of Calgarians and all funding partners. The Board relies on the experience and expertise of the Green Line leadership team to make recommendations and invests in ongoing independent due diligence to identify, evaluate, and validate information and assumptions.

The key risks and mitigations include:

- Green Line is working with BTC to ensure that they have sufficient resources to meet the Development Phase Agreement requirements within the agreed Development Phase schedule.
- Utility relocation works in Beltline and Downtown are ongoing in busy traffic corridors, which impacts the travelling public and pedestrians. Green Line continues to proactively engage and notify stakeholders of potential construction related impacts (e.g., road closures) and work actively with City business units on a regular basis to optimize traffic control, lane closures, and assist with traffic management in Beltline and Downtown overall.

**ATTACHMENTS**

1. Green Line Board Report Q3 2023 – EC2023-0936
2. Green Line Board Progress Report October 2023
3. CONFIDENTIAL – Green Line Board Quarterly Land Report
4. Presentation – Green Line Board Report Q4 2023

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Don Fairbairn	Green Line Board Chair	Approve
Darshpreet Bhatti	Chief Executive Officer, Green Line	Approve

Author: Jodie Lush, Green Line



**Green Line Report to  
Executive Committee  
2023 September 06**

**ISC: UNRESTRICTED  
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## **Green Line Board Report Q3 2023**

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### **PURPOSE**

The Green Line LRT project is the largest infrastructure investment in Calgary's history. It has \$5.5 billion in funding commitments from the Government of Canada, Government of Alberta, and The City of Calgary. This quarterly report to the Executive Committee of Council from the Green Line Board is part of the efforts to keep Council and Calgarians informed on the progress and governance of the Green Line LRT Project and demonstrate the ongoing management of the Project by the Board.

### **PREVIOUS COUNCIL DIRECTION**

This quarterly report provides an update by the Green Line Board as required by the Green Line Board Bylaw 21M2020. The Green Line Board also publishes monthly progress reports that are available to members of Council and the public, see Attachment 2 - Green Line Board Progress Report July 2023.

### **RECOMMENDATION(S):**

1. Receive this report for the Corporate Record; and
2. Direct that Attachment 3 remain confidential pursuant to Sections 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body), and 27 (Privileged information) of the Freedom of Information and Protection of Privacy Act, not to be released.

### **CEO GREEN LINE COMMENTS**

N/A

### **HIGHLIGHTS**

The Development Phase kicked-off in May, following the announcement that Bow Transit Connectors (BTC) had been named our Development Partner. Green Line and BTC are working collaboratively, through an established Development Phase governance model, to advance the Phase 1 design and to negotiate the cost, schedule, and risk allocation. Onboarding requirements and deliverables, as set out in the Development Phase Agreement, are underway with a focus on reaching 30% design by the next progress milestone in January 2024.

Parallel to the procurement activities, the City Auditor undertook and presented the findings of the audit completed on the Green Line Risk Management Process to The City's Audit Committee on July 19, 2023. This audit assessed the design and operating effectiveness of Green Line's risk management process. The Audit Committee report indicated that through their extensive assessment, it was found that Green Line's risk management process "was designed effectively, and based on our sample, was operating as designed".

Major early works construction are underway in the Beltline, Downtown and Ogden. These projects are helping to minimize cost and schedule risks, thereby reducing conflicts during construction of Green Line tracks, stations, tunnels, and bridges.

**Green Line Report to  
Executive Committee  
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## **Green Line Board Report Q3 2023**

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Support for the Green Line remains high and has continued to grow since 2021. The City of Calgary Spring Pulse Survey showed that 92% of Calgarians believe the Green Line LRT is important, which grew from 91% in spring 2022 and 89% in spring 2021.

### **DISCUSSION**

#### **Phase 1 Procurement – Development Phase**

At the end of April, Bow Transit Connectors (BTC) was selected as the Development Partner, following the Request for Proposal (RFP) stage. Since launching the Development Phase, Green Line has worked extensively to onboard BTC and establish technical and functional working groups. These working groups allow for collaboration, design progression, negotiation of project costs, risk allocation, and overall schedule before moving forward with signing the Project Agreement. In August, the Green Line team received a progress update from BTC, per the schedule set out in the Development Phase Agreement, on a number of key plans including governance, risk, schedule, cost procurement and design. The Implementation Phase remains on track to begin in 2024.

#### **78 Avenue Project**

In June, Graham Construction was announced as the selected proponent to build the 78 Avenue Project.

During the month of July, Graham Construction prepared for the planned construction start-up date of July 26, 2023. Safety fences, traffic control devices and site offices were established in the first few weeks of July. Approvals were also obtained on various preconstruction plans from both Canadian Pacific Kansas City Rail (CPKC) and the City.

Construction began on July 26, 2023, with stripping and cleaning of a culvert prior to starting the critical construction of embankments for temporary diversion of freight tracks.

#### **Beltline Downtown Utility Relocation Project (BDURP)**

Shallow utility relocation work (third-party telecom, electricity, and gas utilities) continued in the Beltline and Downtown; additional engineering design work is continuing for the remaining shallow utility work. Deep utility relocation works underway in the Beltline include City sanitary, water and stormwater utilities.

To support the annual Calgary Stampede, an aggressive construction schedule was developed and implemented in June to ensure all early works in Beltline East and West were either completed in time or temporarily paused. The planned construction curtailment period from July 2-17, was met with the exception of critical path work on 5 Ave S.W., and crews met stakeholder commitments to return streets and sidewalks to a tidy and clean state. Work resumed immediately following Stampede on 13 projects within the Beltline and Downtown.



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## **Green Line Board Report Q3 2023**

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### **Light Rail Vehicle (LRV)**

Green Line signed off on the Light Rail Vehicle (LRV) supplier Construcciones y Auxiliar de Ferrocarriles (CAF)'s Preliminary Design Review milestone on April 28.

This design milestone allowed Green Line to review preliminary technical specifications on various elements including rider seat heights, layout of the driver's desk, shape of the trains, wheel size to ensure that it meets Green Line's design and accessibility requirements. The Final Design Review (FDR) milestone is expected to be met by the end of 2023.

### **Safety and Quality management**

Safety remains the key focus as BDURP construction activity continues in the Beltline and Downtown areas, and the 78 Avenue Project begins. Green Line monitors safety compliance by Green Line staff, consultants, and contractors on all construction sites.

From April to July, three incidents occurred resulting in property damage with no injuries. In compliance with established protocols, root cause analyses were completed, and lessons learned were implemented.

Two of the incidents were related to contact with a traffic signal line and a street light cable. In both incidents, as-built information was found to be incorrect and the locate exercise had also not identified the presence of the lines. In general, as-built information related to infrastructure in the Downtown is dated and has proven to be less reliable. Accordingly, Green Line is working with The City Business Units to determine preventive actions for future works.

The third incident was a water line rupture resulting in a short-term interruption of water supply to an adjacent building. No physical contact with the waterline was made but vibration resulting from the nearby piling operation caused damage to the over 80-year-old waterline. The waterline was immediately replaced by the City and Green Line is working with the City Water Services team to proactively identify aged infrastructure and develop appropriate mitigation measures for planned works.

Green Line continues to implement its Program Quality Management Plan with ongoing oversight of design quality management, BDURP construction works, and LRV Supply project quality compliance.

### **EXTERNAL ENGAGEMENT AND COMMUNICATION**

- |   |   |
|---|---|
| <input type="checkbox"/> Public engagement was undertaken                   | <input checked="" type="checkbox"/> Dialogue with interested parties was undertaken |
| <input checked="" type="checkbox"/> Public/interested parties were informed | <input type="checkbox"/> Public communication or engagement was not required        |

**Green Line Report to  
Executive Committee  
2023 September 06**

**ISC: UNRESTRICTED  
EC2023-0936**

## **Green Line Board Report Q3 2023**

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Green Line continues to monitor Calgarians opinions of the Green Line project. Twice a year, the City of Calgary conducts a survey of Calgarians to solicit their feedback. Green Line has been participating in the Spring Pulse survey since 2021 to understand Calgarians feelings about the project. The support from Calgarians remains extraordinarily high with continued growth year over year.

- 92% believe the Green Line LRT is important (91% in 2022 and 89% in 2021)
- 92% agree that the Green Line LRT will enable Calgarians to better connect with people, places and services (91% in 2022)
- 91% agree that the Green Line LRT will be an important addition to Calgary's transportation network (90% in 2022)

Ongoing regular and proactive communications to Calgarians and businesses through Green Line newsletters, website, and social media channels and via direct outreach is a high priority for the Green Line team.

For instance, prior to the start of construction on 78 Avenue in Ogden, community stakeholders were advised about the project activities, potential impacts on the neighbourhood and the mitigation measures that will be adopted to minimize the construction impacts. Two community information sessions were held on June 13 and 24. Green Line also presented to over 300 students in Ogden (kindergarten to grade seven), to share information about the upcoming project and how to stay safe during construction.

Green Line's Community & Business Relations team led its monthly construction outlook for Downtown twice in July – once to give a post-Stampede preview on July 5, and another on July 26. A recurring meeting was also added for the Beltline beginning in July, to help set expectations and to inform residents and businesses about the impacts they should expect over the month ahead.

With the intensity of construction activity, Green Line's Business Support Program increased monitoring and communication with impacted businesses and crews to remain focused on maintaining access and business continuity in all impacted areas. Temporary loading zones were installed to support pick up/drop off activities for local businesses along 10 Avenue and 1 Street S.W. The team also liaised across City departments and with the Third-Party Utilities to facilitate the installation of an outdoor patio pre- Stampede and in time to support the business' peak season. There were also six new business profiles shared on Green Line's website and social media channels, with two near Ogden in advance of the 78 Avenue Project beginning in July.

The Green Line Street Team has been busy this summer supporting 10 community events along the Phase 1 alignment. The team connected with attendees to provide updates on the project and answer their questions.

**Green Line Report to  
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**ISC: UNRESTRICTED  
EC2023-0936**

## **Green Line Board Report Q3 2023**

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### **IMPLICATIONS**

#### **Social**

The Green Line LRT will transform accessibility and mobility for Calgarians providing an affordable alternative to the bus and road network. Green Line will contribute to safe and healthy communities. The Green Line LRT will improve mobility choices by providing a high-quality transit service that is fast, frequent, and reliable; enhance connectivity between people and places including connections to communities, employment hubs and key destinations across the city; and provide flexible capacity for a growing region.

#### **Environmental**

The Green Line LRT will allow Calgary's transportation network to move more people, emit fewer greenhouse gasses and use less energy and resources than we do today. Green Line will also contribute to a greener Calgary by improving the urban forest. A key factor in planning the Green Line is adding trees, green elements, and natural spaces. This will enhance the streetscape environment and the experience of transit riders.

#### **Economic**

As the largest infrastructure investment in Calgary's history, the Green Line is contributing to the city's economic recovery and resiliency, generating \$2.2B in long-term city-shaping benefits and more than \$6B in property value uplift by 2040. Constructing Phase 1 will create over 20,000 jobs and our more than \$300 early works construction program has over 100 projects already completed or underway, putting Calgarians to work today.

Bow Transit Connectors (BTC) has already identified some of their local, Calgary-based sub-contractors and will be building out their teams going forward, building on the strength of Calgary's local contractors, trades, and suppliers. Their subcontracting strategy is expected to benefit local construction contracting and equipment sales and services businesses, many of whom will work with us through both the Development and Implementation Phases. Green Line also already invested almost \$300M on its utility relocation work, and the 78 Avenue project in Ogden, that are being performed by local businesses.

#### **Service and Financial Implications**

##### **No anticipated financial impact**

The Green Line Board has a mandate to deliver the Green Line LRT Project in alignment with 2020 Council direction and within the committed funds. The Board continues to work on behalf of Calgarians and all funding partners to balance the costs and risks with the long-term city-shaping benefits.

Spending to date includes the engineering and design of different alignment options, the procurement of 28 new Light Rail vehicles, land acquisition, and early works construction.

**Green Line Report to  
 Executive Committee  
 2023 September 06**

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**Green Line Board Report Q3 2023**

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**Financial Summary as of July 31, 2023**

<b>Category</b>	<b>Committed Cost</b>	<b>Cost to Date</b>	<b>Cost Year to Date</b>
Owner's Cost	89,832,131	89,352,504	9,386,387
Design & Engineering	301,309,313	289,519,663	22,386,016
Construction, Land & Other Assets	715,615,958	520,192,066	63,063,555
Bus Rapid Transit	5,124,753	5,124,753	481,457
<b>Grand Total</b>	<b>1,111,882,155</b>	<b>904,188,986</b>	<b>95,317,415</b>

**RISK**

Risk is continually monitored by the Green Line Board, on behalf of Calgarians and all funding partners. The Board relies on the experience and expertise of the Green Line leadership team to make recommendations and invests in ongoing independent due diligence to identify, evaluate, and validate information and assumptions.

In addition, The City Auditor continues to independently audit various aspects of the program. Recently the findings of an audit on Green Lines Risk Management Process were presented to The City's Audit Committee on July 19, 2023. This audit thoroughly assessed the design and operating effectiveness of Green Line's risk management process. The Audit Committee heard that the process audit results indicated that Green Line's risk management process was designed effectively and was operating as designed. Effective risk management is critical as Green Line's work progresses, given that large projects typically encounter risks that impact the delivery within schedule, cost, quality, and safety. Green Line's Risk Management Framework includes processes to identify, analyze, mitigate, and monitor risks through tools such as the risk register, risk breakdown structure and risk software applications.

The key risks and mitigations include:

- Green Line continues to monitor construction and financial market changes. Regular due diligence steps are in place to identify, evaluate and validate information and assumptions.
- Utility relocation works in Beltline and Downtown are ongoing in busy traffic corridors, which has a potential to impact travelling public and pedestrians. Green Line continues to proactively engage and notify stakeholders of potential construction related impacts (e.g., road closures) and work actively with City business units to optimize traffic control, lane closures, and assist with traffic management in Beltline and Downtown overall.
- Construction of 78 Avenue project has started in the community of Ogden. The project has a tight footprint and is located between very active CPKC mainline carrying approximately 28 freight trains a day and adjacent to residential areas. Adequate safety measures are in place to ensure safety of the workers/residents, and to avoid any interruption to the CPKC's operations. Similarly proactive measures are planned to minimize quality of life impacts to the nearby residents.

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**ATTACHMENT(S)**

1. Green Line Board Report Q2 2023 – EC2023-0526
2. Green Line Board Progress Report July 2023
3. CONFIDENTIAL – Green Line Board Quarterly Land Report
4. Presentation – Green Line Board Report Q3 2023

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Don Fairbairn	Green Line Board Chair	Approve
Darshpreet Bhatti	Chief Executive Officer, Green Line	Approve

Author: Jodie Lush



# Green Line Board

## October 2023 Public Progress Report

### 1.0 Executive Summary

Work with Bow Transit Connectors (BTC), the Development Partner is progressing on schedule. Working groups continued their technical information exchange sessions to further develop details on design, and establish agreement on project costs, risk allocation, and overall schedule.

Green Line worked with Graham Construction, the 78 Avenue Project contractor, to ensure that the diversion track embankment work is completed as per the original schedule.

There were no lost time, medical aid or first aid incidents reported during the month of October. However, five property damage related safety incidents occurred. Two safety standdowns were held to emphasize the importance of safety and to brainstorm preventive measures to avoid incidents. More details on these incidents are included in the Health & Safety section of this report.

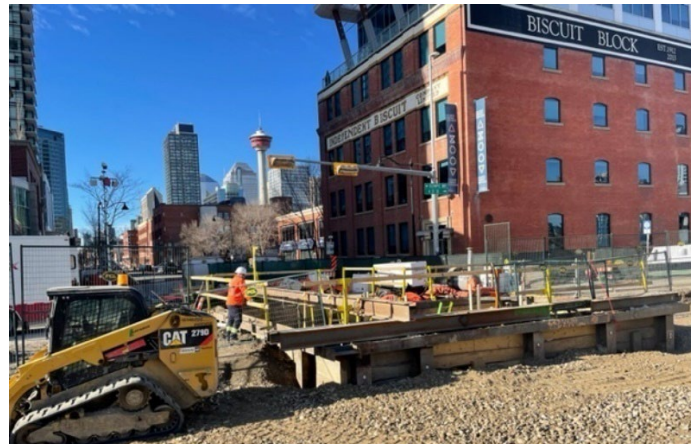
### 1.1 Construction Highlights

#### BDURP Construction Activity

Utility relocation work continued in the month of October within the Beltline and Downtown.



Looking south at transmission line work in Beltline west (10 Avenue).



Looking west at the ongoing shallow utility relocation work at the intersection of Olympic Way S.E., and 11 Avenue S.E.

The following tables summarize utility relocation works that continued throughout the month of October, with a look ahead at planned construction activities for the month of November:

Beltline		
Construction activity	October	November
ENMAX Transmission cable pull on 10 Avenue S.W. and 11 Avenue S.W.	Underway	Continues
ENMAX manhole installation at the intersection of Olympic Way S.E. and 11 Avenue S.E.	Underway	Continues

Whissell installation of sanitary, storm and feedermain at 12 Avenue S.E. and 6 Street S.E.	Underway	Expected Completion
Whissell installation of feedermain at Olympic Way and 11 Avenue S.E.	Started	Expected Completion

<b>Downtown</b>		
<b>Construction activity</b>	<b>October</b>	<b>November</b>
CDHI scope on 6 Avenue S.W. and 3 Street S.W.	Underway	Continues
ENMAX vault installation at the corner of 6 Avenue S.W. and 1 Street S.W.	Underway	Continues
Bell/Zayo cable pull along 3 Avenue S.W., 4 Avenue S.W., and 5 Avenue S.W.	Completed	-
ENMAX duct bank installation on 3 Avenue S.W.	Underway	Continues

### 78 Avenue Construction Activity

October was critical month for completing weather-dependent embankment construction work and Green Line worked with the contractor on an accelerated plan to expedite work by engaging another gravel pit and doubling the daily production and laying of gravel. As a result, the diversion embankments at 78 Avenue and the Pedestrian Tunnel area were completed at the end of October as planned.



Looking east at the completed 78 Avenue diversion track embankment.

### 5.3 Demolitions

Dakota Inc., the contractor brought in to undertake building demolitions, continued work on the Lilydale Chicken Factory and on three sheds located on 24 Street, north of 114 Avenue S.E. The Lilydale site internal demolition is well underway, and the structure demolition is expected to begin in November. It is expected that all four demolition projects will be complete by the end of 2023.



## 1.2 Program Status Dashboard

The table below provides the program status dashboard update for October 2023, including the overall program status and a comparison to the previous month.

Functional Area	October Status	September Status	Comments
Health & Safety	●	●	<ul style="list-style-type: none"> <li>Five property damage related incidents occurred during the month of October. No injuries were reported.</li> <li>Two incidents were related to utility relocation works in Downtown and the other three were at the 78 Avenue Project site.</li> <li>Safety stand-downs were held, and the Green Line team is working with the contractors to implement additional preventive measures.</li> </ul>
Environmental	●	●	<ul style="list-style-type: none"> <li>Additional environmental and geotechnical due diligence investigations, fish spawning surveys, and supplemental baseline noise and vibration monitoring will be completed by BTC between October and December 2023.</li> <li>Field work for wetland assessments along the alignment was completed in October 2023.</li> </ul>
Public Affairs	●	●	<ul style="list-style-type: none"> <li>Connected with 147 businesses, residents, and key stakeholders in October.</li> </ul>
Schedule	●	●	<ul style="list-style-type: none"> <li>Work on key program activities is progressing as per schedule.</li> </ul>
Cost	●	●	<ul style="list-style-type: none"> <li>Green Line continues to proactively monitor program costs.</li> <li>Currently advancing design and negotiating risk allocation, price, and the project schedule with BTC as part of the Development Phase to align on project cost.</li> </ul>
Quality	●	●	<ul style="list-style-type: none"> <li>Program Quality Management Plan implementation continued with oversight of BDURP and 78 Avenue construction quality and LRV Supply project quality compliance.</li> </ul>

\*Definitions of the dashboard statuses can be found online in the [Monthly board report and financial summary legend](#).

## 1.3 Financial Summary as of October 31, 2023

Green Line continues to monitor the financial position of the program.

Category <sup>[1]</sup>	Committed Cost	Cost to Date	Cost Year to Date
Owner's Cost	95,959,376	93,202,998	12,997,667
Design & Engineering <sup>[2]</sup>	408,758,493	356,541,393	29,637,884
Construction, Land & Other Assets <sup>[2]</sup>	623,339,937	539,258,453	142,139,018
Bus Rapid Transit	5,846,980	5,846,980	1,203,684
<b>Grand Total</b>	<b>1,133,904,786</b>	<b>994,849,825</b>	<b>185,978,253</b>

[1] Details on specific inclusions can be found online in the [Monthly board report and financial summary legend](#).

[2] Adjusted as of October 2023 to shift the costs of Development Phase from Construction, Land & Other to Design & Engineering

## 1.4 Achievements and Milestones

Upcoming milestones and achievements for the Green Line program include:

Completed	Upcoming
<p><b>October 31, 2023</b> – 78 Avenue S.E. Grade Separation and Pedestrian Tunnel diversion embankment work completed</p>	<p><b>January 2024</b> - Track work at 78 Avenue S.E. Grade Separation to be completed.</p>

## 1.5 Risk Management

Risks and opportunities are continually monitored by Green Line, some key risks of note from October 2023 are:

- Green Line is working with BTC to ensure that they have sufficient resources to meet the Development Phase Agreement requirements within the agreed Development Phase schedule. BTC reports progress and a look ahead on a weekly basis to the Leadership Team (comprised of BTC and Green Line Executives). BTC has identified dedicated resources to source, screen, and recruit individuals for the project.
- Utility relocation works in Beltline and Downtown are ongoing in busy traffic corridors, which impacts the travelling public and pedestrians. Green Line continues to proactively engage and notify stakeholders of potential construction related impacts (e.g., road closures) and work actively with City business units on a regular basis to optimize traffic control, lane closures, and assist with traffic management in Beltline and Downtown overall.

## 1.6 Public Affairs

Construction activities were ongoing throughout October in Beltline and Downtown, including a full closure of 6 Avenue between 2 and 3 Street S.W. nearly every weekend for the month. Compounding impacts on travel (commuting, deliveries and building services) have required one-on-one coordination with building operators and the development of several plans to support access and business continuity during construction.

In Ogden, the push to get the embankment work done before winter resulted in a significant increase in truck traffic within the neighbourhood. Despite efforts by the contractor to correct the behaviour, there were several instances in October of heavy trucks using a residential road that Green Line had not previously identified as part of the truck routes. Members of the community raised their concerns and actions were taken to rectify the issue.

In October, BTC also began a series of due diligence investigations. Green Line worked collaboratively with the BTC team to secure access to properties, distribute construction notices, and identify opportunities to minimize impacts while maintaining the schedule. Specifically, Green Line coordinated with City peace officers to communicate with vulnerable people where encampments were identified along the alignment. This early intervention, allowed for BTC and Green Line take proactive and compassionate steps to advance the work as planned, while ensuring the safety of construction workers as well as the vulnerable populations encountered.

Green Line led its monthly construction outlook for Beltline and Downtown to inform residents and businesses about the anticipated impacts. The team also provided updates to the City’s Truck Routes Committee and met with event organizers to begin planning for 2024 Calgary Marathon. The Q3 2023 Business Insights Panel met on site in Victoria Park, providing an opportunity to receive feedback from members on recent wayfinding signage and business access planning activities.

In addition to the thirteen construction notices sent to more than 195 interested parties (property owners, property managers, community organizations, businesses, and residents) in the Beltline, Downtown, and Ogden, the direct business and community outreach for October 2023 is summarized below.

Outreach Activity	Activity (October)
Business outreach*	71
Residential/property outreach*	69
Key stakeholder/partner meetings	7
Email/311 requests	11
Information sessions/events	4

\* Outreach includes calls, meetings, and on-site visits.

There were 20 inquiries received in October through the Green Line email inbox and 311 service requests (18 received in September). Just over half of the inquiries were related to construction impacts including road closures, cycle track disruptions, noise complaints and site tidiness, while the remaining inquiries were related to future station design, pathway connections and impacts to buildings located along the underground alignment.

A social media campaign in October aimed to promote Small Business Week and encouraged business owners along the alignment to register their business with Green Line. Four businesses were featured on our social media channels: Action Hobby, Oasis Juice Bar, Ogden Whistle Pub and Umberto’s Custom Tailors.

## 2.0 Health & Safety

The Green Line safety team conducted a "Getting Ready for Winter" safety push in October to highlight winter safety. A Green Line team "Lunch & Learn" was offered to discuss "Building a Learning Safety Culture". Additional lunch and learn topics will be offered in future months.

Fourteen (14) inspection/site visits were conducted by the Green Line Team in the month of October. A partnering session was held and attended by all 78 Avenue project partners (City of Calgary, Graham, Canadian Pacific Kansas City, Wilco, North Star) to collaborate proactively on safety and operational measures for the community and on the site.




Five site safety incidents occurred in October:

- Minor damage to a garbage bin due to the use of an improper equipment. The contractor changed practices (i.e.: use of forks on a loader instead of loader bucket) to avoid this happening again.

- Quality Inspector’s vehicle contacted a subcontractor vehicle in laydown parking lot while reversing without knowing that the vehicle tailgate is down and causing minor damage to the vehicle. To avoid future incidents, the contractor has made it mandatory for staff to perform safety vehicle walkaround.
- Contractor loader backed into a metal gate at site entrance while adjusting gravel pile causing damage to the gate. Investigation found that the Operator did not remain aware of surroundings, or request spotter. The contractor has reviewed the incident with the crew and debriefed their teams on the use of spotters in tight and congested areas, as well as mandatory 360 awareness checks if a spotter is not available. Although the root cause of the incidents was traced to individual behavior, a safety stand down was held where the Green Line senior leadership team met with the contractors to emphasize the importance of being aware of their environment, and acting only when they had established it was safe to do so. Additionally, the contractors have enhanced the requirements for flaggers to improve awareness and the management of vehicle movements.
- During an excavation a Contractor struck a shallow non-live power cable causing damage. The incident happened due to incorrect as-built information and the use of mechanical means to remove pavement structure. Utility owner’s safety watch was added to assist the contractor while the work is happening in proximity of other utility infrastructure and the process modified to avoid the use of mechanical excavator.
- A shallow utility duct bank and empty conduits were damaged during the removal of pavement structure. The concrete duct bank was found to be embedded within the roadway pavement, making it difficult to separate the two during nighttime work. The incident happened while utility owner’s safety watch was present and monitoring the work. Additional measures to avoid repeat of such incident were identified and include locating duct bank elevation from nearby manholes.

Green Line project team has followed up with the contractors to identify underlying causes and prevent utility strikes. Several follow-up meetings were held to discuss solutions and ensure that coordination and interfacing issues are addressed, and lessons learned are shared with all the BDURP contractors.

### Safety Reporting

Green Line Safety Incident Frequency				
Performance Indicator		Green Line & City Staff	Contractors	Green Line, City Staff & Contractors
TRIFR: Total Recordable Injury Frequency Rate	per 200,000 hrs			

*\*Statistics based on a rolling 12-month period from October 31, 2022, to October 31, 2023.*

## 3.0 Environmental

No environmental incidents or non-conformances were reported during the month of October. As part of the Development Phase, Green Line and BTC continue to discuss the due diligence requirements. Field work for additional wetland assessments along the alignment was completed in October 2023. Fish spawning surveys in the Bow and Elbow Rivers as well as supplemental baseline noise and vibration monitoring will be completed in November 2023.

Green Line received the Historical Resources Act approval to proceed for the southeast segment of the project from the Alberta Arts, Cultures and Status of Women on October 6, 2023. Approval for the downtown segment is pending and expected in November 2023.

Green Line and BTC have developed an approach to incorporate the Envision sustainability framework into the Development Phase. BTC's initial assessment of the available Envision credits and opportunities for the Green Line project is planned for November 2023.





## Green Line Board Report Q4 2023

Executive Committee Meeting

December 6, 2023





## Recommendation

That Executive Committee of Council:

1. Receive this report for the Corporate Record; and
2. Direct that Attachment 3 remain confidential pursuant to Sections 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body), and 27 (Privileged information) of the Freedom of Information and Protection of Privacy Act, not to be released.

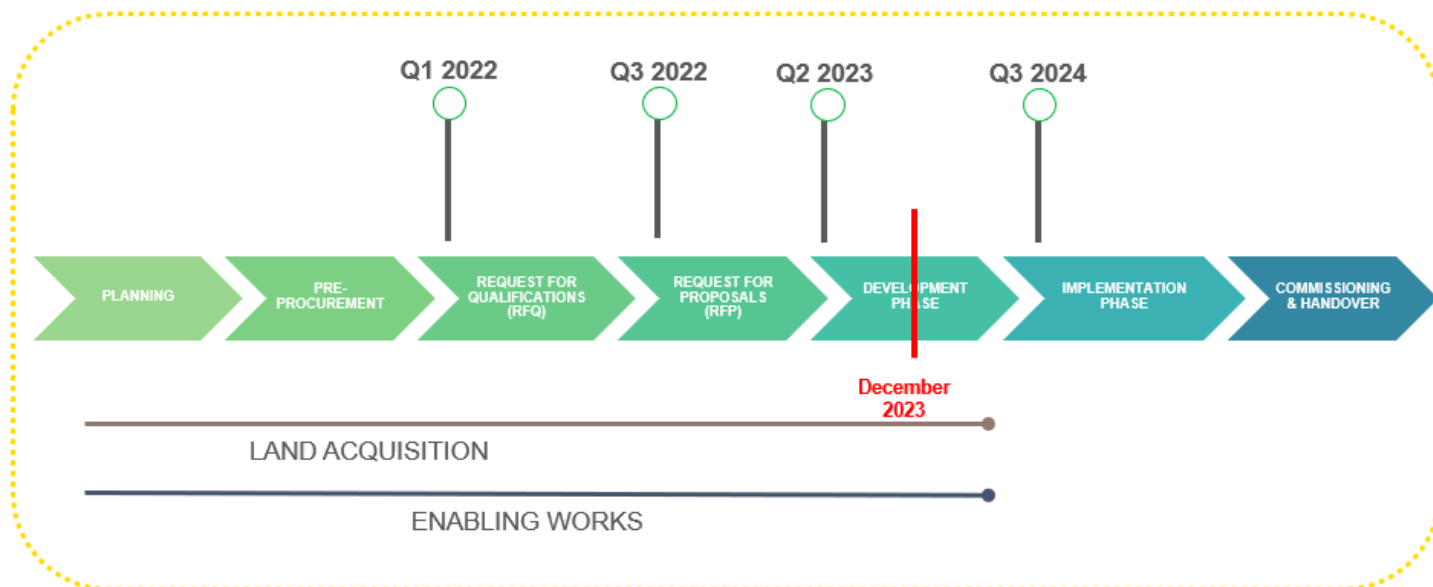










## Highlights

- Development Phase progressing on schedule
- 78 Avenue Project: diversion track embankment construction completed
- LRV Final Design Review milestone completed
- Lilydale demolition began

## Phase 1 Project Delivery



# Project Dashboard

Health & Safety		<ul style="list-style-type: none"> <li>In September and October, 19 minor incidents occurred but no injuries were reported. The root causes of these incidents include incorrect utility locates, and miscoordination or lack of spotters.</li> </ul>
Environment		<ul style="list-style-type: none"> <li>Additional environmental and geotechnical due diligence investigations, fish spawning surveys, and supplemental baseline noise and vibration monitoring will be completed by BTC between October and December 2023.</li> <li>Field work for wetland assessments along the alignment was completed in October 2023.</li> </ul>
Stakeholder Relations		<ul style="list-style-type: none"> <li>Connected with 388 businesses, residents, and key interest holders in September and October.</li> </ul>
Schedule		<ul style="list-style-type: none"> <li>Phase 1 DBF-DP activities are on schedule.</li> <li>BDURP construction key milestones are on schedule.</li> </ul>
Cost		<ul style="list-style-type: none"> <li>Green Line continues to proactively monitor program costs.</li> <li>Appropriate mitigation measures for key risks continue to be identified and implemented.</li> </ul>
Quality		<ul style="list-style-type: none"> <li>Program Quality Management Plan implementation continued with ongoing oversight of design quality management, BDURP construction works, and LRV Supply project quality compliance</li> </ul>



# Financial Summary

Table 1 – Green Line Previous 6-month Spend Rate

	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
<b>Owner's Cost</b>	\$1,047,348	\$1,264,834	\$1,084,653	\$1,252,784	\$1,200,453	\$1,158,044
<b>Design &amp; Engineering [1]</b>	\$15,517,705	\$4,183,668	\$9,169,262	\$10,901,119	\$20,499,229	\$16,449,827
<b>Construction, Land &amp; Other Assets [1]</b>	\$4,488,635	\$12,788,712	\$8,633,138	\$7,581,726	\$18,517,881	\$12,377,548
<b>Bus Rapid Transit</b>	\$149,296	\$1,649	\$1,131	\$1,281	\$720,946	\$0
<b>Grand Total</b>	\$21,202,984	\$18,238,863	\$18,888,184	\$19,736,910	\$40,938,510	\$29,985,419

Table 2 – Financial Summary as of October 31, 2023

Category	Committed Cost	Cost to Date	Cost Year to Date
<b>Owner's Cost</b>	\$93,202,998	\$93,202,998	\$12,997,667
<b>Design &amp; Engineering [1]</b>	\$408,758,493	\$356,541,393	\$89,488,487
<b>Construction, Land &amp; Other Assets [1]</b>	\$623,339,937	\$539,258,453	\$82,288,416
<b>Bus Rapid Transit</b>	\$5,846,980	\$5,846,980	\$1,203,684
<b>Grand Total</b>	\$1,131,148,408	\$994,849,825	\$185,978,253

[1] Adjusted as of October 2023 to re-allocate the costs of Development Phase from Construction, Land & Other to Design & Engineering



## Risk Mitigation

### Cost

- Continued assessment of market changes
- DBF with Development Phase in progress

### Land

- Southeast land acquisition near completion
- Focus on land acquisition in the Beltline and Downtown to maintain project schedule

### Construction & Stakeholders

- Geotechnical field work coordination
- 78 Avenue Project on track

## **G** Early Works – Beltline/Downtown



Looking West at the ongoing shallow utility relocation work at the intersection of Olympic Way S.E., and 11 Avenue S.E.

## **G** Early Works Underway – 78 Avenue



Looking northeast at the completed 78 Avenue diversion track embankment

G

## Connecting with Calgarians

Total website views in 2023

340,113

Social Media Growth in 2023

39%

Number of community events

15

Number of business connects

1,573

Support from Calgarians

92%



## Recommendation

That Executive Committee of Council:

1. Receive this report for the Corporate Record; and
2. Direct that Attachment 3 remain confidential pursuant to Sections 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body), and 27 (Privileged information) of the Freedom of Information and Protection of Privacy Act, not to be released.



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## Questions



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## **Chief Administrative Officer's Quarterly Report Q3-Q4 2023**

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### **PURPOSE**

The Chief Administrative Officer's quarterly report is a tool used by the Chief Administrative Officer to share information with Council, Calgarians, and employees about City services and work underway within the organization to support Council's direction and advance important initiatives.

### **PREVIOUS COUNCIL DIRECTION**

On 2023 September 6, the Executive Committee, approved the recommendation that Council receives the report and presentation EC2023-0731 for the corporate record. This item was then added to the 2023 September 12 Council agenda and approved. Attachment 1 contains further historical background and previous council direction.

### **RECOMMENDATION:**

That Executive Committee recommends that Council receive this report and presentation for the Corporate Record.

### **CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS**

The Chief Administrative Officer concurs with the recommendation in this report.

### **HIGHLIGHTS**

- The City of Calgary is a large, complex organization, and it is important Calgarians and members of Council have line of sight into the work underway to advance priorities from the Chief Administrative Officer. This report increases transparency into the work directed by Council to Administration and provides a single source for sharing back motions and Notices of Motion, and outstanding Administrative Inquiries.
- The presentation in this edition of the quarterly report includes leadership updates from the Chief Administrative Officer and updates on key cross-corporate projects and initiatives, including a summary of results from the 2023 Corporate Employee Survey and the Speaking Up Survey of employees.
- The Corporate Employee and Speaking Up surveys provide information from our employees that allow us to gain insights on the health and happiness of our employees and how they perceive their work environments. This allows us to make decisions and provide direction on creating and supporting a healthy and safe workplace culture. The results from the surveys also help us gauge how past and current initiatives are affecting corporate culture.
- Overall results from the 2023 Corporate Employee Survey show The City of Calgary continues to be an employer of choice. The Employee Satisfaction Index is at its highest point since we began measuring in 2005, and all other indices saw increases, including the Employee Engagement Index and Inclusion & Mental Health Index, among others. However, there is still room for improvement. For example, the employee response rate decreased by 2.3% in 2023. We will be working with employees and leaders to understand ways to increase participation for future surveys.
- This report also contains useful information in multiple attachments:

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### **Chief Administrative Officer's Quarterly Report Q3-Q4 2023**

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- Better Every Day (Attachment 2), a tool to share a selection of stories about City service delivery with Council and members of the public. These stories help showcase the impact The City's services have on the lives of Calgarians from the perspectives of Calgarians and partner organizations. The theme for this edition is mental health.
- A summary of City Administration and Calgary Police Service headcount and budgeted FTEs as of 2023 September 30 (Attachment 3).
- A list of upcoming reports to Committees and Council from December 2023 to Q4 2024 (Attachment 4).
- A list of Council motions from July to November 2023 (Attachment 5).
- A list of Notices of Motion from January to October 2023 (Attachment 6).
- A list of completed and outstanding Administrative Inquiries in 2023 (Attachment 7).
- Quarterly reports are developed using an iterative process with an aim to constantly improve.

### **DISCUSSION**

The presentation in this edition of the quarterly report includes updates on key cross-corporate projects and initiatives, including a summary of results from the 2023 Corporate Employee Survey and the Speaking Up Survey of employees.

#### **Corporate Employee Survey**

Conducted biennially, The City of Calgary's Corporate Employee Survey is designed to reflect the organization's evolving culture and measure areas that are important to both employees and leaders, such as employee satisfaction, engagement, safety, and wellness. The responses received provide direction that can be used to improve The City's ability to be an employer of choice and offer effective services to citizens and customers. Employees are encouraged but not obligated to participate in the survey, and their individual responses are kept confidential.

#### **Speaking Up Project and Survey**

The Speaking Up project began as a result of a question on the 2019/2021 Corporate Employee Surveys: "I can report on behaviours related to the Code of Conduct without fear of retaliation." 61 per cent (2019) and 63 per cent (2021) of respondents indicated they "agreed" or "strongly agreed" with the statement. The project is aimed at better understanding how City leaders can encourage employees to speak up and feel safe to do so. A survey was open to all employees in May 2023 to understand what conditions are needed for employees to feel heard, and what barriers, if any, were causing employees to stay silent when they saw something that did not seem right, safe, or appropriate in the workplace.

#### **Report Attachments**

Additional information about the content found within the attachments is outlined below.

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## **Chief Administrative Officer's Quarterly Report Q3-Q4 2023**

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### ***Better Every Day: Q3-Q4 2023 – Attachment 2***

This section of the quarterly report is intended to share a small selection of stories from the previous quarter with Council and members of the public. This component features a different theme each quarter, with stories told from the perspective of Calgarians, our employees, and/or our partners. Better Every Day supplements the more data-heavy attachments within the report with light-hearted and informative pieces that showcase the impact City services have on Calgarians. The theme for Q3-Q4 2023 is mental health.

### ***Headcount and Full Time Equivalent – Attachment 3***

This summary provides an account of headcount data within City Administration and Calgary Police Service as well as budgeted FTEs with both quarterly and annual comparison data points for five years. The City of Calgary's 2023 FTE numbers are consistent with bringing organizational resources back to its pre-pandemic levels. These numbers also reflect the acquisition of Calgary Parking Authority, and the addition of resources for Calgary Transit, Recreation and Social Programs, and Calgary Fire.

### ***Reports to Committee and Council December 2023 to Q4 2024 – Attachment 4***

The Executive Leadership Team maintains a calendar of reports that are in development to be presented to Committee and Council. This document details the schedule of reports and is subject to change and does not include reports with dates still to be determined.

### ***Council Motions July to November 2023 – Attachment 5***

This attachment outlines all Motions passed by Council between July - November 2023.

### ***Notices of Motion 2023 – Attachment 6***

This attachment outlines all Notices of Motion brought forward by members of Council January to October 2023.

### ***Administrative Inquiries 2023 – Attachment 7***

This attachment outlines all completed and outstanding Administrative Inquiries for 2023.

## **EXTERNAL ENGAGEMENT AND COMMUNICATION**

- |  |   |
|--|---|
| <input type="checkbox"/> Public engagement was undertaken        | <input type="checkbox"/> Dialogue with interested parties was undertaken                |
| <input type="checkbox"/> Public/interested parties were informed | <input checked="" type="checkbox"/> Public communication or engagement was not required |

## **IMPLICATIONS**

### **Social, Environmental and Economic Implications**

This report and its various attachments support the advancement of Council's strategic direction, including the three resilience foundations (economic, social, climate) by helping to ensure a collective focus on shared priorities and objectives between Council and Administration. It also supports the modernizing government and Rethink to Thrive focus areas

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of the shared strategic agenda by providing information and stories with Council in a regular cadence.

#### **Service and Financial Implications**

No anticipated financial impact

#### **RISK**

The Chief Administrative Officer's quarterly report supports risk reduction related to the volume, velocity, and complexity of work in the organization by ensuring alignment with Council's direction and seeking alternative reporting methods where possible. It also provides a mechanism for the Chief Administrative Officer to share top-of-mind information with Council with regular cadence.

#### **ATTACHMENTS**

1. Background and Previous Council Direction
2. Better Every Day: Q3-Q4 2023
3. Headcount and Full Time Equivalent
4. Reports to Committee and Council December 2023 to Q4 2024
5. Council Motions: July to November 2023
6. Notices of Motion 2023: January to October 2023
7. Administrative Inquiries 2023
8. Presentation

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
David Duckworth	Chief Administrative Officer	Approve

**Author:** Heather Domzal, Chief of Staff

# Background and Previous Council Direction

## Background

The Chief Administrative Officer's Quarterly Report is a tool used by the Chief Administrative Officer (CAO) to share information with Council and Calgarians about City services and work underway within the organization to support Council's direction and advance important initiatives. The report supports a modernized government and the delivery of Council's priorities as identified through the Shared Strategic Agenda.

## Context

The City of Calgary is a large, complex organization, and it is important citizens and members of Council have line of sight into the work underway to advance Council's priorities from the CAO. This report increases transparency into the work directed by Council to Administration and provides a single source for sharing back motions and Notices of Motion, and outstanding Administrative Inquiries.

## Previous Council Direction

Recommendation of Executive Committee, 2023 September 06:

- That Council receive this report and presentation for the corporate record.

The City Manager's Quarterly Report Q2 2023 EC2023-0731 was added to the Council agenda 2023 September 12 as item 11.2.

- The with respect to Report EC2023-0731, the following was adopted: That Council receive this report and presentation for the corporate record.

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
12-Sept-2023	EC2023-0731	<b>City Manager's Quarterly Report Q2 2023</b>
06-June-2023	EC2023-0315	<b>City Manager's Quarterly Report Q1 2023</b>
24-Jan-2023	EC2022-1229	<b>City Manager's Quarterly Report Q3-Q4 2022</b>
05-July-2022	C2022-0791	<b>City Manager's Quarterly Report Q2, 2022</b>
12-April-2022	C2022-0393	<b>City Manager's Quarterly Report Q1, 2022</b>
12-April-2022	C2022-0472	<b>2023-2026 Service Plans and Budgets – Moving Forward Together</b>
20-Dec-2021	C2021-1573	<b>City Manager's Quarterly Report Q3/Q4 2021</b>
13-Sept-2021	C2021-1056	<b>City Manager's Quarterly Report Q2 2021</b>
12-April-2021	C2021-0446	<b>City Manager's Quarterly Report Q1 2021</b>
29-June-2020	C2020-0699	<b>Administration's Rethink to Thrive Strategy</b>



# Better Every Day



**THE CHIEF ADMINISTRATIVE OFFICER'S QUARTERLY REPORT ISSUE 9**

**THE MENTAL HEALTH ISSUE**

**Better Every Day** is a publication of The City of Calgary—we're Calgarians serving the city we live in, the city we love, making life better every day.

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Located on the ancestral and traditional territories of the people of the Treaty 7 region in Southern Alberta, and homeland to the Métis Nation Battle River Territory (District 5 and 6), we are situated on land where the Bow and Elbow Rivers meet. The traditional names for this place we know as Calgary are *Moh-kins-tsis* (Blackfoot), *Wicispa Oyade* (Stoney Nakoda), *Otos-kwunee* (Métis) and *Guts-ists-i* (Tsuut'ina)

CALGARY INCORPORATED AS A TOWN IN **1884**

POPULATION ESTIMATE 2022: **1,343,500**

**Lowest cost of living** of Canadian cities.

MERCER, 2023

**Seventh most liveable city** in the world.

THE ECONOMIST INTELLIGENCE UNIT, 2023

**Friendliest city** in the world. CONDÉ NAST 2023 READERS CHOICE AWARDS

## MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

As the number of daylight hours disappear during winter, many residents of the northern hemisphere can feel a bit more blue. No matter our age, race, gender, or income, we can all experience stress and challenges to our mental health. We all have stories to share about mental health, stories borne from personal experience, or through loved ones. We know that resiliency, a sense of belonging, and the power of connection influence not only our individual lives but also the vitality of our entire community. Our hope is every Calgarian can reach their potential and have the support to deal with the average stresses that life inevitably brings.

The City is committed to helping Calgarians who are confronting mental health challenges to make the critical connections they need – to one another and to our community of excellent partner organizations. Central to the development and implementation of the Calgary Mental Health and Addiction Community Strategy and Action Plan lies a vision of helping Calgarians live well, creating hope, improving quality of life, and strengthening support for people, families, and communities living with mental health issues and addictions. Working together with community-based and grass-roots organizations we can more effectively address the needs of Calgarians within the familiar surroundings of their homes, schools, workplaces, and community, and transform how to respond to people and families in crisis.

It is important we build a community where people can talk about their mental health and can ask for help when they need it. While one in five Calgarians will experience a mental health issue or prolonged illness in their lifetime, five in five Calgarians can help make life better. Together, we can reduce stigma and shame by understanding these issues affect us all; that healing and recovery is possible. This edition of *Better Every Day* shares a selection of stories that exemplify the resilience and strength of our community, and the expertise found in our amazing partner organizations. These stories are representative of the shared journey we are on to nurture a culture where mental health is a conversation we all participate in, and where support is readily available for those in need.

David Duckworth, P. Eng, MBA

# THE HEART AND THE DRUM BEAT AS ONE



## Strong cultural ties bring healing to Indigenous Calgarians

On a November evening at the Forest Lawn Activity Centre, a room teems with Indigenous youth, numerous volunteers, and an Indigenous Elder. Workshop leader Sonny Campbell quiets the room by explaining the significance of the raw materials laid on tables in front of nine attentive students. Each place is laid with a round of damp deer hide, a white ash hoop, long lengths of rawhide lacing, a sturdy wooden stick, and a square of bronzed leather. Once assembled, the drum acts as a sacred tool to bridge the divide between the spirit and earth worlds.



Jayden and Flora

“The spirit of animal is in the hide and comes dancing while we’re singing; it will be running around us, calling the Spirits in,” explains Sonny. “When the song is done, the hide of the drum, the ring from the tree, delivers the message for what you are asking for in the song – protection, prayer. When you weave the lacing on the back of your drum, it represents how every living thing is connected to the Creator and we are one. The circle of the drum shows how no one is in front or behind, no one is above or below, but we are all together.”

The City-subsidized drum making workshops, amongst others, are organized by Flora Johnson, one of three Indigenous Community Connectors that are part of the Community Hubs Initiative. She works in the Greater Forest Lawn Community Hub. The Community Hubs Initiative is a partnership between The City of Calgary and United Way of Calgary. Flora, a Sixties Scoop survivor and Forest Lawn resident, is an artist and maker, eager to share her gifts and experiences with others so Indigenous stories and culture are not lost and can be passed down through the generations.

“These youth workshops are amazing. We haven’t really promoted our workshops publicly and they are already full,” says Flora. “There is a lot of laughter and when I see their eyes light up, they walk away with more knowledge and I hope confidence and pride in their culture. I want them to have the strength that I found during the trauma I experienced. To not live in fear, but to do things that make them feel happy and connected.”

Community Hubs like the one in Forest Lawn are places where residents can connect to their neighbours, increase their leadership skills, and access a variety of supports and services right in their own backyard. Working alongside residents and partners, Community Social Workers identify barriers and opportunities for residents to participate in community life and the hub reflects and strengthens the unique fabric of each neighbourhood. A large Indigenous population resides in the Greater Forest Lawn Area, so the hub need was identified to create a place that’s welcoming and inclusive, one where people could connect on the spectrum of their healing journey. The community created a sacred medicinal garden, and having a dedicated space to develop and implement wellness, culture, and language initiatives led by community leaders like Sonny and Flora has made all the difference.

“It is kind of hard to explain how culture can help achieve wellness, but it does,” says Flora. “Sometimes if something big is happening in your life, it is just sitting quietly and listening to the drum. It just feels safe and comforting. Things feel brighter and lighter.”

“Indigenous People from all over Canada come to Calgary for many reasons; there’s a lot of opportunity here,” continues Flora. “But we know when we travel, you can go to the reserves, no matter where they are



located, and feel like it is home, and you can always feel connected. It is harder in a big city like Calgary where Indigenous People may feel alone, with nobody to talk to, nobody to share the kind of activities we do. It makes me fight even harder for our culture, because if you’re Blackfoot, Cree, Dene, Inuit, Metis, it doesn’t matter, we still have that connection.”

Fifteen-year-old Jayden, who goes to school in Forest Lawn, attended the workshop with her sister Niya.

“I’m not really like entirely into my culture, at least not as much as I’d like to be,” explains Jayden. “Getting to do this workshop is pretty cool. I’m not really immersed in it, and there isn’t much opportunity to connect. We had a great conversation in my class about culture and identity. How identity is important to everyone’s individual self, and being raised around your culture can help you grow up with morals and stability. It can provide you comfort, much like a safety net, and something that gives you a part of yourself. So, getting to do this, allows me to understand myself more while learning more about my culture.”

Jayden says that up until her family made the move to Forest Lawn, where there is a larger Indigenous population, she really didn’t know a lot about her Indigenous culture.

**“Neither of us knew how to smudge, I didn’t know what to do and I was very nervous. Now as we’ve grown up here, it’s really cool to see more of our culture accepted and represented. It’s cool to hear the language all of a sudden and I can use words like ‘kookum’ and ‘mushum’ (grandmother and grandfather in Cree) when talking about my grandparents and I don’t have to feel embarrassed or ashamed. I like getting to hear and use my own language.”**

~Jayden



Elder Darren

The Greater Forest Lawn Community Hub is a project supported by The City of Calgary in support of the [Enough For All](#) strategy, The United Way of Calgary and Area, with Rotary Clubs of Calgary as a founding partner. [Community Hubs](#) are welcoming and inclusive spaces where residents build connections, access supports and services, and work together to identify and respond to community needs, all of which contribute to stronger neighbourhoods.

**“As a dedicated Indigenous Community Connector, I see youth really wanting to learn and know their culture as it is healing. They want to take their culture back, and for me, that gives me peace of mind. This is who I am. This is my path. This is my journey. This is my connection.”**  
~Flora



Tristan and Quentin

Sixteen-year-old Quentin and his brother Tristan attended after their mother learned about the workshop from Flora. Quentin says he felt comfortable to join the workshop as he is familiar with Flora's program offerings through the Community Hub. He is appreciative of opportunities to connect with his Indigenous heritage.

**“I'm very proud of my Indigenous heritage and I want to learn everything I can about my culture throughout my life, especially knowing that a lot of people weren't able to.”**  
~Quentin

“It's really important. I live in the city so there is a disconnect with our culture, being around so many other cultures, and not being able to be out on the land,” he says. “Coming to these events makes me feel more fulfilled. My mom talks a lot about not being able to be connected to her culture throughout her life; her dad was ashamed to be Indigenous because of the residential school system. Seeing how much my mom has been impacted by not being able to learn her culture has helped me seek it out more and really want to be here.”

Flora is inspired and hopeful, and strengthened with more funding, feels she can continue to share Indigenous culture, break down barriers between different cultures, reduce shame and stigma, and bring healing to Indigenous People from all Nations. She says the trauma she experienced helped her appreciate the things that are important, and to her, it's about giving back to the community, giving back to the people.



## THE POWER OF HUMAN CONNECTION

Strong relationships mean strong health

Social isolation and chronic loneliness are major risk factors that have been linked with poor physical and mental health. This is especially true for seniors due to large changes in health and social connections that come as a part of growing older. Many seniors who are socially isolated often have no one to talk to about their fears and anxieties. This can lead to increased risk of mental illness, including depression and even suicide.

“There's a lot of research, especially in the last 10 years, around social isolation and a lot of it points to some common themes,” explains Anastasia Stevens, Co-Executive Director of the [Calgary Seniors' Resource Society](#) (Calgary Seniors). “We really see that isolation is exasperated by major life transitions, so it might be things like the death of a spouse, or moving, and having to sell their long-term home or downsizing. It might be retirement. We see that sense of social isolation linked to those major life transitions.”

In cities like Calgary, weather can also be a factor preventing seniors from getting out and connecting. There are seniors who go weeks at a time without seeing someone, translating into a huge impact on mental health. Anastasia says Calgary Seniors typically sees an increase in requests during the winter months.

“Weather really impacts people's ability to connect socially and to get out and do those acts of daily living, like picking up their groceries, getting mail, getting some exercise,” says Anastasia. “We know that exercise and good healthy food and social connection are paramount to healthy aging, but it can be difficult for people to be able to access those things when they're inhibited by snow and ice.”



Dianne and Debra

### DID YOU KNOW?

■ The Calgary Seniors' Resource Centre has a roster of 3,000 volunteers.

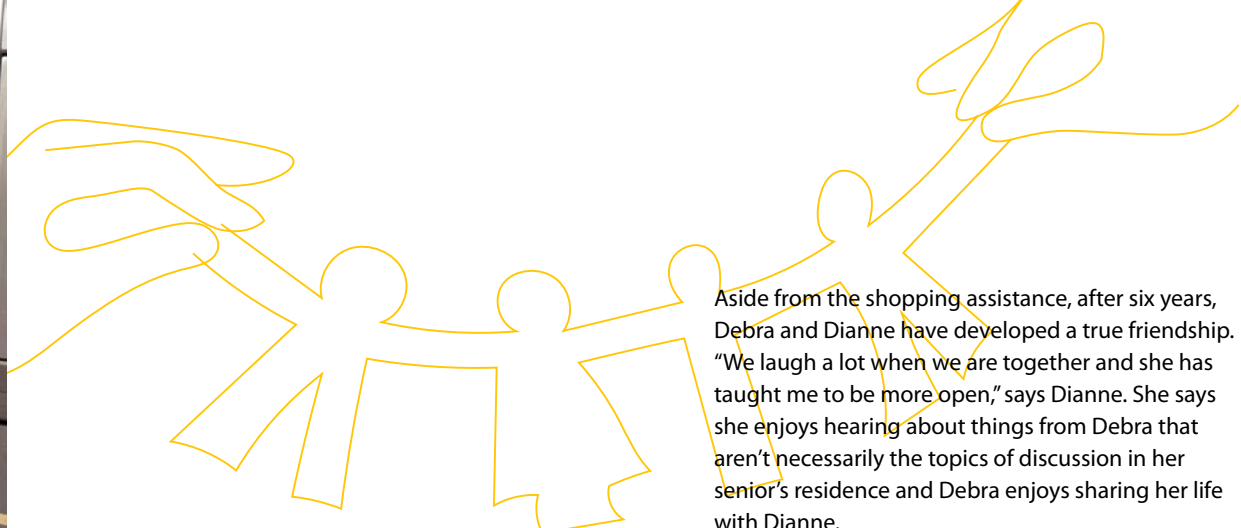
■ The City along with The Calgary Seniors' Resource Society and several partner organizations is part of an [age-friendly collaborative](#) to ensure Calgary is a city where all people have lifelong opportunities to thrive.

■ Calgary Seniors receives funding from The City through Family & Community Support Services (FCSS), a joint municipal-provincial funding

program designed to establish, administer and operate preventive social services.

■ According to the 2021 Federal Census there were 177,405 Calgarians aged 65 years and over.

■ The population of Calgarians aged 65 years and over is forecast to increase by 79 per cent to 295,000 by 2041.



Aside from the shopping assistance, after six years, Debra and Dianne have developed a true friendship. “We laugh a lot when we are together and she has taught me to be more open,” says Dianne. She says she enjoys hearing about things from Debra that aren’t necessarily the topics of discussion in her senior’s residence and Debra enjoys sharing her life with Dianne.

“Dianne gives me all sorts of advice, we’ve been through a lot over the past years,” says Debra. “I’ve been through a divorce, my sister has had kids, I quit my job, I travel. There’s just been countless times Dianne has provided advice to me on my life and I so

appreciate it because it’s just a different perspective coming from someone who is not my age. It’s nice to have that personal connection with her and I honestly feel like it’s one of those things in my life where I don’t feel like it’s a chore. It’s something that I get to do because I want to.”

Debra says she started volunteering with Calgary Seniors as she wanted to spend more time with seniors “and people who are older and smarter than I am. I was just working all the time or traveling, and I lived kind of a selfish lifestyle. I knew giving back and volunteering was something I had the ability to do.”

**“This whole experience has taught me a lot,” says Debra. “I think that before I didn’t really spend a lot of time being in the moment. I take my time with things now – I feel like that is something that I’ve gained from our relationship, not rushing through everything and really living life.”**

Through [Family & Community Support Services \(FCSS\)](#), a joint municipal-provincial funding program designed to establish, administer and operate preventive social services, The City of Calgary is supporting a few initiatives led by Calgary Seniors, including leading research in social inclusion supports for vulnerable seniors.

“Social connection and having a sense of purpose is what’s leading to longevity and as an organization we aim to facilitate those connections between our volunteers and our seniors,” continues Annastasia. “We have access to social workers as well if seniors require more professionalized supports to help with managing life changes and challenges. It’s this holistic community of support that helps seniors find those connections and to feel a part of the community.”

Calgary Seniors currently has nine volunteer-delivered social support programs offering seniors assistance. Seniors may reach out directly to access the programs, which range from transportation, a friendly check-in or visiting, shopping or pet assistance, or may be referred from other agencies or even family.

“We’re pretty passionate about creatively problem-solving social isolation,” says Annastasia. “It can be those little things that give someone a boost and maybe, help them out of a blue day if they know

someone was thinking about them; if they get a friendly phone call or receive a beautiful card in the mail. Older adults can feel reluctant to ask for help. There may even be fear about being removed from their home or that their pet might be taken away. Calgary Seniors aims to meet people where they are at. Often focusing on a practical task, such as grocery shopping, allows seniors to feel more comfortable and the social relationship with the volunteer can unfold naturally.”

Dianne, 78, and Debra, 42, have been friends for the past six years and were matched through the Shopping Companion program. Dianne has lived in Calgary for nearly 60 years, and when she was in her late teens, she started losing her peripheral vision due to an inherited disease, until finally twenty years ago she lost most vision.

“My mother, who had the same condition, told me that just because you are blind, doesn’t mean you just give up,” says Dianne. “I live alone and do my own cooking; I’m quite independent. But Debra has reduced a lot of stress in my life. Before she came along it was hit and miss through other programs, and when my son wasn’t busy he could help me shop, or I could get one of the neighbors to shop online for me, but it was always a bit stressful shopping and getting groceries.”



**“I know there are people in my building who are socially isolated, who lack contact with the outside world and don’t have anyone to chat with,” Dianne says. “Sometimes talking on the phone helps, but it’s nothing like meeting somebody and giving them a hug. I think the pandemic brought the conversation to the table. I like being alone but there is a limit to how long you can be alone before you start to feel isolated.”**

## Calgary’s Mental Health and Addictions Strategy

The Strategy is a community-based, cross-sector initiative with the core goal to create hope and strengthen support for everyone. It is guided by three sets of actions:

<b>BEING WELL</b> Wellness at home, at school, at work and in the community	<b>GETTING HELP</b> What you need, when, where and how you need it	<b>STAYING SAFE</b> Security at all times, especially in a crisis
<ul style="list-style-type: none"> <li>● Help communities to become places where all people belong and support each other.</li> </ul>	<ul style="list-style-type: none"> <li>● Establish a coordinated network of mental health and addiction services so that people can easily get the help they need when they need it.</li> </ul>	<ul style="list-style-type: none"> <li>● Strengthen existing crisis supports.</li> </ul>
<ul style="list-style-type: none"> <li>● Share information in schools and in the community to help people understand what mental health and addiction are and how to support themselves and others.</li> </ul>	<ul style="list-style-type: none"> <li>● Transform a system of early access to mental health and addiction services through schools.</li> </ul>	<ul style="list-style-type: none"> <li>● Transform how to respond to people and families in crisis and prevent future crises.</li> </ul>
<ul style="list-style-type: none"> <li>● Promote approaches to positive mental health in workplaces.</li> </ul>	<ul style="list-style-type: none"> <li>● Transform a system of early access to mental health and addiction supports and services through workplaces.</li> <li>● Build capacity of local organizations to meet the mental health and addiction needs in the community through convening around common actions.</li> </ul>	

[Read more about the Strategy here.](#)





# THE TIES THAT BIND

**Newcomer supports essential to wellness**

Durgadevi (DD), her husband, and three-and-a-half-year-old daughter, immigrated to Calgary from India just over three months ago. DD's husband works in the IT sector and was offered a once-in-a-lifetime job opportunity in Calgary, one that offered a promotion, and room for advancement. They made the difficult decision to leave their culture, their existing jobs, and their close-knit families, and move to a new city, one where they knew nobody.

Moving to a new country sounds exciting and adventurous, and for DD and her family, may present much opportunity. But for some, a big move may come unexpectedly, due to unrest, personal and economic safety, or religious or gender persecution. With migration comes major transition, presenting unique experiences and challenges for newcomers navigating the cultural, social, and economic dynamics of a new country, all while trying to maintain ties to their ancestral culture, and rebuilding social and community networks.

According to [one Canadian study](#) examining common mental health issues in immigrants and refugees, resettlement usually brings about much hope and optimism, which has a positive effect on well-being. However, disillusionment, demoralization, and depression can happen because of migration-associated losses, or later, if initial hopes and expectations are not realized. Immigrants and their families may face enduring obstacles to advancement in their new home because of structural barriers and inequalities aggravated by the recent global pandemic, exclusionary policies, racism, and discrimination.

Fortunately, Calgary has many resources, expertise, and supports to help newcomers not only settle into their new home, but also to manage stress and mental health if necessary. One such organization is [The Immigrant Education Society \(TIES\)](#), a non-profit organization that just celebrated its 35<sup>th</sup> anniversary, providing innovative language education, customized employment training and placement, and integration services for newcomers. TIES has three physical locations in Calgary, as well as a renowned research arm that partners with local and international post-secondary institutions.

"Canada, especially Calgary, is very welcoming and here people from all cultures have been very warm," says DD. "But it's just the three of us and my daughter misses her grandmother very much, and my mother-in-law feels like we've left her behind. Sometimes it makes me feel sick."

To help feel connected, DD joined a mom's group for newcomers offered by TIES called Healthy Minds for Families. [Healthy Minds](#) is offered alongside a range of social inclusion, mental health, and crisis response initiatives offered by TIES, funded by The City of Calgary through [Family and Community Support](#)

[Services \(FCSS\)](#), the [Community Safety Investment Framework](#), and the [Mental Health and Addictions Investment Framework](#). Healthy Minds provides multi-cultural mental health intervention, using extensive research to meet the psychological needs of newcomers and other vulnerable Calgarians.

"This program really helped build confidence within me, and it helps communicating with people from other cultures experiencing the same loneliness and challenges of being both a mom and a newcomer," explains DD. "We are so close; they are like family. This program has the magic of just connecting people. I feel like I can do so much more for myself and for others. At first, I felt sick and now things are working, and even though I miss my family, things are so much better now."

Ronni Abraham, Manager, Settlement and Mental Health for TIES says the organization views mental health, settlement, and language learning holistically. Most of their programs incorporate a language component as here in Calgary, speaking English is key to success.

"When you are a newcomer, everything is connected," explains Ronni. "[Speaking English is] the key to your kids doing well in school, it's the key to finding employment, it's the key to feeling connected to your community, navigating your city, it's the key to everything. Almost all our employment programs have a language component built in as it's a preventative piece that may keep people isolated in their homes and isolated in their language groups."

DD feels fortunate to have learned English in school in India, but despite that and holding a Master of Business Administration, she feels one of her biggest barriers moving to Calgary was finding employment. "I now have two part time jobs with the encouragement and help from Healthy Minds, and was able to find childcare, where my daughter feels happy, so I feel happy," she says.

With its holistic approach based on leading newcomer research, TIES, through Healthy Minds is always looking to create new services and programs, improve navigation, and provide referrals to partner newcomer organizations. It is their hope they can impact the stability of these services well into the future.

**"While language is certainly a big piece, the idea of well-being, to have a good life, you need to have sufficient money, a place to live, to have your basic needs met, have friends, and to find a sense of welcome and a sense of community - newcomers aren't different from average Calgarians in those ways," says Ronni.**

"We see amongst newcomers that there's a lack of knowledge about these concepts that in North America we just figure everyone knows well - everyone knows what depression is," explains Ronni. "In Healthy Minds, our first pillar is information sharing, how people can contribute to their own mental well-being. Building mental health literacy in newcomers is important because when you don't have an actual concept for depression and your language doesn't include a word that would describe it, how do you tell someone that you can't get out of bed in the morning?"





**DID YOU KNOW?**

TIES has provided service to over **300,000 newcomers** in its 35-year history.

Last year, Healthy Minds saw **768 Calgarians in over 3274 counselling appointments.**

Women are more likely to seek services than men.

**Only 40 per cent of newcomers** ever seek formal help from newcomer serving organizations.

Healthy Minds also offers psychoeducation to help newcomers with mental health literacy through online workshops, certified mental health counselling seven days a week in 11 primary languages for counselling and others through interpretation, and community initiatives and development activities for families and youth.

“Our entire program is built on access – there is no one ineligible for our services – so how do we help newcomers take that step through our door?” says Ronni. “We do this in several ways, but every time we hit a barrier, we try to find a way to overcome it, whether it’s space or timing or a modality of counseling or approach. We have over 85 per cent of people who book appointments come and keep those appointments, which is a very high rate for free services.”

While DD has not used the counselling services offered through Healthy Minds, she feels her caring mom’s group energizes her and gives her a sense of purpose.

“I feel my family there with those girls and that is what we now need – apart from money, a job, apart from being in a healthy relationship with my husband,” says DD. “We need ‘me’ time and friends to chat with and to ask us if we are okay, and why were you not here today. We cry, we laugh, we giggle, we gossip. This is why I love it so much. It reassembles your brain wires, and I make sure I am there because of the positivity I can receive but also give. It’s a safe place. When we cry there together, we grow again.”

**“It’s about building equitable opportunities for newcomers that allow them to be served in the ways that those of us that were born here in Canada have a better hope of accessing because we don’t have to learn the system before we access the system.”**

~Ronni

## CONNECTING CALGARIANS TO PROVIDE BETTER ACCESS TO MENTAL HEALTH SUPPORTS

Mental health services are critical to a safe and healthy city, and every day more Calgarians request access to services across the city. Many individuals face challenges navigating multiple fragmented systems amongst well-meaning service providers.

Disjointed care, without a comprehensive approach, hinders effectiveness and efficiency, and ultimately impacts people requiring services. Integrated care aims to connect people to the right services at the right time, and reduce the fatigue of repeatedly sharing personal stories by ensuring relevant information is shared among providers.

To combat the challenges faced by this lack of information sharing, innovative support agencies the [Distress Centre](#) and [Kindred](#) are leading collaborative initiatives to help centralize their respective processes and move toward a person-centric approach to care.

Both Robyn Romano, CEO of the Distress Centre and Jessica Cope Williams, CEO of Kindred are excited to integrate their existing systems to better serve the community. “The more conversations Robyn and I had about our initiatives, the more we knew they fit together,” says Jessica.

In 2022, in partnership with other organizations, the Distress Centre started on the development of the Community Information Exchange (CIE), a collaboration bringing together network partners from multiple domains, including health and wellness, housing, justice and legal, economic stability, and education in order to share information. The CIE removes the burden of an individual having to navigate each piece of the system separately. Similarly, in September 2020, Kindred created Community Connect YYC (CCYYC), a platform that helps to consolidate and book counselling appointments across the city.

As both initiatives continue to grow and evolve, the Distress Centre and Kindred are exploring ways to integrate the systems to deliver a more comprehensive approach to mental health care. Recent funding from The City of Calgary’s [Community Safety Investment Framework \(CSIF\)](#), a collaborative funding partnership between The City and Calgary Police Services, is helping them achieve this goal.

“We think of these projects as the same project living in different lanes – at some point we want to bring them together so that they serve each other and Calgary,” says Jessica. “The funding from CSIF will allow us to do that.”

Robyn agrees. “The big thing about these projects is the coordination,” she says. “Often counselling can be a first step and people may need added support and services after that. By continuing to bring these services together we can help those who need these supports.”


While the Distress Centre and Kindred are in the initial phase of determining how to best incorporate these systems and work together, they are quick to credit The City with giving them the inspiration to collaborate. “The [\[Mental Health and Addictions\] Strategy](#) did a good job of bringing agencies together,” says Robyn. “The Strategy gave organizations a common language and some common goals,” adds Jessica. “It was a significant investment to be able to put that all together.”

Both Jessica and Robyn agree that this budding partnership will make life better for Calgarians. “This is getting people the services they need,” says Jessica. “The organizations are doing the heavy lifting, as opposed to that resting on an individual to get the help they need. It shifts the burden.”

“This project is a great example of the community coming together to better serve people,” adds Robyn. “It’s years in the making but it’s something we’re all willing to be in together, because we know we can build something better for the people we are serving.”


 31,698 AVAILABLE APPOINTMENTS (AUG 2020-SEPT 2023)

 10,762 ATTENDED APPOINTMENTS (AUG 2020-SEPT 2023)

 30% OF BOOKINGS HAPPENED BETWEEN 6PM AND 8AM

 83% OF CLIENTS REPORTED THAT THEY FEEL BETTER AFTER THE SESSION

 96% OF CLIENTS INDICATED IT WAS EASIER OR ABOUT THE SAME TO BOOK ONLINE COMPARED TO BY PHONE AND IN-PERSON

 13,992 BOOKED APPOINTMENTS (AUG 2020-SEPT 2023)

 915 EXTERNAL REFERRAL PARTNER INITIATED APPOINTMENTS

 8 DAYS AVERAGE BETWEEN APPOINTMENT BOOKING AND ATTENDED SESSION

 93% OF CLIENTS REPORTED THEY HAD POSITIVE SERVICE EXPERIENCE

 87% OF CLIENTS SAID THEY WOULD RECOMMEND COMMUNITY CONNECT YYC TO A FRIEND

Statistics provided by Kindred

# 14 FACTORS ENHANCE PSYCHOLOGICAL SAFETY IN THE WORKPLACE

We all have a right to feel safe at work. The City of Calgary recognizes the vital importance of a workplace culture that actively promotes employee well-being and prevention of injury with the understanding that a psychologically safe and healthy environment leads to a healthy, safe, supportive, and inclusive workplace. This commitment also contributes to our goal of becoming an employer of choice, attracting and retaining employees who can fully contribute, collaborate, and deliver exceptional and innovative public service.

The City is aligned with the Canadian National Standard for Psychological Health and Safety in the Workplace with its 14 Factor Model. Each of these areas represent ways to continuously improve physical and psychological safety and are measurable through healthy workplace metrics, the The City of Calgary Corporate Employee Survey, and employee programs.

A Corporate Psychological Safety Task Force comprising experts across the organization will create a framework guided by the factors to provide a unified employee experience in psychological health and safety. The framework will also offer a roadmap on how to apply knowledge, tools, and resources to the benefit of all employees and those we serve.

**“Psychological safety is the key to creating a workplace where people can be confident enough to act without the undue fear of being ridiculed, punished or fired – and be humble enough to openly doubt what is believed and done.”**

Robert Sutton, Professor, Management Science, Stanford University

**“Psychological safety and courage are simply two sides of the same (immensely valuable) coin. Both are – and will continue to be – needed in a complex and uncertain world.”**

Dr. Amy Edmondson, Professor of Leadership and Management, Harvard Business School



## LOOK AHEAD

*This list is not exhaustive.*

### DECEMBER 2023

Enjoy all of the [fun outdoor activities](#) Calgary has to offer

[Glow Calgary](#)  
until Dec 31

[New Year's Eve](#)  
Dec 31

[Zoolights](#)  
until Jan 7

[Heritage Park New Year's Eve Dinner](#)  
Dec 31

### JANUARY 2024

[2024 Canadian National Skating Championships](#)  
Jan 8 – 14

[BIG Winter Classic](#)  
Jan 24 – 28

[High Performance Rodeo](#)  
Jan 15 – Feb 4

[International Holocaust Remembrance Day](#)  
Jan 27

### FEBRUARY 2024

[Black History Month](#)  
February

[Chinese Lunar New Year Festival](#)  
Feb 10

[YYC Hot Chocolate Fest](#)  
Feb 1- Feb 29

[Block Heater](#)  
Feb 15 – 17

[Chinook Blast](#)  
Feb 2 – 19

[Pink Shirt Day](#)  
Feb 22

### MARCH 2024

[International Women's Day](#)  
Mar 8

[Earth Hour](#)  
Mar 25

### ANYTIME

[Snow Bans Restricted Parking Online Map](#)

Know which streets have parking restrictions by using The City of Calgary's online map that shows banned parking locations.

[City of Calgary Map Gallery](#)

[Development Map](#)

Stay informed about the developments in your neighbourhood and across The City.

[Volunteer with The City of Calgary](#)

Experiences include Off-Leash Ambassadors, Animal Wellness Support, Adopt-A-Park, Tour Guides and more!



## HAVE YOUR SAY

### Cornerstone Regional Park

Seeking public input on amenity options for a new regional park in Cornerstone.

Until Dec 15

### Secondary Suites Feedback

Seeking online feedback from homeowners with registered or unregistered suites, or renters who live in suites.

Until Dec 15

### Short-term Rental Study

An online survey to gather information about experiences with and perceptions of short-term rentals in Calgary as part of a multi-year research collaboration between the University of Calgary and The City.

Until Dec 31

### GamePLAN: Reimagining Public Recreation

Seeking input from Calgarians to help inform a Recreation master plan and strategy.

Until Jan 31

### Climate Equity & Energy Poverty

In person focus group discussions with vulnerable populations and marginalized groups to understand challenges with heating and powering homes and paying the bills to ensure comfort and safety.

Until Jun 30, 2024





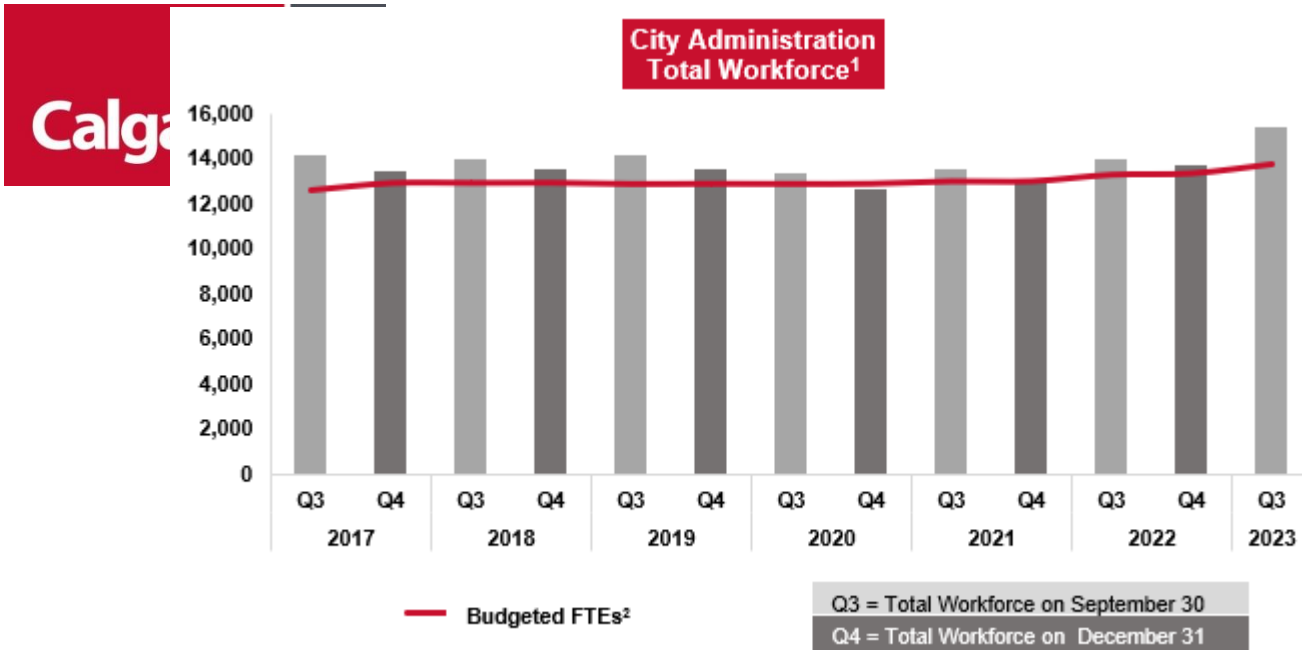


# City Administration and Calgary Police Service

## Headcount and FTEs

September 30, 2017 – September 30, 2023

	Headcount (excluding on-call and student)			Total Workforce <sup>1</sup>	Total without Seasonal	Budgeted FTEs <sup>2</sup>
	Core	Temporary	Seasonal			
September 30, 2017	12,415	1,115	649	14,179	13,530	12,554.9
December 31, 2017	12,410	850	168	13,428	13,260	12,867.3
September 30, 2018	12,477	780	662	13,919	13,257	12,876.2
December 31, 2018	12,547	718	221	13,486	13,265	12,883.6
September 30, 2019	12,568	929	656	14,153	13,497	12,829.1
December 31, 2019	12,490	876	143	13,509	13,366	12,839.6
September 30, 2020	12,035	585	694	13,314	12,620	12,832.1
December 31, 2020	11,965	485	183	12,633	12,450	12,842.1
September 30, 2021	11,947	761	794	13,502	12,708	12,946.1
December 31, 2021	11,863	752	294	12,909	12,615	12,950.1
September 30, 2022	12,203	989	759	13,951	13,192	13,235.1
December 31, 2022	12,535	948	183	13,666	13,483	13,295.1
September 30, 2023	13,380	1,261	728	15,369	14,641	13,697.1



**City Administration and Calgary Police Service  
Headcount and FTEs  
September 30, 2017 – September 30, 2023**

**Calgary Police Service**

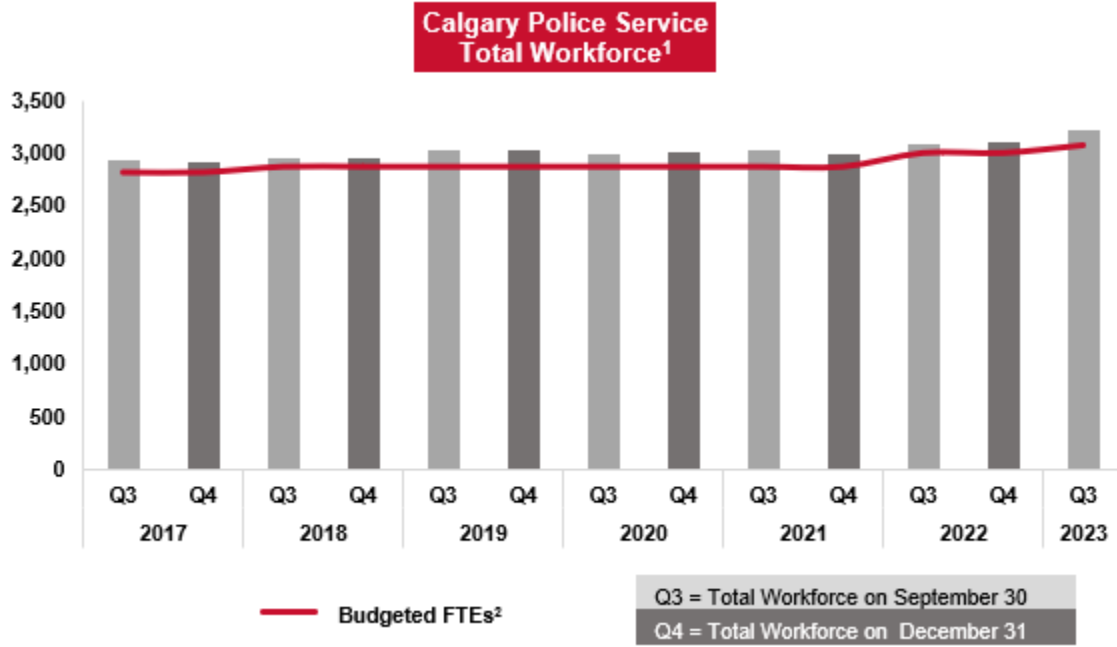
	Headcount (excluding on-call and student)			Total Workforce <sup>1</sup>	Total without Seasonal	Budgeted FTEs <sup>2</sup>
	Core	Temporary	Seasonal			
September 30, 2017	2,881	59	0	2,940	2,940	2,818.0
December 31, 2017	2,858	51	0	2,909	2,909	2,818.0
September 30, 2018	2,896	59	0	2,955	2,955	2,873.0
December 31, 2018	2,883	61	0	2,944	2,944	2,873.0
September 30, 2019	2,968	55	0	3,023	3,023	2,873.0
December 31, 2019	2,974	51	0	3,025	3,025	2,873.0
September 30, 2020	2,942	43	0	2,985	2,985	2,873.0
December 31, 2020	2,964	38	0	3,002	3,002	2,873.0
September 30, 2021	2,996	38	0	3,034	3,034	2,873.0
December 31, 2021	2,945	45	0	2,990	2,990	2,873.0
September 30, 2022	3,028	58	0	3,086	3,086	3,006.5
December 31, 2022	3,051	55	0	3,106	3,106	3,006.5
September 30, 2023	3,150	70	0	3,220	3,220	3,081.5



# City Administration and Calgary Police Service

## Headcount and FTEs

September 30, 2017 – September 30, 2023



<sup>1</sup>Total workforce excludes on-call and student.

<sup>2</sup>Budgeted FTEs retrieved from the Budget Control Book (Finance) including those centralized in Corporate Programs. Data excludes Civic Partners.

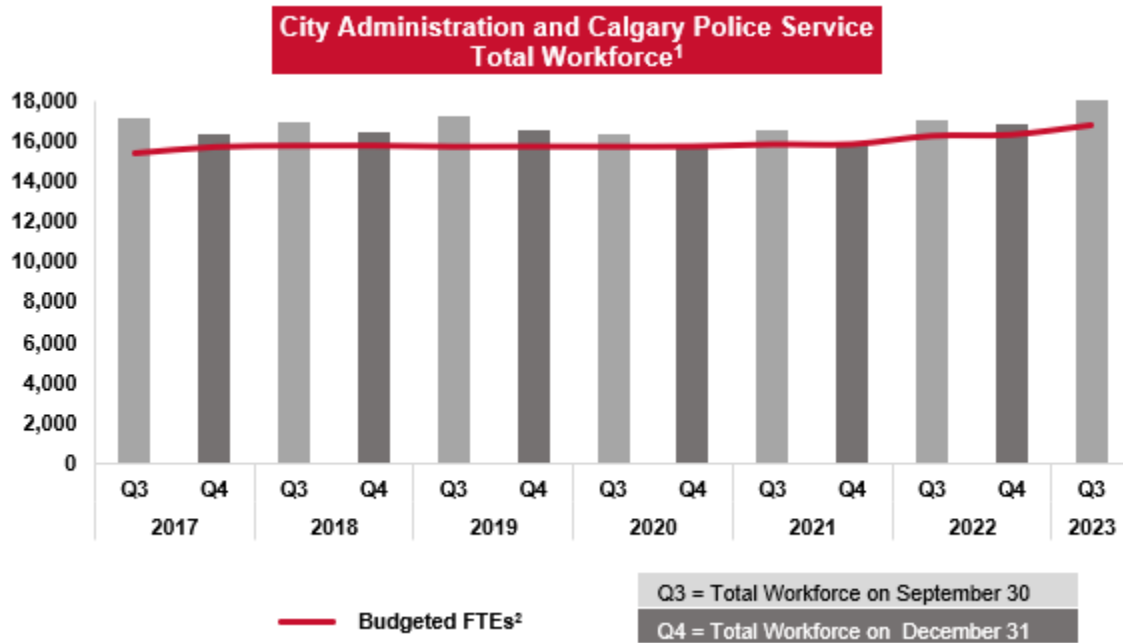


# City Administration and Calgary Police Service

## Headcount and FTEs

September 30, 2017 – September 30, 2023

	Headcount (excluding on-call and student)			Total Workforce <sup>1</sup>	Total without Seasonal	Budgeted FTEs <sup>2</sup>
	Core	Temporary	Seasonal			
September 30, 2017	15,296	1,174	649	17,119	16,470	15,372.9
December 31, 2017	15,268	901	168	16,337	16,169	15,685.3
September 30, 2018	15,373	839	662	16,874	16,212	15,749.2
December 31, 2018	15,430	779	221	16,430	16,209	15,756.6
September 30, 2019	15,536	984	656	17,176	16,520	15,941.5
December 31, 2019	15,464	927	143	16,534	16,391	15,712.6
September 30, 2020	14,977	628	694	16,299	15,605	15,704.6
December 31, 2020	14,929	523	183	15,635	15,452	15,715.1
September 30, 2021	14,943	799	794	16,536	15,742	15,783.1
December 31, 2021	14,808	797	294	15,899	15,605	15,823.1
September 30, 2022	15,231	1,047	759	17,037	16,278	16,241.6
December 31, 2022	15,586	1,003	183	16,772	16,589	16,301.6
September 30, 2023	16,530	1,331	728	18,589	17,861	16,778.6





## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Executive Committee	6-Dec-2023	2023 Triennial Reserve Review	This report is presented in accordance with the requirements contained within Council Policy CFO013 Financial Reserves which outlines a Triennial Reserve Review (TRR) process requiring that every active reserve be reviewed at least once every three years. The TRR process evaluates whether reserves are being properly managed and are still relevant.
Executive Committee	6-Dec-2023	Green Line Board Report Q4 2023	This quarterly report provides an update by the Green Line Board to Council as required by the Green Line Board Bylaw 21M2020.
Executive Committee	6-Dec-2023	Parking Financial Policies	Integration of the CPA into the City, in addition to demand changes from COVID-19 and increasing expectations for community support, necessitates a revisit of the Parking Financial Policies in Section 3 of Calgary Parking Policies. The report will propose a revised recommended policy.
Executive Committee	6-Dec-2023	Dismantling systemic racism, Transforming lives: City of Calgary Anti-Racism Strategic Plan 2023-2027	Progress report on Dismantling systemic racism, Transforming lives: City of Calgary Anti-Racism Strategic Plan 2023-2027.



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Executive Committee	6-Dec-2023	Updates to Bylaws to Reflect Assessment and Tax Realignment	This report is to update existing bylaws to clarify certain delegations of authority related to property assessment and taxation following the merger of the two service lines into a single business unit.
Executive Committee	6-Dec-2023	Chief Administrative Officer's Quarterly Report Q3 Q4 2023	The City Manager's Quarterly report will outline recent corporate initiatives from September-November 2023. It will also include a recap of Notices of Motion, Motions Arising, and reports due back to Council.
Regular Meeting of Council	12-Dec-2023	Collective Bargaining Update	Collective Bargaining Update.
Infrastructure and Planning Committee	13-Dec-2023	Removal of Time-based Restrictions of Bicycles on Calgary's LRT Network	Briefing to provide Council on results of the pilot - removing time-based restrictions of bicycles on Calgary's LRT network.



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Infrastructure and Planning Committee	13-Dec-2023	Citywide Growth Strategy: New Community Operating Cost Model Inputs and Assumptions	This report is in response to Council direction received from the Combined Meeting of Council held on July 26, 2022 (IP2022-0545), directing Administration to prepare a report to Council to provide more detailed reporting on the inputs and assumptions used in the revenue and operating cost projections used by Administration in considering New Community Growth Applications.
Infrastructure and Planning Committee	13-Dec-2023	Enmax Park Legacy Program Update	Briefing to provide an update to Committee on the Enmax Park Legacy Program.
Community Development Committee	20-Dec-2023	Summary of Current Regulatory Proceedings	This report summarizes developments in regulatory proceeding interventions involving The City of Calgary since the last report. City interventions in regulatory proceedings involving ATCO Gas are to protect The City as a rate paying intervener. Interventions are necessary to ensure just and reasonable rates for Calgarians to ensure that utility rates and regulation are not an impediment to Calgary's economic development. This report is important as there will be utility applications filed throughout the year that were not necessarily considered in the workplan. Timely approval by the Committee is required in order to facilitate the on-going interventions.



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Community Development Committee	20-Dec-2023	Safer Mobility Plan Annual Report 2023	Overview of mobility collisions, actions taken in the last year, and planned actions in the upcoming year.
Intergovernmental Affairs Committee	21-Dec-2023	Tsuut'ina Nation Transit Service Update	Report back to Council through the Intergovernmental Affairs Committee with an update on exploring the possibility of transit service between Calgary and Tsuut'ina Nation.
Intergovernmental Affairs Committee	21-Dec-2023	Federation of Canadian Municipalities Update (Verbal)	Monthly update on The City's federal advocacy and related work with the Federation of Canadian Municipalities.
Intergovernmental Affairs Committee	21-Dec-2023	Federal of Canadian Municipalities - Conference June 2024 - Update (Briefing)	The City of Calgary will host the June 2024 Federation of Canadian Municipalities conference. This item will provide an update on Administration's planning activities.





## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Intergovernmental Affairs Committee	21-Dec-2023	Alberta Municipalities Update (Verbal)	Monthly update on The City's provincial advocacy and related work with Alberta Municipalities.
Intergovernmental Affairs Committee	21-Dec-2023	Regional Water, Wastewater, and Stormwater Servicing Policy update and recommendations for new regional servicing requests	<p>This report brings forward for approval the following items related to the Regional Water, Wastewater and Stormwater Servicing Policy (the Policy):</p> <ol style="list-style-type: none"> <li>1) Proposed amendments to the Policy in alignment with The City of Calgary's Formal Policy Review Cycle. The proposed updates follow the "Policy Amendment" process as changes are considered substantive based on City Clerks criteria.</li> <li>2) Administrations recommendations for the following active regional services requests:               <ol style="list-style-type: none"> <li>a. Rocky View County, Renfrew Educational Services: Request for expanded wastewater service</li> <li>b. Wheatland County, commercial and industrial development area: Request for new water service through the East Calgary Regional Water line.</li> </ol> </li> </ol>



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Infrastructure and Planning Committee	15-Jan-2024	Heritage Incentive Reserve Terms and Conditions Update	This report recommends changes to the governance of the Heritage Incentive Reserve that funds the Historic Resource Conservation Grant program. The Terms of Reference for this reserve were last updated in 2012, which launched the current version of the grant program. These updates are proposed to implement lessons-learned in the past decade of program administration, addressing limitations and unintended barriers for citizens, and allowing for innovative solutions for the wide variety of projects encountered. These updates will allow Administration to be nimbler and more responsive with customers, improving the reach, effectiveness, and equity of heritage conservation efforts.
Executive Committee	23-Jan-2024	Business Improvement Areas – 2024 Board Appointments, Budgets and Enabling Bylaws	This is a required combined annual report to approve the individual BIA budgets and set the corresponding tax rates (the bylaws do this) as well as appointment of board members to fill vacancies on their boards. These reports are required annually by the BIA regulation.



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Intergovernmental Affairs Committee	15-Feb-2024	Regional Servicing Request - Wheatland County - Water	This report brings forward for approval Administration's recommendations for the Wheatland County Water Servicing Request: Wheatland County, commercial and industrial development area: Request for new water service through the East Calgary Regional Water line.
Infrastructure and Planning Committee	21-Feb-2024	Beltline Area Redevelopment Plan: Part 1 Amendments	The purpose of this report is to approve amendments to Part 1 of the Beltline Area Redevelopment Plan to align with current approved policies such as the Municipal Development Plan and the Greater Downtown Plan including: Climate Mitigation and Adaptation policies, enhanced Bonus Density provisions; a new Parks and Public Realm chapter supported by a non-statutory Playbook; a revised history with Indigenous and LGBTQ2+ stories; a renewed focus on affordability and equity; and general language updates throughout the Plan to ensure alignment with current Council-approved policies and best practices.
Executive Committee	12-Mar-2024	Winter Maintenance Policy Report	Proposed updates to the Winter Maintenance Policy (Mobility).



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Community Development Committee	20-Mar-2024	Addressing Noisy Vehicles Through Calgary Traffic Bylaw Enforcement	A progress report on improving enforcement, jurisdictional scan, and the technical and legal viability in Calgary.
Community Development Committee	20-Mar-2024	Parking Recreational Vehicles on Residential Front Driveways	Report CD2023-0392 was referred to consider other options to potential amendments to the Community Standards Bylaw.
Executive Committee	16-Apr-2024	2023 Year-End Performance Report	Reporting on our performance is important for providing Council and Calgarians regular updates on priorities and service delivery. This report sets the stage for demonstrating The City's performance in delivering the 2023-2026 Service Plans and Budgets, and presents progress made for 2023. It will include an overview of service plan performance aligned to Council's Refined Strategic Direction as well as service-specific details.



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Executive Committee	11-Jun-2024	Planning & Development Sustainment Reserve Revised Terms & Conditions	This report proposes updates to the terms and conditions of the PDS Sustainment Reserve following a comprehensive review of the development continuum and departmental work. This follows direction from 2023 November Council 2023-2026 Service Plans and Budgets and from changes following realignment.
Executive Committee	11-Jun-2024	Parking Financial Policies	Proposed policy amendments on the distribution of anticipated revenues. Policy change aims to support City and community services, and to treat parties fairly.
Infrastructure and Planning Committee	12-Jun-2024	RouteAhead Annual Report	Annual report of RouteAhead - first one following the approval of the RouteAhead 10-year update.
Community Development Committee	26-Jun-2024	Noise Policy to Protect the Health and Quality of Life of Calgarians	A scoping report that identifies potential funding sources, a workplan, and budget request to support city-wide noise mapping; and a soundscape assessment pilot.



## Reports to Council and Committee 2023-2024

Committee	Committee Date	Report Title	Purpose
Community Development Committee	26-Jun-2024	Community Sign Repair	Response to the Community Sign Repair Notice of Motion. Report to outline total number of signs, associated cost of repairs, and potential development changes.
Executive Committee	Q4 2024	Council Innovation Fund Report Back - Greater Forest Lawn Governance and Communications Model	Report back on the Council Innovation Fund grant for the Greater Forest Lawn Governance and Communications Model pilot project. Report back is required 1 year after project completion. Project completion late 2023.
Community Development Committee	Q4 2024	Temporary Signage Bylaw	Report back on the results of the change in service delivery to manage temporary signage.
Community Development Committee	Q4 2024	Lease/License of Occupation to Community Organizations Policy	Updates to Council Policy CSPA011 - Lease/License of Occupation to Community Organizations.
Community Development Committee	Q4 2024	Investing in Partnerships Policy	Updates to CP2017-01 Investing in Partnerships Policy.
Community Development Committee	Q4 2024	Social Wellbeing Policy	Updates to Council Policy CP2019-01 Social Wellbeing Policy.
Community Development Committee	Q4 2024	Calgary Corporate Accessibility Policy	Updates to Council Policy CSPA003 Calgary Corporate Accessibility Policy.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	04-Jul-2023	Notice of Motion - Community Sign Repair, EC2023-0643	That with respect to Notice of Motion EC2023-0643, the following be adopted: NOW THEREFORE BE IT RESOLVED that City Council direct Administration to: Conduct an assessment of the number and location of community signs and features, and the entity responsible for upkeep and maintenance of each; Identify the community signs that require repair, the estimated cost including ongoing maintenance, and a proposal to address the issue; Assess the current legislative tools governing community sign maintenance and identify any gaps and proposed solutions to reduce vandalism and disrepair in the future; Assess the process of creating or approving signage through the planning approvals and construction process; and Report back to the Community Development Committee by Q2 2024.
Regular Meeting of Council	04-Jul-2023	Strategic Discussion on Building and Delivering on Plans and Budgets, C2023-0633	That Council: 1. Direct Administration to further develop the investment items indicated in Confidential Distribution 2 and include for Council's consideration during the 2023 September 6 Executive Committee Meeting (leading up to the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets).



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	04-Jul-2023	Collaborating to Support Residents and Address Problem Properties, CD2023-0391	That Council: Give three readings to Proposed Bylaw 32M2023, the Community Standards Bylaw (Attachment 2), to replace the Community Standards Bylaw 5M2004 to improve efficiencies in enforcement; Endorse the advocacy positions as outlined in Attachment 4; Direct that a budget request to expand the Coordinated Safety Response Team as outlined in this report be considered as part of the Adjustments to the service plans and budgets in 2023 November and be included in the Standing Executive Committee Item – Strategic Discussion on Building and Delivering on Plans and Budgets; and Direct that Attachment 7 be held confidential pursuant to Section 17 (Disclosure harmful to personal privacy) of the Freedom of Information and Protection of Privacy Act.
Regular Meeting of Council	04-Jul-2023	Addressing Noisy Vehicles Through Calgary Traffic Bylaw Enforcement, CD2023-0582	That with respect to Report CD2023-0582, the following be adopted: That Council direct Administration to: Approve the proposed workplan as outlined in Attachment 4, including directing Administration to continue to collaborate with the Calgary Police Service (CPS) and the Government of Alberta to obtain appointments and authorizations; Draft amendments to the Calgary Traffic Bylaw (26M96) to better address vehicle noise and return to Council with proposed amendments no later than Q3 2024; Consider budget request for community peace officers to enforce the Calgary Traffic Bylaw to the service plans and budgets in 2023 November and be included in the Standing Executive Committee Item Strategic Discussion on Building and Delivering on Plans and Budgets; and Defer the return to Community Development Committee to report progress on vehicle noise enforcement and review of automated systems from Q1 2024 to Q2 2024.





## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	04-Jul-2023	Addressing Foxtail Barley, CD2023-0374	That with respect to Report CD2023-0374, the following Motion Arising be adopted: That Council direct Administration to, no later than Q4 2023, bring forward a Briefing to Council containing the following: A more detailed description of efforts being taken to control the spread of Foxtail Barley on City-owned property, including but not limited to parks and road rights-of-way; and A general overview of the resource, logistical, and other implications of The City committing to allowing no Foxtail Barley on City-owned property to reach higher than 8 centimetres.
Regular Meeting of Council	04-Jul-2023	Parking Recreational Vehicles on Residential Front Driveways, CD2023-0392	That with respect to Report CD2023-0392, the following be adopted: That Council refer Report CD2023-0392 back to Administration to consider other options to the proposed amendments to Community Standards Bylaw 32M2023 taking into consideration the debate and comments that occurred during the 2023 June 28 Regular Meeting of the Community Development Committee and report back to Council through the Community Development Committee no later than Q1 of 2024.
Regular Meeting of Council	04-Jul-2023	Action Plan to Minimize Negative Impacts of Waste and Recycling Sites Update, IP2023-0501	That Council direct Administration to bring amendments to the Business Licence Bylaw 32M98 to address concerns around public health, safety, and environmental impacts from the operations of waste and recycling sites in Calgary by no later than Q2 2024.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	04-Jul-2023	Recommended Changes to the Ward Budget and Office of the Councillors Budget - 2024 to 2026, CSC2023-0567	That Council: 1. Direct Administration to include the adjustments to the Ward Budget and Office of the Councillors Budget for 2024-2026 as outlined in Confidential Attachment 1 for consideration during the 2024 One Calgary budget adjustment deliberations.
Regular Meeting of Council	04-Jul-2023	Report Back on Council Services Committee Mandate and Powers	That Council: 1. Consider the survey responses from Members of Council on the mandate and powers of the Council Services Committee, as summarized in Confidential Attachment 1; 2. Direct Administration to return to Council no later than the 2023 September 12 Regular Meeting of Council with an amending bylaw to implement recommended changes to the Council Services Committee mandate and powers; and 3. Direct that Closed Meeting discussions, Confidential Attachment 1 and Presentation remain confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed by 2026 July 4.
Regular Meeting of Council	04-Jul-2023	Amenity Refinement Study Results, MSF2023-0666	That Council: 1. Approve the amenity mix as outlined in the Amenity Refinement Study Summary Results (Attachment 2); and 2. Direct Administration to proceed with design and report back to Committee on completion of key milestones.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	04-Jul-2023	Calgary Transits 30-Year Strategic Plan (RouteAhead), IP2023-0584	That with respect to Report IP2023-0584, the following be adopted: That Council: Approve RouteAhead (Attachment 2) as a replacement for the original plan approved on 2013 January 13; Direct Administration to return to Infrastructure and Planning Committee in Q3 2023 with a RouteAhead Implementation Plan consisting of near-term operating and capital investments, to include in the Standing Executive Committee Item Strategic Discussion on Building and Delivering on Plans and Budgets, for consideration as part of the Adjustments to service plans and budgets in 2023 November; Direct Administration to return to Infrastructure and Planning Committee annually with a RouteAhead Annual Status Report, starting for the year 2023, including a report on the status of operating investments and short-term capital projects, by Q2 2024; Advocate to the provincial government for permanent and sustained transit operating funding and continue advocating to the federal government the importance of the Permanent Transit Fund; and Direct Administration to provide within each RouteAhead Annual Status Report an overview of all non-seasonal changes to bus routes that occurred in the previous year, including the following specific information: for each bus route change, the total number of residents living within 400 metres of bus stops on the subject bus route(s), before and after the route change(s); a map showing the geographic areas of the city where the bus route change(s) occurred; a summary of expected and/or actual ridership changes associated with bus route changes; and a summary of how the transit network design principles contained in RouteAhead Section 4.1 informed the bus route changes.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Public Hearing Meeting of Council	25-Jul-2023	Calgary Salutes Committee, C2023-0761	That with respect to Revised Report C2023-0761, the following be adopted, after amendment: That Council: Give three readings to Bylaw 36M2023 to establish a new Calgary Salutes Committee as a Board, Commission or Committee (BCC) of Council, effective 2023 October 24; Effective 2023 October 24, disband the Friends of HMCS Calgary Committee established by resolution of Council on 2020 July 20 (CPS2020-0790), and rescind its existing Terms of Reference; Direct Administration to include the Calgary Salutes Committee in the 2023 annual recruitment campaign for public members of BCCs; and Direct the Calgary Salutes Committee return to Council no later than Q4 2024 with any proposed amendments to the mandate of the Committee and subcommittees.
Public Hearing Meeting of Council	25-Jul-2023	Citywide Growth Strategy: New Approach to Growth Applications, IP2023-0559	That with respect to Report IP2023-0559, the following Motion Arising be adopted: That Council direct Administration to bring forward recommendations for a prorated Base Fee schedule for a standard growth application to the 2023 Land Use Amendment Fee Schedule (Attachment # 4) for land holdings smaller than 16 Hectares or different Fee structures for Council to consider and return to Council through Infrastructure and Planning with recommendations prior to Q4 2023.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	12-Sep-2023	(Postponed) Notice of Motion - Noise Policy to Protect the Health and Quality of Life of Calgarians, EC2023-0642	That with respect to Notice of Motion EC2023-0642, the following be adopted, after amendment: NOW THEREFORE BE IT RESOLVED That Council direct Administration to return to Council in Q2 of 2024 with: A draft noise policy vision that includes the protection of public health and the importance of sound and acoustics in creating liveable and engaging urban spaces; A review of existing noise-related bylaws: evaluating their alignment with existing national and international health guidelines; and, surveying best practices in other municipalities, including mitigation measures related to weather events, entertainment events, and construction in or near residential areas; A scoping report that identifies potential funding sources, a workplan, and budget request to support: city-wide information collection (noise mapping) and public disclosure of noise exposure information, and plans for mitigation measures, to be updated at a regular interval; recommendations for applicable bylaw changes based on the above review; and a pilot project that engages Calgarians in soundscape assessment, drawing from existing local engagement methods and other community engagement work.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	12-Sep-2023	The Impact of Local Access Fees on Affordability (Verbal), C2023-0959	That with respect to Verbal Report C2023-0959, the following be adopted, after amendment: That Council direct Administration to: 1. Bring a briefing back to Council on 2023 October 3 Public Hearing Meeting of Council on: a. the history of Local Access Fees; b. any previous research conducted into potential changes to Local Access Fees; and. a history of surplus local franchise fee revenue that has been added to the Reserve for Future Capital and an overview of spending on City of Calgary projects from that reserve since 20082. Report back to the 2023 December 19 Strategic Meeting of Council on: a. what a potential change to Local Access Fees could look like in the current volatile environment; b. what the budget implications to The City of Calgary would be; and c. what the positive impacts could be for Calgarians.3. Report back through the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets on options to provide an affordability program for Calgarians in advance of any potential changes to Local Access Fees.4. Direct that the Closed Meeting discussions be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Special Meeting of Council	16-Sep-2023	Home is Here The City of Calgary's Housing Strategy 2024-2030, CD2023-0749	<p>1. Approve Home is Here: The City of Calgary’s Housing Strategy 2024-2030 (Attachment 2), as amended below, and rescind Foundations for Home – Calgary’s Corporate Affordable Housing Strategy (2016-2025):</p> <ul style="list-style-type: none"> <li>a. Amend the Objective 1A section as follows: <ul style="list-style-type: none"> <li>i. Deleting Objective 1A wherever it appears and inserting the words “Make more City-owned real property assets (i.e., land, buildings, and strata) available for housing (market, non-market, subsidized, and housing co-op) in all communities.” in its place</li> <li>ii. Deleting Action 1.A.1 from page 18 in its entirety and inserting the words “1.A.1. Dispose of City-owned real property assets as soon as possible within Transit-Oriented Development sites suitable for affordable market and non-market housing” in its place.</li> </ul> </li> <li>b. Amending Section 1.A.1 on page 18 by inserting the following bullet after the words “HATF”: <ul style="list-style-type: none"> <li>i. Dedicate two City-owned sites (at no cost) to develop an emergency housing program for families with children who are at risk of or are experiencing homelessness. In tandem with identifying the City-owned sites, work with modular or pre-fabricated housing providers, social service agencies, and government partners to explore the rapid establishment of temporary, transitional housing for these families. Administration will identify and support opportunities to expedite the approvals process and further investigate how the homelessness sector can work together to identify appropriate partners, budgets, clients supports and other important considerations required to see this project proceed and remain in place until the family homelessness crisis in Calgary is resolved.</li> </ul> </li> <li>c. Deleting Action 1.A.2 on Page 18 in its entirety and inserting the following in its place: <ul style="list-style-type: none"> <li>1.A.2. Allocate an initial \$20M per year to the Housing Land Fund to acquire land, real estate, or provide existing City land for the creation of non-market and mixed-market housing and develop a strategy to progressively realize the Housing Land Fund’s targeted \$100M per year balance. This strategy should include, but is not limited to: <ul style="list-style-type: none"> <li>I. Advocacy for matching funds from the Provincial and Federal Government;</li> <li>II. An exploration of municipal funding tools and sources; and</li> <li>III. Collaboration and consultation with market and non-market housing providers.</li> </ul> </li> </ul> </li> </ul>



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
		Cont'd	<p>d. Amending Action 1.A.3 from page 18 by deleting the words “(minimum target of 1,000 units)”</p> <p>e. Deleting Action 1.A.6 from page 18 and inserting the following in its place:            1.A.6. Allocate \$50M in funding, of which up to \$25 million is to be prioritized for post-secondary residential uses, to the Downtown Calgary Development Incentive Program as bridge funding until such time as additional funding is provided by the federal and provincial governments to make up the balance of the program requirements. Specifically, this funding requires:</p> <ul style="list-style-type: none"> <li>I. Collaboration with post-secondary institution(s);</li> <li>II. Collaboration with federal and/or provincial governments;</li> <li>III. Delivery of non-market housing for qualifying post-secondary students; and</li> <li>IV. Creation of methodology by the partner post-secondary institution to ensure that international students have access to 25% of the non-market units created in this initiative.</li> </ul> <p>The balance of the \$50 million in bridge funding not utilized by the post-secondary residential uses will be prioritized towards conversion incentives for post-secondary institutions, and residential conversion projects that include a meaningful amount of non-market housing for the general public as well as equity deserving and indigenous populations.</p> <p>f. Deleting Action 1.C.1 on Page 21 in its entirety and inserting the following in its place:            Include policy in the Municipal Development Plan immediately that every community in Calgary should encourage a minimum of 15% of the total housing units to be non-market Affordable Housing (as defined by The City) to provide equal distribution across the city. This action does not mandate a minimum amount of non-market development. This is a signal to The City, public and Council that affordable housing is needed, wanted and acceptable throughout all communities.</p> <p>g. Inserting the following bullet “III” after bullet “II” in Action 1.C.4 on page 21:            III. Eliminate parking requirements for backyard suites.</p> <p>h. Amending Objective 1C section on Page 23 by inserting the following as Action 1.C.13:</p>





## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
		Cont'd	<p>1.C.13 Commit to infrastructure upgrades, services and amenities related to increased housing opportunities by:</p> <p>I. Using existing tracking systems, and improving upon them as necessary, to identify which communities city-wide are receiving applications for land use change, development permits and building permits to facilitate more housing;II. Using the data from the tracking systems to understand the additional funding needed for these communities to have appropriate infrastructure, services and amenities to accommodate housing and population growth; III. Seeking opportunities to equitably share the costs and benefits of housing-enabling infrastructure (basic facilities, services, systems, and installations necessary or appropriate for the functioning of a housing community, including facilities, services, systems, and installations for water, sewage, power, communications, and transportation facilities such as roads, sidewalks, transit, and multi-modal transportation options), services and amenities amongst impacted groups, including the public, the private sector, and the Provincial and Federal governments; and IV. Building upon Council approved investments in the amount of \$259 million made through the Citywide Growth Strategy (\$259 Million is based on ‘Supporting Growth and Change Through City Programs’ calculations which include: \$120M for Mainstreets, \$63M for Established Area Growth and Change programs, \$16M for Transit Oriented Development, \$20M for Local Area Planning, \$40M for 5A investments.), leverage the standing item on budget at Executive Committee to provide projected investment amounts reflective of anticipated acceleration of housing development and population growth, facilitating the need to deliver infrastructure, services, and amenities in growing communities.</p> <p>i. Inserting the following new Action 2.A.8 on page 26 under Action 2.A.7, as follows:</p> <p>2.A.8. Investigate options for expanded business licensing for residential landlords, including education requirements and a landlord registry, to improve landlords’ awareness of their responsibilities and reduce rental accommodation fraud.</p>



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
		Cont'd	<p>j. Deleting the Action 2.A.3 on page 25 in its entirety and inserting the following in its place: 2.A.3. Support tenants and government to address inadequate housing conditions by hosting a landlord-tenant forum to listen and understand to the challenges faced by landlords and tenants in Calgary’s rental market to develop and deliver a program that creates awareness of landlord and tenant rights through a similar to The City of Edmonton’s ‘Support for Tenants’ service.</p> <p>2. Direct Administration to:</p> <p>a. Immediately begin work on implementing the Housing Strategy’s actions that do not need further Council direction or budget approval.</p> <p>b. Prepare recommendations that have a budget implication to be included as part of the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets.</p> <p>c. Continue work progressing actions which, as indicated, require further public engagement, council deliberation and approval, and/or public hearing, and bring those forward to Council as work is ready for consideration;</p> <p>4. Direct Administration to report to Community Development Committee annually, for the time duration of the current strategy that includes:</p> <p>a. Updates on any new process costs or significant process changes for applicants resulting from the Housing Strategy's implementation across the planning continuum;</p> <p>b. Recommendations to:</p> <p>i. mitigate any additional costs to applicants and ultimately to housing consumers;</p> <p>ii. speed up approval processes as appropriate, in order to continue to support the construction of more housing;</p> <p>c. Aggregated, third-party verified data points, sourced from both development industry and The City that demonstrate how savings are being passed onto consumers;</p> <p>d. Relevant metrics on new housing starts and Planning &amp; Development permit processing times, including City and Applicant times, alongside any related Measures of Success identified in the Housing Strategy;</p>



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
		Cont'd	<p>5. Refer the report back on the Housing and Affordability Task Force Notice of Motion (EC2022-0638) item 1B regarding the Housing Security Commission to the 2023 October 31 Community Development Committee.</p> <p>6. Direct that three Confidential Distributions received by the City Clerk’s Office up to the conclusion of the public submissions portion of the meeting be held confidential pursuant to Section 17 (Disclosure harmful to personal privacy) of the Freedom of Information and Protection of Privacy Act; and</p> <p>7. Direct that Confidential Distribution 1 be held confidential pursuant to Sections 16 (Disclosure harmful to business interests of a third party), Section 21 (Disclosure harmful to intergovernmental relations), Section 24 (Advice from officials) and Section 25 (Disclosure harmful to economic and other interests of a public body) of the Freedom of Information and Protection of Privacy Act until such time that all relevant agreements are executed or that The City agrees to disclose portions for communications purposes.</p>



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Strategic Meeting of Council	26-Sep-2023	Strategic Discussion on Building and Delivering on Plans and Budgets, C2023-0287	<p>1. Direct Administration to further develop the investment items indicated in Confidential Distribution Revised Attachment 2 and include for Council’s consideration during the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets; 2. Direct Administration to publicly release the contents of Confidential Distribution Revised Attachment 2 and Confidential Distribution Revised Attachment 3, to support public education leading up to the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets;</p> <p>3. Direct that the Closed Meeting discussions, Confidential Report and Confidential Attachments 1, 2, 3, 4 and 5, and Confidential Distribution Revised Presentation Attachment 5, be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31;</p> <p>4. Direct that, notwithstanding recommendation 3 above be released to Corporate Planning &amp; Performance, to be shared with Administration, only where required, to support next steps.</p>
Regular Meeting of Council	17-Oct-2023	Event Centre and District Improvement Updates (Verbal), EC2023-1106	<p>Adopt the Confidential Recommendations in the Confidential Presentation; and Direct that the Closed Meeting discussions, Confidential Recommendations, and Confidential Presentation be held confidential pursuant to Sections 16 (Disclosure harmful to business interests of a third party), 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body), and 27 (Privileged information) of the Freedom of Information and Protection of Privacy Act. That with respect to Confidential Verbal Report ECC2023-1106, the following Motion Arising be adopted:</p> <p>That Council direct Administration to bring to Executive Committee by end of Q1 2024 a recommendation for future budget contributions, above current budget investments, into parks, recreation, and community grants arising from investment income earned from the Event Centre financial framework.</p>



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Organizational Meeting of Council	24-Oct-2023	2023 Public Member Appointments to Boards, Commissions and Committees, N2023-0817	6. Request that the Chairs of the following Boards, Commissions and Committees re-screen Public Member candidates and present recommendations to Council through the Nominations Committee to expand their Reserve Lists no later than Q1 2024: Calgary Planning Commission; Calgary Subdivision and Development Appeal Board; and Community Peace Officer Oversight Committee.
Regular Meeting of Council	07-Nov-2023	Minutes of the Organizational Meeting of Council, 2023 October 24	Direct Administration to provide a terms of reference to the 2024 February 13 Meeting of the Executive Committee on term appointment for members of Council to Boards, Commissions and Committees including but not limited to rationale for terms and historical data for Council consideration.
Regular Meeting of Council	07-Nov-2023	2023 November Adjustments to the 2023-2026 Service Plans and Budgets, C2023-1148	That with respect to Option Number 26 - Providing Emergency Support to Calgarians Experiencing Vulnerabilities, contained in Attachment 5 of Report C2023-1148, Council direct Administration to bring the following investment consideration to Executive Committee for discussion during the next standing item on budget: 1. Development of a one-time operating request for November 2023 midcycle budget adjustments that identifies a source of funding and recommend amount to execute a two-year pilot program that expands the Fair Entry program for Calgarians in need.
Regular Meeting of Council	07-Nov-2023	2023 November Adjustments to the 2023-2026 Service Plans and Budgets, C2023-1148	That with respect to Option Number 24 - Permanently Funding Free Transit for Children 12 and Under, contained in Attachment 5 of Report C2023-1148, Council direct Administration to report back to Community Development Committee by the end of Q2 2024 with an assessment of the program's impact and a recommendation on whether to maintain the program in its current form or with adjustments that may better align with policy goals of increasing transit ridership.



## Council Motions July - November 2023

Meeting Type	Meeting Date	Agenda Item	Approved Motion
Regular Meeting of Council	07-Nov-2023	2023 November Adjustments to the 2023-2026 Service Plans and Budgets, C2023-1148	<p>That with respect to Council’s investment in Calgary’s Mental Health and Addictions Strategy, Council:</p> <p>Direct Administration to develop an advocacy plan to secure permanent on-going funding from the provincial government in order to continue to invest in mental health and addiction, an area under provincial jurisdiction, and report back to the Intergovernmental Affairs Committee with the proposed plan no later than 2024 Q2; and</p> <p>Request that the Mayor write a letter on behalf of Council to the provincial government requesting permanent on-going funding from the provincial government in order to continue to invest in mental health and addiction, an area under provincial jurisdiction.</p>
Regular Meeting of Council	07-Nov-2023	2023 November Adjustments to the 2023-2026 Service Plans and Budgets, C2023-1148	<p>That with respect to Report C2023-1148, the following Motion Arising be adopted:</p> <p>That Council direct Administration to return to Infrastructure and Planning Committee in Q2 2024 with program recommendations that direct net revenues generated through the Market Permit program to support community associations within the various Residential Parking Permit Market Permit zones through the existing Parking Revenue Reinvestment Program.</p>



## Notices of Motion 2023

Date of Council Meeting	Notice of Motion/ Report #	Title	Sponsoring Member of Council	Report Back Date
January 24, 2023 Regular Meeting of Council	EC2022-1371	Establishment of a Remuneration and Expense Policy for Council - Established Boards, Commissions, and Committees	Councillor Penner	Q1 2024
January 24, 2023 Regular Meeting of Council	EC2022-1373	Unattached Catalytic Converter	Councillors Demong, Walcott, Chabot, Spencer, Mian, Pootmans, Dhaliwal	4-Jul-2023
February 14, 2023 Regular Meeting of Council	EC2023-0090	Strengthening Provincial Regulations to Improve Safety of Unlicensed Private Day Homes	Councillors Spencer, Wyness, Demong, Mayor Gondek	not required
February 14, 2023 Regular Meeting of Council	EC2023-0131	Incentivizing Low Carbon Investments	Councillor Spencer	17-Oct-2023
March 14, 2023 Regular Meeting of Council	EC2023-0248	Recognizing Bow Valley College by Renaming a C-Train Platform	Councillor Wong	4-Jul-2023
March 14, 2023 Regular Meeting of Council	EC2023-0250	Expanding the Mandate of Attainable Homes Calgary and New Site Exploration	Councillors Walcott, Spencer, Carra, Wong, Mayor Gondek	TBD
April 25, 2023 Regular Meeting of Council	EC2023-0328	Addressing Foxtail Barley	Councillor Spencer	26-Jun-2023
April 25, 2023 Regular Meeting of Council	EC2023-0463	Enhancing Investment in Mobility Infrastructure through Seasonal Operational Savings	Councillor Demong	1-Oct-2023
April 25, 2023 Regular Meeting of Council	EC2023-0464	Re-Invest On-street Parking Revenue for Streets Service	Councillor Demong	20-Nov-2023

May 9, 2023 Regular Meeting of Council	EC2023-0457	Compassionate Property Tax Relief Policy Updates	Councillor Penner, Mayor Gondek, Councillor Dhaliwal	Q1 2024
May 9, 2023 Regular Meeting of Council	EC2023-0548	2023 Alberta Municipalities Resolution, Advocating for Improvements to E-Scooter Regulation	Councillor Penner, Councillor Walcott, Mayor Gondek	not required
June 6, 2023 Regular Meeting of Council	EC2023-0608	Setting a Standard for Pavement Quality in Calgary	Councillor Demong, Councillor Chabot, Councillor Spencer, Mayor Gondek, Councillor Wyness, Councillor Dhaliwal, Councillor Wong, Councillor Pootmans	6-Sep-2023
June 6, 2023 Regular Meeting of Council	EC2023-0609	2023 Calgary Housing Company (CHC) Property Tax Relief	Councillor Penner, Councillor Walcott	not required
June 6, 2023 Regular Meeting of Council	EC2023-0610	Re-Establishing Calgary Salutes	Councillor Penner, Councillor Spencer, Mayor Gondek	25-Jul-2023
June 6, 2023 Regular Meeting of Council	EC2023-0612	2023 Tax Cancellations for Silvera for Senior's Property Under Construction	Councillor Penner	not required
July 4, 2023 Regular Meeting of Council	EC2023-0643	Community Sign Repair	Councillor Mian	Q2 2024
September 12, 2023 Regular Meeting of Council	EC2023-0642	Noise Policy to Protect the Health and Quality of Life of Calgarians	Councillor Walcott Councillor Spencer Councillor Wong	Q2 2024
September 12, 2023 Regular Meeting of Council	EC2023-0912	Nomination Approval for Alberta Municipalities	Councillor Chabot	not required





## Administrative Inquiries 2023

Date Submitted	Initiating Member of Council	Summary Topic	Date of Response	Response
12-Sep-23	Councillor Penner	Speed Bumps	Scheduled for the Dec 12 Regular Meeting of Council	
12-Sep-23	Councillor Wyness	Homeowners' Associations/Residents' Association	28-Nov-23	AI2023-004 Response to Administrative Inquiry - Homeowners' Association Residents' Association
4-Jul-23	Councillor Demong	Provincial Funding for 100 New Police Officers	12-Sep-23	AI2023-0003 Response to Administrative Inquiry - Government of Alberta Funding for Police Officers
14-Mar-23	Councillor Demong	City of Calgary Email Subscriptions	6-Jun-23	AI2023-0002 Response to Administrative Inquiry - City of Calgary Email Subscription
1-Nov-22	Councillor Chabot	Community Fences	25-Apr-23	AI2023-0001 Response to Administrative Inquiry - Community Fences





# Chief Administrative Officer's Quarterly Report – Q3/Q4 2023

2023 December 06

# Recommendation

That Executive Committee recommends that Council receive this report and presentation for the corporate record.

# Highlights

- Important Calgarians and members of Council have line of sight into the work underway to advance priorities from the Chief Administrative Officer
- This edition of the CAO Quarterly Report includes:
  - Updates and progress reports on key projects and initiatives
  - High-level results of the 2023 Corporate Employee Survey and Speaking Up Employee Survey
  - Emerging challenges and opportunities
  - Latest edition of *Better Every Day*, mental health theme
  - Updated record of headcount, motions, Notices of Motions, Administrative Inquiries, and upcoming reports to Committees and Council



# Updates and progress on key projects and initiatives

# Chief Administrative Officer

## CAO focus:

- Strategy, culture, and leadership
- Alignment and accountability to Council
- Relationships with key partners
- Corporate-level support to respond to challenges and opportunities



# Chief Operating Officer

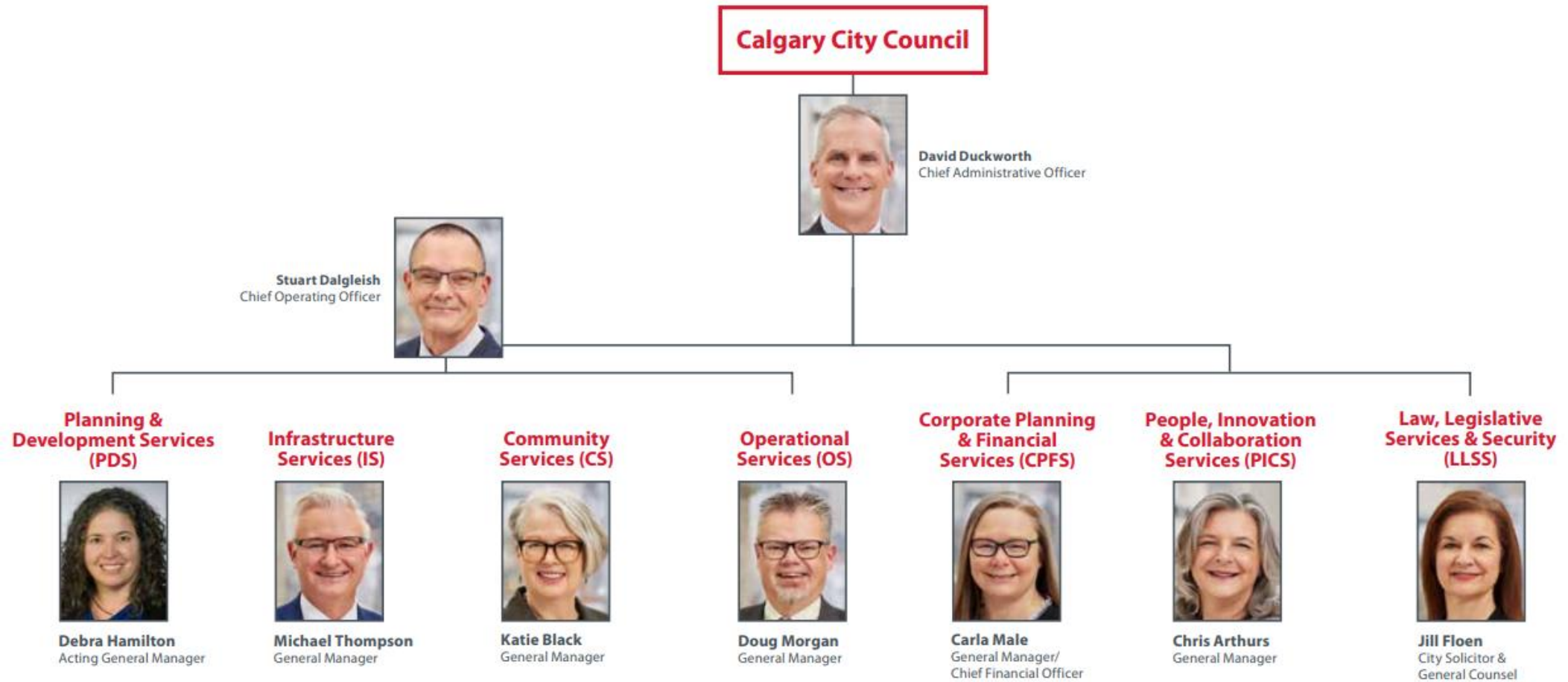
## COO focus:

- Delivering service value to customers and Calgarians
- Strategy implementation
  - Housing
  - Downtown
  - Public Safety
  - Transit and Transportation
  - Climate
  - Event Centre
  - Prairie Economic Gateway



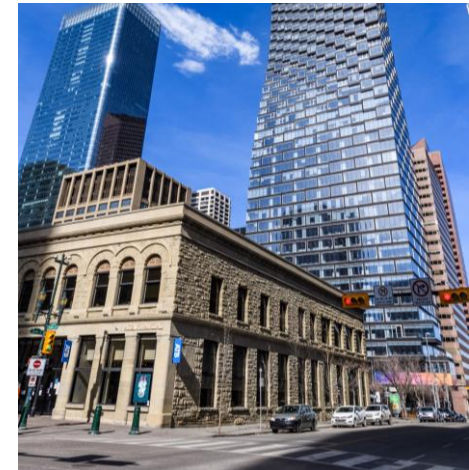


# Organizational Chart



# Key cross-corporate projects and initiatives

- Housing
- Public Safety
- Transit and Transportation
- Downtown
- Climate
- Event Centre
- Prairie Economic Gateway





# Key service delivery metrics and municipal comparisons

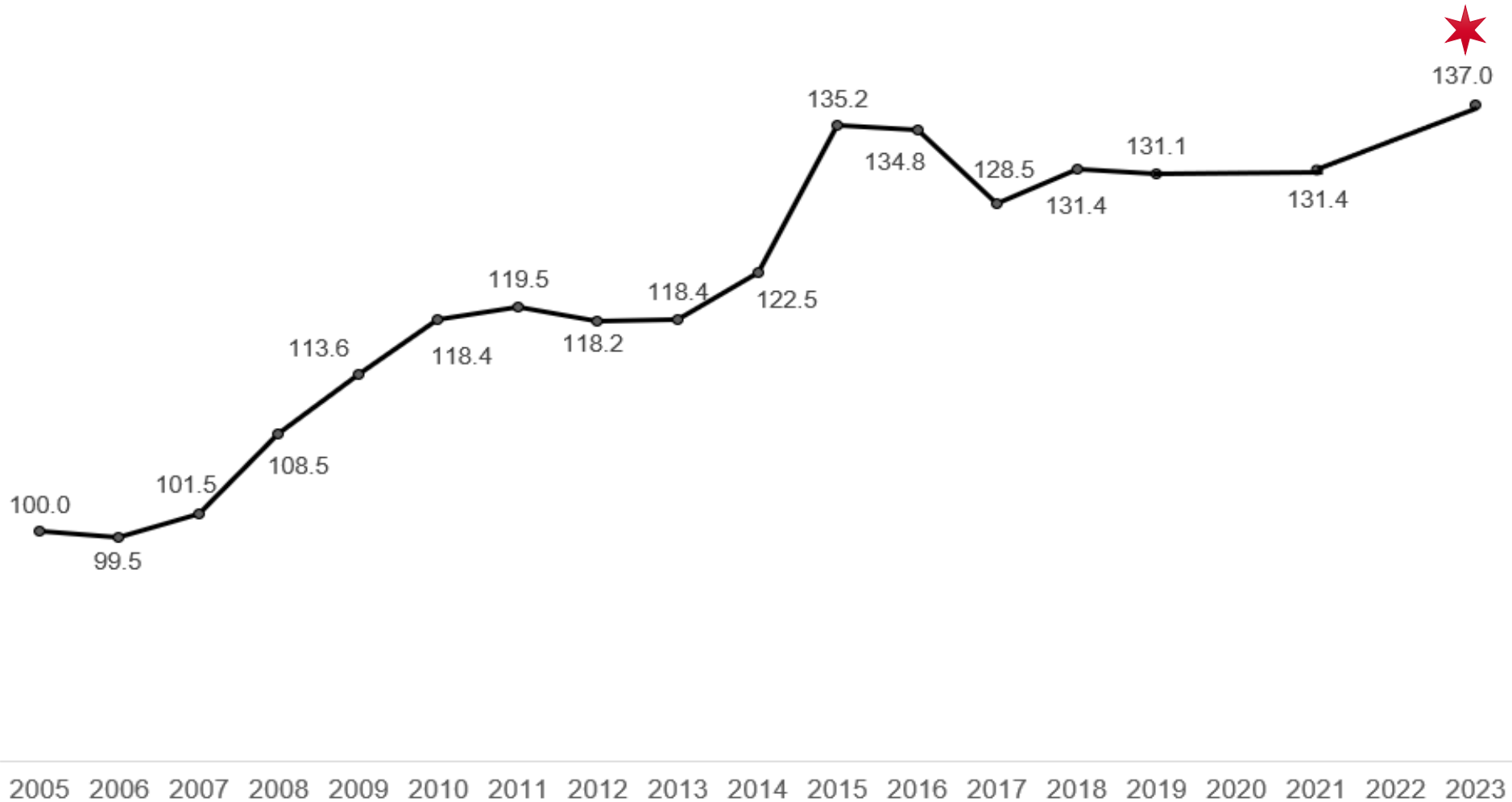


# Corporate Employee Survey 2023



# Employee Satisfaction Index

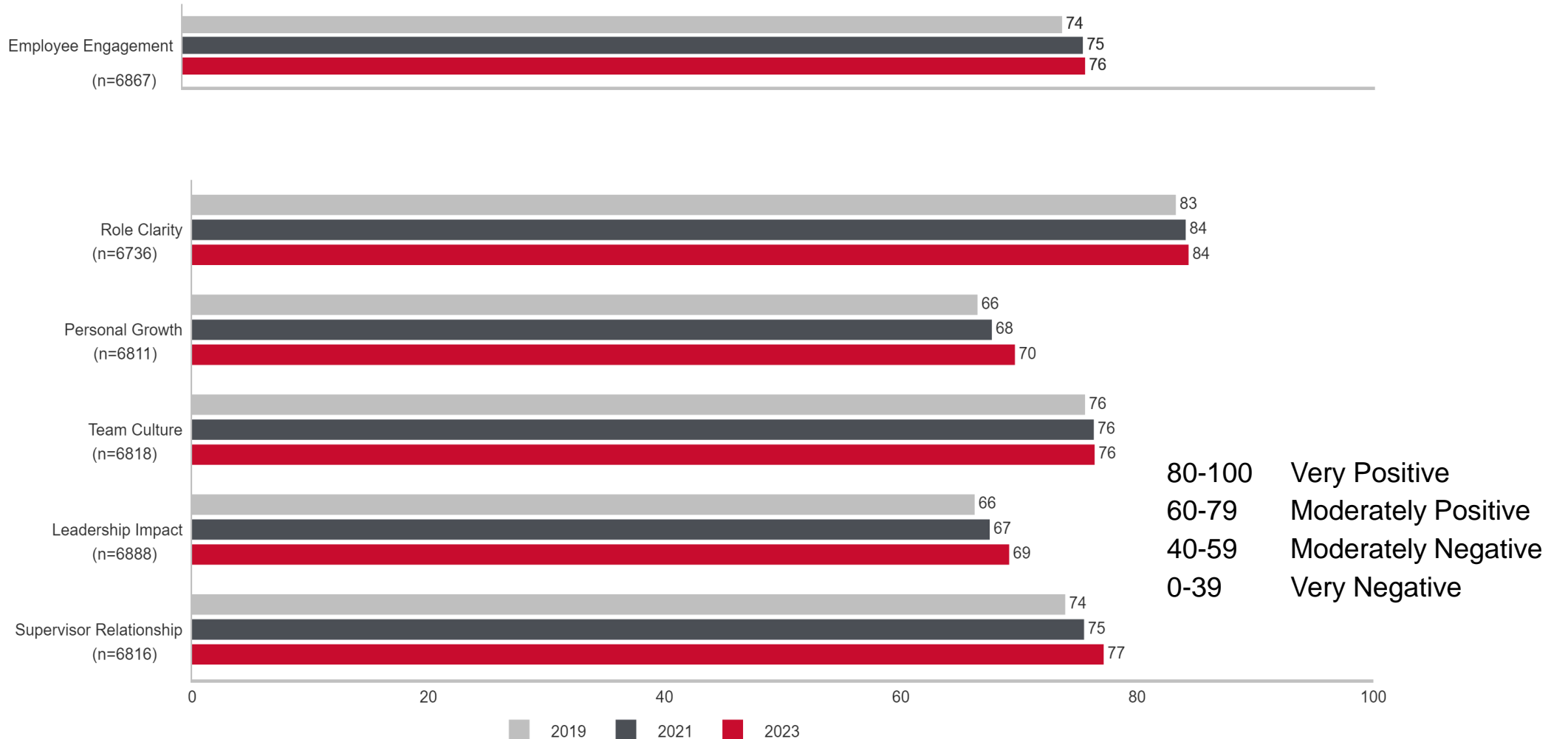
The Employee Satisfaction Index reached an all-time high of 137.0 in 2023.





# Engagement Index

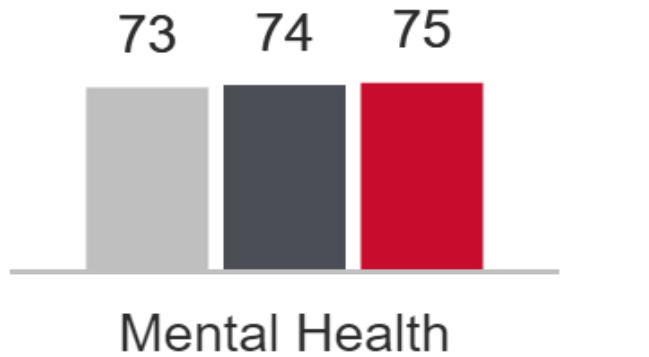
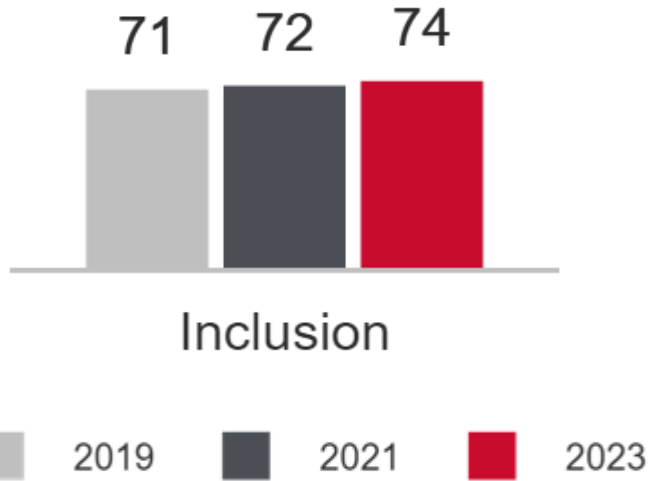
Feeling responsible for and committed to superior performance.



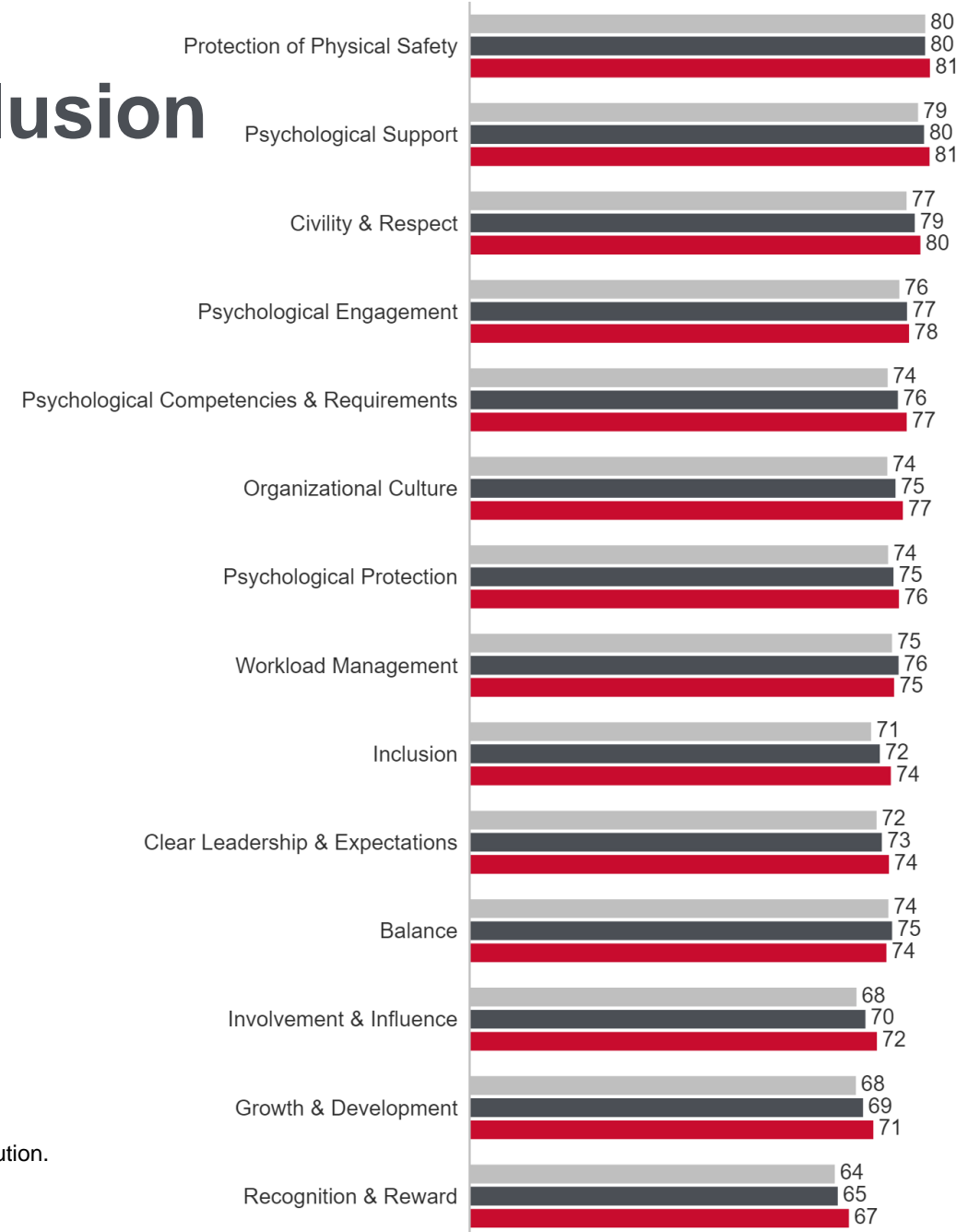
Note: The index scores represent average responses scaled up to a score out of 100. They are not percentages of employees. The legend to the right provides guidance on interpreting these scores.



# Mental Health and Inclusion



Note: In 2023, Inclusion was added to the Mental Health Index. Please interpret Mental Health Index with caution.



**What do you do**  
when a situation  
isn't *right, safe or*  
*appropriate?*



**Speak up?**



**Stay silent?**

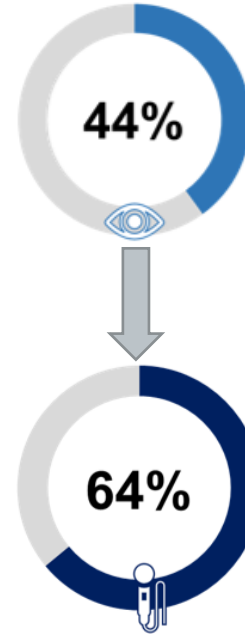
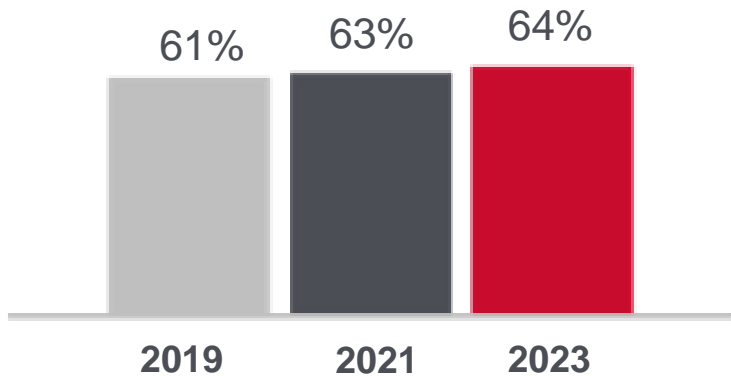
## Speaking Up Survey





# Findings

I can report on behaviours related to the Code of Conduct without fear of retaliation (strongly agree/agree responses)



In the last year, 44% of participants had Code of Conduct concerns (yes/maybe responses)

Of those who had concerns, 64% reported a situation that didn't seem right, safe or appropriate

## Why didn't everyone report?

- ✓ I addressed it myself
- ✓ I knew someone addressed it
- ✓ I had other reasons

These other reasons represent the **barriers to speaking up.**



# Why aren't employees speaking up?

## Top 5 reasons City employees stay silent:



It wouldn't make the situation better.



It would have a negative impact on your job or future career.



Damage your relationship with your supervisor or another leader.



Favouritism would cause your concerns to be dismissed or not believed.



You wouldn't be taken seriously.

# What happened after speaking up?

Participants who reported an incident were asked to identify any negative impacts they believed were caused by reporting.

## The top five negative impacts were:



Being treated with disdain, disbelief or dismissed



Rumours or gossip that harmed your reputation



To be seen as a “snitch”, “troublemaker” or “too sensitive”



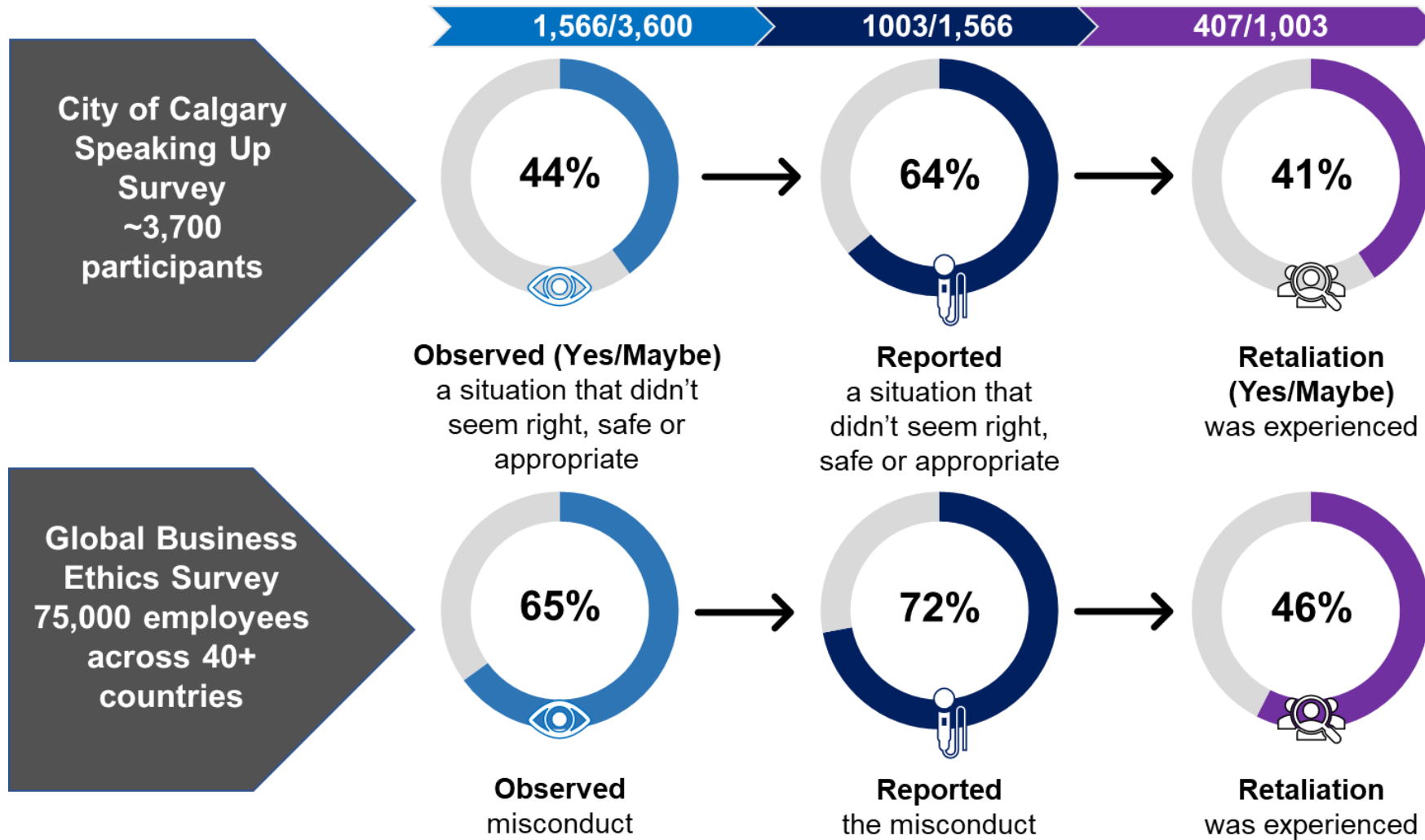
Less chances for a promotion, a new role or a permanent job



Being left out of work activities or decisions



# Retaliation - How We Compare



Source for global comparison: Global Business Ethics survey results on retaliation. [GBES 2023 - Ethics & Compliance Initiative](#)

# Community engagement

# Relationships and Connections

- Post-secondary institutions
- Business/industry leaders and associations
- Roundtables:
  - Technology
  - Energy
  - Finance
  - Business Improvement Areas





# Emerging challenges and opportunities

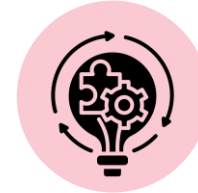
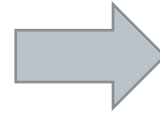


# Evolution of the Plan and Budget Process

Last Year

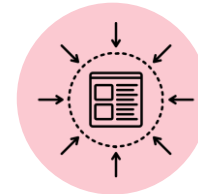
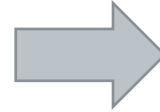
This Year

Investment prioritization driven by financial ceiling



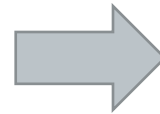
Iterative process to identifying and costing investment priorities

September preview identified broad initiatives only



September preview included detailed investment options

Council received package two days before public release



Council received package one week before public release

## Next Year...

We look forward to further improving the planning and budgeting process to better meet Council's and Calgarians' needs.





# Organization Realignment

## Benefits



Modernize Government



Improved Customer Experience



Improved Alignment & Leverage Opportunities

## Challenges



Role Clarity



Collaboration



Leadership Support and Development

## Next Steps



Operationalize



Stabilize



People Plan & Cultural Growth Plan

# Corporate Communications

- Supporting corporate priorities
- Strengthening corporate storytelling
- Improving communication with Council and Calgarians

Inform Inspire Motivate  
Engage Participate  
empower Influence  
Educate Celebrate  
Involve  
Connect Improve



# Additional Information

# Better Every Day – Mental Health



**The Heart and Drum  
Beat as One**



**The Ties that Bind:  
Newcomer Supports  
Essential to Wellness**



**The Power of Human  
Connection: Strong  
Relationships Mean  
Strong Health**

Read the full edition for more stories and information at [Calgary.ca/BetterEveryDay](https://calgary.ca/BetterEveryDay)



# Additional Information

<b>Attachment 3</b>	Headcount and Full Time Equivalents
<b>Attachment 4</b>	Reports to Committee and Council: Dec 2023 to Q4 2024
<b>Attachment 5</b>	Council Motions July to November 2023
<b>Attachment 6</b>	Notices of Motion January to October 2023
<b>Attachment 7</b>	Administrative Inquiries 2023

# Recommendation

That Executive Committee recommends that Council receive this report and presentation for the corporate record.



# The City of Calgary Anti-Racism Strategic Plan (2023-2027) Verbal Update



**EC2023-1235**  
**December 6, 2023**



**That the Executive Committee recommend that Council:  
Receive this verbal update for the Corporate record.**



**Calgary**

# Progress

- **Implementation of The City of Calgary Anti-Racism Strategic Plan**





## **Moving Beyond A Written Plan**



16 workshops with business units

Over 55 anti-racism educational sessions

Disaggregated Race Based Data Strategy

Amendment of Council Code of Conduct for Elected Officials Bylaw (26M2018)

Policy changes in Peace Officer Program & in Finance

## Peace Officer Code of Conduct

### Definitions

The following terms are defined in this Code of Conduct Policy:

1. *“Bias-Based Profiling”* involves the stopping, detaining, charging or treatment of individuals based in part or in whole on ***Prohibited Grounds***;

## Finance Policy Change

- 7.9. Alcohol, tobacco, and cannabis expenses, including expenses for the purchase of tobacco and cannabis accessories, are not permitted. However, City funds may be used to purchase tobacco products and tobacco accessories for use in **cultural ceremonies, and truth and reconciliation activities.**



# Centering Lived and Living Experiences

- **Uncovering & transforming colonial foundations**
- **Implementing anti-racism actions**
- **Monitoring & tracking who is better off**



# Areas of Development

- **Need for racially informed supports**
- **Denial of systemic racism**
- **Acknowledging existence of white fragility**



**That the Executive Committee recommend that Council:  
Receive this verbal update for the Corporate record.**



Corporate Planning & Financial Services Report to  
Executive Committee  
2023 December 06

ISC: UNRESTRICTED  
EC2023-1158

## **Bylaw Amendments to Reflect Organizational Realignment**

### **PURPOSE**

The purpose of this report is to recommend amendments to the Municipal Assessor Bylaw 49M2007 and the CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021 to align with changes made to Director and business unit responsibilities resulting from the merger of Assessment & Tax in the recent organizational realignment.

### **PREVIOUS COUNCIL DIRECTION**

This is an Administration-initiated report without previous Council direction. Other reports relating to the corporate organizational realignment are outlined in Attachment 1 for context.

### **RECOMMENDATION:**

That the Executive Committee recommend that Council:

1. Give three readings to Proposed Bylaw A (Attachment 2) to amend the Municipal Assessor Bylaw 49M2007; and
2. Give three readings to Proposed Bylaw B (Attachment 3) to amend the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.

### **CITY MANAGER/GENERAL MANAGER COMMENTS**

The Chief Financial Officer and General Manager Corporate Planning & Financial Services concurs with this report.

### **HIGHLIGHTS**

- Administration is recommending bylaw changes to reflect the organizational realignment merger of Assessment & Tax. The Taxation service was previously based in Finance.
- The proposed changes shift existing delegated authorities from the City Treasurer (Director, Finance) to the Municipal Assessor (Director, Assessment & Tax) related to the administration of the property tax system, such as administration of the Tax Installment Payment Plan (TIPP) and issuing Tax Certificates. The proposed amendments are technical and administrative in nature and reflect the current authorities exercised by the Municipal Assessor. There are no new authorities being created, and the delegated authorities remain at the Director level.
- Updated bylaws will also ensure that authorities and corporate functions are clearly delegated to the proper business units and are consistent, organized, and transparent.
- Proposed Bylaw A (attachment 2) will amend the current Municipal Assessor Bylaw 49M2007 to introduce a schedule outlining delegated authorities for clarity, and to incorporate tax matters previously addressed in the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.
- Proposed Bylaw B (attachment 3) will amend the current CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021 to remove tax matters being moved to the Municipal Assessor Bylaw and update the Deputy City Treasurer title to Deputy Director - Finance.

## **Bylaw Amendments to Reflect Organizational Realignment**

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### **DISCUSSION**

With the deployment of the corporate realignment project in August 2022, Assessment and most of the Taxation service line in Finance were merged into a single combined business unit: Assessment & Tax. This merger reflects that Calgarians experience property assessment and taxation as a single, integrated system.

Administration has since identified the authorities that are currently delegated by existing bylaws to the City Treasurer but fit better under the portfolio of the Municipal Assessor post-realignment.

Administration has also reviewed the *Municipal Government Act* and the *Education Act*, relevant regulations, and existing bylaws and practices to recommend additional amendments to provide greater transparency around existing practices within Assessment & Tax. Beyond providing greater transparency to Calgarians who may seek to understand the property assessment and taxation system, it is also important to ensure delegated authorities in the bylaws properly align with how those authorities and functions are exercised in practice: outdated or inaccurate delegations can create ambiguity or confusion.

A detailed summary of proposed amendments included in the proposed bylaws is included as Attachment 6. The proposed amendments will:

- Transfer several existing delegated authorities from the City Treasurer (Director, Finance) to the Municipal Assessor (Director, Assessment & Tax).
- Provide greater clarity around the roles and responsibilities of Administration in property assessment and taxation, including various delegations of authority described by the Municipal Government Act and Education Act as responsibilities or functions of the “municipality” and of “designated officers.”
- Ensure bylaws properly align with existing practices and exercise of delegated authorities, removing inconsistencies with the new corporate structure. The Deputy City Treasurer title is also being updated to Deputy Director – Finance.
- Assist Calgarians consulting the bylaws in understanding the complex property assessment and taxation system and identifying who they can contact with questions or concerns by ensuring accurate positions are listed.

The proposed amendments do not add any new delegated authorities or alter the level of authority required for decision-making (i.e., delegated authorities remain the same, and remain at the Director level).

## **Bylaw Amendments to Reflect Organizational Realignment**

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### **EXTERNAL ENGAGEMENT AND COMMUNICATION**

- |  |   |
|--|---|
| <input type="checkbox"/> Public engagement was undertaken        | <input type="checkbox"/> Dialogue with interested parties was undertaken                |
| <input type="checkbox"/> Public/interested parties were informed | <input checked="" type="checkbox"/> Public communication or engagement was not required |

Law was consulted on the drafting of the proposed bylaws.

### **IMPLICATIONS**

#### **Social**

Not applicable.

#### **Environmental**

Not applicable.

#### **Economic**

Not applicable.

#### **Service and Financial Implications**

No anticipated financial impact.

### **RISK**

The proposed bylaws realign existing functions with the new corporate structure and do not involve substantive changes or additions to delegated powers, duties, or functions. Accurate and updated bylaws for delegated authorities are essential for proper governance, transparency in corporate actions, and compliance with legislation. Outdated delegations of authority can lead to confusion and inconsistencies in municipal decisions or may lead to legislative non-compliance.

If the proposed bylaw amendments are not approved, the City Treasurer will continue to be responsible for decision-making on taxation matters that no longer fall within their portfolio.

### **ATTACHMENTS**

1. Previous Council Direction, Background
2. Proposed Bylaw A to Amend Bylaw 49M2007
3. Proposed Bylaw B to Amend Bylaw 34M2021
4. For Reference – Municipal Assessor Bylaw 49M2007 (Currently in-force)
5. For Reference – CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021 (Currently in-force)
6. Summary of Proposed Amendments
7. Presentation

Department Circulation

Corporate Planning & Financial Services Report to  
Executive Committee  
2023 December 06

ISC: UNRESTRICTED  
EC2023-1158

**Bylaw Amendments to Reflect Organizational Realignment**

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General Manager/Director	Department	Approve/Consult/Inform
Carla Male, Chief Financial Officer/General Manager	Corporate Planning & Financial Services	Approve
Eddie Lee, Director/City Assessor	Assessment & Tax	Approve
Les Tochor, Director	Finance	Approve

Author: Assessment & Tax – Policy & Strategy

# Background and Previous Council Direction

## Background

In October 2020, the Corporate Organizational Realignment project was introduced to Council. In the time since, the realignment progressed through various stages of design and implementation, with the intended result of a redesigned corporate structure that aligns related functions under integrated departments and business units. The redesigned corporate structure was deployed in August 2022, and included the merger of Assessment & Tax. Prior to the realignment, Assessment was a standalone business unit, while the Taxation service was entirely housed in the Finance business unit.

Below under “Previous Council Direction” are examples of other governance changes made to bylaws to reflect the post-realignment structure, as well as the previous direction regarding Bylaws 49M2007 (Municipal Assessor) and 34M2021 (CFO, City Treasurer, Deputy City Treasurer).

## Previous Council Direction

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2023 October 17	<a href="#">C2023-1063</a>	<p><b>City Manager Bylaw Updates</b></p> <p>In October 2023, Council approved Bylaw 45M2023, which amended all City of Calgary bylaws to change the term “City Manager” to “Chief Administrative Officer” wherever it occurred, including in section 3 of Bylaw 34M2021 (<b>Note:</b> the amendment of Bylaw 34M2021 by Bylaw 45M2023 is not yet reflected in an Office Consolidation, so the term “City Manager” still appears in Attachment 5 of this Report, but has already been amended).</p>
2022 October 18	<a href="#">EC2022-1024</a>	<p><b>Amendments to Reflect Organizational Changes and Consolidate Historic Bylaws into One City Manager Bylaw</b></p> <p>In October 2022, the City Manager’s Office recommended further bylaw amendments to ensure consistencies in the City’s delegation framework, and to repeal-and-replace the previous City Manager Bylaw 8M2001 to modernize and update it to coincide with the realignment. Council approved these bylaw amendments as recommended.</p>
2021 December 06	<a href="#">C2021-1619</a>	<p><b>Amendment to Various Bylaws to Reflect Organization Realignment</b></p> <p>In December 2021, Law and Legislative Services reported to Council, recommending a series of bylaw amendments through Bylaw 72M2021, which amended more than 27 bylaws to adjust position titles and definitions to better align them with the post-realignment structure. Council approved these bylaw amendments as recommended.</p>

2021 May 10	<a href="#">PFC2021-0559</a>	<p><b>Designated Officer Bylaw and Banking Delegation of Authority</b></p> <p>In May 2021, Council approved Bylaw 34M2021 continuing the position of City Treasurer and establishing the positions of Chief Financial Officer and Deputy City Treasurers as designated officers. This modernized The City’s banking governance and reflected updated job titles.</p>
2020 October 05	<a href="#">C2020-1107</a>	<p><b>Rethink to Thrive, Organization Realignment</b></p> <p>In October 2020, City Manager David Duckworth provided a verbal report to Council to lay out the vision and foundation for the new corporate structure.</p>
2017 December 18	<a href="#">PFC2017-1127</a>	<p><b>City Assessor Bylaw Amendment</b></p> <p>In December 2017, Council approved Bylaw 48M2017, which further amended Bylaw 49M2007 in response to amendments to the Municipal Government Act which took effect on 2018 January 01, primarily to change terminology from “assessor” to “municipal assessor.”</p>
2016 February 22	<a href="#">C2016-0181</a>	<p><b>Amendments to Bylaws 31M2004 and 49M2007</b></p> <p>In February 2016, Council approved Bylaw 15M2016, which amended Bylaw 49M2007 to reflect changes in responsibilities and reporting relationships.</p>
2007 November 26	<a href="#">PAC2007-15</a>	<p><b>Appointment of City Assessor – (Personnel and Labour)</b></p> <p>In November 2007, Council approved Bylaw 49M2007, creating the designated officer position of Municipal Assessor and delegated the appointment and accountability of the Municipal Assessor, which was previously appointed directly by Council.</p>

## Bylaws, Regulations, Council Policies

The existing bylaws to be amended by the proposed bylaws in this report are accompanied by other bylaws and regulations under the *Municipal Government Act* that relate to the duties and functions of the Municipal Assessor.

Below are a few of these bylaws and regulations either mentioned directly in the rest of this report, or relevant to updating governance because of the corporate realignment. No immediate action is required regarding these bylaws or regulations, and they are included for added context only.

- [Tax Instalment Payment Plan \(TIPP\) Bylaw 9M2002](#) was amended on November 2, 2022 as identified above under Previous Council Direction, which included designating the City Assessor as the “Tax Collector” responsible for administering the TIPP program, instead of the City Treasurer.
- [Matters Relating to Assessment and Taxation Regulation, 2018, Alta Reg 203/2017](#), which elaborates on certain roles and responsibilities of the City Assessor, such as those relating to assessment standards and information sharing.

- [\*\*Community Organization Property Tax Exemption Regulation, Alta Reg 182/1998\*\*](#), which governs property tax exemptions for non-profit and other community organizations – largely administered by the Municipal Assessor and Assessment & Tax.
- [\*\*Business Improvement Area Regulation, Alta Reg 93/2016\*\*](#), which governs the establishment and operation of business improvement areas, including the processes by which Council establishes business improvement area taxes and tax rates and by which the Municipal Assessor assesses, and collects taxes for, properties within business improvement areas.





**PROPOSED TEXT OF A BYLAW TO AMEND BYLAW 49M2007, A BYLAW TO ESTABLISH THE POSITION OF MUNICIPAL ASSESSOR OF THE CITY OF CALGARY**

1. Bylaw 49M2007, a Bylaw to establish the position of Municipal Assessor of the City of Calgary, as amended, is hereby further amended.
2. The following is added after section 4 as section 4.1:
 

“4.1 This Bylaw does not limit or restrict any other delegations to the Municipal Assessor by Council, the Chief Administrative Officer, the Chief Financial Officer, the Act, any other enactment, bylaw or any other employee of the City.”
3. The following is added after section 4.1 as section 4.2:
 

“4.2 The Municipal Assessor is hereby delegated the powers, duties and functions set out in Schedule “A.””
4. The following is added to Bylaw 49M2007 as Schedule “A”

**“Schedule “A”**

**Powers, Duties and Functions delegated to the Municipal Assessor**

Legislation	Summary of Powers, Duties & Functions
Section 299 – Municipal Government Act (“MGA”)	Must administer & respond to requests for assessment information from assessed persons about that person’s property.
Section 300 – MGA	Must administer & respond to requests for assessment information from assessed persons of any assessed properties of which the assessed person is not the owner.
Section 302(1) – MGA	Must prepare annually assessment roll prior to February 28 for property other than designated industrial property.
Section 310(4) – MGA	Must certify the date on which the assessment notice is sent.

Section 311(1) – MGA	Must publish a notice that the assessment notices have been sent in a manner considered appropriate by the municipality.
Section 312 – MGA	May correct errors, omissions and misdescriptions in any of the information on assessment notices and an amended assessment notice may be prepared and sent to the assessed person.
Section 327(1) - MGA	Must prepare tax roll annually.
Section 330(1) – MGA	May correct errors, omissions, misdescriptions in any of the information shown on the tax roll for the current year only and send amended tax notice to tax payer.
Section 330(2) – MGA	May impose tax on a property or business for the current year only if it's discovered that no tax has been imposed on a taxable property or business and send a tax notice to the taxpayer.
Section 330(3) – MGA	Must correct the tax roll if exempt property becomes taxable or taxable property becomes exempt under section 368 and on correcting the roll must send an amended tax notice to the taxpayer.
Section 333 – MGA	Must annually prepare and sent tax notices for all taxable property and businesses.
Section 336(1) – MGA	Must certify the date the tax notices are sent.
Section 338 – MGA	May prepare & send an amended tax notice to the taxpayer to correct errors, omissions or misdescriptions as shown on a tax notice.
Section 343(2) – MGA	Must decide to which taxable property or

	business owned by the taxpayer a tax payment is to be applied, if not indicated by the payor.
Section 350 – MGA	Must issue a tax certificate on request.
Section 366(1) – MGA	May apply to the Crown for a grant in places of taxes.
Section 369(3) – MGA	Must prepare supplementary property tax roll.
Section 369(6) – MGA	Must prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll and sent notices to the taxpayer.
Section 411(1) – MGA	May attempt to recover tax arrears in respect of a parcel of land.
Section 412 – MGA	Must annually before March 31 prepare property tax arrears list, send copies to the Registrar & Minister, post a copy publicly and notify persons liable to pay tax arrears.
Section 413(3) – MGA	May add costs of endorsing tax recovery notification on certificate of title for parcels shown on tax arrears list to the taxes owing in respect of the parcel.
Section 415(2) – MGA	Must ask the Registrar to remove the tax recovery notification on payments of the tax arrears.
Section 416(1) – MGA	May send notice to any person under a lease from the owner requiring that person to pay the rent until the tax arrears have been paid.
Section 416(2.1) – MGA	May send a notice to any person who holds the parcel or a portion of it under a lease, license, or

	<p>permit from the assessed person to pay the rent, license fees or permit fees until the tax arrears have been paid.</p>
<p>Section 418(1) – MGA</p>	<p>Must offer for sale at a public auction any parcel of land shown on its tax arrears list if tax arrears are not paid.</p>
<p>Section 418(4) – MGA</p>	<p>May enter into agreement with owner providing for the payment of the tax arrears over period not exceeding 3 years to avoid public auction.</p>
<p>Section 421 – MGA</p>	<p>Must advertise the public auction in respect of recovery of taxes related to land in at least one issue of a newspaper having general circulation in the municipality.</p>
<p>Section 422 – MGA</p>	<p>May adjourn the holding of a public auction to any day within 2 months after advertised date. Must post notice in a public place. If auction is cancelled due to payment of tax arrears, notice of cancellation must be posted in a public place.</p>
<p>Section 429.1 – MGA</p>	<p>May distribute the tax arrears and any taxes imposed in respect of a parcel among the parcels of land created by a subdivision.</p>
<p>Section 436.02 – MGA</p>	<p>May attempt to recover tax arrears in respect of designated manufactured home.</p>
<p>Section 436.03 – MGA</p>	<p>Must annually not later than March 31 prepare a designated manufactured home tax arrears list, register liens, and post list publicly. Must also give written notice to owner of the designated manufactured home and of the designated manufactured community.</p>
<p>Section 436.06 – MGA</p>	<p>Must register financing change statement to discharge the registration of a tax recovery lien on</p>

	the payment of tax arrears in respect of a designated manufactured home.
Section 436.07 – MGA	May send a written notice to renter/lesser of a designated manufactured home requiring they pay rent towards tax arrears until arrears are paid. Must also notify the owner of the designated manufactured home and of the designated manufactured home community 14 day in advance.
Section 436.08 – MGA	Must provide notice before August 1 to the owner of a designated manufactured home on the tax arrears list, owner of the designated manufactured home community and each person with a security interest, lien, writ, charge or other encumbrance against the designated manufactured home that it will go to public auction unless arrears are paid before March 31 in the next year.
Section 436.09 – MGA	Must offer designated manufactures homes for public auction if tax arrears are not paid. May enter into an agreement providing for payment over a period not exceeding 3 years to avoid public auction.
Section 436.12 – MGA	Must advertise the public auction in at least one issue of a newspaper having general circulation in the municipality.
Section 436.13 – MGA	May adjourn the holding of a public auction to any day within 2 months after advertised date. Must post notice in a public place, send copies to persons referenced in section 436.08(1). If auction is cancelled due to payment of tax arrears, same notice requirements.
Section 439 – MGA	May prepare and issue distress warrants and seize goods to recover tax arrears.

Section 444 – MGA	May collect rent to pay tax arrears in respect of a business that is leased to one or more tenants and must send notice to the property owner advising of the intention to do so.
Section 482(1) – MGA	May certify all or part of an assessment or tax rolls or an assessment or tax notices as being true copies of the original.
Section 482(2) – MGA	May sign statutory declarations admissible as evidence of assessment or tax notice mailing dates at Assessment Review Board.
Section 525(2) – MGA	May certify all or part of an assessment or tax rolls or an assessment or tax notices as being true copies of original.
Section 525(2) – MGA	May sign statutory declarations admissible as evidence of assessment or tax notice mailing dates at Tribunal.
Section 553 – MGA	May add to the tax roll of a parcel of land any amount unpaid owing by the owner of the parcel which Council could add to the tax roll pursuant to the section.
Section 553.1 – MGA	May add to the property tax roll amounts owing by the owner of the property as noted in the section.
Section 553.2 – MGA	May add to the business tax roll amounts owing by the business as noted in the section.
Section 146.1 – Education Act	Shall administer list of separate school district residents including receive list from school board, notify individuals, remove upon request, and give

	list of removals to school board.
Section 149(2) – Education Act	Shall send the owner of a fee simple estate in land notice under section 147(1) and (3) if the transferee is an individual or a notice under section 148.
Section 152(3) – Education Act	Shall retain on file each notice given.
Section 153 – Education Act	Shall before the completion of the assessment and tax roll, examine each notice on file and show in the assessment and tax roll the property of a corporation or cooperative that is designated as assessable for separate school purpose.
Section 154(2) – Education Act	Shall provide a certificate to secretary of school board showing the portion of the equalized assessment applicable to the part of the municipality within which the school division is situated.
Section 155 – Education Act	Shall also provide a statement alongside the certificate pursuant to Section 154 of the EA, showing total assessment of all property assessed to individuals, to corporations, and the totals of assessments, valuations, and assessed values of both.
Section 156 (1) – Education Act	Upon request, shall supply a confidential copy of the whole or part of assessment roll of the municipality to a school board at the board’s expense.”
Section 16 – Community Organization Property Tax Exemption Regulation	Shall administer exemptions for a non-profit organization in accordance with this section.
Section 17 – Community Organization Property Tax Exemption Regulation	May waive the application requirement for a non-profit organization to apply for an exemption, however that the waiver cannot be for more than

	3 consecutive taxation years.”
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6. This Bylaw comes into force on the day it is passed.



**PROPOSED TEXT OF A BYLAW TO AMEND BYLAW 34M2021, A BYLAW CONTINUING THE POSITION OF THE CITY TREASURER AS A DESIGNATED OFFICER, AND TO ESTABLISH THE CHIEF FINANCIAL OFFICER AND THE DEPUTY CITY TREASURER AS DESIGNATED OFFICERS.**

1. Bylaw 34M2021, a Bylaw to continue the position of the City Treasurer as a Designated Officer, and to establish the Chief Financial Officer and the Deputy City Treasurer as Designated Officers is hereby amended.
2. In the title, the word “**DEPUTY CITY TREASURER**” is deleted and replaced with “**DEPUTY DIRECTOR – FINANCE**”.
3. In the preamble, the word “Deputy City Treasurer” is deleted and replaced with “Deputy Director – Finance.”
4. In sections 2, 5, 6, 8 and 12, the word “Deputy City Treasurer” is deleted and replaced with “Deputy Director – Finance” wherever it appears.
5. Section 7 is deleted in its entirety.
6. Section 9 is deleted in its entirety and replaced with the following:
  - “9 The Chief Financial Officer and City Treasurer are authorized to pay to the board of each school division in which the area of the municipality is included the requisition amounts transmitted by the board of the school division, in accordance with section 162 of the *Education Act*, R.S.A. 2000, c. E-0.3.”
7. Section 10 is deleted in its entirety.
8. This Bylaw comes into force on the day it is passed.



**OFFICE CONSOLIDATION**

**BYLAW NUMBER 49M2007**

**BEING A BYLAW OF THE CITY OF CALGARY  
TO ESTABLISH  
THE POSITION OF MUNICIPAL ASSESSOR  
OF THE CITY OF CALGARY  
\*\*\*\*\***

(Amended by 15M2016, 48M2017)

**WHEREAS** Section 210 of the *Municipal Government Act* (R.S.A. 2000 c. M-26) (“the Act”) allows a council to pass a bylaw establishing a position to carry out the powers, duties and functions of a designated officer;

**AND WHEREAS** Section 284.2(1) of the Act requires a municipality to appoint a person to the position of designated officer to carry out the functions, duties and powers of a municipal assessor under the Act;

(48M2017, 2018 January 01)

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS  
FOLLOWS:**

1. Council hereby establishes the position of Municipal Assessor as a designated officer pursuant to Section 210 and 284.2(1) of the Act, with all powers, duties and functions of a municipal assessor pursuant to the Act, any other enactment or bylaw.  
(48M2017, 2018 January 01)
2. The Chief Financial Officer shall appoint the Municipal Assessor from time to time.  
(15M2016, 2016 February 22)  
(48M2017, 2018 January 01)
3. The Municipal Assessor shall be accountable to the Chief Financial Officer of The City of Calgary.  
(15M2016, 2016 February 22)  
(48M2017, 2018 January 01)
4. The Municipal Assessor may further delegate any powers, duties and functions given to the Municipal Assessor by the Act, any other enactment or bylaw.  
(48M2017, 2018 January 01)
5. Bylaw 75M94 as amended is hereby repealed.

**BYLAW NUMBER 49M2007**

6. This Bylaw comes into force on the date it is passed.

READ A FIRST TIME THIS 26<sup>TH</sup> DAY OF NOVEMBER, 2007.

READ A SECOND TIME THIS 26<sup>TH</sup> DAY OF NOVEMBER, 2007.

READ A THIRD TIME THIS 26<sup>TH</sup> DAY OF NOVEMBER, 2007.

(Sgd.) D. Bronconnier  
MAYOR

(Sgd.) D. Garner  
CITY CLERK

**BYLAW NUMBER 34M2021**

**BEING A BYLAW OF THE CITY OF CALGARY  
TO CONTINUE THE CITY TREASURER  
AS A DESIGNATED OFFICER,  
AND TO ESTABLISH  
THE CHIEF FINANCIAL OFFICER  
AND DEPUTY CITY TREASURER  
AS DESIGNATED OFFICERS  
\*\*\*\*\***

**WHEREAS** section 210 of the *Municipal Government Act* (the "Act") allows Council to pass a bylaw establishing a position or positions to carry out the powers, duties and functions of a designated officer;

**AND WHEREAS** Bylaw number 31M2004, as amended, continued the position of City Treasurer as a designated officer pursuant to the Act;

**AND WHEREAS** Council wishes to further continue the position of City Treasurer as a designated officer pursuant to the Act;

**AND WHEREAS** Council wishes further to establish the positions of Chief Financial Officer, as well as Deputy City Treasurer, as designated officers pursuant to the Act, and to set out their powers and responsibilities as designated officers;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:**

1. The position of City Treasurer as a designated officer is continued.
2. The positions of Chief Financial Officer and Deputy City Treasurer are hereby established as designated officers pursuant to the Act.
3. The Chief Financial Officer shall be appointed by and subject to the supervision of and be accountable to the City Manager.
4. The City Treasurer shall be appointed by and subject to the supervision of and be accountable to the Chief Financial Officer.
5. The Deputy City Treasurer shall be appointed by and subject to the supervision of and be accountable to the City Treasurer.
6. The powers, duties and functions conferred by Council on the Chief Financial Officer, City Treasurer, and Deputy City Treasurer are as prescribed in this bylaw, or any other bylaw making reference to these positions.
7. The Chief Financial Officer and City Treasurer are hereby delegated the authority to add to the tax roll of a parcel of land all unpaid costs, charges, expenses and remuneration which Council could add to the tax roll pursuant to sections 553, 553.1 and 553.2 of the Act.

**BYLAW NUMBER 34M2021**

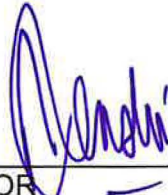
8. The Chief Financial Officer, City Treasurer or Deputy City Treasurer are hereby authorized to open or close accounts that hold the money of The City of Calgary.
9. The Chief Financial Officer and City Treasurer are authorized to:
  - (a) certify the date tax notices are sent pursuant to section 335 of the Act;
  - (b) decide to which taxable property or business owned by a taxpayer a tax payment is to be applied pursuant to section 343 of the Act;
  - (c) decide the distribution of tax arrears and taxes pursuant to section 429.1 of the Act among the parcels of land created by a subdivision;
  - (d) issue tax certificates pursuant to section 350 of the Act;
  - (e) certify a copy of tax roll, or part of it, or a tax notice as a true copy of the original;
  - (f) enter and take possession of tax sale properties pursuant to section 420 of the Act;
  - (g) bid for land at a tax forfeiture auction pursuant to section 429 of the Act;
  - (h) prepare and issue distress warrants and seize goods pursuant to such warrants pursuant to section 439 of the Act; and,
  - (i) make an agreement with a person who wishes to pay taxes by instalments pursuant to section 340 of the Act.
10. The Chief Financial Officer and City Treasurer are authorized to add to the tax roll of a parcel of land any amount that may be added thereto by any Provincial or Federal legislation, including any unpaid costs, charges, expenses or remuneration pursuant to section 553 of the Act.
11. (1) All cheques drawn in the name of The City shall be signed by the Mayor or other person authorized by Council to sign and counter-signed by either the Chief Financial Officer or the City Treasurer.  
  
(2) Any of the signatures referred to in this section 11 may be signed, printed, lithographed or otherwise reproduced.
12. The Chief Financial Officer, City Treasurer and Deputy City Treasurer may sign debentures and other negotiable instruments on behalf of The City when so authorized by Council.
13. The Chief Financial Officer may further delegate any authority that has been delegated to the Chief Financial Officer by Council.
14. Bylaw number 31M2004, as amended, is hereby repealed.

15. This Bylaw comes into force on the date it is passed.

READ A FIRST TIME ON MAY 10, 2021

READ A SECOND TIME ON MAY 10, 2021

READ A THIRD TIME ON MAY 10, 2021



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MAYOR  
SIGNED ON MAY 10, 2021



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ACTING CITY CLERK  
SIGNED ON MAY 10, 2021





# Summary of Proposed Amendments

**CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021** (Attachment 4) and **Municipal Assessor Bylaw 49M2007** (Attachment 5 – office consolidation including amendments from Bylaws 15M2016 and 48M2017), would both be amended by the proposed bylaws. The specifics of the proposed amendments are outlined below.

## **Bylaw Amendments to Shift Authorities from City Treasurer to Municipal Assessor**

The substantive proposed amendments are to shift delegated authorities relating to taxation from the City Treasurer (Director, Finance) to the Municipal Assessor (City Assessor/Director, Assessment & Tax), to reflect the movement of the taxation service line from Finance to Assessment & Tax.

The authorities being moved from the City Treasurer to the Municipal Assessor include:

- Preparing and sending tax notices for all taxable property and businesses, pursuant to section 333 of the *Municipal Government Act* (“MGA”).
- Certifying the date that tax notices are sent, pursuant to section 336 of the MGA.
- Make agreements with taxpayers for the Tax Installment Payment Plan, pursuant to section 340 of the MGA and the Tax Installment Payment Plan Bylaw 9M2002 (updated in November 2022 to reflect the Municipal Assessor’s role in administering the TIPP program).
- Determining the property or business a tax payment is to be applied to, if a taxpayer of multiple properties/businesses does not specify which property or business the payment is to be applied to, pursuant to section 343 of the MGA.
- Issuing Tax Certificates, pursuant to section 350 of the MGA (a process currently administered via the CityOnline portal).
- Determine the distribution of taxes and tax arrears imposed in respect of a parcel among parcels of land created by a subdivision, pursuant to section 429.1 of the MGA.
- Issuing distress warrants to recover tax arrears, pursuant to section 439 of the MGA.
- Certifying all or part of assessment or tax rolls and notices as being true copies of the original, and issuing statutory declarations to the same effect as admissible evidence to the Assessment Review Board or the Land and Property Rights Tribunal, pursuant to sections 482 and 525 of the MGA.
- Adding amounts unpaid or owing by the owner of a parcel, property, or business to the property or business tax roll, pursuant to sections 553, 553.1 and 553.2 of the MGA.

## Other Bylaw Amendments

In addition to the above authorities that are being shifted between the two roles, other amendments that are included in the proposed replacement bylaws include:

- Clarification of the Municipal Assessor's existing, but not previously comprehensively defined, delegated authorities in property assessment and taxation by incorporating a Schedule to summarize delegated authorities to the Municipal Assessor (including property assessment and taxation-related functions of the "municipality," as well as of "designated officers" and council delegation) from or in accordance with the *Municipal Government Act*, the *Education Act*, and the relevant regulations.
- Clarifying the delegation of authority to the City Treasurer to pay requisition amounts under the Education Act to the appropriate school board per the *Education Act*.
- Renaming the existing designated officer position of "Deputy City Treasurer" to "Deputy Director – Finance," to reflect updated organizational structure and position title.



# Bylaw Amendments to Reflect Organizational Realignment

EC2023-1158

December 6, 2023

# Background

October  
2020

Realignment Project  
verbally presented to  
Council



April  
2021

Realignment Project  
implementation



January  
2023



Ongoing

“Assess & Adjust”  
Phase





# Recommendations

That the Executive Committee recommend that Council:

1. Give three readings to Proposed Bylaw A (Attachment 2) to amend the Municipal Assessor Bylaw 49M2007; and
2. Give three readings to Proposed Bylaw B (Attachment 3) to amend the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.



# Highlights

- Updates will ensure bylaws properly reflect corporate structure.
- Proposed bylaws shift delegated authorities relating to Property Taxation from the City Treasurer to the Municipal Assessor.
- No new authorities are being created.
  - Amendments are “housekeeping” and technical/administrative in nature.
- Updated bylaws support transparency, consistency with realigned corporate structure, and reduce risk of legislative non-compliance.



# Proposed Bylaw Amendments

City Treasurer  
(Director, Finance)

Taxation Authorities



Municipal Assessor  
(Director, Assessment & Tax)

- Tax notices (tax bills) and certificates.
- Tax Instalment Payment Plan (TIPP).
- Distribution of taxes/arrears in subdivisions of parcels.
- Application of unspecified tax payments between multiple properties owned by same person/business.
- Tax recovery warrants & adding unpaid/owing amounts to tax roll.
- Certifying assessment or tax rolls & notices for evidence at tribunal.



# Recommendations

That the Executive Committee recommend that Council:

1. Give three readings to Proposed Bylaw A (Attachment 2) to amend the Municipal Assessor Bylaw 49M2007; and
2. Give three readings to Proposed Bylaw B (Attachment 3) to amend the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.



Corporate Planning & Financial Services Report  
Executive Committee  
2023 December 06

ISC: UNRESTRICTED  
EC2023-1211

## 2023 Triennial Reserve Review Report

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### PURPOSE

This report presents the results of the 2023 Triennial Reserve Review along with recommended changes to reserves and the list of reserves to be reviewed in the 2024 Triennial Reserve Review.

### PREVIOUS COUNCIL DIRECTION

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. Refer to Attachment 1 for further information on the Triennial Reserve Review program.

### RECOMMENDATIONS:

That the Executive Committee:

1. Recommends that Council approve:
  - i. Reserve recommendations as outlined in Attachment 3 (in the *Recommendations(s) for Approval* column) and Attachment 4 (changes in red); and
  - ii. The list of reserves to be reviewed in the 2024 Triennial Reserve Review in Attachment 5.
2. Forward report EC2023-1211 to the 2023 December 12 Regular Meeting of Council for approval.

### CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS

The Chief Financial Officer and General Manager Corporate Planning & Financial Services concurs with this report.

### HIGHLIGHTS

- The City has a balanced approach to the planning and use of reserves and an established policy framework for guiding responsible stewardship. Reserves are part of sound financial management that enables The City to spend carefully over time and to ensure service levels are maintained should unexpected events or revenue fluctuations occur.
- This report is presented in accordance with the requirements contained within Council Policy CFO013 Financial Reserves which outlines a Triennial Reserve Review (TRR) process requiring that every active reserve be reviewed at least once every three years. The TRR process evaluates whether reserves are being properly managed and are still relevant.

## 2023 Triennial Reserve Review Report

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- The 2023 TRR review findings and recommendations are outlined in Attachments 3 and 4 and require Council's approval.
- Reserves to be reviewed in the 2024 TRR are listed in Attachment 5 and also require Council approval.
- **What does this mean to Calgarians?** Overall, the 2023 TRR concluded that the reserves reviewed were properly managed in accordance with reserve terms and conditions and City policies, and that these reserves are still relevant.
- **Why does this matter?** Reserves support a well-run city by enabling The City to make necessary investments in the community. Regular reviews on the management and relevance of reserves are essential to ensure public confidence and support transparency and accountability.
- Background and Previous Council Direction is included as Attachment 1.

## DISCUSSION

- Overall, the 2023 TRR concluded that the reserves reviewed were properly managed in accordance with reserve terms and conditions and City policies, and that these reserves are still relevant.
  - The overall TRR results, assessed against the purpose of the review, are included in Attachment 2.
  - Attachment 3 includes review comments and recommendations for each reserve. Recommendations include substantive changes, clerical changes, process improvements, and follow-up items. The *Recommendation(s) for Approval* column of Attachment 3 requires Council approval.
    - Substantive changes pertain to changes to the reserve's purpose, conditions, restrictions, or funding sources. Clerical changes relate to presentation changes that will increase the clarity and understanding of the reserve template and provide additional transparency.
    - 7 reserves have substantive changes recommended, 13 reserves have clerical changes recommended, 7 reserves require follow-up in future TRRs, 2 reserves require follow-up by other areas, and 2 reserves have process improvement recommendations.
    - Attachment 4 shows changes to the reserve templates (in red) as a result of the recommendations from Attachment 3.
- The purpose of the Triennial Reserve Review (TRR) is to ensure that:
  - i. Reserve activity meets all authorizing document 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.

## 2023 Triennial Reserve Review Report

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- The TRR was conducted by an Administrative Review Committee comprised of:
  - The Chief Financial Officer;
  - General Manager Operational Services;
  - Director, Capital Priorities and Investment;
  - Finance Manager, Corporate Financial Reporting; and
  - Finance Manager, Corporate Budget Office.
- 16 reserves, totaling approximately \$1.405 billion, and one reserve follow-up totaling approximately \$103.5 million at 2022 December 31, were included in the 2023 TRR as previously approved by Council (EC2023-0466). The TRR review period covered transactions in 2021 and 2022.
- Attachment 5 includes the list of reserves to be reviewed in the 2024 TRR. The three-year reserve review schedule was created in 2022 using several criteria, including:
  - Recency of review (TRR and Solutions for Achieving Value and Excellence Financial Reserves Optimization Review);
  - Significant dollar balance change over prior years;
  - Approximately one-third of The City's dollar value of reserves;
  - Reserves with Triennial Reserve Review follow-up recommendations; and
  - Balancing of business unit resources capacity.
- As enterprise-wide capital planning continues, a financial framework will be developed, including reserves. This work will progress in 2024.

## EXTERNAL ENGAGEMENT AND COMMUNICATION

- |  |   |
|--|---|
| <input type="checkbox"/> Public engagement was undertaken        | <input type="checkbox"/> Dialogue with interested parties was undertaken                |
| <input type="checkbox"/> Public/interested parties were informed | <input checked="" type="checkbox"/> Public communication or engagement was not required |

## IMPLICATIONS

### Social

Certain reserves in this report support social programs, which assist in The City providing such services.

### Environmental

Not applicable.

### Economic

Reserves provide The City with the financial flexibility to react in a timely manner to the financial impacts of budget shortfalls and to manage 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.

## 2023 Triennial Reserve Review Report

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### Service and Financial Implications

#### ***Current and Future Operating Budget:***

Certain reserves support operating programs which assist The City in providing services. There is no current or future operating budget request as a result of this report.

#### ***Current and Future Capital Budget:***

Certain Reserves support capital programs and capital commitments which assist The City in providing capital assets. There is no current or future capital budget request as a result of this report.

### RISK

Administration manages The City's reserves in accordance with each reserve's purpose and any or all conditions and/or restrictions placed upon the reserve by Council. Administration also ensures that reserves continue to be aligned with Council's priorities. The Triennial Reserve Review process demonstrates The City's commitment to prudent financial management of reserves.

Maintaining adequate liquidity provides financial capacity and enables The City to respond quickly and effectively to any budget 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.

### ATTACHMENTS

1. Previous Council Direction, Background
2. Overall Triennial Reserve Review Results
3. Reserve Review Comments and Recommendations
4. Relevant Excerpts from the 2022 Annual Reserve Report
5. Reserves to be Reviewed in the 2024 Triennial Reserve Review
6. Presentation

### Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Les Tochor, Director Finance	Finance	Approve
Carla Male, Chief Financial Officer and General Manager CPFS	Corporate Planning & Financial Services (CPFS)	Approve

# Background and Previous Council Direction

## Background

The creation of a portfolio of financial reserves and the optimal funding and judicious management of these reserve funds is part of the long-term fiscal strategy at The City. Reserves are used to accumulate funds over time to replace capital assets, to provide a measure of financial flexibility to react to budget shortfalls and to manage the financial impact of significant unexpected issues in a timely manner. The City has a balanced approach to the planning and use of reserves and has an established policy framework in place for guiding the responsible stewardship of reserves and to ensure that these funds are managed prudently.

The City Auditor's Office completed an audit of The City's Financial Reserves in 2009. The FCS2010-01 report (AC2009-74) 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.

Council Policy CFO013 Financial Reserves (updated in 2010, with minor revisions in 2016) defines the requirements for the periodic review of all reserves as part of the Triennial Review process. Administration Policy on Financial Reserves FA-050 (created in 2010, with minor revisions in 2016) defines the purpose of the Triennial Reserve Review, which is to ensure that reserves are being managed properly and to evaluate the continued relevance of individual reserves. Every active reserve will be reviewed at least once every three years. The Administrative Review Committee is tasked with providing a report on the results of its review of the Council approved reserves to the Executive Committee by the end of each year and then forwarded to Council for its approval.

The 2020 and 2021 Triennial Reserve Reviews were suspended with Council approval (PFC2020-0723 and C2021-0446) and alternate procedures were performed to review reserves as part of The City's SAVE (Solutions for Achieving Value and Excellence) program. The SAVE Financial Reserves Optimization review included twelve reserves totaling \$1,549 million. This reserves review identified total ongoing base budget savings of \$20 million for 2022 and onwards and one-time savings of \$14.4 million in 2021 and \$8.5 million in 2022. In addition, several operational recommendations were made to improve the transparency and administration of reserves.

The list of 19 reserves included in the 2022 Triennial Reserve Review was approved by Council (EC2022-0815) on 2022 October 4. In 2022, Administration experienced resource capacity constraints, timeline compression and associated review scheduling issues. As a result, the Administrative Review Committee for the Triennial Reserve Review recommended a deferral of the 2022 Triennial Reserve Review report to the Executive Committee, from December 2022 to June 2023. The deferral of the report to the Executive Committee was approved by Council (EC2022-0815) on 2022 October 4.

Council Policy CFO013 Financial Reserves directs that the annual Triennial Reserve Review Report include, for approval, a list of reserves to be reviewed in the following year.

## Previous Council Direction

As per the direction in Council Policy CFO013 Financial Reserves, each active reserve will be reviewed at least once every three years with a report, along with any recommendations and a list of reserves to be reviewed in the following year, to the Executive Committee by the end of each year and then to Council for its approval.

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2010 January 18	AC2009-74	<p><a href="#"><u>FCS2010-01 Report</u></a> Details the recommendations of the audit of The City's Financial Reserves in 2009 by the City Auditor's Office 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.</p>
2010 December 6	FCS2010-25	<p><a href="#"><u>CFO013 Financial Reserves Council Policy Update</u></a> The policy was updated and replaces FB98-27 that was approved by Council 1998 May 5. The updated policy requires each active reserve to be reviewed at least once every three years with a report, along with any recommendations and a list of reserves to be reviewed in the following year, to the Executive Committee by the end of each year and then to Council for its approval.</p>
2020 July 14	PFC2020-0723	<p><a href="#"><u>Deferral of 2020 Triennial Reserve Review</u></a> Council approved to suspend the requirements of Council Policy CFO013 section 1.4 "Periodic review of a reserve (Triennial Reserve process)" for the 2020 work scope as previously approved by Council (PFC2019-1385) and redirect Administration resources in an alternate work scope as recommended by the Administrative Leadership Team to the SAVE Program - Reserves Optimization review.</p>
2021 April 12	C2021-0446	<p><a href="#"><u>Deferral of 2021 Triennial Reserve Review</u></a> Council approved the deferral of the 2021 Triennial Reserves Review to 2022 Q4 to enable resources to be redirected to additional reserve reviews as a result of the Solutions for Achieving Value and Excellence (SAVE) Financial Reserves Optimization business case recommendations.</p>
2022 October 4	EC2022-0815	<p><a href="#"><u>List of Reserves to be Reviewed in the 2022 Triennial Reserve Review and Deferral of Report</u></a> Council approved the list of reserves to be reviewed in the 2022 Triennial Reserve Review and the deferral of the report to the Executive Committee from December 2022 to June 2022 due to resource capacity constraints and timeline compression and associated review scheduling issues.</p>

## Bylaws, Regulations, Council Policies

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### **Council Policy CFO013 Financial Reserves**

Council Policy CFO013 Financial Reserves defines and delineates how City of Calgary reserves are created, amended, closed, administered, and reviewed. The policy requires each active reserve to be reviewed at least once every three years with a report, along with any recommendations and a list of reserves to be reviewed in the following year, to the Executive Committee by the end of each year and then to Council for its approval.



## Overall Triennial Reserve Review Results

The purpose of the Triennial Reserve Review (TRR) is to ensure that:

- i. Reserve activity meets all authorizing document 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 overall TRR results are as follows:

### **i. Reserve activity meets all authorizing document requirements**

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

For the Artificial Turf Field Lifecycle Reserve, \$175,000 was contributed to the reserve in 2021 that was not aligned with the authorized funding source for this reserve. This contribution to the reserve was required due to unforeseen circumstances and was made to ensure sufficient funding for the future replacement of artificial turf fields. It is recommended that the reserve funding sources for this reserve be amended to account for unforeseen circumstances to ensure lifecycle replacements can still be funded when required.

For the Public Art Reserve, there were no calculations and formal approval obtained from the Executive Leadership Team (ELT) for the annual transfers to the reserve in 2021 and 2022, as required per the reserve terms. The same amounts as in the prior budget cycle were carried forward to fund the reserve. It is recommended that the reserve owner:

- Review the 2021 and 2022 funding provided to the reserve, by Q4 2023, and determine whether the reserve was over or under funded and remediate if required;
- Obtain proper approvals for the annual reserve funding; and
- Provide this information to the Administrative Review Committee for their review in the 2024 Triennial Reserve Review.

Refer to Attachment 3 for further information and to Attachment 4 to view recommended changes.

### **ii. 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 procedures.

It is recommended that the adequacy of the budgeted annual contribution to the Hardware Replacement component of the Information Technology Reserve be reviewed.

In addition, it is recommended that process improvements be made for the Parks Foundation Reserve and Artificial Turf Field Lifecycle Reserve.

Refer to Attachment 3 for further information and to Attachment 4 to view recommended changes.

**iii. 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.

It is recommended that revisions be made to the Fiscal Stability and Operating Budget Savings Account Merged Reserve due to the recommended closure of the ENMAX Dividend Stabilization Reserve (refer to below) and the recommended structural changes to the Self-Insurance Reserve (refer to below).

It is recommended that the Parks Foundation Reserve purpose be revised to remove the intent to eliminate the annual contribution from The City to Parks Foundation Calgary's operating budget as this is no longer relevant.

For the Self-Insurance Reserve, the reserve terms need to be revised due to the following recommended structural changes:

- Transfer \$5,000,000 to the Fiscal Stability and Operating Budget Savings Account Merged Reserve;
- Maintain the \$2,000,000 regulatory requirement in the Self-Insurance Reserve; and
- Manage any future Risk Management and Claims annual operating budget deficits in the Fiscal Stability and Operating Budget Savings Account Merged Reserve, after considering any annual department surpluses.

For the Artificial Turf Field Lifecycle Reserve, it is recommended to include an additional reserve funding source for unforeseen circumstances and to remove the special reporting requirement that is not relevant.

For the Legacy Parks Reserve it is recommended to update the reserve conditions and funding sources to remove the references to the ENMAX Dividend Stabilization Reserve that has been recommended for closure (refer to below).

For the Public Art Reserve, it is recommended that the reserve purpose and restrictions be updated to include the funding of operating costs to the third-party operator contracted to operate the Public Art Program in collaboration with Administration.

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

Refer to Attachment 3 for further information and to Attachment 4 to view recommended changes.

**iv. The reserve is still required in its current form**

As part of the review, the Administrative Review 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.

It is recommended to close the ENMAX Dividend Stabilization Reserve and to transfer the \$18,000,000 balance to the Fiscal Stability and Operating Budget Savings Account Merged Reserve and to manage any future dividend budget risks in this reserve. As the Fiscal Stability and Operating Budget Savings Account Merged Reserve can manage

this risk, the reserve is not required.

As noted above, the following structural changes are recommended for the Self-Insurance Reserve:

- Transfer \$5,000,000 to the Fiscal Stability and Operating Budget Savings Account Merged Reserve;
- Maintain the \$2,000,000 regulatory requirement in the Self-Insurance Reserve; and
- Manage any future Risk Management and Claims annual operating budget deficits in the Fiscal Stability and Operating Budget Savings Account Merged Reserve, after considering any annual department surpluses.

Refer to Attachment 3 for further information and to Attachment 4 to view recommended changes.

### Reserve Follow-Up Recommendations

The Administrative Review Committee also made recommendations to follow-up on reserves in future TRR's as additional time is required by reserve owners to assess potential reserve revisions due to ongoing strategic analysis. Administration recommends follow-ups for the following reserves:

Reserve	Follow-Up Summary	Year of Follow-Up
Calgary Police Service Court Fine Revenue Operating Reserve	Chief Financial Officer and Director Finance to hold discussions on potential structural changes to Calgary Police Services Reserves.	2024
Mall Programming Fund	Reserve owner to create a plan for the use of this reserve for this budget cycle.	2024
Information Technology Reserve	For the Hardware Replacement component of the reserve, reserve owner to determine the maximum balance based on risk and to assess the adequacy of the budgeted annual contribution to the reserve.	2024
Public Art Reserve	Reserve owner to review the funding provided to the reserve, determine whether the reserve was over or under funded and remediate if required, and obtain proper approvals for the annual reserve funding.	2024
Revolving Fund Reserve for General Land Purchases	Reserve owner to review the recording of loans repayable from business units in The City's accounting system and to record repayment amounts based on the review.	2025
Planning & Development Sustainment Reserve	Reserve owner to assess whether to implement a maximum reserve balance and the implication to the fee structure, after the Planning & Development continuum has been in place for a year.	2025
Livery Transport Services	Reserve owner to review whether this reserve should have a target balance.	2026

Refer to Attachment 3 for further information.

In addition, 2 follow-up recommendations were made by the Administrative Review Committee for strategic reviews that will be stewarded by the areas noted below and will not be followed-up on by the Administrative Review Committee.

<b>Reserve</b>	<b>Follow-Up Summary</b>
Fiscal Stability and Operating Budget Savings Account Merged Reserve	The Corporate Budget Office (CBO) to review and clarify the definition of tax-supported operating expenditures as part of their strategic review of the Fiscal Stability and Operating Budget Savings Account Merged reserve.
Legacy Parks Reserve	The Corporate Budget Office, Capital Prioritization and Infrastructure, Parks, and Corporate Planning and Performance, to review the commitment of ENMAX dividend budget surpluses in advance of next year's mid-cycle budget adjustments.

Refer to Attachment 3 for further information.

## Reserve Review Comments and Recommendations

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
Children's Reserve Fund	1	Operating	\$5,146	<p>The reserve supports access for low-income families and their children (up to 18 years of age) or directly for low-income children, to programs which will enhance their social well-being (including arts, recreation and sports programs).</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>The principal portion of the reserve is restricted, with investment income allocated to the reserve to be used for its purpose; the <i>Current Activity</i> section of the reserve template should clearly show the principal amount restricted.</p>	<p><u>Clerical Change</u> Revise the reserve template as outlined in Attachment 4 (pages 1-2) to clearly show the principal amount restricted in the <i>Current Activity</i> section.</p>
Calgary Police Service Court Fine Revenue Operating Reserve	3	Operating	\$8,000	<p>The reserve is intended to mitigate potential future revenue shortfalls in the Court Fine budgeted revenue portion of the Calgary Police Service (CPS) operating budget.</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>Clerical revisions are required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p> <p>CPS currently has two operating reserves (CPS Court Fine Revenue and CPS Helicopter Maintenance) and one capital reserve (CPS Capital</p>	<p><u>Clerical Changes</u> Revise the reserve template as outlined in Attachment 4 (pages 3-4) to:</p> <ul style="list-style-type: none"> <li>• Include the omitted authorization documents; and</li> <li>• Clarify the initial reserve funding source in the <i>Conditions and Funding Sources</i> sections.</li> </ul> <p><u>Follow-Up</u> Chief Financial Officer and Director Finance to hold discussions with CPS and ELT, by Q4 2023, on potential changes to CPS reserves that may better suit their operations.</p>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
				Reserve). Discussions should be held with CPS and the Executive Leadership Team (ELT) on potential reserve changes that may better suit CPS operations (such as merging some or all of the CPS reserves).	Chief Financial Officer and Director Finance to bring back any updates to the 2024 Triennial Reserve Review.
ENMAX Dividend Stabilization Reserve	5	Operating	\$18,000	<p>The reserve stabilizes the ENMAX dividend for any budget shortfall, as the ENMAX dividend varies from year to year.</p> <p>Administration has only drawn funds from the reserve once since its inception, withdrawing \$7,000 in 2018. The dividend budget risk can be managed through the Fiscal Stability and Operating Budget Savings Account Merged Reserve; therefore, this reserve is no longer required and should be closed.</p>	<p><u>Substantive Change</u></p> <p>Close the ENMAX Dividend Stabilization Reserve and transfer the \$18,000 balance to the Fiscal Stability and Operating Budget Savings Account Merged Reserve and manage any future dividend budget risks in this reserve. Refer to Attachment 4 (page 5) for the revisions required to the reserve template due to the recommended reserve closure.</p>
Family & Community Support Service (FCSS) Stabilization Fund	6	Operating	\$5,053	<p>The reserve is used to:</p> <ul style="list-style-type: none"> <li>Cover any shortfalls in case the Provincial FCSS allocation of funds is less than expected at any given year;</li> <li>Respond to emerging social issues; and</li> <li>Support clearly defined capacity-building initiatives as per Council's Policy of FCSS.</li> </ul> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>Clerical revisions are required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p>	<p><u>Clerical Changes</u></p> <p>Revise the reserve template as outlined in Attachment 4 (pages 6-7) to:</p> <ul style="list-style-type: none"> <li>Include the omitted authorization documents;</li> <li>Move the terms described under <i>Conditions</i> to <i>Restrictions</i>, as they are restrictions on the use of funds rather than conditions on the reserve itself; and</li> <li>Disclose the following from Council's FCSS Policy: "Administration will seek Council's approval to draw funds from the FCSS Stabilization Fund annually".</li> </ul>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
Fiscal Stability and Operating Budget Savings Account Merged Reserve	8	Operating	\$1,112,240	<p>The reserve operates as a contingency fund for operational emergencies, urgent or contingency capital expenditures, and compensates for unplanned revenue reductions with significant financial impacts. Investment income from this reserve is also used to fund one-time operating budget expenditures. The reserve also includes the Budget Savings Account and the Calgary Economic Recovery Fund.</p> <p>For this reserve, the Triennial Reserve Review focused only on compliance with the reserve terms. Strategic considerations were not considered, as the Corporate Budget Office is currently conducting a strategic review of this reserve.</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>The reserve template will need to be revised as a result of the recommendations made for the ENMAX Dividend Stabilization Reserve (refer to above) and the Self-Insurance Reserve (refer to below).</p> <p>Clarity is required on the definition of tax-supported operating expenditures used to calculate the minimum and target balance of the reserve. Currently, transfers to reserves are considered operating expenditures, in keeping with the Municipal Government Act's definition of an operating budget. However, including transfers <u>to</u> but not <u>from</u> reserves in the calculation results in double counting of operating expenditures; they are counted as an expense both when transferred to the reserve and when transferred back to operations and spent. This calculation methodology increased the</p>	<p><u>Substantive Changes</u> Revise the reserve template as outlined in Attachment 4 (pages 8-13) to:</p> <ul style="list-style-type: none"> <li>• Include the transfer of \$18,000 to the reserve, from the recommended closure of the ENMAX Dividend Stabilization Reserve (refer to above); and</li> <li>• Include the transfer of \$5,000 to the reserve as recommended from the review of the Self-Insurance Reserve (refer to below).</li> </ul> <p><u>Clerical Changes</u> Revise the reserve template as outlined in Attachment 4 (pages 8-13) to:</p> <ul style="list-style-type: none"> <li>• Simplify the name of the reserve; and</li> <li>• Clarify, in the <i>Conditions</i> section, that committed amounts are excluded from the Fiscal Stability Reserve's balance when comparing to its target and minimum balance.</li> </ul> <p>In addition, the Corporate Budget Office should revise the Fiscal Stability Reserve Council Policy (CFO002) to clarify that committed amounts are excluded from the reserve balance when comparing to the minimum and target balances.</p> <p><u>Follow-Up</u></p>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
				<p>minimum and target balances by approximately 7.5% in 2021 and by 4.3% in 2022.</p> <p>Clerical revisions are required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column. In addition, a clerical revision is required for the Fiscal Stability Reserve Council Policy (CFO002).</p>	<p>The Corporate Budget Office (CBO) to review and clarify the definition of tax-supported operating expenditures as part of their strategic review of the Fiscal Stability and Operating Budget Savings Account Merged Reserve.</p>
Group Life Reserve	14	Operating	\$1,933	<p>The reserve satisfies contractual obligations under the Group Life benefit contract between The City and The Canada Life Assurance Company (Canada Life).</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>A clerical revision is required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p>	<p><u>Clerical Change</u> Revise the reserve template as outlined in Attachment 4 (page 14) to include the full operating budget program name in the <i>Funding Sources</i> section.</p>
Heritage Incentive Reserve	15	Operating	\$1,698	<p>The reserve funds the implementation of the Heritage Incentive Program which began in 2003. Grants are provided to non-city owned municipal historic resources to:</p> <ul style="list-style-type: none"> <li>• Promote the rehabilitation and economic re-use of buildings designated as Municipal Historic Resources under the Historical Resources Act of Alberta (HRA).</li> <li>• Address inequities that property owners assume when rehabilitating buildings designated under the HRA.</li> <li>• Revitalize and rehabilitate derelict or underutilized heritage buildings.</li> <li>• Revitalize older communities and commercial districts.</li> </ul>	<p><u>Clerical Changes</u> Revise the reserve template as outlined in Attachment 4 (pages 15-16) to:</p> <ul style="list-style-type: none"> <li>• Remove the authorization document that is no longer relevant; and</li> <li>• Move the terms described under <i>Conditions to Restrictions</i>, as they are restrictions on the use of funds rather than conditions on the reserve itself.</li> </ul>



Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
				<p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>Clerical revisions are required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p>	
Mall Programming Fund	17	Operating	\$887	<p>The reserve is used to maintain and supplement activities and programs on Stephen Avenue Mall, specifically in the 300 west block between Bankers Hall and Toronto Dominion Square.</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>A clerical revision is required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p> <p>The reserve is not utilized regularly, and a plan should be developed for the use of this reserve in this budget cycle.</p>	<p><u>Clerical Change</u> Revise the reserve template as outlined in Attachment 4 (pages 17-18) to update the <i>Conditions</i> section to include the membership terms for the committee that manages the reserve.</p> <p><u>Follow-Up</u> Reserve owner to create a plan for the use of this reserve for this budget cycle, to be developed by Q4 2023, and to provide this information to the Administrative Review Committee for their review in the 2024 Triennial Reserve Review.</p>
Parks Foundation Reserve	19	Operating	\$2,491	<p>The reserve created an Endowment fund and the investment income is used 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.</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms. However, process improvements should be made to receive all supporting documentation for investment income transactions and to record investment income on a timely basis.</p>	<p><u>Substantive Change</u> Revise the reserve <i>Purpose</i> as per Attachment 4 (pages 19-20) as it is no longer the intent to eliminate the annual contribution from The City to Parks Foundation Calgary's operating budget.</p> <p><u>Clerical Changes</u> Revise the reserve template as outlined in Attachment 4 (pages 19-20) to:</p> <ul style="list-style-type: none"> <li>• Include the omitted authorization document;</li> </ul>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
				<p>The revised Parks Foundation Calgary Investment Council Policy (CFO009) has been approved but has not yet been publicly posted to The City's Council Policy Library.</p> <p>Clerical revisions are required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p> <p>Per the reserve owner, it is no longer the intent to only use this reserve and to eliminate the annual operating fund to Parks Foundation Calgary. Annual operating funding has been provided to Parks Foundation Calgary since 2015 (only in 2018 were no funds received). There are no restrictions on Parks Foundation Calgary's ability to request further operating funds from The City for consideration. This direction is reflected in the recent Proposed Heads of Agreement for the endowment (EC2022-1303, Confidential Attachment 3) and in the 2023 Memorandum of Agreement with Parks Foundation Calgary. Accordingly, the reserve purpose should be revised to reflect this direction.</p>	<ul style="list-style-type: none"> <li>Revise the presentation of the reserve balance to clearly show the principal amount; and</li> <li>Correct the numerical error in the <i>Current Activity</i> section.</li> </ul> <p><u>Process Improvements</u> Reserve owner to strengthen reserve accounting by:</p> <ul style="list-style-type: none"> <li>Obtaining investment income documentation from the external investment manager as additional support for the reconciliations received from Parks Foundation Calgary; and</li> <li>Communicating with Parks Foundation Calgary to provide their reconciliation and the investment valuation reports on a timely basis, to ensure The City's periodic reserve reports are accurately presented.</li> </ul> <p>Finance to publicly post the revised Parks Foundation Investment Council Policy (CFO009) to the Council Policy Library.</p>
Self-Insurance Reserve	21	Operating	\$7,000	<p>The reserve is to be utilized to offset any large claim against The City either in excess of a purchased policy limit or a loss that is not covered by any insurance policy.</p> <p>The reserve has not been utilized since 2005. \$5,000 of the reserve balance is held as a contingency to manage self-insurance risks. This self-insurance risk can be managed through the Fiscal Stability and Operating Budget Savings Account Merged Reserve; therefore, this portion of the reserve balance is no longer required. \$2,000 of the reserve balance</p>	<p><u>Substantive Changes</u></p> <p>Revise the reserve terms and balance as outlined in Attachment 4 (pages 21-22) for the following:</p> <ul style="list-style-type: none"> <li>Transfer \$5,000 to the Fiscal Stability and Operating Budget Savings Account Merged Reserve;</li> <li>Maintain the \$2,000 regulatory requirement in the Self-Insurance Reserve; and</li> <li>Manage any future Risk Management and Claims annual operating budget deficits in the Fiscal Stability and Operating Budget Savings Account Merged Reserve, after considering any annual department surpluses.</li> </ul>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
				should continue to remain in the reserve as this is a regulatory requirement for self-insuring automobile liabilities.	
Artificial Turf Field Lifecycle Reserve	23	Capital	\$7,866	<p>The reserve is used for expenditures associated with artificial turf field replacement. In 2018, funds for the Genesis Environmental Contingency were added to the reserve.</p> <p>The reserve's funding source permits only contributions of net revenues. In 2021, \$175 was contributed to the reserve using a portion of Recreation's tax-support funding. This funding was attributed to a facility that had a net loss due to the COVID-19 pandemic. Even in years where there is no net revenue, the artificial turf fields continue to age and wear, and thus require funding for their eventual replacement. The reserve should be amended to account for unforeseen circumstances to ensure lifecycle replacements can still be funded when required.</p> <p>The reserve special reporting requirement is not relevant as the forecast is continually updated to take into account new information, therefore any deviation large enough to require special reporting is unlikely. In addition, the forecast is an internal document that Council does not view nor approve; reporting a deviation provides limited value.</p> <p>A clerical revision is required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p> <p>For some artificial turf fields, the revenues and expenditures are reported to Finance by operational managers using a non-standardized process; a consistent methodology should be considered.</p>	<p><u>Substantive Change</u> Revise the reserve template as outlined in Attachment 4 (pages 23-24) to:</p> <ul style="list-style-type: none"> <li>• Include the additional funding source for unforeseen circumstances; and</li> <li>• Remove the special reporting requirement that is not relevant.</li> </ul> <p><u>Clerical Change</u> Revise the reserve template as outlined in Attachment 4 (pages 23-24) to correct a clerical error in the <i>Conditions</i> section.</p> <p><u>Process Improvement</u> Recreation Finance should develop and implement a standardized process for reporting revenues and expenses from each artificial turf field where no system process exists.</p>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
Information Technology Reserve	25	Capital	\$37,855	<p>The reserve funds Information Technology projects and infrastructure, fibre optics projects, and lifecycle replacement of City hardware and software.</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>Contributions to the Hardware Replacement component of the reserve have historically been higher than annual spend and the reserve balance has grown since 2018. The adequacy of the target balance for the Hardware Replacement component of the reserve was last reviewed in 2017. A maximum balance for the Hardware Replacement component of the reserve should be developed based on risk.</p> <p>The annual amount budgeted to transfer to the Hardware Replacement component of the reserve is lower than the actual annual amounts contributed to the reserve (based on a 5-year average); the adequacy of the annual budget transfer to the reserve should be reviewed.</p>	<p><u>Follow-Up</u> For the Hardware Replacement component of the reserve, the reserve owner should, by Q1 2024:</p> <ul style="list-style-type: none"> <li>• Determine the maximum balance based on risk; and</li> <li>• Assess the adequacy of the budgeted annual contribution to the reserve.</li> </ul> <p>Reserve owner to provide this information to the Administrative Review Committee for their review in the 2024 Triennial Reserve Review.</p>
Legacy Parks Reserve	27	Capital	\$34,039	<p>The reserve creates and enhances existing parks for the benefit of Calgarians, now and in the future.</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>With the recommended closure of the ENMAX Dividend Stabilization Reserve (refer to above), references to the ENMAX Dividend Stabilization Reserve <i>Conditions</i> and <i>Funding Sources</i> sections in the reserve template will need to be removed.</p>	<p><u>Substantive Change</u> Revise the <i>Conditions</i> and <i>Funding Sources</i> sections of the reserve template as outlined in Attachment 4 (pages 27-28) to remove the references to the ENMAX Dividend Stabilization Reserve as this reserve has been recommended to be closed (refer to above).</p> <p><u>Clerical Changes</u> Revise the reserve template as outlined in Attachment 4 (pages 27-28) to:</p> <ul style="list-style-type: none"> <li>• Align the <i>Purpose</i> section with the authorizing documents; and</li> <li>• Eliminate the outdated statement in the <i>Conditions</i> section.</li> </ul>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
				<p>After many years of receiving limited reserve funding, the recent increase in ENMAX dividends has resulted in an increase in the reserve balance. There are no external restrictions on The City's use of ENMAX dividends received; internal restrictions exist for ENMAX dividend budget surpluses that fund this reserve and the ENMAX Dividend Stabilization Reserve (recommended for closure, refer to above). From a corporate capital prioritization perspective, a review should be conducted to determine whether the annual ENMAX dividend budget surplus should continue to only fund the Legacy Parks Reserve or could also fund additional capital priorities at The City.</p> <p>Clerical revisions are required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p>	<p><u>Follow-Up</u> The Corporate Budget Office, Capital Prioritization and Infrastructure, Parks, and Corporate Planning and Performance, to review the commitment of ENMAX dividend budget surpluses in advance of next year's mid-cycle budget adjustments.</p>
Livery Transport Services	29	Sustainment	\$5,074	<p>The reserve stabilizes 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:</p> <ol style="list-style-type: none"> <li>1. Stabilize the operating budget;</li> <li>2. Fund one-time operating expenditures; and</li> <li>3. Fund capital expenditures that directly support livery transport services</li> </ol> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>A clerical revision is required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p>	<p><u>Clerical Change</u> Revise the reserve template as outlined in Attachment 4 (page 29) to include all the account codes eligible to use this reserve.</p> <p><u>Follow-Up</u> Reserve owner to:</p> <ul style="list-style-type: none"> <li>• Review whether this reserve should have a target balance: and</li> <li>• Provide this information to the Administrative Review Committee for their review in the 2026 Triennial Reserve Review.</li> </ul>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
				<p>In the prior Triennial Reserve Review (PFC2019-1385) it was recommended that the business unit consider implementing a target balance for this reserve. The target balance review needs to be delayed as the operational model is currently under review and the fee schedule will be reviewed in 2025/2026; these reviews may impact the target balance.</p>	
Public Art Reserve	30	Sustainment	\$5,935	<p>The reserve is for lifecycle and conservation, maintenance and programming, and pooling for iconic art pieces.</p> <p>All transactions sampled for the use of the reserve were properly authorized and in keeping with the reserve terms. However, there were no calculations and formal approval obtained from the Executive Leadership Team (ELT) for the annual transfers to the reserve in 2021 and 2022, as required per the reserve terms. The same amounts as in the prior budget cycle were carried forward to fund the reserve.</p> <p>The reserve template should be revised to include the 2021 agreement to transfer \$500 annually (2021-2024) from the reserve to the third-party operator, contracted to operate the Public Art Program in collaboration with Administration, to fund a portion of their operating costs.</p> <p>A clerical revision is required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p>	<p><u>Substantive Changes</u> Revise the <i>Purpose</i> and <i>Restrictions</i> sections of the reserve template as outlined in Attachment 4 (pages 30-31) to include funding of operating costs to the third-party operator.</p> <p><u>Clerical Change</u> Revise the <i>Purpose</i> section of the reserve template as outlined in Attachment 4 (pages 30-31) to align with the Corporate Public Art Policy (CP2023-03).</p> <p><u>Follow-Up</u> Reserve owner to:</p> <ul style="list-style-type: none"> <li>Review the 2021 and 2022 funding provided to the reserve, by Q4 2023, and determine whether the reserve was over or under funded and remediate if required;</li> <li>Obtain proper approvals for the annual reserve funding; and</li> <li>Provide this information to the Administrative Review Committee for their review in the 2024 Triennial Reserve Review.</li> </ul>
Revolving Fund Reserve for	32	Sustainment	\$152,058	<p>The reserve acquires 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. Land required for City use must often be</p>	<p><u>Clerical Changes</u> Revise the reserve template as outlined in Attachment 4 (pages 32-34) to:</p>

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
General Land Purchases				<p>purchased well in advance of construction, but the capital budget has funds only for projects commencing within the current four-year budget cycle.</p> <p>All reserve transactions sampled were properly authorized and in accordance with the reserve terms.</p> <p>In the prior Triennial Reserve Review (PFC2019-1385), it was recommended that new budgeting and accounting processes for business unit repayments to the reserve be implemented. New processes were developed and implemented in 2020, however, business unit loans repayable pre-2020 have not yet been recorded in The City's accounting system. There is a delay in recording these receivables due to the corporate realignment and the need to confirm historical loan obligations with new business unit stewards. In addition, the recently approved Land Systems Realignment project may impact repayment principles.</p> <p>Clerical revisions are required on the reserve template; refer to the <i>Recommendation(s) for Approval</i> column.</p>	<ul style="list-style-type: none"> <li>Remove outdated information from the <i>Funding Sources</i> section;</li> <li>Clarify the internally restricted minimum balance in the <i>Commitments</i> section; and</li> <li>For transparency, include a note in the reserve template for repayments from business units to the reserve in future years.</li> </ul> <p><u>Follow-Up</u> Reserve owner to:</p> <ul style="list-style-type: none"> <li>Review the recording of the loans repayable from business units in The City's accounting system as part of the Land System Realignment project;</li> <li>Record repayment amounts in The City's accounting system based on the results of the review; and</li> <li>Provide this information to the Administrative Review Committee for their review in the 2025 Triennial Reserve Review.</li> </ul>

**Follow-Up from the 2022 Triennial Reserve Review**

Reserve Name	Att. 4 Page No.	Reserve Type	Balance 2022 (in '000s)	Review Comments and Reasons for Recommendations (Numerical Values in '000s)	Recommendation(s) for Approval (Numerical Values in '000s)
Planning & Development Sustainment Reserve	35	Sustainment	\$103,545	<p>The 2022 Triennial Reserve Review (EC2023-0466) recommended:</p> <ul style="list-style-type: none"> <li>• Planning and Development (PD) to provide an update on the impacts of the realignment on the reserve including any impacts to the user fee and tax funded ratio by Q2 2023;</li> <li>• PD to assess whether to implement a maximum reserve balance and the implication to the fee structure, after the PD continuum comprehensive review is completed, by Q4 2023; and</li> <li>• The Administrative Review Committee to follow-up on the results of the above recommendations in the 2023 Triennial Reserve Review.</li> </ul> <p>PD has completed the PD continuum review, including the impacts of the realignment. A draft report has been prepared and is anticipated to be presented to Council for approval in Q1 2024. The report recommendations will impact the future use of the reserve with additional costs to be funded by the reserve.</p> <p>Additional time is required by PD to assess the impact of the new PD continuum on the reserve before considering whether the reserve should include a maximum balance.</p>	<p><u>Follow-Up</u> Reserve owner to:</p> <ul style="list-style-type: none"> <li>• Assess whether to implement a maximum reserve balance and the implication to the fee structure, after the Planning &amp; Development continuum has been in place for a year; and</li> <li>• Provide this information to the Administrative Review Committee for their review in the 2025 Triennial Reserve Review.</li> </ul>



**Children’s Reserve Fund**

\$ 5,146  
(2022)

Operating Reserve (\$000s)

**Authorization:** C2000-07, FCS2004-22, CPS2008-87, FCS2010-19, FCS2011-34, PFC2012-0606, PFC2015-0917 and C2020-1215

**Purpose:** To support access for low-income families and their children (up to 18 years of age) or directly for low-income children, to programs which will enhance their social well-being (including arts, recreation and sports programs).

**Conditions:** Administration may use up to 100 per cent of the annual interest earned to help fund operating programs for children and youth. Interest earned not used in a year can be carried forward into future years.

**Restrictions:** None.

**Related Budget Information:** Operating Dept ID: Dept ID 12182 – Programming and Access

**Funding Sources:** As per Report FCS2004-22 in 2004 all funds from the Emerging Social Issues Reserve have been transferred to a new Children’s Reserve Fund. Other sources are at the discretion of Council.

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

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	5,046	5,021	4,844	4,702	4,723
Investment income	100	145	177	167	129
Contributions to operations	-	(120)	-	-	-
Transfers to reserves	-	-	-	(25)	(150)
Closing balance	<u>5,146</u>	<u>5,046</u>	<u>5,021</u>	<u>4,844</u>	<u>4,702</u>

**Closing balance consists of:**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Principal Amount	4,433	4,433	4,433	4,433	4,433
Accumulated Investment Income	713	613	588	411	269
<b>Closing balance</b>	<u>5,146</u>	<u>5,046</u>	<u>5,021</u>	<u>4,844</u>	<u>4,702</u>

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	5,146
Investment income	480
Council approved commitments <sup>(1)</sup>	(480)
Balance restriction <sup>(2)</sup>	<u>(4,433)</u>
Remaining balance	<u>713</u>

- (1) Council approved commitment relates to the SAVE Initiative C2020-1215. The SAVE initiative reduced the Neighbourhood Programming base budget by \$120 and replaced it with a base budget contribution from the Children's Reserve Fund.
- (2) Council, at its meeting of 1989 April 17, agreed that the proceeds from the sale or lease of a portion of the Children's Service Centre site be used to establish a special children's fund. The Children's Reserve was later created with this fund. The terms of the reserve restricted the use of the principal.

**Source Contacts:**

**Business Unit –**

Financial Lead –  
Operational Lead –

**Recreation and Social Programs**

J. Salazar, Finance Lead  
C. Busche-Hiebert, Manager Social Programs

**Calgary Police Service Court Fine Revenue Operating Reserve**

\$ 8,000  
(2022)

Operating Reserve (\$000s)

**Authorization:** PFC2013-0084, C2021-1436, and C2022-1353

**Purpose:** To mitigate potential future revenue shortfalls in the Court Fine budgeted revenue portion of the Calgary Police Service (CPS) operating budget.

**Conditions:** Contribute \$4,000 from the 2012 Court Fine revenue portion of the CPS operating budget **positive variance**.

Future year contributions are not scheduled unless recommended by the Calgary Police Commission or specifically approved by Council. If requesting permission from Council to contribute to the Operating Reserve, the Commission must first fund any operating shortfalls, as well as the CPS Pay-As-You-Go Reserve (to the maximum of \$2,500) before any remaining surplus will be contributed to the Operating Reserve. The CPS Operating and Capital budgets (including the Court Fine revenue portion of the Operating budget), will be approved by Council as part of the multi-year budget cycles and through the adjustment process when required.

**Restrictions:** The reserve is funded with a one-time contribution from the CPS in 2012, unless further Council direction is received. Withdrawals from the Operating Reserve to fund shortfall in the Court Fine revenue portion of the CPS Operating budget will require a written request from the Calgary Police Commission to the attention of the City Treasurer. Any other withdrawal requests from the reserve would require a similar written request and would also require Council’s approval of each specific request.

**Related Budget Information:** Operating 91026 – Calgary Police Service  
Department ID:

**Funding Sources:** \$4,000 from the 2012 Court Fine revenue portion of the CPS operating budget **positive variance**.

Reserve approved to record allocation of investment income:  
 Yes  No

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	8,495	4,000	4,000	4,000	4,000
Contributions from operations <sup>(1)</sup>	4,000	4,495	-	-	-
Contributions to operations	(4,495)	-	-	-	-
Closing balance	<u>8,000</u>	<u>8,495</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>

- (1) At the end of December 2021, \$4,495 was contributed to be used for Anti-Racism commitments during 2022 (as approved by Council in November 2021, C2021-1436). This was for funds for Anti-Racism Projects not spent in 2021, allowed to be carried over and spent in 2022. Those funds were expended in 2022 and CPS received approval to contribute \$4,000 in 2022, C2022-1353 to be used to fund Police Services 2023 Anti-Racism and Call Response Funds expenditures.

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	8,000
Budgeted outflows	<u>(4,000)</u>
Remaining balance	<u>4,000</u>

**Source Contacts:**

**Business Unit –**

Financial Lead –

Operational Lead –

**Calgary Police Service**

L. Tochor, City Treasurer

T. Rathie, A/Finance Manager

**ENMAX Dividend Stabilization Reserve - CLOSED**

\$ 0  
(2022)

Operating Reserve (\$000s)

**Authorization:** NM 2012-05 and PFC2021-0909

**Purpose:** To provide an operating reserve to stabilize the ENMAX dividend for any budget shortfall, as ENMAX dividend varies from year to year.

**Conditions:** Fund balance cannot exceed \$18,000 in total.

**Restrictions:** Reserve is a contingency to fund shortfalls in the ENMAX dividend compared to budget.

**Related Budget Information:** Operating Dept ID: 11661 CO-PRG 860 General Revenue

**Funding Sources:** 50 per cent of the ENMAX dividend received in excess of \$47,000, to be transferred to this reserve, to a maximum of \$18,000.

Reserve approved to record allocation of investment income:  
 Yes                       No

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	18,000	18,000	14,500	13,000	20,000
Contributions from/(to) operations	-	-	3,500	1,500	(7,000)
<b>Transfer to the FSR/BSA merged reserve</b>	<b>(18,000)</b>	-	-	-	-
Closing balance	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>14,500</u>	<u>13,000</u>

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	-
Internal restrictions <sup>(1)</sup>	-
Remaining balance	<u>-</u>

(1) As per NM2012-05, reserve balance is 100 per cent committed to fund any shortfall in the ENMAX dividend below \$47,000.

**Source Contacts:**

<b>Business Unit –</b>	<b>Corporate Revenue &amp; Costs</b>
Financial Lead –	H. Amizola, Corporate Finance Lead
Operational Lead –	C. Jacyk, Finance Manager

**Family & Community Support Service (FCSS) Stabilization Fund**  
Operating Reserve (\$000s)

\$ 5,053  
(2022)

**Authorization:** CPS95-21, CPS98-12, CPS2003-26, FCS2004-22, CPS2008-89, CPS2009-09, CPS2011-19, ~~CP2017-04~~, PFC 2015-0917, Council Policy CP2016-05, Council Policy CP2017-01, CPS2016-0397, CPS2017-1124, CPS2018-1100, CPS2019-1286, C2020-0715, CPS2020-0776, CPS2020-1221, ~~and~~ CD2021-1535 and CD2023-0004

**Purpose:** The reserve is used to:

- Cover any shortfalls in case the Provincial FCSS allocation of funds is less than expected at any given year;
- Respond to emerging social issues; and
- Support clearly defined capacity-building initiatives as per Council’s Policy of FCSS.

**Conditions:** ~~Agencies wishing to access funds, must meet the requirements stated above under “Purpose”. In addition, they are required to complete an application. Administration will review the application and may consult with community partners to determine the project’s impact and viability. None.~~

**Restrictions:** ~~Agencies wishing to access funds must meet the requirements stated above under Purpose. In addition, they are required to complete application. Administration will review the application and may consult with community partners to determine the project’s impact and viability. Administration will seek Council’s approval to draw funds from the FCSS Stabilization Fund annually. None.~~

**Related Budget Information:** Operating Dept IDs: 90413 – Community Strategies  
93210 – Partnerships  
90395 – Recreation and Social Programs

**Funding Sources:**

1. Unexpended or surplus funds from previously allocated ongoing and one-time contributions.
2. Any increase to the provincial or municipal portion of the FCSS budget announced after Council’s approval of allocation for the year.

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

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	5,127	4,705	3,679	3,685	4,361
Investment income	838	130	148	125	106
Contributions from operations	8	1,279	1,365	617	563
Contributions to operations <sup>(1)</sup>	(1,000)	(987)	(487)	(748)	(1,345)
Closing balance	<u>4,973</u>	<u>5,127</u>	<u>4,705</u>	<u>3,679</u>	<u>3,685</u>

(1) Contributions to operations:

2022: Council approved approximately \$1,000 for one-time capacity building initiatives and responding to emerging issues projects as per CD2021-1535.

2021: Council approved approximately \$750 for one-time capacity building initiatives and responding to emerging issues projects as per CPS2020-0776. Council approved \$250 for one-time community-based capacity building initiatives for Anti-Racism Strategy as per CPS2020-0776.

2020: Council approved approximately \$500 for one-time capacity building and emerging issues projects as per CPS2019-1286.

2019: Council approved approximately \$750 for one-time capacity building and emerging issues projects as per CPS2018-1100.

2018: Council approved a \$750 withdrawal for one-time capacity building and emerging issues project as per CPS2017-1124. \$500 was also withdrawn to maintain the municipal contribution to the FCSS program budget as per **GSP** CPS2016-0397. An additional \$95 were funds approved in prior years and extended for projects completed in 2018.

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	5,053
Council approved commitments <sup>(1)</sup>	<u>(750)</u>
Remaining balance	<u>4,303</u>

(1) As per CD2023-0004 Council approved \$750 for one-time capacity building initiatives and responding to emerging issues projects in 2023.

**Source Contacts:**

**Business Unit –**

Financial Lead –

Operational Lead –

**Community Strategies**

J. Salazar, Finance Lead

A. Wedderburn, Manager

**Fiscal Stability Reserve and Operating Budget Savings**

**Account Merged**

Operating Reserve (\$000s)

\$ 1,135,240  
(2022)

**Authorization:** Financial Stability Reserve (FSR): Mill Rate Bylaw 20M79, C2005-04, FCS2007-45, PFC 2018-1125 and PFC2021-1002

Budget Savings Account (BSA) and Community Economic Resiliency Fund (CERF): PFC2015-0181, PFC2015-0959 and PFC2021-1002

**Purpose:** FSR: Beginning in January 2005, the reserve was mandated to serve the following purposes:

- A contingency fund for operational emergencies, urgent or contingency capital expenditures, and to compensate for unplanned revenue reductions with significant financial impacts; and
- Investment income from the reserve would be used to fund one-time operating budget expenditures.

BSA: Regular Budget Savings Account: To encourage and provide incentives for business units to seek annual savings, innovation and efficiencies, within their operating and capital budgets, including, but not limited to the use of “savings accounts”.

CERF: As per Council directive, to set aside funding from corporate surplus / intentional savings to CERF within the BSA for initiatives that support Calgarians and local businesses affected by the challenging economic conditions in Calgary. The CERF provides the opportunity to respond to the needs of the community in three ways; citizens see the direct benefit of the fund through frozen fees for key City services, non-profits and business units are able to maintain service levels and meet the increasing demand through the emergency fund and can be used as a direct stimulus to the economy by investing in initiatives for economic development and affordable housing.

**Conditions:** FSR: ~~As per report FCS2007-45,~~ The FSR reserve component must maintain a minimum balance of five per cent of The City’s tax-supported gross expenditures (net of recoveries). ~~and~~ The FSR component target balance is ~~set at~~ 15 per cent of The City’s tax supported gross expenditures (net of recoveries).

For the purpose of comparison to the target and minimum balance, the reserve’s balance is considered net of commitments.

BSA: None.

**Restrictions:** FSR: None.

BSA: To remain responsive to current economic conditions The City will retain flexibility in the uses of these funds in the short-term.



Any savings generated by business units may fund the BSA. Funds will be allocated 50 per cent to initiatives at the business unit level and 50 per cent to initiatives at the corporate level; or, at 100 per cent to corporate to mitigate the impacts of economic downturns.

Any savings generated in Corporate Revenue & Costs, unless as directed by Council, will be directed to the FSR as per Council's current direction.

**Related Budget Information:**

Operating Department FSR:  
ID: 11658 Taxation  
11661 General Revenue

BSA: All impacted City Business Units

Capital Budget ID: BSA: Various Capital Budget IDs

**Funding Sources:**

FSR: Council approved annual tax supported operating surpluses transferred to the reserve, and investment income earned on reserve funds. As per report FCS2007-45, Council approved previously committed one-time contingent funds that are no longer required for their original purpose, such as recoveries from provisions for tax losses, legal claims or environmental provisions.

Reserve approved to record allocation of investment income:

Yes  No

BSA: Funding for the savings account will be generated by favourable budget variances identified by business units through the management of their operating and capital budgets, and by Corporate as directed by Council.

With the approval of PFC2021-1002 to merge FSR and BSA and support from Chief Financial Officer, business units are no longer required to contribute favourable budget variances to BSA at year end as budget variances will be transferred to FSR at year end close.

Capital funding sources are subject to restrictions which potentially limit the uses of any funds saved. Any potential capital savings identified would require disposition in a manner consistent with the terms and conditions of any governing policies or agreements.

Reserve approved to record allocation of investment income:

Yes  No

**Special Reporting Requirements:**

FSR and BSA: None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
FSR Opening Balance	753,182	637,997	536,284	656,282	573,721
Investment income	14,369	17,059	17,694	15,765	15,215
Contribution from operations <sup>(1)</sup>	23,819	54,146	39,660	114,262	63,558
Contribution to operations	(31,421)	(72,566)	(52,539)	(47,449)	(27,249)
Contribution to capital <sup>(2)</sup>	(15,206)	(4,570)	(11,763)	(1,225)	(2,840)
Transfers between reserves <sup>(3)</sup>	19,229	(22,306)	(55,477)	(311,446)	(4,874)
Current year surplus	258,731	143,422	164,138	110,095	38,751
<b>Closing balance</b>	<b>1,022,703</b>	<b>753,182</b>	<b>637,997</b>	<b>536,284</b>	<b>656,282</b>
BSA Opening balance	122,192	134,736	91,251	135,198	157,334
Contributions from operations <sup>(4)</sup>	3,223	1,272	93,312	17,939	39,122
Contributions from operations to CERF <sup>(5)</sup>	-	-	550	-	3,369
Contributions to operations <sup>(6)</sup>	(12,427)	(13,992)	(18,905)	(6,302)	(4,101)
Contributions to operations from CERF <sup>(6)</sup>	(219)	(3,634)	(6,844)	(19,585)	(37,640)
Transfer (to)/from other operating reserves <sup>(7)</sup>	(232)	4,088	(18,406)	(35,999)	(22,886)
CERF transfer to other reserves <sup>(8)</sup>	-	(278)	(1,322)	-	-
Transfer to other capital reserves <sup>(9)</sup>	-	-	(4,900)	-	-
Closing balance	112,537	122,192	134,736	91,251	135,198
<b>Total Reserve Closing Balance</b>	<b>1,135,240</b>	<b>875,374</b>	<b>772,733</b>	<b>627,535</b>	<b>791,480</b>
Breakdown of BSA Closing Balance:					
Operating BSA	98,847	108,283	116,915	60,914	85,276
Operating BSA-CERF	13,690	13,909	17,821	25,437	45,022
Capital BSA	-	-	-	4,900	4,900
Closing balance	112,537	122,192	134,736	91,251	135,198

(1) Contribution from operations in 2022 came from inter-business unit loan repayments from Mobility (formally Roads) and Climate and Environment (formally Corporate Analytics & Innovation), minimum one per cent of the favourable budget variance from investment income within Corporate Revenue & Costs to be used for the Established Area Growth Strategy (EAGS) per PFC2020-0131, flowing through Corporate FSR to transfer to Established Area Investment Fund (EAIF), one time savings from Solutions for Achieving Value and Excellence (SAVE) program per C2021-1436, and the transfer of various unspent contingency funds (i.e. property tax, legal, and other contingencies that were no longer required).

(2) Contribution to Capital as per report C2013-0668 pertains to flood related and other projects:  
 2022: Consists of \$1,000 for Shouldice Athletic Park Winter Utilization Shelter per C2018-0958, \$222 for Genesis Centre Outdoor Artificial Turf project per C2018-1212, \$2,500 for Urban Forestry Tree Canopy per C2020-1215, \$4,769 for Greater Downtown Plan per C2021-0524, and \$6,715 for unfunded capital projects per C2021-0436.  
 2021: Consists of \$1,362 for Genesis Centre Outdoor Artificial Turf project per C2018-1212, \$2,500 for Urban Forestry Tree Canopy per C2020-1215, and \$708 for Greater Downtown Plan per C2021-0524.  
 2020: Consists of \$251 for Genesis Centre Outdoor Artificial Turf project per C2018-1212, \$11,572 for Utility's flood expenditures, partially offset by \$60 no longer required accrual transferred back to FSR from City's resiliency projects.

2019: Consists of \$1,249 for Utilities business unit flood expenditures partially reduced by \$24 pertaining to an unrequired accrual which was transferred back to FSR from The City's resiliency projects.  
2018: Consists of \$97 for City's resiliency projects and \$2,743 for Utilities business unit flood expenditures.

(3) Transfers between reserves:

2023: Transfer of \$18,000 from the ENMAX Dividend Stabilization Reserve and \$5,000 from the Self-Insurance Reserve as approved by Council (EC2023-1211).

2022: Transfer of \$3,049 from various business units' "FSR flow through reserves" on unspent one-time budget, \$3,200 from Public Art Reserve and \$2,200 from Revolving Fund Reserve for General Land Purchases per C2021-1436, \$2,700 from Fire for carry forward to 2023 per C2022-1051, (\$291) to EAIF reserve for EAGS per PFC2020-0131, (\$5,821) to various business units through "FSR flow through reserves" for Mental Health and Addictions Strategy per C2018-0955, (\$8,644) for relief to businesses per PFC2021-0060, and (\$164) for resiliency projects.

2021: Transfer of \$1,385 from various business units' "FSR flow through reserves" on unspent one-time budget, to Major Capital Projects ("MCP") Reserve for June 2021 confidential recommendations (\$12,500), to EAIF reserve (\$186) for EAGS per PFC2020-0131, to various business units through "FSR flow through reserves" (\$3,689) for Mental Health and Addictions Strategy per C2018-0955, (\$6,639) for relief to businesses per PFC2021-0060, and (\$677) for resiliency projects.

2020: Transfer of \$479 from various business units' "FSR flow through reserves" on unspent one-time budget, to EAIF reserve (\$51,622) for EAGS per PFC2020-0131, to various business units through "FSR flow through reserves" (\$4,212) for Mental Health and Addictions Strategy per C2018-0955, (\$118) for resiliency projects, and (\$4) for Extended Producer Responsibility per C2019-0129.

2019: To fund MCP Reserve per C2019-0525 (\$304,724) and C2019-0964 (\$3,000), to fund Mental Health and Addictions Strategy per C2018-0955 (\$3,311), to various business units' through "FSR flow through reserves" (\$370) for resiliency projects and to fund Extended Producer Responsibility per C2019-0129 (\$41).

2018: As per 2018-06-25 report TT2018-0467, transfer funds from FSR to the Snow and Ice Control reserve for the 2018-2019 season (\$9,500); transfer funds to various business units' through "FSR flow through reserves" (\$2,804); transfer of \$6,443 from various business units through "FSR flow through reserves" on unspent one-time budget; transfer of \$600 from Economic Development and Policy Co-ordination ("EDPC") year-end surplus to fund future Council Innovation Fund; transfer of \$300 from Parks for McHugh House Loan repayment; transfer of \$87 from BSA Reserve due to ACE Daycare 2016 Flood Repayment, on bridge financing, being treated as LAW surplus and contributed to BSA in error.

(4) Operating savings and return of unspent one-time budget from various business units and Corporate Costs:

2022: Transfer of \$2,409 from various business units on unspent one-time budget and \$814 from Calgary Transit to return financing costs funded by unallocated investment income sitting in capital deposits in prior years.

2021: Return of unspent one-time budget from various business units.

2020: Operating savings of \$67,212, release of \$10,000 excess Tax Loss Provision from Taxation program to reduce Tax Loss Provision in 2021, and \$16,100 from Municipal Operating Support Transfer (MOST) grant to replenish funding provided to non-profit partners during COVID-19 from the Community Sustainability Reserve and Emergency Resilience Fund (ERF) originally funded by BSA and CERF per C2020-0526 and C2020-0527.

2019 and 2018: Operating savings and return of unspent one-time budget from various business units and Corporate Costs.

(5) 2020 and 2018: Return of unspent one-time budget on Affordable Housing Initiative.

(6) One-time funding items as approved by Council.

(7) Transfer from / (to) other operating reserves:

2022: Transfer of (\$232) to various business units for HR Accommodations Costs per PFC2019-0193.

2021: Transfer of \$4,400 from IT Reserve and Revolving Fund Reserve for General Land Purchases to fund one-time Solutions for Achieving Value and Excellence (SAVE) implementation costs per C2020-1215, offset by (\$312) to various business units for HR Accommodations Costs (PFC2019-0193).

2020: Transfer of (\$6,000) to the Community Sustainability Reserve to support community associations and social recreation groups per C2020-0526, (\$12,100) to CERF to fund ERF (C2020-0527), and (\$306) to various business units for HR Accommodations Costs (PFC2019-0193).

2019: Transfer of \$1,557 from Calgary Parking Authority ("CPA") net revenue, offset by (\$37,440) to MCP Reserve, and (\$116) to various business units for HR Accommodations Costs.

2018: Transfer of \$2,201 from CPA net revenue, offset by (\$25,000) to OCIF, and (\$87) to FSR due to ACE Daycare Flood Repayment, on bridge financing, being treated as LAW surplus and contributed to BSA in 2016.

- (8) CERF transfer to other reserves:  
2021: Transfer of (\$278) to Calgary Neighbourhoods and Civic Partners to support the immediate financial needs of non-profit partners per C2020-0527.  
2020: Transfer of \$12,100 from Operating BSA for ERF and (\$13,422) to Calgary Neighbourhoods and Civic Partners to support the immediate financial needs of non-profit partners per C2020-0527.
- (9) 2020: Transfer to MCP Reserve for the Event Centre.

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	1,135,240
Investment income	102,130
Budgeted inflows	16,981
Operating budget for future years <sup>(1)</sup>	(382,013)
Capital budget for future years <sup>(2)</sup>	(146,473)
Operating items on a draw as needed basis <sup>(3)</sup>	(57,958)
Flood resiliency projects <sup>(4)</sup>	(2,078)
BSA contributions to operations <sup>(5)</sup>	(9,034)
BSA contributions to capital <sup>(6)</sup>	(3,000)
CERF contributions to operating <sup>(7)</sup>	(13,101)
Balance restrictions <sup>(8)</sup>	(181,542)
Remaining balance	<u>459,152</u>

- (1) Council approved one-time operating budget items per C2021-1381, C2021-1436, C2022-1051.
- (2) Capital budget on a draw as need basis - \$146,473 consists of:  
\$4,000 for New Community Growth Strategy per C2018-0900  
\$316 for Genesis Centre Outdoor Artificial Turf Community Field per C2018-1212  
\$49,522 for Greater Downtown Plan per C2021-0524  
\$31,135 for unfunded Council proposed capital investment in 2022 Adjustments per C2021-1436  
\$1,500 for Calgary Technologies Inc. per confidential report PFC2021-1116, and  
\$60,000 for Capital items included in 2023-2026 budget per C2022-1051.
- (3) Operating items on a draw as need basis – \$57,958 consists of:  
\$7,967 for Community Action on Mental Health and Addiction per C2018-0956  
\$5 for Extended Producer Responsibility per C2019-0129  
\$700 for 2021 Non-Residential Phased Tax Program (PTP) per C2020-1215  
\$2,317 for Relief to businesses program per PFC2021-0060  
\$289 for Calgary COVID-19 Business support program per PFC2021-1366  
\$7,500 for Barron Building Residential Conversion Grant program per PFC2021-1278  
\$5,000 for Clean Energy Improvement Program per EC2022-0113  
\$820 for Seasonal Patio Program per IP2022-0398,  
\$360 for Civic Partnership Program per EC2022-1378, and  
\$33,000 for Calgary Transit Recoveries funded by 2022 unspent Alberta Relief for Shortfalls for Transit Operators (RESTOR) grant to be transferred to FSR at 2022 yearend per C2022-1051
- (4) Flood resiliency projects on a draw as needed basis per C2014-0316, C2014-0774, PFC2015-0536, PFC2015-0697, and PFC2021-0429.
- (5) BSA contributions to operations on a draw as needed basis - \$9,034 for HR Accommodations Costs per PFC2019-0193.

- (6) BSA contributions to capital on a draw as needed basis - \$3,000 for Greater Downtown Plan, Arts Commons Program 639-010 per C2021-0524.
- (7) CERF contributions to operations on a draw as needed basis - \$13,101 consists of:
  - \$1,016 for 2017 PTP per C2017-0057
  - \$913 for 2018 PTP per C2017-1123 and PFC2018-0045
  - \$610 for 2019 PTP per C2019-0782
  - \$6,261 for 2020 PTP per PFC2020-0015
  - \$3,000 for 2021 PTP per C2020-1215, and
  - \$1,301 for ERF per C2020-0527
- (8) Restricted minimum balance of 5 per cent of The City's tax-supported gross expenditures (net of recoveries).

**Source Contacts:**      **Business Unit –**      **Finance**  
Financial Lead –      C. Jacyk, Finance Manager  
Operational Lead –      L. Tochor, City Treasurer

**Group Life Reserve** \$ 1,933  
Operating Reserve (\$000s) (2022)

**Authorization:** FB95-92, Group Policy No. 127 and PFC2012-0606

**Purpose:** To satisfy contractual obligations under the Group Life benefit contract between The City and The Canada Life Assurance Company (Canada Life).

**Conditions:** Under the terms of the contract, The City must maintain a reserve balance comprised of two activities: 1) Incurred but Not Reported (IBNR) for claims incurred by employees in the current year but not reimbursed by the plan until the following year. The IBNR portion of the reserve is equal to 12 per cent of the annualized Refund Billed Premium based on the last month of the policy year; and 2) a Claims Fluctuation reserve (CFR) balance equal to 25 per cent of the Refund Billed Premium for the last complete policy year.

**Restrictions:** Externally restricted by the contractual obligations under the Group Life benefit contract between The City and Canada Life.

**Related Budget Information:** Operating Dept ID: 11656 – CO-PRG 787 Employee Benefits

**Funding Sources:** Operating Budget Program: # CO-PRG 787 Employee Benefits

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

**Special Reporting Requirements:** Quarterly financial reports and annual Core Plan financial statements for The City management and MEBAC executive.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	1,935	1,926	1,965	1,637	1,725
Investment income	38	56	70	57	47
Contributions (to)/from Operations	(40)	(47)	(109)	271	(135)
Closing balance	<u>1,933</u>	<u>1,935</u>	<u>1,926</u>	<u>1,965</u>	<u>1,637</u>

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	1,933
External restriction <sup>(1)</sup>	<u>(1,933)</u>
Remaining balance	<u>-</u>

(1) The complete reserve balance is externally restricted by the contractual obligations under the Group Life benefit contract between The City and Canada Life.

**Source Contacts:**

<p><b>Business Unit –</b> Financial Lead – Operational Lead –</p>	<p><b>Finance</b> D. Andrews, Finance Leader, Benefits Finance G. Wiebe, Finance Manager, Corporate Financial Reporting</p>
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## Heritage Incentive Reserve

Operating Reserve (\$000s)

\$ 1,698  
(2022)

**Authorization:** FB2002-27, ~~FCS2004-15~~, FCS2004-20, PFC2012-0159, PFC2015-0917, and PFC2018-1125

**Purpose:** To fund the implementation of the Heritage Incentive Program which began in 2003.

Grants are provided to non-city owned municipal historic resources to:

- 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. None.~~

**Restrictions:** There shall be a maximum expenditure of 50 per cent of the approved project costs or 15 per cent 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.

Applications may be accepted every five years but the total grant amount cannot exceed 50 per cent of the approved project costs or 15 per cent of the current assessed value of the property; whichever is the lesser, every 15 years except for special circumstances approved by Council.

~~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.~~

**Related Budget Information:** Operating Dept ID: #91771 City and Regional Planning

**Funding Sources:** To be funded annually from operating program #91771 City and Regional Planning

Reserve approved to record allocation of investment income:

Yes  No

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	1,577	1,527	1,229	1,242	1,205
Investment income	34	52	57	47	35
Contributions from operations	582	585	670	225	225
Contributions to operations	(495)	(587)	(429)	(285)	(223)
Closing balance	<u>1,698</u>	<u>1,577</u>	<u>1,527</u>	<u>1,229</u>	<u>1,242</u>

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	1,698
Budgeted inflows	500
Budgeted outflows	<u>(500)</u>
Remaining balance	<u>1,698</u>

**Source Contacts:**

**Business Unit –**

Financial Lead –  
Operational Lead –

**City and Regional Planning**

J. Pieterse, Finance Lead  
J. Mueller, Manager, City Planning



**Mall Programming Fund**

\$ 887  
(2022)

Operating Reserve (\$000s)

**Authorization:** OE2001-03, PFC2012-0606, PFC2015-0917, PFC2018-1125, PFC2019-1385, and ALT2019-1389

**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 **four** representatives **with one-year terms** from Gentra / Brookfield, Oxford Properties, the Calgary Downtown Association, and The City, with The City representative as chairman.

**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 Information:** Operating Dept 93150 Downtown Strategy ID:

Capital Budget ID: A463920 Downtown Strategy

**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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	870	845	865	835	813
Investment income	17	25	30	30	22
Contributions to operations	-	-	(50)	-	-
Closing balance	<u>887</u>	<u>870</u>	<u>845</u>	<u>865</u>	<u>835</u>

**Closing balance consists of:**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Principal amount	688	688	688	688	688
Accumulated net investment income	199	182	157	177	147
Closing balance	<u>887</u>	<u>870</u>	<u>845</u>	<u>865</u>	<u>835</u>

**Commitments as at Dec 31, 202 (\$000s):**

Balance (as at Dec 31, 2022)	887
Interest balance restrictions <sup>(1)</sup>	(199)
Principal balance restrictions <sup>(2)</sup>	<u>(688)</u>
Remaining balance	<u>-</u>

(1) Consists of the accumulated net investment income restricted for the MPFMC to manage (OE2001-03).

(2) The principal of the fund is subjected to Council approval (OE2001-03).

**Source Contacts:**      **Business Unit –**      **Public Spaces Delivery**  
    Financial Lead –      L. Peng, Finance Lead  
    Operational Lead –      J. Tang, Leader Greater Downtown

**Parks Foundation Reserve**

**\$ 2,491**

Operating Reserve (\$000s)

(2022)

**Authorization:** CS90-17-01, FB99-48, FCS2004-22, Memorandum of Agreement – April 15, 2004, FCS2007-09, PFC2016-0796, and **EC2022-1303**.

**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 Information:** Operating Dept ID: 11330 Parks Foundation (Civic Partners)

**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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	2,461	2,345	2,327	2,471	2,407
Contributions from operations	-	-	-	-	-
Contributions from other sources	-	-	-	-	-
Contributions (to) capital financing	-	-	-	-	-
Contributions (to) debt repayment	-	-	-	-	-
Contributions (to) operations	(126)	(130)	(236)	(292)	(128)
Investment Income	156	246	254	148	192
Closing balance	<u>2,491</u>	<u>2,461</u>	<u>2,345</u>	<u>2,327</u>	<u>2,471</u>

<b>Closing balance consists of:</b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Principal	2,000	2,000	2,000	2,000	2,000
Accumulated net investment	491	461	345	327	471
Closing balance	<u>2,491</u>	<u>2,461</u>	<u>2,345</u>	<u>2,327</u>	<u>2,471</u>

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	2,491
External restrictions <sup>(1)</sup>	<u>(2,491)</u>
Remaining balance	<u>-</u>

(1) The reserve is an endowment fund, where funds are segregated and being managed by Parks Foundation via an external investment manager.

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

**Self-Insurance Reserve**

\$ 2,000  
(2022)

Operating Reserve (\$000s)

**Authorization:** FB86-130, FB94-26, FCS2010-19, PFC2012-0606 and PFC2015-0917

**Purpose:** The City is self-insured pursuant to section 825 of the Insurance Act of Alberta for automobile insurance and is required to maintain a separate fund. To be compliant with regulatory requirements a minimum of \$2,000 within the Self-Insurance Reserve must be allocated specifically to address automobile liabilities.

~~All activities undertaken by The City are covered under the Civic Insurance Program using common insurance industry principles. This program is comprised of purchased insurance coverage as well as a self-funded component for any losses not covered by the purchased policy. This reserve is utilized to offset any large claim against The City either in excess of a purchased policy limit or a loss that is not covered by any insurance policy.~~

~~The City is self-insured pursuant to section 825 of the Insurance Act of Alberta for auto.~~

~~Outside insurance coverage exists for claims exceeding established self-insurance retention levels for:~~

- ~~a) Auto and general liabilities~~
- ~~b) Property insured on statement of value approximately \$12,158,388~~

**Conditions:** ~~To be compliant with regulatory requirements a minimum of \$2,000 with the Self-Insurance Reserve must be allocated specifically to address auto liabilities.~~

~~In order to self-insure auto liability, The Alberta Insurance Act requires The City to maintain a separate fund.~~

~~Interest is only earned up to the amount required to maintain a reserve balance of \$7,000 \$2,000.~~

**Restrictions:** ~~The reserve only funds losses in excess of \$500. None.~~

**Related Budget Information:** Operating Department 90036 – Law Risk Management Division ID:

**Funding Sources:** Contributions from operations, subject to Council's budget approval.

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

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	7,000	7,000	7,000	7,000	7,000
Investment income	-	-	-	-	-
Contributions to operations	-	-	-	-	-
Transfer to the FSR/BSA merged reserve	<u>(5,000)</u>	-	-	-	-
Closing balance	<u>2,000</u>	7,000	7,000	7,000	7,000

~~In addition to the closing balance above, a liability has been accrued to help cover the cost of various claims and lawsuits brought against The City in the ordinary course of business.~~

~~Administration provides an annual report to the Audit Committee on the Risk Management and Claims Division's information on the number of claims per year and claims paid per year. This confidential report is presented to the Audit Committee every year.~~

~~The reserve is only used when necessary and has not been used for the periods reported above.~~

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	2,000
External commitments <sup>(1)</sup>	<u>(2,000)</u>
Remaining balance	<u>-</u>

(1) To be compliant with regulatory requirements a minimum of \$2,000 must be allocated specifically to address auto liabilities.

<b>Source Contacts:</b>	<b>Business Unit –</b>	<b>Law Department</b>
	Financial Lead –	B. Jia, Finance Lead
	Operational Lead	F. Ashraf, Manager, Risk Management & Claims /
	–	CRIO

## Artificial Turf Field Lifecycle Reserve

Capital Reserve (\$000s)

\$ 7,866  
(2022)

**Authorization:** FCS2010-19, CPS2011-15, CPS2012-24, PFC2013-745, PFC2016-0796, CPS2016-0807 and PFC2019-1385

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

**Conditions:** None.

**Restrictions:** The Genesis Centre Environmental Contingency of ~~\$318~~ \$285 plus ~~accrued~~ ~~accumulated~~ interest of ~~\$6~~ \$39 is externally restricted for potential environmental events at the Genesis Centre.

**Related Budget Program:** Capital Budget ID: A446552

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

In a fiscal year when there are negative net revenues from a facility, a special contribution from that facility's gross artificial turf revenue to this reserve may be made if all of the following conditions are met:

- 1) The negative net revenues were caused by unforeseen circumstances affecting artificial turf operations at the affected facility,
- 2) The contribution does not exceed the average of the prior five years' contribution from the affected facility,
- 3) The contribution is approved by the Director of Recreation and Social Programs, and
- 4) The net deficit to the impacted facility is funded using available surpluses from other Recreation facilities and will not result in a net budget deficit across Recreation.

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 year end reserve balance deviates by 25 per cent from projection in any year. Any significant modifications in contribution amounts will be identified through the annual budget process as necessary.~~ None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Artificial Turf Reserve</b>					
Opening balance	6,599	5,649	5,157	4,511	3,271
Investment income	138	180	191	174	102
Contributions from operations	805	770	301	472	879
Contributions from capital	-	-	-	-	259
Closing balance	<u>7,542</u>	<u>6,599</u>	<u>5,649</u>	<u>5,157</u>	<u>4,511</u>
<b>Genesis Centre Environmental Contingency</b>					
Opening balance	318	312	299	292	-
Investment income	6	6	13	7	7
Contributions from operations	-	-	-	-	285
Component closing balance	<u>324</u>	<u>318</u>	<u>312</u>	<u>299</u>	<u>292</u>
<b>Total Reserve closing balance</b>	<u><b>7,866</b></u>	<u><b>6,917</b></u>	<u><b>5,961</b></u>	<u><b>5,456</b></u>	<u><b>4,803</b></u>

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	7,866
Budgeted outflows	(1,500)
Balance restriction	<u>(324)</u>
Remaining balance	<u><u>6,042</u></u>

**Source Contacts:**

**Business Unit –**  
Financial Lead –  
Operational Lead –

**Recreation & Social Programs**  
R. Turley, Finance Lead  
F. Le Berre, Capital Development Manager





<b>Current Activity (\$000s): IT Projects Pool</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Opening balance	8,663	9,550	8,745	7,927	4,939
Contributions from operations	3,913	3,738	3,413	3,530	5,000
Contributions to capital	(3,302)	(2,425)	(2,608)	(2,712)	(2,012)
Contributions to FSR/BSA merged	-	(2,200)	-	-	-
Closing balance	<u>9,274</u>	<u>8,663</u>	<u>9,550</u>	<u>8,745</u>	<u>7,927</u>

<b>Current Activity (\$000s): Corporate Telecom - Fibre Optics</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Opening balance	7,970	7,005	6,873	4,967	3,794
Investment Income	100	219	273	182	106
Contributions from operations	2,074	1,995	2,005	3,378	1,718
Contributions to capital	(6,175)	(1,249)	(2,637)	(1,654)	(651)
Contribution adjustment	-	-	491	-	-
Closing balance	<u>3,969</u>	<u>7,970</u>	<u>7,005</u>	<u>6,873</u>	<u>4,967</u>

<b>Current Activity (\$000s): Hardware Replacement</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Opening balance	11,020	9,390	8,288	7,623	6,317
Contributions from operations	5,609	4,679	4,517	4,104	2,996
Contributions to capital	(4,507)	(3,049)	(3,165)	(3,439)	(1,690)
Contribution adjustment	-	-	(250)	-	-
Closing balance	<u>12,122</u>	<u>11,020</u>	<u>9,390</u>	<u>8,288</u>	<u>7,623</u>

<b>Current Activity (\$000s): Enterprise Software Growth</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Opening balance	9,711	8,556	8,556	7,867	5,358
Contributions from operations	2,085	1,725	1,400	2,089	3,839
Contributions to capital	(4,200)	(570)	(1,400)	(1,400)	(1,330)
Closing balance	<u>7,596</u>	<u>9,711</u>	<u>8,556</u>	<u>8,556</u>	<u>7,867</u>

<b>Consolidated Closing Balance</b>	<b><u>37,855</u></b>	<b><u>41,657</u></b>	<b><u>38,709</u></b>	<b><u>35,643</u></b>	<b><u>37,286</u></b>
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**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	37,855
Budgeted inflows	37,852
Budgeted outflows	(51,340)
Budgeted capital outflows <sup>(1)</sup>	(8,033)
Balance restriction <sup>(2)</sup>	<u>(9,700)</u>
Remaining balance	<u>6,634</u>

(1) Budgeted capital outflows include modernization projects endorsed by the Corporate Technology Committee and the Executive Leadership Team such as the Corporate Asset Management System, approved amounts for Microsoft licenses, SAVE business cases, and the Fibre Strategy.

(2) The reserve must maintain a minimum balance restriction of \$9,700 for lifecycle replacement of hardware.

<b>Source Contacts:</b>	<b>Business Unit –</b>	<b>Information Technology</b>
	Financial Lead –	K. Temchuk, Finance Lead
	Operational Lead –	J. Bradley, Director

**Legacy Parks Reserve**

\$ 34,039  
(2022)

Capital Reserve (\$000s)

**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, LPC2016-0626, PFC2019-1385 and PFC2021-0909

**Purpose:** Provides funding to acquire, ~~To~~ create new park space and enhance existing parks and open spaces for the benefit of Calgarians, now and in the future.

**Conditions:** Allocation of funds are as follows:

- ~~• 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 LPC2016-0626, the Legacy projects underway were reprioritized and strategically phased and high priority projects were identified.
- ~~• Per PFC2021-0909, Council approved 100 per cent of any ENMAX dividend surplus (i.e. ENMAX dividends in excess of \$47,000) to the Legacy Parks Reserve beginning in 2021 and continues to do so only if the ENMAX Stabilization Reserve maintains a balance of \$18,000 or until Council directs otherwise.~~

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

**Related Budget Programs Information:** Capital Budget P500\_004 - Park Development  
IDs: P500\_006 - Park Upgrades

**Funding Sources:** 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:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	19,695	10,719	7,889	7,025	8,155
Investment income	590	290	271	234	192
Contributions to capital	(1,246)	(2,314)	(941)	(870)	(1,322)
Transfer from Reserve for Future Capital <sup>(1)</sup>	15,000	11,000	3,500	1,500	-
Closing balance	<u>34,039</u>	<u>19,695</u>	<u>10,719</u>	<u>7,889</u>	<u>7,025</u>

(1) The transfer relates to the ENMAX dividend surplus, as it flows through the Reserve for Future Capital.

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	34,039
Investment income	7,121
Budgeted inflows	69,100
Budgeted outflows	<u>(70,606)</u>
Remaining balance	<u>39,654</u>

**Source Contacts:**      **Business Unit –**      **Parks & Open Spaces**  
Financial Lead –      T. Le Prieur, Finance Lead  
Operational Lead –      N. Bernard, Manager

## Livery Transport Services Sustainment Reserve

Combined Operating & Capital Reserve (\$000s)

**Authorization:** FCS2004-22, FCS2010-10, PFC2013-0745, PFC2016-0796, PFC2019-1385, CPS2019-0609 and C2020-540

**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 Information:** Operating Department ID: 10788 Livery Transport Services  
11567 Vehicle-for-Hire Public Safety Team  
11765 Vehicle-for-Hire Licensing  
Capital Budget ID: P048\_020 (Livery Technology)  
480404 (OneCity Coord RMS – Livery Transport Services)  
480403 (Livery Transport Services Equip Lifecycle)  
480769 (Livery Services Relocation)

**Funding Sources:** The Livery Transport Services' operating surpluses.

Reserve approved to record allocation of investment income:

Yes  No

**Special Reporting Requirements:** None.

### Current Activity (\$000s):

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	5,157	5,001	5,834	4,818	4,145
Investment income	97	142	191	185	117
Annual operating surplus (deficit)	7	102	(643)	897	599
Contributions to capital	(187)	(88)	(381)	(66)	(43)
Closing balance	<u>5,074</u>	<u>5,157</u>	<u>5,001</u>	<u>5,834</u>	<u>4,818</u>

### Commitments as at Dec 31, 2022 (\$000s):

Balance (as at Dec 31, 2022)	5,074
Budgeted inflows	266
Budgeted outflows	<u>(4,318)</u>
Remaining balance	<u>1,022</u>

**Source Contacts:** **Business Unit –** Emergency Management & Community Safety  
Financial Lead – M. Moroz, Finance Lead  
Operational Lead – A. Coon, Chief, Public Vehicle Standards

**Public Art Reserve**

\$ 5,935  
(2022)

Combined Operating & Capital Reserve (\$000s)

**Authorization:** FCS2010-28, PFC2013-0745, PFC2014-254, ALT2014-0153, ALT2014-0909, PFC2016-0796, PFC2017-1241 and PFC2019-0828

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

The Public Art Reserve will be used to cover costs related to the following:

- (a) maintenance and conservation of the Public Art Collection stewarded by the Public Art (Partnerships) team;
- (b) management, administration, promotion and related initiatives for the Public Art Program as delivered by the Public Art (Partnerships) team;
- (c) a portion of the operating costs of the third-party operator; and
- (d) acquisition projects (including, but not limited to, commissions and direct purchase of existing artwork) and activations initiated by the Public Art Program (including, but not limited to, research, interpretation, exhibition, programming, and education).

**Conditions:** None.

**Restrictions:** ~~None.~~  
As per the March 20, 2021 agreement with Calgary Arts Development Authority Ltd. (CADA), the reserve provides a portion of funding to CADA in amount of \$500 per year for the period of 2021-2024.

**Related Budget Information:** Operating Department 11148 – Arts and Culture ID:

**Funding Sources:** The annual amount transferred to the Public Art Reserve is approved by the Executive Leadership Team 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  No

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	8,435	9,248	8,048	6,768	5,883
Contributions from operations	-	-	-	80	-
Contributions to operations	(500)	(2,013)	-	-	(391)
Transfer between reserves <sup>(1)</sup>	(2,000)	1,200	1,200	1,200	1,276
Closing balance	<u>5,935</u>	<u>8,435</u>	<u>9,248</u>	<u>8,048</u>	<u>6,768</u>

(1) Transfers between reserve funds were received from Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged.

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	5,935
Other commitments <sup>(1)</sup>	<u>(1,000)</u>
Remaining Balance	<u>4,935</u>

(1) Other commitments relate to a funding agreement signed on 2021 March 20 for Calgary Art Development Authority funding through to 2024.

<b>Source Contacts:</b>	<b>Business Unit –</b>	<b>Partnerships</b>
	Financial Lead –	R. Turley, Finance Lead
	Operational Lead –	F. Gaultieri, Manager, Arts & Culture

**Revolving Fund Reserve for General Land Purchases**

\$ 152,058  
(2022)

Combined Operating & Capital Reserve (000's)

**Authorization:** Commissioners' Report FB98-43, LAS2008-173, PFC2016-0796 and PFC2019-1385

**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 Information:** Operating Department 90219 Real Estate and Development Services  
ID: (Real Estate Service Line)

Capital Budget IDs: Various capital budget IDs

**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.
- 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.



**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	137,815	131,116	135,487	119,750	102,118
Investment income	2,653	3,665	4,512	3,972	2,827
Contributions from (to) operations	2,609	(17,689)	(1,909)	3,167	4,348
Contributions from land sales	19,288	23,793	8,335	12,170	14,609
Contributions from capital	4,147	6,302	7,604	20,515	8,149
Contributions to capital	(12,254)	(3,019)	(18,219)	(20,059)	(10,570)
Transfer to other reserves <sup>(1)</sup>	(2,200)	(6,684)	(1,359)	(3,690)	(1,536)
Net transfer from (to) restricted reserve <sup>(2)</sup>	-	331	(3,335)	(338)	(195)
Closing balance <sup>(3)</sup>	152,058	137,815	131,116	135,487	119,750

(1) Transfers to other reserves:  
2022: Transfer (\$2,200) SAVE contribution of to the Fiscal Stability and Operating Budget Savings Account Merged Reserve.

2021: Transfer (\$1,489) of net proceeds of sale of lands to various BU reserves, transfer (\$2,664) to the Reserve for Future Capital for repayment of internal loans for R.B. Bennett School, SAVE contribution of (\$2,200) to the Fiscal Stability Reserve and (\$331) for the intra-reserve activity with the restricted component of the reserve pertaining to the Attainable Homes Calgary Corporation (AHCC) receivable (refer to footnote 2).

2020: Transfer (\$4,695) of net proceeds of sale of lands to various BU reserves, \$3,005 for the intra-reserve activity with the restricted component of the reserve pertaining to Calgary Municipal Land Corporation (CMLC) mortgage repayment and \$331 for the intra-reserve activity with the restricted component of the reserve pertaining to AHCC for expenditure accruals (refer to footnote 2).

2019: Transfer (\$3,749) of net proceeds of sale of lands to various BU reserves, transfer (\$279) to the Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged for repayment of internal loans for R.B. Bennett School and \$338 for the intra-reserve activity with the restricted component of the reserve pertaining to CMLC mortgage repayment (refer to footnote 2).

2018: Transfer (\$1,484) of net proceeds of sale of lands to various BU reserves, transfer (\$247) to the Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged for repayment of internal loans for R.B. Bennett School and \$195 for the intra-reserve activity with the restricted component of the reserve pertaining to CMLC mortgage repayment (refer to footnote 2).

(2) Transfers from (to) restricted reserves:  
These transfers represent internal reserve activity for repayments of mortgage balances for lands sold to CMLC and AHCC. These land sales were set up as receivables. The funds are restricted until receipt of the funds. Receipt of funds was 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. CMLC repaid their full balance outstanding with the final payment of \$3,005 repaid in 2020. AHCC has a mortgage outstanding of \$3,279 which has a maturity date extended to August 3, 2023 (PFC2021-0177 and Bylaw 18M2021). The \$331 in 2021 represents demolition costs accrued in 2020 and initially deducted from the mortgage balance, but these costs were reimbursed to AHCC on completion of the work in accordance with the approvals under the terms of the Agreement of Purchase and Sale dated April 7, 2011 and the amending agreements.

(3) Total funding from the reserve in prior years for land acquisitions and expected to be repaid in future years is \$108,792. Any repayments to the reserve in future years will require approved capital budget allocations within the Business Unit's that steward these repayment obligations.

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	152,058
Investment income	19,017
Budgeted inflows	103,000
Budgeted outflows	(60,881)
Council approved commitments <sup>(1)</sup>	(15,426)
Other restricted commitments <sup>(1)</sup>	(74,509)
<b>Internally Restricted minimum balance <sup>(2)</sup></b>	<b>(25,000)</b>
Remaining balance	<u>98,259</u>

- (1) Commitments include land acquisitions as approved by CLC, expropriation liability estimates, asset retirement obligations estimates and restrictions on certain balances within the reserve. Council approved reports for commitments include: PFC2021-0177 and Bylaw 18M2021 for AHCC remaining mortgage balance, IP2022-1126, TT2019-0811 and MRER2022-391 for land acquisition, Bylaw 11B2007, C2007-63 and C2007-64 for debt servicing obligations related to land acquisition and ground lease of the District Energy Plant.
- (2) The \$25,000 is the administrative floor that was approved by the CLC for the current budget cycle as a reserve sustainability control.

<b>Source Contacts:</b>	<b>Business Unit –</b>	<b>Real Estate &amp; Development Services</b>
	Financial Lead –	K. Rajani, Finance Lead
	Operational Lead –	J. Halfyard, Manager, Land and Asset Management

**Planning & Development Sustainment Reserve** **\$ 103,545**  
Sustainment Reserve (\$000s) (2022)

**Authorization:** FB2003-49, C2005-60, C2005-68, FCS2005-33, FCS2006-37, FCS2007-45, LPT2008-67, LPT2011-30, PFC2013-0745, PFC2016-0796, PFC2017-1081 and PFC2019-1385

**Purpose:** 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 reserve will have the following specific uses:

- Stabilize the operating budget
- Fund one-time operating expenditures
- Fund the capital expenditures

**Conditions:** The reserve has a target balance of 75 per cent of the annual budgeted fee based operating expenditures. Should the fund exceed the target, the excess would be used as a contribution from the reserve to fee supported operations in the following year to soften any required user fees increase.

**Restrictions:** None.

**Related Budget Information:**

Operating Department IDs:	Various department IDs
Capital Budget IDs:	P061_002 - Capital Asset Lifecycle P067_002 - Business Technology Sustainment P064_001 - Working Space Initiatives 481251 - DA Service Improvements

**Funding Sources:** Annual operating surpluses from fee supported operations from 2016 and future years.

Reserve approved to record allocation of investment income:  
 Yes  No

**Special Reporting Requirements:** None.

**Current Activity (\$000s):**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Opening balance	97,120	84,199	81,707	77,908	86,752
Investment income	2,106	2,686	2,773	2,844	1,961
Contributions from operations	10,056	14,399	3,406	6,067	13,531
Contributions to capital <sup>(1)</sup>	(5,737)	(4,164)	(3,687)	(5,112)	(5,102)
Transfer from reserve	-	-	-	-	766
Transfer to Opportunity Calgary Investment Fund <sup>(2)</sup>	-	-	-	-	(20,000)
Closing balance	<u>103,545</u>	<u>97,120</u>	<u>84,199</u>	<u>81,707</u>	<u>77,908</u>

(1) Contribution to Capital is a flow through transfer from Development, Business & Building Services to Planning & Development Services GM and it is recorded as capital expense funding in Planning & Development Services GM.

(2) Transfers to the *Opportunity Calgary Investment Fund* as per Council's decision made on December 18, 2017 per PFC2017-1081.

**Commitments as at Dec 31, 2022 (\$000s):**

Balance (as at Dec 31, 2022)	103,545
Budgeted inflows	7,488
Budgeted outflows	(83,790)
Council approved commitments <sup>(1)</sup>	<u>(56,505)</u>
Remaining balance <sup>(2)</sup>	<u>(29,262)</u>

(1) Council approved 2023-2026 budgeted capital financing from reserve are for approved capital projects, as follows:

- Capital Assets and Vehicles Acquisition - \$5,647
- Business Technology Sustainment - \$11,475
- Service Improvements - \$9,453
- Working Space Initiative - \$17,080
- Modernizing Service Delivery - \$12,750
- Traditional Heat Mapping - \$100

(2) The projected negative remaining balance is due to the following:

- The projected cash inflows into the reserve from permit fee revenue are not reflected in the calculation as these revenue budget adjustments were not approved by Council at December 31, 2022. These revenue budget adjustments are expected to be approved as part of the 2024 annual budget adjustment process.
- Capital projects beyond 2026 have been approved as part of the 2023 – 2026 budget cycle.

**Source Contacts:**

**Business Unit –**  
Financial Lead –  
Operational Lead –

**Calgary Building Services**

J. Lee, Finance Lead  
J. White, Chair of PD Financial Governance Oversight Committee

## Reserves to be Reviewed in the 2024 Triennial Reserve Review

Reserve Name	Reserve Type	2022 Balance (\$000's)
Health, Safety and Wellness Reserve	Operating	18,022
Tax Loss Provision Reserve	Operating	6,300
Asphalt and Crusher Plant Lifecycle Capital Reserve	Capital	7,076
Community Investment Reserve	Capital	130,265
Debt Servicing Reserve	Capital	52,570
Established Area Investment Fund	Capital	44,899
Green Line Fund	Capital	183,539
Reserve for Future Capital and Lifecycle Maintenance and Upgrade Merged	Capital	792,182
TELUS Convention Centre Reserve	Capital	477
Business License Sustainment Reserve	Sustainment	10,260
Community Sustainability Reserve	Sustainment	1,689
Corporate Housing Reserve	Sustainment	43,054
General Hospital Legacy Reserve	Sustainment	17,184
Parks Endowment and Sustainment Reserve	Sustainment	7,504
Utility Sustainment Reserve	Sustainment	202,589
<b>Total</b>		<b>1,517,610</b>

## Follow-Ups Scheduled for 2024 from Prior Triennial Reserve Reviews

Reserve Name	Reserve Type	2022 Balance (\$000's)
Calgary Police Service Court Fine Revenue Operating Reserve	Operating	8,000
Calgary Police Service Helicopter Maintenance	Operating	2,125
Mall Programming Fund	Operating	887
Snow and Ice Control (SNIC) Reserve	Operating	14,868
911 Communications Centre Capital Financing Reserve	Capital	22,659
Calgary Police Service Capital Reserve	Capital	37,985
Information Technology Reserve	Capital	37,855
Calgary Parking Capital Reserve Fund	Sustainment	108,901
Calgary Parking Long Term Investment Fund	Sustainment	51,699
Cash-in-Lieu Lifecycle Sustainment Reserve	Sustainment	36,220
Public Art Reserve	Sustainment	5,935
Waste and Recycling Sustainment Reserve	Sustainment	69,147





# 2023 Triennial Reserve Review Report

2023 December 6



# Administration Recommendations

That the Executive Committee:

1. Recommends that Council approve:

- i. Reserve recommendations as outlined in Attachment 3 (in the *Recommendations(s) for Approval* column) and Attachment 4 (changes in red); and
- ii. The list of reserves to be reviewed in the 2024 Triennial Reserve Review in Attachment 5.

2. Forward report EC2023-1211 to the 2023 December 12 Regular Meeting of Council for approval.



# Background and Purpose

## Background

Council Policy (CFO013 Reserves) and Administrative Policy (FA-050 Financial Reserves) indicate:

- Every reserve is to be reviewed at least once every three years
- Review is conducted by an Administrative Reserve Review Committee

## Purpose

Periodic review of each active reserve to ensure:

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



# Summary of Recommendations

Reserve Name	2022 Balance (\$000's)	Reserve Substantive Changes	Reserve Clerical Changes	Reserve Follow-Ups Future TRRs	Reserve Follow-Ups Other Areas	Process Improvement
Children's Reserve Fund	5,146		✓			
Calgary Police Service Court Fine Revenue Operating Reserve	8,000		✓	✓ (2024)		
ENMAX Dividend Stabilization Reserve	18,000	✓				
Family & Community Support Service (FCSS) Stabilization Fund	5,053		✓			
Fiscal Stability and Operating Budget Savings Account Merged	1,112,240	✓	✓		✓	
Group Life Reserve	1,933		✓			
Heritage Incentive Reserve	1,698		✓			
Mall Programming Fund	887		✓	✓ (2024)		
Parks Foundation Reserve	2,491	✓	✓			✓
Self-Insurance Reserve	7,000	✓				
Artificial Turf Field Lifecycle Reserve	7,866	✓	✓			✓
Information Technology Reserve	37,855			✓ (2024)		
Legacy Parks Reserve	34,039	✓	✓		✓	
Livery Transport Services	5,074		✓	✓ (2026)		
Public Art Reserve	5,935	✓	✓	✓ (2024)		
Revolving Fund Reserve for General Land Purchases	152,058		✓	✓ (2025)		
<b>Total</b>	<b>1,405,275</b>					

Follow-Up from 2022 Triennial Reserve Review

Reserve Name	2022 Balance (\$000's)	Reserve Substantive Changes	Reserve Clerical Changes	Reserve Follow-Ups Future TRRs	Reserve Follow-Ups Other Areas	Process Improvement
Planning & Development Sustainment Reserve	103,545			✓ (2025)		



# Review Recommendations: Substantive Changes

- ENMAX Dividend Stabilization Reserve
- Self-Insurance Reserve
- Fiscal Stability and Operating Budget Savings Account Merged Reserve
- Parks Foundation Reserve
- Artificial Turf Field Lifecycle Reserve
- Legacy Parks Reserve
- Public Art Reserve



# Reserves to be Reviewed in 2024 Triennial Reserve Review

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# Follow-Ups Scheduled for 2024 from Prior Triennial Reserve Reviews

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