



AGENDA

PRIORITIES AND FINANCE COMMITTEE

December 4, 2018, 9:30 AM
IN THE COUNCIL CHAMBER
Members

Mayor N. Nenshi, Chair
Councillor S. Chu, Vice-Chair
Councillor D. Colley-Urquhart (CPS Chair)
Councillor J. Gondek (PUD Chair)
Councillor S. Keating (T&T Chair)
Councillor W. Sutherland (UCS Chair)
Councillor E. Woolley (Audit Chair)

1. CALL TO ORDER
2. OPENING REMARKS
3. CONFIRMATION OF AGENDA
4. CONFIRMATION OF MINUTES
 - 4.1 Minutes of the Regular Meeting of the Priorities and Finance Committee, 2018 November 06
5. POSTPONED REPORTS
(including related/supplemental reports)
None
6. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES
 - 6.1 Transparency Practices – Reporting and Closed Meetings, PFC2018-1376
 - 6.2 Related Party Disclosure Report, PFC2018-1391
 - 6.3 Council Pension Plans – Report back, PFC2018-1162
 - 6.4 Green Line LRT – Budget and Funding Confirmation – Deferral Request, PFC2018-1105
 - 6.5 2019 Business Improvement Area Tax Bylaw, PFC2018-1068

6.6 Status of Outstanding Motions and Directions, PFC2018-1201

7. ITEMS DIRECTLY TO COMMITTEE

7.1 REFERRED REPORTS
None

7.2 NOTICE(S) OF MOTION
None

8. URGENT BUSINESS

9. CONFIDENTIAL ITEMS

9.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

9.1.1 Naming of a City Park, PFC2018-1357
Held confidential pursuant to Sections 23 and 24 of *FOIP*.

9.2 URGENT BUSINESS

10. ADJOURNMENT



MINUTES

PRIORITIES AND FINANCE COMMITTEE

**November 6, 2018, 8:30 AM
IN THE COUNCIL CHAMBER**

PRESENT:

Mayor N. Nenshi, Chair
Councillor S. Chu, Vice-Chair
Councillor J. Gondek (PUD Chair)
Councillor W. Sutherland (UCS Chair)
Councillor G-C. Carra (CPS Alternate)
Councillor J. Davison (TT Alternate)
Councillor G. Chahal
Councillor P. Demong
Councillor J. Farkas
Councillor D. Farrell
Councillor J. Magliocca
Councillor E. Woolley

ALSO PRESENT:

City Manager J. Fielding
Acting Chief Financial Officer C. Male
City Assessor N. Karpa
Acting City Clerk J. Dubetz
Legislative Assistant D. Williams

1. CALL TO ORDER

Mayor Nenshi called the Meeting to order at 8:30 a.m.

2. OPENING REMARKS

Mayor Nenshi provided opening remarks.

3. CONFIRMATION OF AGENDA

Moved by Councillor Demong

That the Agenda for today's Meeting be amended by postponing the following Items to be dealt with immediately following Item 6.5, Status of Outstanding Motions and Directions, PFC2018-1200:

- 5.1 2019 Projected Tax Shift Non-Residential Properties, PFC2018-1134; and
- 5.2 Material Unfunded Investment Analysis (Verbal), PFC2018-1238.

MOTION CARRIED

Moved by Councillor Gondek

That the Agenda for the 2018 November 06 Regular Meeting of the Priorities and Finance be confirmed, **as amended**.

MOTION CARRIED

4. CONFIRMATION OF MINUTES

None

5. POSTPONED REPORTS

Revised Material

5.1 2019 Projected Tax Shift Non-Residential Properties, PFC2018-1134

A PowerPoint presentation entitled "2019 Projected Tax Shift Non-residential Properties, dated 2018 October 30", was distributed, with respect to Report PFC2018-1134.

The Priorities and Finance Committee invited a representative from Calgary Economic Development, Ltd. to address the Committee, by general consent.

Speaker:

Deana Haley

Committee recessed at 12:04 p.m. and reconvened at 1:04 p.m. with Mayor Nenshi in the Chair.

Moved by Councillor Farrell

That with respect to Report PFC2018-1134 be amended, by adding a Recommendation 4, 5 and 6 as follows:

That the Priorities and Finance Committee recommend that Council:

For: (4): Councillor Demong, Councillor Farkas, Councillor Farrell, and Councillor Woolley

Against: (3): Councillor Chu, Councillor Sutherland, and Councillor Davison

MOTION CARRIED

Moved by Councillor Woolley

That with respect to Report PFC2018-1134, the following be approved, as amended:

That the Priorities and Finance Committee:

1. Receive this report for information; and

2. Direct the Assessment & Tax Working Group to present its final report to the Priorities and Finance Committee, no later than Q1 2019;

3. Direct Administration to consider the following:

- a. Budget reductions to offset tax-shift to reflect the New Norm;
- b. Solutions to reduce swings in redistribution;
- c. City-Initiated diversification of revenue sources to reduce reliance on the property tax;
- d. Alternatives to the Phased Tax Program to support businesses directly;
- e. Reducing the ratio between residential and non-residential over a period of 5 years;
- f. Incentivizing/reducing barriers to residential development in the Centre City; and
- g. Council Strategic Session Outlining Challenges and Opportunities in the Downtown.

That the Priorities and Finance recommend that Council:

- 4. Direct Administration to convene a task force comprised of internal and external stakeholders to develop a Downtown Recovery Strategy and return to Council through the Priorities and Finance Committee with the recommended membership, framework and terms of reference no later than Q1 2019.**
- 5. Direct Administration to convene a Financial Task Force comprised of internal and external experts to develop a strategy on the following:**
 - a. Short term mitigation**
 - b. Long term solutions**
 - c. Revenue options to improve financial resiliency.**
- 6. Return to Council through Priorities and Finance Committee with the recommended membership, framework, and terms of reference no later than Q1 2019.**

Against: Councillor Davison and Councillor Sutherland

MOTION CARRIED

Revised Material

- 5.2 Material Unfunded Investment Analysis (Verbal), PFC2018-1238

A PowerPoint presentation entitled "Material Unfunded Investment Analysis", was distributed, with respect to Report PFC2018-1238.

Moved by Councillor Chu

That with respect to Report PFC2018-1238, the following be approved:

That the Priorities and Finance Committee receive today's presentation for information.

MOTION CARRIED

6. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

6.1 2018 Triennial Reserve Review Report, PFC2018-1125

A PowerPoint presentation entitled "Triennial Reserve Review, dated 2018 November 06", was distributed, with respect to Report PFC2018-1125.

Moved by Councillor Chu

That with respect to Report PFC2018-1125, the following be approved:

That the Priorities and Finance Committee recommends that Council:

1. Approve the changes to reserves as outlined in Attachment 1 and Attachment 2; and
2. Approve the list of reserves to be reviewed in 2019 as outlined in Attachment 3.

MOTION CARRIED

6.2 Actively Developing Communities in Keystone Hills Area Structure Plan – Growth Management Overlay Removal, PFC2018-1180

Distributions made with respect to Report PFC2018-1180:

- A PowerPoint presentation entitled "Actively Developing Communities in Keystone Hills Area Structure Plan - Growth Management Overlay Removal, dated 2018, November 06"; and
- A Revised Pages 4 and 5 to Report PFC2018-1180.

Moved by Councillor Gondek

That with respect to Report PFC2018-1180, the following be approved:

That the Priorities and Finance Committee:

1. Direct this report (PFC2018-1180) to the December 10 Regular Public Hearing Meeting of Council to the Public Hearing portion of the Agenda to accommodate the required advertising;
2. Recommend that Council:
 - a. Hold a public hearing on the proposed bylaw amendment as outlined in Attachment 1; and
 - b. Give three readings of the proposed bylaw amendment to the Keystone Hills Area Structure Plan in Attachment 1.

MOTION CARRIED

6.3 CIF Application: On Demand Transit, PFC2018-1291

Moved by Councillor Gondek

That with respect to Report PFC2018-1291, the following be approved:

1. That the Priorities and Finance Committee recommend Council approve this application for the CIF for the On-Demand Transit Service pilot project in the amount of \$338,000.

2. That the Priorities and Finance Committee direct Administration to report back to PFC indicating how the money was spent and outcomes of the projects no later than Q2 2020.

MOTION CARRIED

6.4 CIF Application: One Calgary Policy Review, PFC2018-1300

A clerical correction was noted in the Cover Report page by deleting the words "One Calgary Policy Review" and by substituting "Policy Review Proposal".

Moved by Councillor Demong

That with respect to Report PFC2018-1300, the following be approved:

1. That the Priorities and Finance Committee recommend Council approve this application for the CIF for the **Policy Review Proposal** in the amount of \$525,000.

2. That the Priorities and Finance Committee direct Administration to report back to PFC indicating how the money was spent and outcomes of the projects no later than Q3 2020.

MOTION CARRIED

6.5 Status of Outstanding Motions and Directions, PFC2018-1200

Moved by Councillor Chu

That with respect to Report PFC2018-1200, the following be approved:

That the Priorities and Finance Committee receive this report for information.

MOTION CARRIED

7. ITEMS DIRECTLY TO COMMITTEE

7.1 REFERRED REPORTS

None

7.2 NOTICE(S) OF MOTION

None

8. URGENT BUSINESS

None

Moved by Councillor Sutherland

That in accordance with to Section 65(1) of the Procedure Bylaw 35M2017, as amended, Council add an item of Confidential Urgent Business, Item 9.2.1 Establishment of a Selection Committee (Verbal), VR2018-0097.

MOTION CARRIED

9. CONFIDENTIAL ITEMS

Moved by Councillor Demong

That, pursuant to Sections 17 and 19 of the *Freedom of Information and Protection of Privacy Act*, the Priorities and Finance Committee move into Closed Meeting at 2:41 p.m. in the Council Lounge, to consider a confidential matter with respect to Verbal Report, VR2018-0097.

MOTION CARRIED

Committee moved into Public Meeting at 2:50 p.m. with Mayor Nenshi in the Chair.

Moved by Councillor Chu

That Committee rise and report.

MOTION CARRIED

9.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

None

9.2 URGENT BUSINESS

9.2.1 Establishment of a Selection Committee (Verbal), VR2018-0097

Administration in attendance during the Closed Meeting discussions with respect to Report VR2018-0097:

Clerk: J. Dubetz

Moved by Councillor Chu

That with respect to Verbal Report VR2018-0097, the following be approved:

That the Priorities and Finance Committee:

1. Appoint the following people to serve on a Selection Committee, as follows:

- Mayor Nenshi, Chair
- Glenda Cole, City Solicitor and General Counsel
- Cllr. Chahal
- Cllr. Farkas
- Cllr. Gondek

2. Direct that the closed meeting discussions remain confidential pursuant to Sections 17 and 19 of the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

10. ADJOURNMENT

Moved by Councillor Chu

That this meeting adjourn at 2:53 p.m.

MOTION CARRIED

The following items have been forwarded to the 2018 November 19 Regular Meeting of Council:

2019 Projected Tax Shift Non-Residential Properties, PFC2018-1134

Consent:

2018 Triennial Reserve Review Report, PFC2018-1125

CIF Application: On Demand Transit, PFC2018-1291

CIF Application: One Calgary Policy Review, PFC2018-1300

The following item has been forwarded to the 2018 December 10 Regular Public Hearing Meeting of Council:

Actively Developing Communities in Keystone Hills Area Structure Plan – Growth Management Overlay Removal, PFC2018-1180

The next Regular Meeting of the Priorities and Finance Committee is scheduled to be held, 2018 December 04 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

ACTING CITY CLERK

**Law and Legislative Services Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1376**

Transparency Practices – Reporting and Closed Meetings

EXECUTIVE SUMMARY

This report presents recommendations and considerations related to establishing practices for closed meetings and reporting which increase transparency of Council and Council Committee meetings.

ADMINISTRATION RECOMMENDATIONS:

That the Priorities and Finance Committee recommends to Council that:

1. Direct Administration to implement the following closed meeting practices:
 - a. Commencing immediately, closed meeting reports are to be presented in the agenda with an enhanced description of the item to be discussed, without revealing the confidential information;
 - b. That starting January 1, 2019, all closed meeting reports include a review-by or release-by date within the recommendations;
 - c. That any written closed meeting report, provide a supporting public report (where possible);
2. Direct Administration to investigate establishing a process for delegating the authority to approve land transactions, up to a certain threshold value, to the SPC on Utilities and Corporate Services.

PREVIOUS COUNCIL DIRECTION / POLICY

On 2011 October 3 Council approved the Transparency and Accountability Policy CC039. This policy defines the manner in which City Council and The City of Calgary will ensure that it is transparent and accountable to the public for its actions.

At the Combined Meeting of Council on 2018 April 05, Council approved the resolution in Notice of Motion C2018-0405 “Ensuring Efficiency, Transparency and the Appropriate use of Closed Meetings for Council Business.” (Attachment 1).

On 2018 October 15 Council referred to Administration the Notice of Motion C2018-1218 “Reforming Council’s Closed-Door Meetings” to be incorporated into the work for the C2018-0405 Notice of Motion (Attachment 2).

BACKGROUND

As stated in the Transparency and Accountability Policy CC039 (Attachment 3), transparency, accountability and openness are essential elements of good government. Information is to be accessible in accordance with legislative requirements as set out in the *Municipal Government Act (MGA)* and the *Freedom of Information and Protection of Privacy Act (FOIP)*. Access to information is important to ensure that governments are open and transparent.

**Law and Legislative Services Report to
Priorities and Finance Committee**
2018 December 04

**ISC: UNRESTRICTED
PFC2018-1376**

Transparency Practices - Reporting and Closed Meetings

Legislation

Section 197 of the *MGA* and recent amendments, provide that Council and Council Committees must conduct their meetings in public unless the matter to be discussed falls within one of the exceptions to disclosure outlined in the *FOIP Act* or Regulations made pursuant to the *MGA* (although no such regulation has been enacted). Councils and Council Committees may close all or part of their meeting to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the *FOIP Act* (subsection 197(2)).

The *FOIP Act* sets out exceptions to disclosure, and provides that some FOIP exceptions to disclosure cease to apply after a prescribed period of time. Examples of some of the exceptions to disclosure include:

- Disclosure harmful to personal privacy (personnel)
- Disclosure harmful to intergovernmental relations
- Advice from officials
- Disclosure harmful to economic and other interests of a public body
- Privileged information (legal advice)
- Disclosure harmful to business interest of a third party

Thus, Council may go into a closed meeting to consider a report that includes or addresses one of the above exceptions to disclosure set out in *FOIP*.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

In responding to both C2018-0405 and C2018-1218, this section is presented as follows:

1. City of Calgary Current State – a tally of closed meetings from May 2017-May 2018
2. Municipal Scan – a summary of notable practices from five Canadian municipalities
3. Considerations on the following practices:
 - a. Enhanced descriptions of closed meeting items
 - b. Release-by or review-by dates
 - c. Including a public component of each report
 - d. Delegation of authority to approve land transactions to the SPC – Utilities and Corporate Services
 - e. Electronic voting for roll call
 - f. Councillor representation
 - g. Meeting investigation
 - h. Recording of closed meetings

Transparency Practices - Reporting and Closed Meetings

1. City of Calgary Current State

From 2017 May 01 to 2018 May 31, a total of 306 items were discussed in closed meetings in Council and Council Committee meetings. Of these items, 189 were discussed at Council meetings, and 117 were discussed at Council Committee meetings. Some of the same items were discussed at both Committee and at Council.

In total, 99 items (representing 32%) were categorized as land transactions, 36 (12%) were related to personnel matters, 36 (12%) were related to member appointments to Boards, Committees, and Commissions (BCCs), 29 (9%) were categorized as intergovernmental, 29 (9%) were related to audits, 20 (7%) were industry updates from Gas Power and Telecommunications, 18 (6%) were identified as Legal or Legal briefing, and the remaining 25 (8%) covered items on facilities, naming, the Olympic and Paralympic Winter Games bid project, and cannabis. Of the 306 items, 55 of those were identified as verbal reports or verbal updates. The purposes of the closed meetings are consistent with recent changes to the MGA.

In Regular Meetings of Council, the time spent in closed meetings was approximately 17 hours and 41 minutes over 8 meetings. The total time spent in these eight meetings on all items was approximately 102 hours and 26 minutes. Of all the meetings tallied, 14% of time was spent in closed meetings.

The breakdown of all meetings, items discussed and time spent in closed meetings is included in Attachment 4 – City of Calgary Current State.

2. Municipal Scan

A municipal scan of governance practices of other Canadian municipalities was completed, and is included as Attachment 5. The scan includes practices from Edmonton, Vancouver, Winnipeg, London and Ottawa.

As not all municipalities scanned have tallies of their closed meetings, and governance practices vary, a direct comparison to Calgary's practices was not possible. However, Vancouver reported 122 in-camera items in 2017, Ottawa reported 6 in-camera items over a one-year span in 2016-2017, and Winnipeg usually has 4-10 in-camera items per year. Ottawa and Winnipeg have seen a significant reduction in items discussed in closed meetings. Administration attributed the drop to a "culture shift" within the organizations, particularly in the approach taken by their respective Councils, rather than legislative requirements. Some municipalities have delegated decision making authority to their committees.

Notable practices of reviewed municipalities:

- prior approval of items to be held in closed meetings by Administration;
- all discussions and appointments to agencies, boards and commissions are done in public meeting (applicants sign a waiver agreeing to their name being put forward in public);
- requirement of a "release-by date" or a "review-by date" on every item discussed in closed meetings;

Transparency Practices - Reporting and Closed Meetings

- released documents are published on a separate “Information from In-Camera Meetings” website;
- detailed description of confidential item (e.g., personnel matter = labour relations with CUPE, ratification of a tentative agreement);
- requiring a public component of every confidential item;
- detailed written recording of the discussion; and
- the legislative ability to investigate closed meetings.

3. Considerations to alternative practices

Administration has considered these practices in comparable jurisdictions as well as the practices proposed in both Notice of Motions and proposes the following:

a. Enhanced descriptions of potential closed meeting items on the Agenda

Including a consistent item title for all matters discussed in closed meetings will increase transparency. In certain instances, the title accurately describes the item (e.g., Proposed Lease – Downtown West End – Ward 08 -701 11 St SW). However, item titles may give little to no indication of what is being discussed. A standard item title format that can be used as below. A plain language FOIP description (the exception to disclosure) should also be included. An example is as follows:

Current:

Labour Update (Verbal), C2017-1119 (FOIP 23, 24 and 25)

Proposed (example):

Collective Bargaining – CUPE Local xx. Ratification of tentative agreement. C20xx-xxxx.
FOIP – 23, 24, 25 advice

After consultation with Administration, City Clerk’s Office will provide recommended title templates for use. This does not restrict Administration’s ability to name an item to maintain confidentiality.

b. Release-By or Review-By Dates

Some of the *FOIP* exceptions to disclosure cease to apply after a prescribed period of time. Administration could recommend, and Council could set, earlier dates/triggers for which a confidential report is to be released publicly. The appropriate trigger date would depend largely on the circumstances outlined in the report, such as events, when sales are finalized, or when agreements are signed. Once those events have happened, then disclosure is no longer harmful, and the information may be released. Currently, triggers are sometimes recommended by Administration, but would need to be adopted by Council resolution.

The recommendation from Administration is that effective January 1, 2019 all closed meeting reports will require, within the recommendation box, an automatic release-by or review-by date. On that basis, the City Clerk’s Office will maintain a list of release-by or

Transparency Practices - Reporting and Closed Meetings

review-by confidential reports. On a quarterly basis those reports due for release or review will be forwarded to the department to confirm the release or the continuation of the report's confidentiality. The Department will have 30-days to respond to the request to either provide release-by date instructions or re-establish a review-by date. An online list of confidential items and their release-by date will be maintained by City Clerk's Office.

c. Including a public component of each report.

One mechanism to increase transparency of items that are discussed in closed meetings is to include a public component of the report. The information that is required to be kept confidential would be included as confidential attachments to the public report. Some recent reports before Council have contained both public and closed meeting confidential attachments. This practice will be maintained.

d. Delegation of authority to approve land transactions to the SPC – Utilities and Corporate Services

From the tally of closed meetings between May 2017 and May 2018, 99 items (representing 32%) were categorized as land transactions. Some of these items were discussed confidentially at both Committee and Council. To reduce the duplication of confidential discussions, a threshold for delegating the approval of land transactions to the SPC on Utilities and Corporate Services can be developed. Alternatively, these items could by-pass Committee, and go directly to Council.

e. Electronic Voting for roll call

A recommendation for instituting electronic voting at Council meetings will be forthcoming with the proposed amendments to the Procedure Bylaw (in Q1 2019). Using electronic voting would provide a written record of all votes, including voting on proceeding into a closed meeting. Electronic voting will include a public data record of how Council voted on an item.

f. Councillor Representation

The City Solicitor and General Counsel or her designate provides advice to all members of Council in closed meetings. Advice is also provided by Administration. Section 197(6) of the *MGA* states that Council may allow one or more other persons to attend a closed meeting. Council can permit a non-member to attend. Specifically, if a member of Council wishes to have an advisor attend the closed meeting, Council must approve the inclusion of the advisor prior to them attending the meeting.

g. Meeting Investigation

Transparency Practices - Reporting and Closed Meetings

Unlike in Ontario, there is no legislated process to review an Alberta municipal council's decision to go into a closed meeting. In the Alberta Ombudsman Act, the Alberta Ombudsman does not have the authority to investigate/review the conduct of Council. It does have the authority to review administrative decisions of a municipality. If the Alberta Ombudsman received this type of complaint, they would review it to determine if it is an administrative decision over which they have the jurisdiction to investigate.

h. Recording of Closed Meetings

In Ontario, to assist an investigation, closed meetings are recorded for the sole purpose of ensuring the meeting operates within the Ontario provincial legislated requirements. In Alberta, the *MGA* specifically outlines that the only decisions that can be made in a closed meeting is a decision to revert to a public meeting. There is no record of decisions, as no record or decisions can be made in a closed meeting.

Stakeholder Engagement, Research and Communication

Research was undertaken with legislative services divisions with five Canadian municipalities.

Strategic Alignment

This report aligns with Council's priority of a well-run city: "Calgary's government is open, responsive, accountable and transparent, delivering excellent services at a fair price."

Social, Environmental, Economic (External)

Ongoing work in refining and updating Council procedures contributes to a more efficient and well-run city, as well as improved accountability and transparency, as outlined in the Transparency and Accountability policy.

Financial Capacity

Current and Future Operating Budget:

No operating budget is required.

Current and Future Capital Budget:

No capital budget is required.

Risk Assessment

Eliminating the ability for Administration or Council to bring verbal reports into closed meetings will reduce the flexibility required for time-sensitive information or action of some items.

In reducing the number of items discussed confidentially, due care is needed to ensure that no public item discloses information of a confidential nature or from a confidential attachment.

There is a risk of legal, financial and reputational loss, costs, damages, and/or exposure for The City should certain matters that are appropriately discussed in closed sessions be discussed in a public forum.

Law and Legislative Services Report to
Priorities and Finance Committee
2018 December 04

ISC: UNRESTRICTED
PFC2018-1376

Transparency Practices - Reporting and Closed Meetings

REASONS FOR RECOMMENDATIONS: Implementing the recommended practices will support Council's continuing commitment to transparency and accountability.

ATTACHMENT(S)

- ATTACHMENT 1 – Notice of Motion C2018-0405
- ATTACHMENT 2 – Notice of Motion C2018-1218
- ATTACHMENT 3 – Transparency and Accountability Policy CC039
- ATTACHMENT 4 – City of Calgary Current State
- ATTACHMENT 5 – Municipal Scan of Closed Meetings
- ATTACHMENT 6 – Exceptions to Disclosure in the *FOIP* Act



NOTICE OF MOTION

RE: Ensuring Efficiency, Transparency and the Appropriate use of Closed Meetings for Council Business

Sponsoring Councillor(s): Councillor Demong

WHEREAS a well-run city is governed by a Council that is as open and transparent as possible with its decision-making processes and operates in an efficient and effective manner;

AND WHEREAS, as part of enhancing transparency, it behooves Council to make every effort to ensure that it is discussing as much information as possible in a public forum and to limit discussion in closed meetings to only those matters that the *Municipal Government Act* (MGA) allows to be discussed in closed meetings;

AND WHEREAS Council should periodically examine its meeting and decision-making processes to ensure they are as efficient and effective as possible;

AND WHEREAS Section 197 of the MGA provides that Council and Council Committees must conduct their meetings in public unless the matter to be discussed falls within one of the exceptions to disclosure outlined in the *Freedom of Information and Protection of Privacy Act* (FOIP Act) or Regulations made pursuant to the MGA;

AND WHEREAS the FOIP Act prescribes the matters that can be discussed in closed meetings, which matters include for example:

- legal advice or advice from officials; and
- matters that may be harmful to business interests of a third party, personal privacy, individual or public safety, law enforcement, intergovernmental relations, or economic and other interests of The City;

AND WHEREAS the MGA was recently amended to include the following additional requirements relating to closed meetings:

- that before closing meetings to the public, Council or a Council Committee must by resolution approve the part of the meeting to be closed and the basis for doing so under the FOIP Act;
- after the closed meeting discussions are completed, members of the public present outside the closed meeting room must be notified that the rest of the meeting is open to the public and given a reasonable amount of time to return to the meeting before it continues; and
- meeting minutes must include the names of individuals at the closed meeting and the reason for their attendance;

NOW THEREFORE BE IT RESOLVED that Administration be directed to bring forward a report to Council, through the Priorities and Finance Committee, no later than Q4 2018, which report shall include the following information:

1. The categories of matters that have been discussed in closed meetings of Council over the past year and the time spent in closed meetings of Council during that period; and
2. Information about governance practices and committee structures and strategies used by other Canadian municipalities in order to allow Administration to bring forward recommendations and strategies that:
 - help increase transparency in decision-making processes;
 - assist with ensuring Council meeting efficiency and effectiveness; and
 - assist in decreasing the amount of time Council spends in closed meetings while still ensuring that personal privacy is protected and that Council is given the opportunity to discuss matters in closed meetings appropriate for discussion in that forum.



NOTICE OF MOTION

RE: Reforming Council's Closed-Door Meetings

Sponsoring Councillor(s): Councillor Jeromy Farkas

WHEREAS Calgary City Council (Council) is a democratically elected body, and must be accountable to the citizens of Calgary;

AND WHEREAS the Municipal Government Act requires all meetings of Council to be open to the public, with limited exceptions made such as for personnel issues, legal matters, business dealings such as land sales, or proprietary information;

AND WHEREAS as reported in the media and by academic institutions, Council's use of closed-door meetings has increased exponentially over recent years;

AND WHEREAS the public is owed as a clear line-of-sight as possible into Council's decision-making process and the use of public funds;

AND WHEREAS a new dedicated boardroom was constructed to facilitate Council's in camera and strategic sessions as part of the \$2.65 million renovation and creation of the new Calgary Power Reception Hall, but to date a public tour has not been conducted;

AND WHEREAS the practice has been that closed-door meetings may be convened through a simple "voice vote" without a clear affirmative indication of intent from every Council member present, and without a clear indication of the relevant Freedom of Information and Protection of Privacy Act legislation enabling clauses;

AND WHEREAS Calgarians have no recourse or ability to challenge the appropriateness of Council's use of closed meetings, unlike jurisdictions such as the Province of Ontario that have adopted practices enabling third-party investigation of complaints regarding the appropriateness of municipal closed meetings;

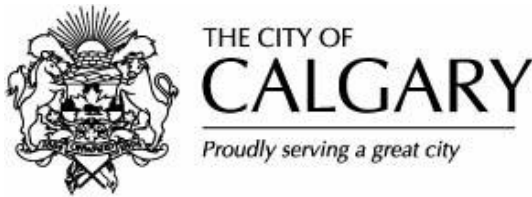
AND WHEREAS the majority of Council's confidential agenda items occur as verbal-only reports with no "paper trail";

AND WHEREAS through the adoption of C2018-0405 on April 5, 2018 Council directed administration to report on the categories of matters that have been discussed in closed meetings of Council along with information about governance best practices to assist in decreasing the amount of time Council spends in closed meetings while still ensuring that personal privacy be protected;

NOW THEREFORE BE IT RESOLVED that Council directs Administration, through its review of governance practices used by other Canadian municipalities, to also explore the viability and legality of the following potential reforms:

1. Requiring closed meetings to begin only with the roll call or recorded vote of each City Councillor being put on the record as for (or against) with a clear legal reason;
2. Requiring at least a basic paper record of every confidential Agenda item;
3. Implementing a “sunset clause” so that confidentiality must be lifted after the matter is resolved or after a certain period of time;
4. Allowing any elected Councillor to bring in assistance such as independent legal counsel, the ethics advisor, the Integrity Commissioner, or provincial oversight to a closed-door meeting;
5. Implementing an investigation process where members of the public or elected Councillors can challenge whether a closed-door meeting was properly convened; and
6. Recording audio and visual of closed-door meetings so that they can be later reviewed if necessary.

AND FURTHER BE IT RESOLVED that Council directs Administration to conduct a yearly public tour of Council’s in camera meeting spaces such as the Council Board Room and Council Lounge; to begin no later than Q4 2019.



COUNCIL POLICY

Policy Title: Transparency and Accountability Policy

Policy Number: CC039

Report Number: LGT2011-09

Approved by: Council

Effective Date: 2011 October 3

Business Unit: City Clerk's Office

BACKGROUND

The City of Calgary is committed to conducting business in an open and transparent manner and creating a culture wherein Council and City of Calgary employees are aware of and understand the principles of transparency and accountability articulated through this policy, and will support and contribute to the spirit and intent of the policy. This policy reflects Council and The City's ongoing effort to support open, transparent and accountable local government.

This policy is also aligned with and supports the governance system targets regarding access in imagineCALGARY: "Target 1 by 2016, 80 per cent of Calgarians report that they feel government activity is open, honest, inclusive and responsive."

PURPOSE

- To provide policies and overarching guidance for The City's activities, programs and services as outlined herein and augment existing City of Calgary policies, procedures and practices; and
- Define the manner in which City Council and The City of Calgary will ensure that it is transparent and accountable to the public for its actions.

APPLICABILITY

- This policy applies to City Council, and all City of Calgary employees.

SCOPE

- The principles of transparency and accountability apply to the political process and decision-making, to the administrative management of The City of Calgary and in The City's interactions with the citizens of Calgary.

Definitions

For the purposes of this policy, The City of Calgary adopts the following definitions:

Transparency:

The principle that The City of Calgary ensures the decision-making process is open and clear and actively encourages and fosters public participation in its decision-making processes to enhance public trust.

Accountability:

The principle that The City of Calgary ensures access to clear and understandable information and is responsible to the public for decisions and actions.

POLICY

The City of Calgary acknowledges its responsibility to operate in a transparent and accountable manner and shall provide good governance by committing to the following:

- Ensuring transparency and accountability of municipal operations and decision making;
- Taking responsibility for decisions and actions;
- Encouraging public access and participation to ensure that decision making is responsive to the needs of citizens and receptive to their opinions;
- Responding to the needs and opinions of citizens;
- Delivering high quality services to citizens; and
- Ensuring responsible/appropriate/prudent stewardship and efficient use of public resources.

Transparency and Accountability and Openness

Transparency, accountability, and openness are essential elements of good government that enhance public trust. They are achieved through adopting policies and establishing processes that are open and accountable, which will guide The City of Calgary throughout the course of carrying out its duties and responsibilities.

The City of Calgary will promote and enable transparent, accountable and open municipal government guided by the following.

The City of Calgary shall:

- Conduct its business openly, honestly, and with integrity.
- Ensure decision-making is open, clear, transparent and accountable.
- Ensure the business of Council is open and easily available to the public through a variety of media.
- Make information accessible so that it is consistent with legislative requirements under the *Municipal Government Act* and the *Freedom of Information and Protection of Privacy Act*.
- Use transparency and accountability mechanisms, including public engagement that helps to ensure that Council decisions reflect citizen needs and priorities.
- Encourage and enable a culture of proactive disclosure throughout the corporation. Make use of best practices and routinely release Council records and non-confidential information to the public, while also protecting privacy.
- Manage financial resources and all City assets in an efficient and effective manner.

- Foster a safe environment that allows all stakeholders of this policy to participate freely, without fear of reprisal or retribution, supported through the Whistleblower Policy and program.

Transparency and Accountability Mechanisms and Practices

Transparency is the foundation of accountability. The City of Calgary ensures transparency and accountability by way of various policies, procedures and practices that have been divided into the following categories:

Financial Accountability, Oversight and Reporting

An ongoing commitment to accountability and transparency in financial management is one of The City of Calgary's most strongly held values. Top quality financial reporting is essential if The City is to be fully accountable to citizens and other parties with an interest in government finances. The City will ensure sound financial oversight, governance of financial assets, and demonstrate effective stewardship of public funds through the following practices:

- Comprehensive annual financial statements
- Implementing, reviewing and maintaining a suite of Council Policies that ensure sound financial governance and accountability
- Implementing, reviewing and maintaining a suite of financial Administration Policies that ensure sound financial governance and accountability
- Quarterly and annual reports to Council and citizens on department business plans and budgets
- The annual report to Calgarians

Reporting of Council Expenses

City Council is committed to transparency and accountability by reporting Ward expenses related to salaries of assistants, communications, business expenses, travel, courses and seminars.

- In accordance with Council direction, the Office of the Aldermen shall post updated Ward Expense Reports on a quarterly basis on The City's website.
- Publishing the Mayor's Office expenses on a quarterly basis on The City's website.

Performance Measurement and Reporting

The City of Calgary is accountable to citizens and enhances transparency throughout the corporation by implementing various results-orientated tools to measure progress on the achievement of performance measures, service standards, goals and Council's priorities. The City of Calgary is dedicated to producing performance information that measures how The City is doing in all areas over which it has responsibility, from financial reporting to service delivery, including:

- Quarterly and annual reports to Council and citizens on department business plans and budgets;
- Use of benchmarking, performance measures and best practices information to improve service effectiveness and efficiency and communicate to citizens the cost and value of services they receive for their tax dollars;
- Developing strategies and processes to measure and report on the Corporation's response to service requests from citizens through the 3-1-1 Customer Service Request (CSR) system; and
- Providing The City's annual report to Calgarians.

Open Government: Committee and Council Meetings

The City of Calgary is accountable and transparent to taxpayers by providing governance in an open manner. The following are policies, procedures and practices that reflect The City of Calgary's ongoing effort to improve the ease-of-access and transparency of the legislative process to ensure citizens are aware of how decisions are made and carried out:

- The conduct of Council and Committee meetings shall be governed by The City of Calgary Procedure Bylaw 35M2017 - which complies with the relevant provisions of the *Municipal Government Act*.
- The Procedure Bylaw 35M2017 ensures that all meetings are open to the public, as required under the *Municipal Government Act* Section 197 (1) except where it is appropriate and permitted to consider a matter in a closed meeting as per subsection (2) or (2.1).
- Under 197, subsection 2 of the *Municipal Government Act*, Councils and Council Committees may close all or part of their meetings to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act*.
- A municipal planning commission, subdivision authority, development authority or subdivision and development appeal board established under Part 17 may deliberate and make its decisions in meetings closed to the public under 197 subsection 2.1 of the *Municipal Government Act*.
- Citizens shall be provided with a range of opportunities to participate in Committee meetings and Council Public Hearings.
- In accordance with Council's "Recordings of Legislative Meetings Policy," video recordings of Regular Council and Standing Policy Committee meetings shall be made available to the public on the Internet for a period of three (3) years from the date of the meeting.

Access to Council Records and Decisions

One of City Council's priorities is to make it easier for citizens to get the information they need. The following policies and practices will enhance citizens' access to Council records and decisions.

- All Council, Standing Policy Committee, and Special Committee agendas shall be posted online on The City of Calgary's website for the public to access once published and are available for citizens to access at any time by searching the Council record.
- All reports and other documents considered by Council and Committee shall be made available to the public at the meeting at which they are being considered, except where a report or document is held confidential under the FOIP Act.
- All reports and other documents not falling into the confidential category under the FOIP Act shall be released to the public.
- All Committee and Council minutes shall be made available to the public once confirmed by Council, except any specific portions that are held confidential under the FOIP Act.
- Agenda cover pages for in-camera meetings shall be made public containing as much information as possible on the items for discussion without revealing confidential or personal information.

- All Policies adopted by Council shall be posted in the Council Policy Library on The City of Calgary's website and be made available to the public.

Public Engagement

The City of Calgary recognizes the value that citizens contribute to planning, delivering and evaluating City programs and services. The City of Calgary will engage the public throughout its decision making process. This process will be open, visible and transparent, while balancing the need for the decision making process to be efficient and effective by adhering to the following:

- Wherever possible, The City shall engage citizens and provide opportunities for citizens to participate in and provide feedback on City programs and services and clarify their priorities about how tax dollars should be spent.

Responsibilities

City Council and City employees are responsible for:

- Building public trust and adhering to the parameters of this policy and for ensuring accountability for their actions and transparency of municipal operations.
- Promoting and maintaining a culture of transparency and accountability at The City of Calgary.

PROCEDURE

Successful implementation requires the commitment of City Council and the leadership of The City Manager and senior management to ensure the policies and practices are adhered to throughout the corporation and in all interactions with the citizens of Calgary.

Alignment with City of Calgary Policies, Priorities and Plans

- imagineCALGARY
- Council's Fiscal Plan for Calgary 2012-2014
- Code of Conduct for City Employees
- Whistle Blower Policy
- Access Impact Assessment Policy
- Privacy Impact Assessment Policy
- Integrated Risk Management Policy
- Suite of Council Policies that ensure sound financial governance and accountability
- Suite of Financial Administration Policies that ensure sound financial governance and accountability

AMENDMENTS

Date of Council Decision	Report / Bylaw	Description
2017 July 31	PFC2017-0433 Bylaw 35M2017	Bylaw 44M2006 is repealed and replaced with Procedure Bylaw 35M2017.

City of Calgary Current State

May 2017 - May 2018								Categories											
	Type of Meeting	Dates of Meetings	Total # of meetings	Total # of items	Total # of Closed Meeting Items	~Time in Meeting Hrs.Mins	~Time in Closed Meetings Hrs.Mins	Land	Personnel	Intergovernmental	Legal/Legal Briefing	BCCs Appointment	Facilities	Naming	Audit	Industry Updates	Other		
Council	Regular Meetings of Council	2017 May 29 - 2018 May 28	8	282	82	102.26	17.41	37	11	5	7	13	4	1			4		
	Combined Meetings of Council	2017 May 08 - 2018 April 05	8	435	49	136.47	7.47	15	9	1	5	6	2	3	1		7		
	Regular Public Hearing	2017 Jul 03 - 2018 May 07	7	295	10	85.55	3.48	1	4		3		2						
	Strategic Council Meeting	2017 May 15 - 2018 May 16	9	59	31	63.13	16.21	2	9	3	2	4	1				10		
	Organizational Meeting 2017	2017 Oct 30	1	11	7	8.00	7.06		1			6							
	*Organizational Meeting 2018	2018 Oct 22	1	20	10	6.48	5.56				1	7					2		
Committees	SPC on Community and Protective Services	2017 May 03 - 2018 May 02	12	44	1	34.25	0.03		1										
	SPC on Planning and Urban Development	2017 May 10 - 2018 April 30	11	44	0	30.37	0												
	SPC on Transportation and Transit	2017 May 17 - 2018 May 03	9	36	1	21.46	0.18										1		
	SPC on Utilities and Corporate Services	2017 May 24 - 2018 May 09	11	55.00	44	18.12	4.40	44											
	Audit Committee	2017 June 22 - 2018 April 17	7	82	29	17.56	5.05		1						28				
	Gas, Power & Telecommunications Committee	2017 May 11 - 2018 May 18	10	36	20	7.18	5.29									20			
	Intergovernmental Affairs Committee	2017 May 4 - 2018 May 17	10	81.00	22	19.10	8.10			20							2		
		TOTAL ITEMS	104	1480.00	306	549.93	76.07	99	36	29	18	36	9	4	29	20	26		
								32%	12%	9%	6%	12%	3%	1%	9%	7%	8%		

Comments

- The time presented in the above table is a year of meetings, between May 2017 and May 2018.
- *The 2018 Organizational Meeting was tallied for comparison to the 2017 Organizational Meeting
- A detailed spreadsheet exists which includes the name of each item in closed meetings, and the referenced FOIP statements.
- Many of the Land items were proposed expropriation for the Green Line
- While many of the closed meeting items have more detailed titles that appear in the minutes, Personnel and Legal Briefings mostly remain as stated (e.g., Personnel Matter, Personnel Matter #2, Legal Briefing, Legal Briefing #2).
- Of the items presented above, 55 of those were verbal reports or verbal updates.

Municipal Scan of Closed Meetings

Introduction

This document summarizes findings from an external scan of select Canadian municipalities of notable practices for increasing transparency of discussions and decisions of city councils. From this scan, one can identify two main ways to increase transparency of Council. The first is to reduce the number of items discussed in closed meetings. The second is to be more transparent about why the items need to be discussed in closed meetings. It should be noted that most of the municipalities included tend to have one or two leading practices.

Closed Meetings in Other Municipalities

This section summarizes the notable practices from other jurisdictions in Canada.

1. The City of Vancouver – Review-by Dates & Public Access to Reports

The City of Vancouver requires a “review decision release dates” and a “review report release date” for any confidential item. On a quarterly basis, when the report becomes eligible for release review, the items are compiled and sent to either the report author or the General Manager for their approval to either:

- a) release the items in full;
- b) partially release the items;
- c) bring forward for review at a different date (e.g., if the item is still under negotiations or not completed)

The City Clerk reviews the report to be released, and the City Manager provides final sign-off on releasing the items publicly. The released reports are then published on a specific website “Information from In-camera Meetings” (which is a separate website from meeting agendas and minutes). To date in 2018, twelve decisions from closed meetings have been released on the website. In 2017 41 decisions/reports were released.

2. The City of Winnipeg – In-Camera Bylaw

The City of Winnipeg has an in-camera bylaw, which permits Council Meetings to only conduct closed meetings for one purpose: “Council may meet in camera to consider internal performance reviews of the City Auditor.” Aside from Council meetings, typically, only two committees meet in camera – the Executive Policy Committee and the Property Committee. These two committees meet in camera 2-5 times per year. As noted by a Manager in the City Clerk’s Department, the Property Committee’s significant drop in items discussed in-camera was based on the interpretation of the in-camera bylaw. At one point section 3(b) of the in-camera bylaw was interpreted as applying to all real estate matters (e.g., leases, sales, acquisitions). Subsequent interpretations were limited to only acquisitions of property. This manager indicated that the change was politically driven.

3. Ontario – Meeting Investigations

Municipalities in Ontario are governed by the *Municipal Act, 2001*. The *Municipal Act* specifically provided for the creation of the meeting investigator role. Under Section 239.1 of the Act, any

person is able to “request that an investigation of whether a municipality or local board has complied with” either the statutory requirements for closed meetings or a procedure bylaw. Section 239.2 of the Act authorizes a municipality to appoint an independent investigator to consider complaints with respect to non-compliance with open meeting requirements. In the event that a municipality does not appoint their own investigator, the Ontario Provincial Ombudsman would be the authority who would undertake a closed meeting investigation. The Ombudsman publishes the results of all meeting investigations on the Ombudsman Ontario website.

3.1 The City of Ottawa – Agenda Review Meetings & Appointments to Agencies, Boards and Commissions

The City Clerk in The City of Ottawa (Ottawa) holds scheduled Agenda Review meetings with a group of senior managers from various departments. A main function of these review meetings is to ensure only those that are “truly required to” proceed to in-camera meetings. The City Clerk has identified that this buy-in from administration has resulted in a decrease in the number of confidential reports. Ottawa also provides a robust description of the item to be discussed in camera, and a reporting out date. An example of one agenda item is as follows: Collective Bargaining – CUPE Local 503 Inside/Outside – Ratification of Tentative Agreement – In Camera – Reporting Out Date: The day following the execution of a collective agreement with CUPE 503.

Also, in Ottawa, reports on appointments to agencies, boards and commissions include the names of the recommended appointees and the recommended term of office. No other personal information is circulated in these reports to Committee and Council. In practice, applicants sign a waiver indicating their names can be put forward in public.

These reduction in items discussed in closed meetings, and practices around releasing information afterwards was identified by the Clerk as a result in a culture shift. Ottawa’s default is now “Everything’s Open” and closed items are the exception.

3.2 The City of London – Audio Recording

In the City of London, all Municipal Council and Standing Committee in Closed Session meetings are audio recorded by the City Clerk, for the sole purpose of having an audio recording to assist with any closed meeting investigation. The City Clerk is authorized to release an audio recording of a closed meeting only to the Closed Meeting Investigator (where they are relevant to an investigation and do not breach solicitor-client, or other, privilege).

4. The City of Edmonton – Public Reports & Release or review-by dates

In practice, The City of Edmonton (Edmonton) requests public reports for all items (i.e., a public component to each item). In these instances, anything that is confidential is included in attachments.

Also in Edmonton, the FOIP delegate reviews every report that Administration submits as private. It is reviewed to ensure: i) it meets the criteria for being discussed in a closed meeting, and ii) to help identify a review or release trigger strategy that can be proactively included in the report. They are encouraging report writers to think of FOIP as another business partner (e.g., like Finance or Communications) who should be consulted early in the report writing process.

SUMMARY

These key learnings have informed the recommendations in this report:

- prior approval of items to be held in closed meetings by Administration;
- a specific in-camera bylaw that restricts Council's ability to hold closed meetings;
- all discussions and appointments to agencies, boards and commissions are done in public meeting (applicants sign a waiver agreeing to their name being put forward in public);
- requirement of a "release date" or a "review-by date" on every item discussed in closed meetings;
- released documents are published on a separate "Information from In-Camera Meetings" website;
- detailed description of confidential item (e.g., personnel matter = labour relations with CUPE local 38);
- requiring a public component of every confidential item;
- detailed record of discussion in closed meetings.

Exceptions to Disclosure in the *FOIP* Act

1) Exceptions to Disclosure in *FOIP*

This is an excerpt from Part 1 Division 2 of the *FOIP* Act which sets out the exemptions to disclosure. The exceptions included below represent those cited most often in the minutes from Council and Council Committee meetings from May 2017 to May 2018. For the full list of the Exceptions to Disclosure, please see Part 1 Division 2 of the *FOIP* Act. Where outlined, the timelines when *FOIP* no longer applies if the record has been in existence for a prescribed period of time is also included below.

Disclosure harmful to business interests of a third party

16(1) The head of a public body must refuse to disclose to an applicant information

- (a) that would reveal
 - (i) trade secrets of a third part, or
 - (ii) commercial, financial, labour relations, scientific or technical information of a thirs part,
- (b) that is supplied, explicitly or implicitly, in confidence, and
- (c) the disclosure of which could reasonably be expected to
 - (i) harm significantly the competitive position or interfere significantly with the negotiating position of the third part,
 - (ii) result in similar information no longer being supplied to the public body when it is in the public interest that similar information continue to be supplied,
 - (iii) result in undue financial loss or gain to any person or organization, or
 - (iv) reveal information supplied to, or the report of, an arbitrator, mediator, labour relations officer or other person or body appointed to resolve or inquire into an labour relations dispute

Disclosure harmful to personal privacy

17(1) The head of a public body must refuse to disclose personal information to an applicant if the disclosure would be an unreasonable invasion of a third party's personal privacy.

(2) A disclosure of personal information is not an unreasonable invasion of a third party's personal privacy if

- (a) the third party has, in the prescribed manner, consented to or requested the disclosure.
- (i) the personal information is about an individual who has been dead for 25 years or more

Confidential evaluations

19(1) The head of a public body may refuse to disclose to an applicant personal information that is evaluative or opinion material compiled for the purpose of determining the applicant's suitability, eligibility or qualifications for employment or for the awarding of contracts or other benefits by a public body when the information is provided, explicitly or implicitly in confidence.

Disclosure harmful to intergovernmental relations

21(1) The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected

- (a) harm relations between the Government or its agencies and any of the following or their agencies:
 - (i) the Government of Canada or a province or territory of Canada,
 - (ii) a local government body

21(4) This section does not apply to information that has been in existence in a record for 15 years or more.

1994 cF-18.5 s20; 1995 c17 s9; 1999 c23 s13

Local public body confidences

23(1) The head of a local public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to reveal

- (a) a draft of a resolution, bylaw or other legal instrument by which the local public body acts, or
- (b) the substance of deliberations of a meeting of its elected officials or its governing body or a committee of its governing body, if an Act or a regulation under this Act authorizes the holding of that meeting in the absence of the public.

23(2) Subsection (1) does not apply if

- (b) the information referred to in that subsection is in a record that has been in existence for 15 years or more.

1994 cF-18.5 s22

Advice from officials

24(1) The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to reveal

- (a) advice, proposals, recommendations, analysis or policy options developed by or for a public body or a member of the Executive Council
- (b) consultations or deliberations involving
 - (i) officers or employees of a public body,
 - (ii) a member of the Executive Council, or

[Type here]

- (iii) the staff of a member of the Executive Council
- (c) positions, plans, procedures, criteria or instructions developed for the purpose of contractual or other negotiations by or on behalf of the Government of Alberta or a public body, or considerations that related to those negotiations
- (d) plans relating to the management of personnel or the administration of a public body that have not yet been implemented,
- (g) information, including the proposed plans, policies or projects of a public body, the disclosure of which could reasonable be expected to result in disclosure or a pending policy or budgetary decision
- (h) the contents of a formal research or audit report that in the opinion of the head of the public body is incomplete unless no progress has been made on the report for at least 3 years.

24(2) This section does not apply to information that

- (a) has been in existence for 15 years or more

24(2.2) Section (2.1) does not apply to a record or information described in that subsection

- (a) if 15 years or more has elapsed since the audit to which the record or information related was completed, or
- (b) if the audit to which the record or information relates was discontinued or if no progress has been made on the audit for 15 years or more.

Disclosure harmful to economic and other interests of a public body

25(1) The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonable be expected to harm the economic interest of a public body or the Government of Alberta or the ability of the Government to manage the economy, including the following information:

- (b) financial, commercial, scientific, technical or other information in which a public body or the Government of Alberta has a proprietary interest or a right of use and that has, or is reasonably likely to have, monetary value;
- (c) information the disclosure of which could reasonably be expected to
 - (i) result in financial loss to,
 - (ii) prejudice the competitive position of, or
 - (iii) interfere with contractual or other negotiations of, the Government of Alberta or a public body;

Testing procedures, tests and audits

26 The head of a public body may refuse to disclose to an applicant information relating to

- (a) testing or auditing procedures or techniques,
 - (b) details of specific tests to be given or audits to be conducted or
 - (c) standardized tests used by a public body, including intelligence tests,
- if disclosure could reasonably be expected to prejudice the use or results of particular tests or audits.

Privileged information

27(1) The head of a public body may refuse to disclose to an applicant

- (a) information that is subject to any type of legal privilege, including solicitor-client privilege or parliamentary privilege.

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1391**

Related Party Disclosure Report

EXECUTIVE SUMMARY

Administration is seeking approval to collect the information required to comply with Public Sector Accounting Standards Section 2200: Related Party Disclosures.

ADMINISTRATION RECOMMENDATION:

1. Recommend Council approve the collection of required information from The Mayor and The Councillors as defined by Attachment 2.
2. Direct Administration to review and amend the existing Disclosure Policy for Members of Council (CC044) to include the disclosure requirement in 2019.
3. Forward to Council as a matter of urgent business to the 2018 December 17 Regular Meeting of Council.

PREVIOUS COUNCIL DIRECTION / POLICY

Not applicable.

BACKGROUND

Section 276(1) (a) of the Municipal Government Act specifies that the financial statements be prepared in accordance with "Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time". Effective for fiscal year 2018, The City of Calgary (The City) must comply with Public Sector Accounting Standards Section 2200: Related Party Disclosures, when preparing its annual consolidated financial statements.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Administration performed an analysis on Public Sector Accounting Standards Section 2200: Related Party Disclosures. The standard requires disclosure of related parties from Key Management personnel and their close family members.

As per PSAS 2200.10, *"The determination of whether an individual is included in key management personnel requires judgment. Key management personnel could include:*

- a) Directors or members of the governing body of the entity, where that body has authority and responsibility for planning, directing and controlling the activities of the entity*
- b) Senior management of the entity, including the chief executive or permanent head and senior management group who have the day-to-day responsibility for managing the entity's activities and operations, and who have been delegated authority and executive powers to implement the planning, directing and controlling decisions and initiatives of the governing body."*

Based on the guidance from the standard, Administration defined the following terms:

- Key Management Personnel - within Members of Council are defined as The Mayor and The Councillors.

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1391**

Related Party Disclosure Report

- Key Management Personnel – within Administration are defined as The City Manager, The Deputy City Manager, The Chief Financial Officer, The City Solicitor and General Counsel, and The General Managers.
- Close Family Members – defined as spouse, interdependent adult partner, and any dependents of the Key Management Personnel.

Administration created a process to collect the required information from Key Management Personnel. A declaration is required on an annual basis and further disclosure is required on the financial statements (see Attachment 3 for sample) when the related party has:

- Transactions/Contracts with The City, and;
- Transactions that are not executed at fair market value

Refer to Attachment 1 and 2 for further information.

Administration's approach in implementing the new standard is as follows:

- For Key Management Personnel with Administration, this requirement will be included as an amendment in 2018 to the Conflict Interest Policy (HR-LR-004).
- For Members of Council, Administration is seeking approval to collect the required information for fiscal year 2018.
- To direct Administration to amend the Disclosure Policy for Members of Council (CC044) to include this annual requirement for subsequent cycles.

Stakeholder Engagement, Research and Communication

Upon Council's approval of the recommendations, Administration will request the Key Management Personnel Declaration to be completed by The Mayor and The Councillors by February 15, 2019. The information will be used to prepare The City's annual consolidated financial statements for the year ended December 31, 2018. Administration has consulted with The City's external auditor and they are in agreement with Administrations assessment of the Key Management Personnel required to provide disclosure.

Strategic Alignment

Financial Reporting compliance with provincial legislation is essential to ensure public confidence and fulfill the public's need for transparency and accountability.

Social, Environmental, Economic (External)

Transparency and accountability supports "Building towards a Calgary that works for all Calgarians."

Financial Capacity

Current and Future Operating Budget:

There are no specific financial implications to the current and future operating budget associated with this report.

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1391**

Related Party Disclosure Report

Current and Future Capital Budget:

There are no specific financial implications to the current and future capital budget associated with this report.

Risk Assessment

Each municipality must prepare its financial statements in accordance with Public Sector Accounting Standards. If Council does not approve this report at the 2018 December 17 Regular Meeting of Council, then it would impede the collection of required disclosure information and pose a risk that The City would not receive an unmodified audit opinion from our external auditor for the 2018 annual report.

REASON(S) FOR RECOMMENDATION(S):

Council approval of this requirements is required to comply with Section 276(1) (a) of the Municipal Government Act which specifies that the financial statements be prepared in accordance with "Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time". Effective for fiscal year 2018, the City must comply with Public Sector Accounting Standards Section 2200: Related Party Disclosures, when preparing its annual financial statements.

ATTACHMENT(S)

1. Attachment 1 – Instructions for Key Management Personnel Declaration Statement
2. Attachment 2 – Key Management Personnel Declaration Statement
3. Attachment 3 – Sample Disclosure on Financial Statements

Instructions for Key Management Personnel Declaration Statement

Purpose:

The City of Calgary prepares its annual consolidated financial statements in accordance with the Canadian Public Sector Accounting Handbook (PSA). There is a requirement in the PSA Handbook to disclose transactions with Related Parties effective for 2018. Compliance with the standard is required for a clean (unqualified) audit opinion. This form (Attachment 2) is used to collect the required information in order to prepare the consolidated financial statements

What is the process for collecting and using this information?

The City Manager and Chief Financial Officer (CFO) will request Key Management Personnel (KMP) complete the form.

- This is a recurring annual requirement as part of annual reporting/external audit requirements.
- Please provide signed originals to the Finance Manager, Corporate Financial Reporting (electronic copies will also be accepted).
- Confidentiality will be maintained at all times
 - Disclosures on the financial statements will only be made when the transactions are quantitatively and/or qualitatively material to the financial statements.
 - The City Treasurer/Director of Finance and CFO will review the draft disclosures as part of the financial statement preparation. Access is limited to employees who need to review the declaration statements in the course of their duties.
- The forms will not be published, however are subject to FOIP requests.

Please see page 2 for Reference guide on how to fill out the form.

Reference Guide

Step 1: Identify the company entity or corporation where you or a close family member have one or more of the following roles:

- A Shareholder
- A Director
- An Officer
- Hold 10% voting rights

Key Management Personnel: The Mayor, Councillors, City Manager, Deputy City Manager, General Managers, Chief Financial Officer, and City Solicitor and General Counsel.

Close Family Member: Spouse, Adult Interdependent Partner, and any dependents.

Roles: Meant to identify individuals with the power to make financial and operating decisions at the respective company, entity or corporation.

Step 2: Does the Company, Entity or Corporation have transactions with The City of Calgary (The City) in the current reporting period?

Transactions with The City can include:

- Sales of good and/or services
- Contracts (Leases, Service)
- Transfers of Property (Land, Building)

Suggested Approach: You may want to reach out to this Company, Entity or Corporation's CFO, Vice President of Finance or equivalent to confirm if there are transactions with The City.

Step 3: Are these transactions with The City at Fair Market Value?

Fair Market Value: Value if the transacting parties are independent from each other and there is no pressure to act.

The value being the same in negotiation regardless of the role you and/or your close family member hold.

Suggested Approach: If there are transactions with The City, you can ask the Company, Entity, or Corporation to provide details for any transactions that are **not** at fair market value as requested in the form.

Step 4: Determine if you have Reportable Transactions and complete disclosure statement.

Reportable Transactions meet all the following characteristics:

- 1) There are transactions with The City
- 2) These transactions are **not** at fair market value

Suggested Approach: If there is uncertainty as to whether or not you should report the transactions, you can reach out to the Finance Manager, Corporate Financial Reporting, and provide the names and transaction details of the Company, Entity, or Corporation. The City's Financial Reporting Team will perform additional analysis and can provide further guidance.

KEY MANAGEMENT PERSONNEL DECLARATION STATEMENT

This form is used to collect the required information in order to prepare the consolidated audited financial statements. Please refer to *Instructions for Key Management Personnel Declaration Statement*. **This form is used to disclose transactions that are not executed at fair market value/arm's length. Disclosure on the financial statements is required if there are transactions that have a material effect on the financial statements.** If there are no transactions to disclose, check the first box and leave the remainder of the table blank, and sign the statement.

<input type="checkbox"/> I and my Close Family Members do not have any reportable related party transactions to disclose.						
<input type="checkbox"/> I and my Close Family Members have reportable related party transactions to disclose and have listed relevant transactions below.						
Company Name	What does the Related Party provide to The City?	What does the Related Party receive from The City?	Total Value of Transactions In Thousands (000's)	Fair Market Value of Transactions In Thousands (000's)	Contract in place?	Outstanding Amount In Thousands (000's)
1.			2018: \$	2018: \$	YES	<u>As at Dec 31, 2018</u> City owes \$
			Currency:	Currency:	or	
					NO	City is owed \$
2.			2018: \$	2018: \$	YES	<u>As at Dec 31, 2018</u> City owes \$
			Currency:	Currency:	or	
					NO	City is owed \$

I have made inquiries of my Close Family Members and related parties. To the best of my knowledge the information provided in this statement is a complete and accurate record of the matters set out in it for the fiscal year from January 1, 2018 to December 31, 2018. The personal information is collected under the authority of section 33 (c) of the Freedom of Information and Protection of Privacy Act (Alberta) and section 279 (b) of the Municipal Government Act. It will be used for the purposes of preparing annual financial statements in accordance with the CPA Canada Handbook Section 2200: Related Party Disclosures.

If you have questions regarding the collection of this information please contact: Finance Manager, Corporate Financial Reporting, 403-268-6498, Municipal Building - 800 MACLEOD TR SE, Mail Code 8202.

Name: _____

Position: _____

Signature: _____

Date: _____

To be received on or before February 15, 2019

Sample Disclosure on Financial Statements

ACCOUNTING STANDARDS

e) Accounting Standards Adopted in the Current Year

i) Related Party Disclosures

Effective April 1, 2017, The City adopted the new Public Sector Accounting Board accounting standard, *Related Party Disclosures* ("PS 2200"). PS 2200 defines a related party and establishes disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements.

The City has adopted this standard prospectively.

CONTRACTUAL OBLIGATIONS

The City of Calgary has the following contractual obligations with related parties:

(in \$ thousands)

	2019	2020	2021	2022	2023	Thereafter
Related party #1	#,###	#,###	#,###	#,###	#,###	#,###
Related party #2	#,###	#,###	#,###	#,###	#,###	#,###
Related party #3	#,###	#,###	#,###	#,###	#,###	#,###
	#,###	#,###	#,###	#,###	#,###	#,###

RELATED PARTY TRANSACTIONS

The City of Calgary has the following related party transactions balances and receives shared services from [name(s) of government organization(s) providing services], an entity under common control, at no cost, or under terms that are not considered arm's length. Services received are summarized below: [Describe the nature of the services received such as accommodation, IT services, HR services or other staff support. Provide an estimate of the fair value of services received. Detail the terms, if any that are not considered arm's length.]

Estimated Value
(in \$ thousands)

	December 31, 2018
Assets	##,###
Liabilities	##,###
Revenues	##,###
Expenses	##,###
Support Services (IT, HR and legal services)	##,###
Accommodations (favourable lease rates)	##,###
[Other shared services]	##,###
Total	##,###

Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04

ISC: UNRESTRICTED
PFC2018-1162

Council Pension Plans – Report back

EXECUTIVE SUMMARY

This report is in response to NOTICE OF MOTION C2018-0935. As directed, Human Resources met with available Members of Council and this report summarizes their comments.

ADMINISTRATION RECOMMENDATION:

1. That the Priorities and Finance Committee receive this report for information.
2. The Priorities and Finance Committee recommends that Council receive this report for information.

PREVIOUS COUNCIL DIRECTION / POLICY

As per NOTICE OF MOTION C2018-0935, Human Resources met with each available member of Council to gather their observations, experiences and suggestions relating to the Council pension plans, including pension governance (Attachment #1). Human Resources' role was to facilitate data gathering by recording Member of Council comments. An interview guide was developed to ensure consistency in data gathering and Members of Council were advised that their individual comments would be kept confidential and only aggregated data would be included in the report. (Attachment #2)

In an effort to create a base level of understanding, Human Resources also held two "Pension 101" sessions for Members of Council in advance of the individual interviews. Four Councillors were able to attend. (Attachment #3)

Human Resources was directed to recommend whether Council suggestions and comments fall within the mandate and terms of reference of the Pension Governance Committee (PGC), the mandate of the Council Compensation Review Committee and/or the mandate of other committees of Council, or Administration.

Administration is reporting back to the Priorities and Finance Committee and Council for a review of findings and recommendations, as directed, by December 31, 2018.

BACKGROUND

As per the Notice of Motion:

Council members are eligible to participate in the Elected Official Pension Plan (EOPP) and, subject to their annual salary, the Supplementary Pension Plan for the Elected Officials of The City of Calgary (EOSP).

There have been questions raised by citizens and interest groups about the Council pension plans.

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1162**

Council Pension Plans - Report back

There has been information published about the Council pension plans that has been inaccurate, incomplete or has been open to interpretation.

Pension plans can be difficult to explain and are not always easily quantifiable or comparable, given the different designs and the assumptions that must be made.

Citizens and Members of Council want to understand that their pension provisions are reasonable.

Members of Council would like to ensure that the Pension Governance Committee provides their plan and its members with sound governance and oversight.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

The comments by Members of Council can be grouped into 3 areas which are listed below:

1. Many recommendations suggested by Members of Council are ones best considered by Council and the Council Compensation Review Committee (CCRC):
 - The total compensation package for Members of Council should align to a set of agreed upon objectives which should be revisited periodically.
 - There needs to be discussion and agreement on the proper comparators for benchmarking the Members of Council's total compensation package.
 - The Council pension plan should be assessed as part of this total compensation package review.
 - All elements of total compensation should be reviewed regularly by CCRC, and several felt that CCRC recommendations should be accepted by Council.
 - There are differing opinions on the appropriate design or structure for the Council pension plan.
 - The CCRC should remain independent and supported by Administration.
2. Members of Council value the Annual Report that is provided by the Pension Governance Committee (PGC) to Council. Some expressed a desire for more regular information that could be achieved by making key messages from quarterly PGC meetings accessible to all Members of Council.
3. There is an opportunity for Administration to improve the effectiveness of communication to support Members of Council. Specifically, they are looking for communications that:
 - Are proactive.
 - Use plain language.
 - Provide talking points.
 - Utilize a variety of communication channels to serve different stakeholder needs.

Stakeholder Engagement, Research and Communication

Interviews were conducted with 13 of the 15 Members of Council. This engagement produced a number of common themes as described in more detail below:

Question 1: Pension plan self-reported understanding

- There is considerable variation in the degree of self-reported understanding of the Council pension plan.

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1162**

Council Pension Plans - Report back

- Several indicated they knew where to find information on their pension plan.
- Those that are not informed realized that they did not take advantage of the information available.
- There appears to be some confusion around the transition allowance. Some had elements of it confused with the Council pension plan.

Question 2: Stakeholder communication readiness

- Need information more quickly from Administration or already have it on hand.
- Information from Administration is too detailed and needs to be in layman's terms.
- Need proactive and effective communication.
- Need facts, talking points and comparators.
- More aggressive communication.
- Most members indicated they receive very few questions regarding pension plans.

Question 3: What does good governance look like

- Sustainable.
- Predictable.
- Require solid reasons for action taken.
- Regular reporting from PGC to Council.

Question 4: PGC self-reported understanding

- Generally, not much is known.

Question 5: Impressions of PGC performance

- Members of Council tend to trust that PGC is doing their job.
- Annual report from PGC is useful.

Question 6: Means to assess reasonability and fairness of pension plan

- Pension should be reviewed regularly by CCRC and several felt that recommendations should be accepted by Council.
- Comparisons with proper and objective benchmarking.
 - External HR firm as a resource to CCRC.
 - Various opinions on proper comparators whether that is private, public or both.
 - Quality of data provided to Council.
- The total compensation package for Members of Council should align to a set of agreed upon objectives which should be revisited periodically.
- Pension plans should be viewed as part of a total compensation package.

Question 7: Other experiences, comments or suggestions

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1162**

Council Pension Plans - Report back

- Differing opinions on whether the current defined benefit plan is the right kind of structure. Suggested structures include:
 - Status quo.
 - Change to defined contribution plan.
 - Change to group RRSP or other savings plan.
 - More flexible compensation vehicles versus pension.
- Are pensions valued by current and potential Council?
- Changes should be fair.

Strategic Alignment

This report supports the Council Directive: *"A well-run city - Calgary's government is open, responsive, accountable and transparent, delivering excellent services at a fair price."*

Social, Environmental, Economic (External)

There have been questions raised by citizens and interest groups about the Council pension plans. There is a need to be more transparent in addressing questions and concerns.

There has been information published by entities other than the City of Calgary itself, about the Council pension plans that has been inaccurate, incomplete or has been open to interpretation. There is an opportunity to better communicate pension information using plain language that is understandable by a broad range of constituents.

Financial Capacity

Current and Future Operating Budget:

There are no financial implications to the current or future City of Calgary Operating budget.

Current and Future Capital Budget:

There are no financial implications to the current or future City of Calgary Capital budget.

Risk Assessment

Failure to communicate effectively increases the risk of stakeholders not having objective and understandable information to assess the appropriateness of Council pension plans.

REASON(S) FOR RECOMMENDATION(S):

This report is in response to Notice of Motion C2018-0935 and is for information only.

ATTACHMENT(S)

1. Attachment 1 – Notice of Motion C2018-0935
2. Attachment 2 – Interview Guide for Councillors
3. Attachment 3 – Pension 101 Presentation for Elected Officials 2018



NOTICE OF MOTION

RE: Council Pension Plans

Sponsoring Councillor(s): COUNCILLOR COLLEY-URQUHART & COUNCILLOR JONES

WHEREAS Council members are eligible to participate in the Elected Official Pension Plan (EOPP) and, subject to their annual salary, the Supplementary Pension Plan for the Elected Officials of The City of Calgary;

AND WHEREAS there have been questions raised by citizens and interest groups about the Council member pension plans;

AND WHEREAS there has been information published about the Council member pension plans that has been inaccurate, incomplete or has been open to interpretation;

AND WHEREAS pension plans can be difficult to explain and are not always easily quantifiable or comparable, given the different designs and the assumptions that must be made;

AND WHEREAS citizens and Council members want to understand that their pension provisions are reasonable;

AND WHEREAS members of Council would like to ensure that the Pension Governance Committee provides their plan and its members with sound governance and oversight;

NOW THEREFORE BE IT RESOLVED THAT Human Resources meet with each member of Council to gather their observations, experiences and suggestions relating to the Council pension plans, including plan governance;

AND FURTHER BE IT RESOLVED THAT Human Resources determine whether Council suggestions and comments fall within the mandate and terms of reference of the Pension Governance Committee, the mandate of the Council Compensation Review Committee and/or the mandate of other committees of Council, or Administration;

AND FURTHER BE IT RESOLVED THAT Administration report back to the Priorities and Finance Committee and Council no later than December 31, 2018 for a review of findings and recommendations.

Interview Guide for Councillor Meetings

Notice of Motion C2018-0935

Introduction

“Thank you for meeting with us today, Councillor XX. The purpose of the meeting is to fulfill the request in Notice of Motion C2018-0935. Specifically, the Notice of Motion states, “...be it resolved that Human Resources meet with each member of Council to gather their observations, experiences and suggestions relating to the Council pension plans, including plan governance.” Our role today is to facilitate data gathering by recording your comments. Your comments will be held in strict confidence – only aggregated data will be included in the report.”

Interview Questions

1. How well-informed do you feel you are about your pension plan? If not well-informed, what other information and/or methods of communication do you think would be helpful?
2. When asked questions by constituents, interest groups or the media about the Council pension plan, do you feel you have sufficient knowledge to be able to answer their questions? If not, what would be helpful to improve your communication with stakeholders and constituents?
3. What does good pension governance look like to you?
4. How much do you know about the Pension Governance Committee (PGC) – its mandate, terms of reference, committee membership, etc.?
5. To what extent do you believe that the PGC is meeting your expectations of good governance? What would you keep, what would you change?
6. What are some ways to assess whether your pension plan is fair and reasonable?
7. Are there any other experiences, comments or suggestions relating to the Council pension plan you wish to share?

Confirmation

“To conclude the interview, we’d like to review what we have recorded. <scribe paraphrase what was written>. Did we capture what you said?”

Meeting Wind-Down

“Thank you for your time, Councillor XX. In accordance with the Notice of Motion, after interviewing all elected officials, Administration will be determining which mandate the comments fall within – the Pension Governance Committee, the Council Compensation Review Committee, another committee of Council, etc. and a review of the findings and recommendations will be delivered to council by the end of 2018.”



Pension 101 for Elected Officials

Fall, 2018

Presented by Pension & Benefits Governance & Design

Purpose

To provide information on the Pension Plan for Elected Officials of The City of Calgary and the Supplementary Pension Plan for Elected Officials of The City of Calgary to help prepare councillors for individual meetings with Human Resources in accordance with Notice of Motion C2018-0935:

“... to gather their observations, experiences and suggestions relating to the Council pension plans, including plan governance; ...”

Basic Information About EOPP (Elected Officials Pension Plan)

- Defined Benefit Registered Pension Plan
 - Governed by the Income Tax Act (ITA) and the Employment Pension Plans Act (Alberta) (EPPA)
- Single employer plan, sponsored by The City of Calgary
- Voluntary
- Effective October 1, 1989
- Council Compensation Review Committee recommends changes to design with approval from Council
- Aon is plan administrator and actuary

EOPP - Eligibility

- ✓ The date an Elected Official assumes office
- ✓ For Elected Officials who do not enroll when first eligible, the first day of any month thereafter

Note: once an Elected Official has enrolled in the EOPP, participation must continue while an Elected Official

EOPP - Pension Formula

2% x Best Average Earnings x Credited Service

- e.g. 2 terms in office with Best Average Earnings of \$115,000

2% x \$115,000 x 8 years =

\$18,400 per year, payable monthly

- Details
 - The ITA imposes a maximum pension allowable from a pension plan (\$2,944.44 x Credited Service (2018 limit))
 - Best Average Earnings is the highest 36 consecutive calendar months of taxable remuneration up to ITA maximum (\$147,222 in 2018)
 - Payable if retire on or after Unreduced Retirement Date*
 - Payable in Normal Form*
 - Earnings are defined as taxable remuneration
 - Credited Service is the period while the Elected Official receives remuneration from The City while a member of the EOPP

* Explained further in the presentation

EOPP – Leaving Council

At Least Age 55

- Retirement

Less than Age 55

- Termination

Death While on Council

Members are immediately vested in these benefits upon enrollment in accordance with Albert pension rules.

EOPP - Retirement Dates

Normal Retirement Date

- Age 65

Unreduced Retirement Date

- Age 60

Early Retirement Date

- Age 55

Latest Retirement Date

- An Elected Official must begin receiving a pension by December 31 of the year in which the Elected Official turns age 71
 - Rule applies even if the Elected Official is still in office

EOPP - Early Retirement

If an Elected Official is at least age 55, the Elected Official will be a retirement for purposes of the EOPP

The pension from the pension formula will be reduced for each month prior to attaining Unreduced Retirement Date (age 60)

- 0.25% per month = 3% per year
- e.g. age 58
 - 2 years before age 60
 - Pension reduced 2 years x 3% = 6%

EOPP - Normal Form of Pension

For Credited Service Earned After January 22, 2012

- ❖ Life, Guaranteed 5 Years (G5)

For Credited Service Earned Before January 23, 2012

- ❖ Without Pension Partner*: Life, Guaranteed 5 Years (G5)
 - ❖ With Pension Partner*: Joint and Survivor 66 2/3%, Guaranteed 5 Years (J&S 2/3 G5)
- G5 is payable for the pensioner's lifetime, with a guarantee that at least 5 years of payments will be made
 - J&S 2/3 G5 is payable for the pensioner's lifetime, reducing to 2/3 of that amount payable for the pension partner's lifetime, with a guarantee that at least 5 years payments will be made

* At retirement

EOPP - Optional Forms of Pension

- ❖ Life, Guaranteed 5, 10 or 15 Years
- ❖ Joint and Survivor 100%, 75%, 66 2/3% or 50%,
Guaranteed 5 Years
- ❖ Integrated Income:
 - The pensioner receives increased amounts of pension until age 65, and a reduced pension thereafter
 - Intent is to provide increased pension income before the pensioner receives payments from CPP/QPP and OAS
 - The form of pension could be any of the options

Pension Partner and Beneficiaries

Pension Partner

- Defined specifically in pension legislation
- Automatically primary beneficiary
- For EOPP, has tax protection and options which non-pension-partner beneficiaries do not
- Has the right to waive this benefit

Named Beneficiaries

- Receive the benefit if there is no pension partner
 - After retirement, the value of the remainder of the G5 paid as a taxable lump sum
 - Before retirement, if the member and pension partner die at the same time
 - Very important!!! – even if you have a pension partner, designate contingent beneficiaries to avoid pension funds getting stuck in your estate

How do you know what's on file for EOPP?

- Pension partners and beneficiaries are listed on the annual statement received from Aon
- If you need to make a change, contact The City help line at 268-5800

EOPP - Retirement Options

Start the pension immediately

- Choose the normal form or one of the optional forms

Defer starting the monthly pension

- No later than Latest Retirement Date
- Default if forms not returned

EOPP - Cost-of-Living Adjustments

Cost-of-Living Adjustments (COLA) calculated annually

- 2/3 of Canada Consumer Price Index (CPI)

COLA is prorated in first year of retirement

In years when the CPI goes down, there is no increase or decrease

- CPI changes are tracked until there is a cumulative increase

EOPP - Termination Options

Defer starting the monthly pension

- No earlier than Early Retirement Date
- No later than Latest Retirement Date
- Default if forms not returned

Take the lump-sum (“commuted”) value of the pension

- Transfer to a locked-in RRSP (LIRA) to the extent allowed by the ITA, any remainder is taxable cash
 - Different for each person
- If the commuted value is small, an RRSP or taxable cash option may be offered

EOPP – Death While on Council

If the Elected Official had a pension partner, pension partner is paid:

- Commuted value of the pension the Elected Official would have been entitled to had he/she left Council the day before death
 - Payable as a transfer to a locked-in RRSP (LIRA)
 - If the commuted value is small, an RRSP or taxable cash option may be offered

If the Elected Official did not have a pension partner:

- Commuted value of the pension the Elected Official would have been entitled to had he/she left Council the day before death
 - Payable as taxable cash

EOPP – Process Upon Leaving Council

After the last day of service:

- The City runs final payroll and communicates in-year earnings, contributions and service to Aon
- Aon calculates the benefit and prepares a package with appropriate options and forms
- The package is mailed to the Elected Official, who liaises with Aon to get the commuted value paid or the pension started

Aon contact number:

- 403-303-1516

EOPP - Contributions

- Members
 - Contribute 9% of earnings (ie. taxable remuneration), up to the ITA maximum
 - \$147,222 in 2018 for this pension plan
 - The member contribution rate is codified in the pension plan text
- The City
 - Contributions are reset every 3 years as the result of an actuarial valuation
 - Currently 18.64% of taxable remuneration

EOPP – Pension Adjustments

- Participation in EOPP decreases your available RRSP room
 - A Pension Adjustment (PA) is reported on your T4
 - PA is calculated as
 - $9 \times 2\% \times \$\text{earnings} - \600
 - RRSP room granted every year is calculated as
 - $18\% \times \$\text{earnings}$
 - Available RRSP room is \$600

Basic Information About EOSP (Elected Officials Supplementary Plan)

- Non-registered retirement arrangement
- Effective October 1, 1999
- Supplemental to EOPP
- Single employer, sponsored by The City of Calgary
- Administered by Aon
- Council Compensation Review Committee recommends changes to design with approval from Council

EOSP - Eligibility

- ✓ The date an Elected Official assumes office and enrolls in the EOPP
- ✓ For Elected Officials who do not enroll in the EOPP when first eligible, when the Elected Official chooses to enroll in the EOPP

Note: once an Elected Official has enrolled in the EOSP, participation must continue while an Elected Official

EOSP - Pension Formula

2% x Best Average Earnings in Excess of Income Tax Act
maximum x Credited Service

- e.g. 2 terms in office with Best Average Earnings of \$200,000

Formula: $2\% \times (\$200,000 - \$147,222) \times 8 \text{ years} =$

\$ 8,445 per year, payable monthly

- Details
 - Same as EOPP

EOSP – Other Provisions

Same as EOPP

- Except that commuted value is only payable as taxable cash

EOSP - Contributions

- Members do not contribute
 - Since it is not registered, there is no trust fund into which to place contributions
- The City records liabilities for the plan on its financial statements
- The City pays benefits as they become due

- Pension Governance Committee (PGC)
 - Established July 8, 2002
 - Responsible for oversight on all matters relating to the pension plans in which City employees participate
 - Significant changes must be approved by the City Manager and/or Council
- Duties
 - Appoint and monitor actuary and third-party administrator
 - Appoint and monitor trust fund trustee and custodian
 - Appoint and monitor investment manager and performance of trust funds
 - Monitor funded status of the various plans
 - Monitor changes in legislation which affect the plans

- PGC members
 - Chief Human Resources Officer (Chair)
 - Chief Financial Officer
 - Administrative Law Representative
 - Administrative Leadership Team (ALT) Representative
 - Senior Management Team (SMT) Representative
 - 2 Councillors – appointed by Council
- Meets quarterly, reports to City Manager and Council annually

Appendix I

Acronyms



Acronyms

- EOPP - Pension Plan for Elected Officials of The City of Calgary
- EOSP - Supplementary Pension Plan for Elected Officials of The City of Calgary
- ATBF – Alberta Treasury Board & Finance
- EPPA – Employment Pension Plans Act (Alberta)
- CRA – Canada Revenue Agency
- ITA – Income Tax Act
- DB – defined benefit
- DC – defined contribution
- COLA – cost-of-living increases

Appendix II

Pension Plan Backgrounder

DB Pension Plans vs DC Pension Plans

Defined Benefit Plan - design	Defined Contribution Plan - design
Retirement income known in advance via a formula	Contributions known in advance
Pension does not change once person retires (except COLA)	Account value used to provide retirement income
Contributions are not known in advance	Retirement income not known in advance
Retiree chooses survivor benefits on retirement	Remaining account value on death goes to survivors
Require actuarial valuations to assess financial situation and set contributions	No actuarial valuation needed

DB Pension Plans vs DC Pension Plans

Defined Benefit Plan - risks	Defined Contribution Plan - risks
Plan bears risk that investments don't perform as expected (investment risk)	Individual bears investment risk
Plan sponsor responsible for choosing investments	Individual responsible for choosing investments from available choices
Plan bears risk that pensioners live longer than expected (longevity risk)	Individual bears longevity risk
Pensioner does not bear the risk of outliving his/her pension	Individual bears the risk of outliving his/her assets
Pensioner bears risk that he/she and/or pension partner doesn't live as long as expected (value of contributions put into the fund may not be returned via pension payments)	Account value goes to individual's survivors on death so no loss in value on early death

Registered Pension Plans vs Non-Registered Retirement Arrangements

Registered Pension Plans	Most Non-Registered Arrangements
Plan provisions registered with CRA and the provincial regulator	Plan is not registered with CRA or a provincial regulator
Plan provisions must comply with the ITA and the provincial regulations	There are no regulations with which to comply
Plan sponsor contributions are tax-deductible	Plan sponsor contributions not tax-deductible
Member contributions are tax-deductible	Member contributions are not tax-deductible (so usually are none)
Investment income in pension fund not taxable	Pension fund not allowed, pensions are unsecured promises by plan sponsor
Pension taxable upon receipt	Pension taxable upon receipt
CRA and ATBF require certain items to be filed with them for continued registration	No filings

CRA vs ATBF

CRA	ATBF
Affects pension plans via the ITA, which allows tax breaks & tax deferrals to pension plans & pension income	Affects registered pension plans in Alberta via the EPPA
CRA wants to limit these breaks & deferrals	ATBF wants to ensure that pension plan members have adequate protections
ITA contains maximums and limits	EPPA contain minimums and guarantees
Pension plans, pension plan sponsors and individuals are caught between the ceilings imposed by the ITA and the floors imposed by the EPPA	

Transportation Report to
Priorities and Finance Committee
2018 December 04

ISC: UNRESTRICTED
PFC2018-1105

Green Line LRT – Budget and Funding Confirmation – Deferral Request

EXECUTIVE SUMMARY

Administration requests to defer the Green Line LRT – Budget and Funding Confirmation to Q1 2019 to allow for the completion of the updated Stage One project budget, and funding agreement between The City and the other orders of government.

ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee recommends that Council approve Administration's request to defer the report on the Green Line LRT – Budget and Funding Confirmation to a Priorities and Finance Committee meeting to occur by no later than the end of Q1 2019.

PREVIOUS COUNCIL DIRECTION / POLICY

At the 2018 March 19 Combined meeting of Council, Report PFC2018-0207: Green Line Light Rail Transit Project Delivery Model Recommendation, was approved as follows:

Moved by Councillor Keating Seconded by Councillor Gondek

That the Committee recommendations contained in the following Reports, be adopted in an omnibus motion:

7.4 Green Line Light Rail Transit Project Delivery Model Recommendation, PFC2018-0207 Direct Administration to report back no later than Q4 2018 to the Priorities and Finance Committee of Council with the recommended budgets for approval including financing and confirmation of funding from the other orders of government for the Project.

BACKGROUND

The deferral is requested while Administration updates the Stage One project cost estimate and develops the budgets for approval. Simultaneously, Administration is working with the other orders of government to finalize the Ultimate Recipient Agreement (URA), which is the agreement to secure the funding with the Federal and Provincial funding partners.

Transportation Report to
Priorities and Finance Committee
2018 December 04

ISC: UNRESTRICTED
PFC2018-1105

Green Line LRT - Budget and Funding Confirmation - Deferral Request

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Stakeholder Engagement, Research and Communication

None regarding this request to defer.

Strategic Alignment

None regarding this request to defer.

Social, Environmental, Economic (External)

None regarding this request to defer.

Financial Capacity

Current and Future Operating Budget:

None regarding this request to defer.

Current and Future Capital Budget:

None regarding this request to defer.

Risk Assessment

None regarding this request to defer.

REASON(S) FOR RECOMMENDATION(S):

Administration is requesting the deferral to allow for the completion of the Project cost estimation and budgets, and the completion of the Ultimate Recipient Agreement as negotiated with the Federal and Provincial funding partners.

ATTACHMENT(S)

None

Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04

ISC: UNRESTRICTED
PFC2018-1068

2019 Business Improvement Area Tax Bylaw

EXECUTIVE SUMMARY

Council approval is required to establish the 2019 Business Improvement Area Tax Bylaw. The 2019 Business Improvement Area Tax Bylaw is required as an interim measure for Business Improvement Areas (BIAs) to raise the BIA tax identified in each BIA budget through the 2019 Business Improvement Area Tax Rates Bylaw. The 2019 BIA budgets and 2019 Business Improvement Area Tax Rates Bylaw will be brought before Council in Q1 2019.

ADMINISTRATION RECOMMENDATION:

1. That the Priorities and Finance Committee recommends that Council give three readings to the proposed 2019 Business Improvement Area Tax Bylaw (Attachment 1).
2. That Report PFC2018-1068 be forwarded to the 2018 December 17 Regular Council Meeting.

PREVIOUS COUNCIL DIRECTION / POLICY

Annually, since the inception of BIAs in Calgary in 1984, Council has approved the BIA annual budgets and bylaws as required by the *Municipal Government Act* (MGA) and *Business Improvement Area Regulation*, AR/2016 (the BIA Regulation).

Each year, The City of Calgary (The City) generates municipal revenue through business taxes, most recently through the 2018 Business Tax Bylaw (1M2018).

Through PFC2012-35, *Business Tax Consolidation Framework and Associated Plans*, Council approved the consolidation of business tax into the non-residential property tax revenues over seven years starting in 2013 with business tax being eliminated in 2019.

BACKGROUND

Section 381 of the MGA and section 20 of the BIA Regulation provide Council with the authority to provide for the taxation of businesses within each BIA as a source of funding for that BIA. In previous years, BIA taxes were administered concurrently with business tax through a BIA tax bylaw.

Bill 8, *An Act to Strengthen Municipal Government*, as amended, contained amendments to the MGA which would permit the BIA tax to be imposed on the owner of property within each BIA. To date, these amendments are not in force, meaning that the BIA tax must be imposed and collected through taxable business owners. Revisions to the BIA Regulation to allow the BIA tax to be collected through BIA property owners are also anticipated but have not been released by the Government of Alberta (the "Province") to date.

Last year, the final Business Tax Bylaw was presented to Council for approval, due to the elimination of the business tax in the 2019 tax year through the Business Tax Consolidation (BTC) process. Although business tax will be eliminated next year for most Calgary businesses, there must be continuation of business tax for businesses located in Calgary's BIAs for the 2019 tax year. This is solely for the purpose of collecting the BIA tax (also known as the BIA levy) to enable funding of the BIAs for 2019.

The MGA provides municipalities with the ability to levy taxes on businesses. The proposed 2019 Business Improvement Area Tax Bylaw authorizes the imposition of a tax on businesses within the BIAs for the 2019 tax year in accordance with section 20 of the current BIA

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1068**

2019 Business Improvement Area Tax Bylaw

Regulation. This bylaw will apply only to businesses operating within a current BIA or any new BIA established during the 2019 tax year.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

The 2019 Business Improvement Area Tax Bylaw provides the authority for the BIA tax to be collected from businesses operating within BIAs. It specifies the business assessment method as the basis for the BIA tax to be imposed. The criteria for exemptions from the BIA tax are based on the provisions within past Business Improvement Area Tax Bylaws and Business Tax Bylaws.

As BTC will be completed in 2019, this bylaw incorporates provisions that were previously within the annual Business Tax Bylaw for the assessment and taxation of business. Since a Business Tax Bylaw will not be passed in 2019, these provisions are now included directly within the 2019 Business Improvement Area Tax Bylaw. This will allow for the administration and collection of BIA levies for the 2019 tax year.

To enhance administrative efficiency, the draft bylaw also provides for a minimum BIA tax of \$25.00. Administration is proposing that \$25.00 was the amount where efforts to bill, monitor and collect the BIA tax would exceed the revenue collected. Businesses with a calculated BIA tax of \$24.99 or less will not receive a 2019 Business Improvement Area Levy Notice. Administration estimates this will result in approximately 400 accounts not being charged BIA tax for 2019, totalling approximately \$6,500 in BIA tax revenue. The difference in revenue as a result of this change will be recovered through adjustments to BIA tax rates in the following year.

Once the revisions to the BIA Regulation are released by the Province and the amendments to the MGA are in force, it is anticipated that the BIA tax will be collected through non-residential property owners in each BIA.

If the 2019 Business Improvement Area Tax Bylaw is approved the 2019 Business Improvement Area Tax Rates Bylaw will be presented to the Priorities and Finance Committee, and subsequently to Council, in Q1 2019. At the same time Administration will seek approval of the proposed 2019 BIA budgets. A 2019 Business Improvement Area Levy Notice will be mailed to businesses in 2019 February.

Stakeholder Engagement, Research and Communication

The preparation of the 2019 Business Improvement Area Tax Bylaw Report involved representatives from Finance, Law, Assessment and Calgary Neighbourhoods business units.

Representatives of the BIAs within Calgary have been advised that the BIA tax will continue to be imposed through a form of business tax. This is a continuation of the previous engagement completed by Administration during the Government of Alberta's review of the MGA and BIA Regulation. Engagement was completed with the assistance of *Engage!* through facilitated workshops.

During the preparation of PFC2012-35, *Business Tax Consolidation Framework and Associated Plans*, Administration held discussion sessions attended by BIA representatives. These sessions involved an in-depth discussion of the issues surrounding BTC.

Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04

ISC: UNRESTRICTED
PFC2018-1068

2019 Business Improvement Area Tax Bylaw

Strategic Alignment

The approval of the BIA budgets and enabling bylaws allows BIAs to receive funding to serve their business communities which supports One Calgary and the "A Prosperous City" Council Priority which notes that "Calgary continues to grow as a magnet for talent, a place where there is opportunity for all, and strives to be the best place in Canada to start and grow a business."

Social, Environmental, Economic (External)

Passing the 2019 Business Improvement Area Tax Bylaw will authorize The City to impose and collect the BIA tax. BIAs provide economic benefit to Calgary by creating a healthy environment for businesses within the BIA to grow and attract customers.

The proposed 2019 Business Improvement Area Tax Bylaw includes exemptions for businesses that meet the eligibility provisions established in the bylaw.

Financial Capacity

Current and Future Operating Budget:

In accordance with the 2019 BIA budgets as approved by Council, the revenue that will be raised as a result of the BIA tax is transferred directly to each respective BIA.

Current and Future Capital Budget:

There are no current impacts on the capital budget.

Risk Assessment

If Council does not pass the 2019 Business Improvement Area Tax Bylaw, The City will not be able to impose and collect the BIA tax and distribute the funds to the respective BIAs.

During preparation of the draft bylaw, it was determined that the legislation contains some limitations on what businesses may be exempted from BIA tax. In previous years, if a business was exempted from business tax through the annual Business Tax Bylaw, Administration's systems also provided an exemption from the BIA tax. However, the legislation only provides for an exemption from BIA taxes for some but not all of these businesses. Due to timelines, the draft 2019 Business Improvement Area Tax Bylaw will maintain the status quo for 2019. Changes to ensure alignment with the current legislation for BIAs will be brought before Council if the BIA tax must continue to be imposed on businesses within BIAs for 2020.

REASON FOR RECOMMENDATIONS:

The 2019 Business Improvement Area Tax Bylaw provides The City with the authority to impose the BIA tax on businesses within each Calgary BIA. The BIAs rely on the BIA tax as a revenue source. If the 2019 Business Improvement Area Tax Bylaw is passed, then the 2019 Business Improvement Area Tax Rates Bylaw and proposed 2019 BIA Budgets will be presented to Council in Q1 2019.

ATTACHMENT

1. Attachment 1 – Proposed Wording for the 2019 Business Improvement Area Tax Bylaw

Proposed Wording for the 2019 Business Improvement Area Tax Bylaw

Short Title

1. This Bylaw may be cited as the “2019 Business Improvement Area Tax Bylaw”.

Definitions and Interpretation

2. (1) In this Bylaw:
 - (a) “Act” means the *Municipal Government Act*, R.S.A. 2000, c. M-26;
 - (b) “Business” means a business located in a BIA listed in Schedule “A”;
 - (c) “Business Improvement Area” or “BIA” means a business improvement area established pursuant to section 50 of the Act and the regulations and bylaws enacted pursuant to that section;
 - (d) “City” means The City of Calgary, a municipal corporation of the Province of Alberta and, where the context so requires, means the area contained within the municipal boundaries of the city of Calgary;
 - (e) “Commercial Purposes” means the use of the Premises for commerce or trade purposes or for the sale of assets or goods to the public for gain;
 - (f) “Municipal Assessor” means the person appointed to the designated officer position of Municipal Assessor pursuant to section 284.2 of the Act and Bylaw 49M2007;
 - (g) “Net Annual Rental Value” means the typical market annual rental value of the Premises exclusive of operating costs;
 - (h) “Non-Profit” refers to an organization, association or union as defined in section 6 of the Regulation;
 - (i) “Operator of a Parking Facility” means a Person that operates a Parking Facility whose responsibilities include any one or more of the following:
 - (i) the lease, license, or rental of area or spaces in a Parking Facility,
 - (ii) the allotment of area or spaces in a Parking Facility,
 - (iii) the allocation of area or spaces in a Parking Facility,
 - (iv) the general maintenance and upkeep of the Parking Facility, which may include but is not limited to repairs, the security of the Parking Facility, and the obtaining of insurance for the Parking Facility,

- (v) the collection of fees from the users of the Parking Facility, and
 - (vi) the delegation or assignment of one or more of the above responsibilities;
 - (j) "Parking Facility" means any space used for the parking or storage of motor vehicles and includes but is not limited to a parkade, parking garage, or parking lot;
 - (k) "Person" includes a corporation and the heirs, executors, administrators or other legal representatives of a Person;
 - (l) "Premises" means any space used in connection with a Business, and without limiting the generality of the foregoing includes:
 - (i) land and buildings or parts of buildings on such land,
 - (ii) any store, office, warehouse, factory, facility, hotel, motel, enclosure, yard or other space, and
 - (iii) a Parking Facility;
 - (m) "Regulation" means the *Community Organization Property Tax Exemption Regulation* (Alberta Regulation 281/1998); and
 - (n) "Trade Union" refers to a Non-Profit trade union established and recognized under the *Alberta Labour Relations Code* (R.S.A. 2000 c. L-1) or the *Canada Labour Code* (R.S.C. 1985, c. L-2).
- (2) Each provision of this Bylaw is independent of all other provisions and if any provision is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw remain valid and enforceable.

Assessment of Businesses

3. (1) Every Person who operates a Business in 2019 shall be assessed a business assessment by the Municipal Assessor for the purposes of imposing a BIA tax.
- (2) Despite subsection (1), a Person who operates a Business that is exempt from BIA taxation pursuant to section 17 shall not be assessed.
- (3) Subsection (1) applies to an Operator of a Parking Facility, regardless of:
- (a) whether parking space in the Parking Facility is used by any of the following:
 - (i) the owner,
 - (ii) a tenant, or
 - (iii) the public;

- (b) the source or ownership of the motor vehicles parked or stored in the Parking Facility;
 - (c) the allocation of area or spaces within the Parking Facility; and
 - (d) the location of the Parking Facility.
- (4) Business assessments shall be prepared based on one hundred percent of the Net Annual Rental Value of the Premises.
- (5) Any business assessment prepared in accordance with this bylaw must be an estimate of the Net Annual Rental Value of the Premises on July 1, 2018.
- (6) The Municipal Assessor shall:
 - (a) prepare a business assessment roll for the purposes of generating a BIA tax roll for 2019; and
 - (b) enter on the business assessment roll the name of every Person operating a Business that has been assessed in accordance with subsection (1).
- 4. If it is discovered that there is an error, omission or misdescription in any of the information shown on the business assessment roll for 2019, the Municipal Assessor may correct the business assessment roll for 2019.
- 5. If it is discovered that no business assessment has been prepared for a Business for 2019, an assessment for 2019 must be prepared.
- 6. After giving reasonable notice to a Person operating a Business, the Municipal Assessor may at any reasonable time, for the purpose of preparing an assessment of the Business or determining if the Business is to be assessed:
 - (a) enter and inspect the Premises;
 - (b) request anything to be produced to assist the Municipal Assessor in preparing the assessment or determining if the Business is to be assessed; and
 - (c) make copies of anything necessary to the inspection.
- 7. (1) The provisions of section 295 of the Act apply such that:
 - (a) a Person must provide, on request by the Municipal Assessor, any information necessary for the Municipal Assessor to carry out the duties and responsibilities of an assessor pursuant to Parts 9 to 12 of the Act and the associated regulations; and
 - (b) no Person may make a complaint in the year following the assessment year under section 460 of the Act if the Person has failed to provide the information requested within 60 days from the date of the request.

- (2) The provisions of section 296 of the Act apply to the Municipal Assessor's application for and acquisition of court authorized inspections and enforcement with all necessary modifications as if they had been set out in this Bylaw.

Supplementary Business Assessment

8. A supplementary business assessment for 2019 will be imposed:
 - (a) on each Person who operates a Business for a temporary period and whose name is not entered on the business assessment roll;
 - (b) on each Person who moves into new Premises or opens new Premises or branches of an existing Business, even though the Person's name is already entered on the business assessment roll for another Premises;
 - (c) on each Person who begins operating a Business and whose name is not entered on the business assessment roll for the associated Premises; and
 - (d) on each Person who increases the space of the Premises after the business assessment roll has been prepared.
9. Supplementary assessments will be determined by pro-rating the Net Annual Rental Value of the Premises to reflect the number of months the Business is operated during 2019, with any portion of a month greater than fifteen (15) days being considered to be a full month.
10. Sections 3 through 7 of this Bylaw apply to the imposition of a supplementary assessment.

Taxation

11. All Businesses shall be taxed at the rate or rates set out in the 2019 Business Improvement Area Tax Rates Bylaw, except Businesses that are exempt from BIA taxation pursuant to section 17.
12.
 - (1) The amount of BIA tax to be imposed under this Bylaw in respect of a Business is calculated by multiplying one hundred percent of the assessment or supplementary assessment for the Business by the BIA tax rate specified in the 2019 Business Improvement Area Tax Rates Bylaw.
 - (2) A tax imposed under this Bylaw must be paid by the Person who operates the Business.
13. The City shall:
 - (a) produce a BIA tax roll containing the name of each Person liable for BIA tax set opposite to the amount of BIA tax payable by that Person; and
 - (b) mail or deliver a tax bill to each Person liable for BIA tax, which shows both the assessed value of the Premises and the amount of the BIA tax payable.

14. When a lessee, who is liable to pay the tax imposed under this Bylaw in respect of any leased Premises, sublets the whole or part of the Premises, The City may require the lessee or the sub-lessee, but not both, to pay the tax in respect of the whole or part of the Premises.
15. BIA taxes shall be due and payable on or before March 29, 2019.

Liability for BIA Taxes

16. (1) Subject to sections 17 and 22 of this Bylaw, when a Person operates a Business in the City, the Person is liable for payment of the BIA tax imposed in respect of that Business, whether based on an annual or supplementary assessment.
- (2) Despite subsection (1), if the amount of BIA tax imposed on a Business, as calculated pursuant to subsection 12(1), is less than \$25.00, the Person who operates that Business is not liable for payment of the BIA tax imposed in respect of that Business.

Exemption from BIA Taxation

17. (1) Notwithstanding section 16 of this Bylaw, but subject to the subsections below, the following classes of Businesses are exempt from the payment of BIA taxes imposed under this Bylaw:
 - (a) any Business exempt from tax pursuant to sections 351, 375 or 376 of the Act;
 - (b) any Business operated on property which appears on The City's 2019 property assessment roll as one hundred percent belonging to the residential assessment class or any residential assessment subclass;
 - (c) on-street parking located on roads owned by The City;
 - (d) any Business whose use of the property would qualify that property to be eligible for a property tax exemption pursuant to the Act;
 - (e) any Business that is a bingo operated under a bingo facility licence by a Non-Profit organization pursuant to the *Gaming and Liquor Act* (R.S.A. 2000, c. G-1);
 - (f) any Business established as a Non-Profit organization where the Premises is used to promote the interests of an industry, profession or trade including education or research;
 - (g) Premises used by a Trade Union where the activities of a Trade Union are conducted;
 - (h) any Business whose use of the property would qualify that property to be eligible for a property tax exemption under the Regulation but for sections 16(2) or (3) of the Regulation.

- (2) Premises licensed under the *Gaming and Liquor Act* are not exempt from BIA taxation with the exception of Premises in respect of which a bingo licence, casino licence, pull ticket licence, Class C liquor licence or a special event licence has been issued under the *Gaming and Liquor Regulation* (AR 143/96).
- (3) Notwithstanding subsection (1), any Business, including one operated by a Non-Profit organization or association, whose use of the Premises:
 - (a) is primarily for Commercial Purposes; and
 - (b) operates in competition with other Businesses in the city of Calgary;is not exempt from BIA taxation.
- (4) Subject to the restrictions set out in this section, a Business may become exempt from the payment of BIA taxes imposed under this Bylaw for a portion of a Premises which becomes Vacant and Unused for a period of at least 30 days, regardless of whether there is a lease or license of occupation in place with respect to that Premises.
 - (a) For greater certainty, the term “Vacant and Unused” in this section means space which forms part of a Premises but:
 - (i) is physically separated from other space by walls and locked doors or is separated by other means which makes it inaccessible and unable to be used for Business purposes; and
 - (ii) is entirely empty from wall to wall and floor to ceiling, and does not contain equipment, furnishings, cubicle walls or partitions; but
 - (iii) does not include portions of the Premises which are temporarily unused such as hotel and motel rooms, individual offices, parking spaces, or space being renovated.
 - (b) In order to be eligible to benefit from an exemption for Vacant and Unused space pursuant to this subsection:
 - (i) a Person must notify the Municipal Assessor in writing of the Vacant and Unused space; and
 - (ii) the Municipal Assessor must have confirmed that the space is Vacant and Unused.
 - (c) Any exemption granted for Vacant and Unused space pursuant to this subsection shall not take effect or have application prior to the date of notification, and shall have effect only as long as the space is Vacant and Unused.

Penalties For Unpaid BIA Taxes

18. (1) (a) On April 1, 2019, a penalty of seven (7%) percent of the unpaid amount of the current year's BIA tax levy shall be imposed; and
- (b) On July 1, 2019, an additional penalty of seven (7%) percent of the unpaid amount of the current year's BIA tax levy shall be imposed.
- (2) All BIA taxes levied by The City remaining unpaid after the year in which they are levied shall have added thereto, on the first day of every month of every year, a penalty equivalent to one (1%) percent of the then unpaid taxes, so long as the taxes or any portion of them remain unpaid.
- (3) A penalty imposed under subsections (1) and (2) forms part of the tax in respect of which it is imposed.

Supplementary BIA Tax

19. A supplementary BIA tax shall be levied upon any Person who is subject to a supplementary business assessment in accordance with sections 8 and 9 of this Bylaw.
20. A supplementary BIA tax is due thirty (30) days after the date on which the supplementary tax notice is mailed to the Person being taxed.
21. Sections 12, 13, 14 and 18 of this Bylaw apply to the imposition of a supplementary BIA tax.

Pro-rating and Rebating BIA Taxes

22. When The City is notified that a Business has ceased to use space in connection with the Business, the associated tax account shall be adjusted in proportion to the number of months of operation in the calendar year, with any portion of the month greater than fifteen (15) days being considered to be a full month. If there is a credit balance after the account has been adjusted, that amount will be refunded to the owner of Business or applied to any other outstanding BIA tax accounts of that owner.
23. If the Business receives a reduction in its business assessment, resulting in a credit balance on its BIA tax account, that amount will be refunded to the owner of the Business or applied to any other outstanding BIA tax accounts of that owner.

Business Tax Instalment Payment Plan

24. (1) In this section:
- (a) "Business Tax Instalment Payment Plan" also referred to as "BTIPP" means the plan authorized by this Bylaw permitting taxpayers to pay business taxes or BIA taxes by way of monthly instalments;
- (b) "Tax" includes all taxes lawfully imposed against a Business by The City pursuant to the Act, any bylaw enacted pursuant to such authority, or any other statute of the Province of Alberta, but does not include supplementary taxes;

- (c) "Taxpayer" means the operator of a Business liable for the payment of Taxes; and
 - (d) "Tax Collector" means the City Treasurer or his or her designate.
- (2) Any Taxpayer in the City may apply to be included in BTIPP as described in this section to provide for the payment of Taxes by instalments.
- (3)
 - (a) Taxpayers who wish to apply for inclusion in BTIPP must apply to the Tax Collector on or before December 31st of each year and shall not be included within BTIPP until approved by the Tax Collector;
 - (b) A Taxpayer who applies for inclusion in BTIPP after December 31st and who is approved by the Tax Collector for inclusion in BTIPP shall pay all the monthly instalments which should have been paid as at the time of application had the Taxpayer been included in BTIPP as at January 1st plus a late enrolment fee of two percent (2%) thereof;
 - (c) The Tax Collector may refuse a Taxpayer's request to be included in BTIPP for reasons as set out in this Bylaw;
 - (d) A Taxpayer is not eligible to be included in BTIPP unless as of December 31 of the previous year, the Taxpayer has no balance outstanding in his or her tax roll account.
 - (e) A Taxpayer may not apply for inclusion in BTIPP more than once in the same calendar year with respect to the same Business.
- (4) A Taxpayer who is included and has not been removed from BTIPP, shall not be subject to the provisions of section 15 as to the due date for the payment of Taxes, nor to the provisions of section 18 as to penalties on unpaid Taxes.
- (5) A Taxpayer who is included in BTIPP shall pay Taxes on a monthly basis for the current year subject to the following conditions:
 - (a) a Taxpayer, having been included in BTIPP, shall make twelve monthly payments, to be paid by automatic bank withdrawal on the first day of each month of the calendar year in an amount equal to one-twelfth of the previous year's Tax levy or, in the event a previous year's Tax levy is not available, in an amount to be determined by the Tax Collector; and
 - (b) upon determination of the current year's Tax levy, the Taxpayer's payments shall be adjusted to provide for the full payment of the current year's Tax levy over the remaining months of the year.
 - (c) if there is an balance outstanding on a business tax roll account or a BIA tax roll account, the Taxpayer shall continue to make monthly payments in accordance with subsection (5)(a) until the outstanding balance has been paid.
- (6) In the event a Business, the previous Taxpayer of which was included in BTIPP, is sold, the BTIPP agreement is immediately cancelled as at the sale date.

- (7) The Tax Collector may remove a Taxpayer from BTIPP in the event the Taxpayer defaults in making payment of any Tax instalment on the due date as required for each instalment under subsection (5)(c).
 - (8) Notice of a removal pursuant to subsection (7) shall be sent to the Taxpayer by ordinary mail to the Taxpayer's last known address as listed on the tax roll.
 - (9) When a Taxpayer is removed from BTIPP subsequent to the due date for the payment of Taxes as specified in the appropriate municipal bylaws, other than this Bylaw, all unpaid Taxes become immediately due and payable and the penalty provisions of all appropriate municipal bylaws apply to the unpaid Taxes.
 - (10) When a Taxpayer is removed from BTIPP prior to the due date for the payment of Taxes as specified in the appropriate municipal bylaw, or when a Taxpayer requests removal from BTIPP prior to the due date for the payment of Taxes, all payments shall be retained by the Tax Collector for credit to the Taxpayer's account and such payments will receive the benefit of any available Tax discounts as provided by bylaw and will be credited to the Taxpayer's Tax account.
 - (11) In the event a Taxpayer requests removal from BTIPP pursuant to subsection 10, all Taxes due and owing shall then become due and owing on the due date for the payment of Taxes as specified in the this Bylaw and the provisions of all appropriate municipal bylaws relating to penalties for unpaid Taxes shall apply to all unpaid Taxes due and owing to The City after the due date.
25. This Bylaw comes into force on the day it is passed.

SCHEDULE "A"

TO THE 2019 BUSINESS IMPROVEMENT AREA TAX BYLAW

BUSINESS IMPROVEMENT AREA	BYLAW NUMBER
Mainstreet Bowness Business Improvement Area	55M2016
Calgary Downtown Association	38M2017
Chinatown District Business Improvement Area	43M2015
4 th Street South West Business Improvement Area	59M2016
HIPville Business Improvement Area	40M2017
Inglewood Business Improvement Area	36M2017
International Avenue Business Revitalization Zone	58M2016
Kensington Business Revitalization Zone	56M2016
Marda Loop Business Improvement Area	37M2017
Montgomery on the Bow Business Improvement Area	54M2016
17 th Avenue Retail & Entertainment District Business Improvement Area	39M2017
Victoria Park Business Improvement Area	57M2016

**Chief Financial Officer's Report to
Priorities and Finance Committee
2018 December 04**

**ISC: UNRESTRICTED
PFC2018-1201**

Status of Outstanding Motions and Directions

EXECUTIVE SUMMARY

Outstanding items for the Priorities and Finance Committee as of 2018 November 22.

ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee receive this report for information.

PREVIOUS COUNCIL DIRECTION / POLICY

On 2012 April 03, the Priorities and Finance Committee directed Administration to provide the Committee with a schedule of Status of Outstanding Motions and Directions.

BACKGROUND

None.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

None.

Stakeholder Engagement, Research and Communication

None.

Strategic Alignment

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

Social, Environmental, Economic (External)

None.

Financial Capacity

Current and Future Operating Budget:

None.

Current and Future Capital Budget:

None.

Risk Assessment

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

REASON(S) FOR RECOMMENDATION(S):

This report assists with the Priorities and Finance Committee to proactively track and manage its work.

ATTACHMENT(S)

Status of Outstanding Items for the Priorities and Finance Committee.

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
MOVING FORWARD ON OLYMPIC PROJECT (VERBAL)	2018 November 19	C2018-1367	That with respect to C2018-1367, the following Motion Arising be adopted: Request that the Mayor advocate with the Provincial and Federal Government to continue their Olympic and Paralympic funding commitments to The City of Calgary, and report back to PFC on an as needed basis.	As Needed
CIF APPLICATION: ONE CALGARY POLICY REVIEW	2018 November 06	PFC2018-1300	That the Priorities and Finance Committee direct Administration to report back to PFC indicating how the money was spent and outcomes of the projects no later than Q3 2020.	2020 Q3
CIF APPLICATION: ON DEMAND TRANSIT	2018 November 06	PFC2018-1291	That the Priorities and Finance Committee direct Administration to report back to PFC indicating how the money was spent and outcomes of the projects no later than Q2 2020.	2020 Q2

Status of Outstanding Items for the Priorities and Finance Committee

As at 2018 November 22

2019 PROJECTED TAX SHIFT NON- RESIDENTIAL PROPERTIES	2018 November 06	PFC2018-1134	2. Direct the Assessment & Tax Working Group to present its final report to the Priorities and Finance Committee, no later than Q1 2019;	2019 Q1
	2018 November 19		3. Direct Administration to consider the following: <ul style="list-style-type: none"> a. Budget reductions to offset tax-shift to reflect the New Norm; b. Solutions to reduces swings in redistribution; c. City-Initiated diversification of revenue sources to reduce reliance on the property tax; d. Alternatives to the Phased Tax Program to support businesses directly; e. Reducing the ratio between residential and non-residential over a period of 5 years; f. Incentivizing/reducing barriers to residential development in the Centre City; and g. Council Strategic Session Outlining Challenges and Opportunities in the Downtown. 	
			4. Direct Administration to consult with Calgary Economic Development to undertake a policy, process, and membership gap analysis, regarding Downtown recovery, to ensure alignment and maximize capacity-building, and return to Council with recommendations and budget implications no later than Q1 2019. (Updated at 2018 November 19 Regular Meeting of Council.)	
			5. Direct Administration to convene a Financial Task Force comprised of internal and external experts to develop a strategy on the following: <ul style="list-style-type: none"> a. Short term mitigation b. Long term solutions 	2019 Q1

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
			<p>c. Revenue options to improve financial resiliency; and</p> <p>6. Return to Council through Priorities and Finance Committee with the recommended membership, framework, and terms of reference no later than Q1 2019.</p>	
ONE WINDOW PHASE TWO UPDATE – DEFERRAL	2018 October 30	PFC2018-1181	That the Priorities and Finance Committee recommend that Council defer Administration's One Window Phase Two Update report to no later than Q2 2019.	2019 Q2
INDEPENDENT REVIEW OF NON- RESIDENTIAL ASSESSMENT AND APPEAL SYSTEM	2018 October 30	PFC2018-1222	That the Priorities and Finance Committee recommend that Council direct the City Manager to assign a lead to monitor and report back on the implementation of the consultant's recommendations as well as their impact on the non-residential assessment and complaint system, no later than 2019 Q3.	2019 Q3
REFORMING COUNCIL'S CLOSED- DOOR MEETINGS	2018 October 15	C2018-1218	That Notice of Motion C2018-1218, Reforming Council's Closed-Door Meetings, be referred to Administration to be incorporated into the work directed by Council at the 2018 April 05 Combined Meeting of Council, in Notice of Motion C2018-0405, Ensuring Efficiency, Transparency and Appropriate use of Closed Meetings for Council Business, which is to return to Council, through the Priorities and Finance Committee, no later than Q4 2018.	2018 Q4

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
COUNCIL PENSION PLANS	2018 July 30	C2018-0935	<p>With respect to Notice of Motion C2018-0935, the following be adopted:</p> <p>NOW THEREFORE BE IT RESOLVED THAT Human Resources meet with each member of Council to gather their observations, experiences and suggestions relating to the Council pension plans, including plan governance;</p> <p>AND FURTHER BE IT RESOLVED THAT Human Resources determine whether Council suggestions and comments fall within the mandate and terms of reference of the Pension Governance Committee, the mandate of the Council Compensation Review Committee and/or the mandate of other committees of Council, or Administration;</p> <p>AND FURTHER BE IT RESOLVED THAT Administration report back to the PFC and Council no later than December 31, 2018 for a review of findings and recommendations.</p>	2018 December 31

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
HISTORIC GRAND LODGE OF THE FREEMASONS	2018 July 30	C2018-0959	<p>That with respect to Notice of Motion C2018-0959, the following Motion Arising be adopted:</p> <p>That Council direct Administration to prepare a report, and return to Council through the Priorities and Finance Committee no later than 2019 Q2, that provides an overview of the legislation governing property tax exemptions and tax cancellations in Alberta, Administration's current process for administering property tax exemptions, the property tax base exempt from taxation and previous Council direction regarding property tax cancellations.</p>	2019 Q2

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
NEW COMMUNITY GROWTH STRATEGY 2018 – FURTHER REVIEW AND ANALYSIS DIRECTION THROUGH PFC2018-0678	2018 July 30	C2018-0900	<p>That with respect to Report C2018-0900, the following motion arising be adopted, in part:</p> <p>That Council:</p> <p>Direct Administration to work with Council's representative on Calgary Economic Development (CED) to identify appropriate members of CED staff and the CED Commercial Real Estate Committee to serve as an ad hoc working group that will review the Nose Creek business case to:</p> <ol style="list-style-type: none"> 1. Establish viability as contemporary mixed-use, campus-style development sites; 2. Identify opportunity to draw targeted and prospective investors according to CED's ongoing economic diversification work; 3. Evaluate ability to retain urban uses within the City's boundaries to stabilize the commercial tax base; 5. Provide sound rationale (if any exist) for removal of the growth management overlay (GMO). Report back through PFC in 2019 January. 	2019 January

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
COMPASSIONATE PROPERTY TAX PENALTY RELIEF	2018June 05	PFC2018-0325	That the Priorities and Finance Committee recommends that Council: Direct Administration to report back through Priorities and Finance Committee on the results of the proposed program, including cost and number of participants, no later than 2019 Q4.	2019 Q4
CORPORATE AFFORDABLE HOUSING STRATEGY Q2 2018 UPDATE	2018June 05	PFC2018-0584	That with respect to Report PFC2018-0584, the following be approved, as amended: That the Priorities and Finance Committee recommend that Council: 1. Direct that Administration return to Council, through the Priorities and Finance Committee, with an update on this work, no later than Q2 2019; and 2. Invite the Community Housing Affordability Collective to provide an update on their work to the Priorities and Finance Committee no later than Q2 2019.	2019 Q2

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
PROPOSED CODE OF CONDUCT FOR ELECTED OFFICIALS BYLAW26M2018	2018 May 28	PFC2018-0554	That with respect to PFC2018-0554, the following Motion arising be adopted: That Council direct the Ethics Advisor to investigate how to enhance reporter protection, including but not limited Councillors staff and Report back to the Priorities and Finance Committee no later than Q4 2018.	2018 Q4
BUSINESS TAX CONSOLIDATION – 2018 ANNUAL STATUS REPORT	2018 May 28	PFC2018-0190	That with respect to Report PFC2018-0190, the following be adopted: That Council: 1. Direct Administration to bring: (a) A 2019 status update report to the Priorities and Finance Committee in 2019 May; and (b) A final report on Business Tax Consolidation (BTC) to the Priorities and Finance Committee in 2019 July.	2019 May 2019 July

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
ENSURING EFFICIENCY, TRANSPARENCY AND THE APPROPRIATE USE OF CLOSED MEETINGS FOR COUNCIL BUSINESS	2018 April 05	C2018-0405	<p>That with respect to Notice of Motion C2018-0405, the following be adopted:</p> <p>NOW THEREFORE BE IT RESOLVED that Administration be directed to bring forward a report to Council, through the Priorities and Finance Committee, no later than Q4 2018, which report shall include the following information:</p> <ol style="list-style-type: none"> 1. The categories of matters that have been discussed in closed meetings of Council over the past year and the time spent in closed meetings of Council during that period; and 2. Information about governance practices and committee structures and strategies used by other Canadian municipalities in order to allow Administration to bring forward recommendations and strategies that: <ul style="list-style-type: none"> ▪ help increase transparency in decision-making processes; ▪ assist with ensuring Council meeting efficiency and effectiveness; and ▪ assist in decreasing the amount of time Council spends in closed meetings while still ensuring that personal privacy is protected and that Council is given the opportunity to discuss matters in closed meetings appropriate for discussion in that forum. 	2018 Q4

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
ECONOMIC DEVELOPMENT INVESTMENT FUND GOVERNANCE AND TERMS OF REFERENCE	2018 March 06	PFC2018-0187	As part of the proposed reporting process for the Wholly Owned Subsidiary, direct Administration to work with the EDIF Wholly Owned Subsidiary to bring a report to the Priorities & Finance Committee that reviews the pilot EDIF governance structure no later than 2019 Q2.	2019 Q2
GREEN LINE LIGHT RAIL TRANSIT PROJECT DELIVERY MODEL RECOMMENDATION	2018 March 06	PFC2018-0207	Council direct Administration to report back no later than Q4 2018 to the Priorities and Finance Committee of Council with the recommended budgets for approval including financing and confirmation of funding from the other orders of government for the Project.	2018 Q4
NEW COMMUNITY GROWTH STRATEGY	2018 February 22	PFC2018-0200	4. Direct Administration to bring a monitoring report on the implementation of the New Community Growth Strategy to the Priorities and Finance Committee no later than Q4 2019; and	2019 Q4

Status of Outstanding Items for the Priorities and Finance Committee

ATTACHMENT 1

As at 2018 November 22

ITEM	DATE OF REQUEST	SOURCE	SUBJECT	DATE DUE
REVIEW OF COUNCIL'S PROCEDURE BYLAW	2017 July 31	PFC2017-0433	Direct Administration to bring forward a Procedure Bylaw review on the items listed in "Opportunity for Future Improvements", contained on Page 7 of this report, including investigating methods and strategies to streamline public hearing processes and including a review of how public hearings are conducted in other jurisdictions, and report back to Council through the Priorities and Finance Committee with recommendations no later than Q4 2018.	2018 Q4
COUNCIL INNOVATION FUND APPLICATION – WALK21 COMMUNITY MICROGRANTS	2017 March 21	PFC2017-0289	That the Priorities and Finance Committee recommends that Council approve the Council Innovation Fund Application – Walk21 Community Microgrants in the amount of \$172,500 and Administration report back to the Priorities and Finance Committee no later than Q4 2019.	2019 Q4