

The City of Calgary

Financial Task Force Implementation Reports

Chief Financial Officer's Department
2021 June 01

Contents

Implementation Report (Aligned Recommendation)	Phase	Page
Annual Assessment Cycle Continuation (26a)	Benefits	3
Assessment Smoothing Investigation (35a)	Implementation	4
Assessment Timeline (4b, 27a, 27b)	Planning	5
Business Licensing Cost and Value (28a, 28b, 29a, 29b, 30a, 30b)	Planning	7
Business Perspectives Panel Research (5a)	Benefits	8
Business Web Hub (5a)	Benefits	9
Corporate eCommerce Program (7a, 7b)	Planning	11
Council-approved Budget and Taxation Principles (2a, 11a, 20a, 31a, 8a)	Installation	12
Countercyclical Fiscal Policy Report (32a)	Planning	13
Differentiated Taxation (6a)	Planning	14
Downtown Survey (33b)	Planning	16
eCommerce Taxation Research (9a, 22b)	Planning	17
Economic Resilience Task Force (ERTF) Liaison (21a, 22a, 24a)	Planning	18
Fabrication Workshop (21b)	Installation	19
Financial Narrative (2b, 23a, 34a)	Implementation	20
Long Range Financial Plan Update (1b, 20b, 3a, 10a, 24b)	Installation	21
Long Range Financial Plan Update – External Review (1c)	Planning	22
Patio Program 2020/2021 (5a)	Benefits	23
Promoting Calgary – Downtown Strategy (33a)	Implementation	25
Promoting Calgary - Economic Strategy (33a)	Implementation	26
Provincial Engagement Plan (4d, 6b, 7c, 9b, 12a, 13b, 14b, 14c, 21c, 22c, 23b, 24c)	Implementation	27
Residential property taxes and utility charges survey (18a, 18b, 18c)	Implementation	28
Restaurant/Brewery Experience Improvement Program (5a)	Implementation	29
Revenue Review (22b, 24b, 21b, 1a)	Planning	30
SAVE Program Integrated in Budget Adjustments (31b)	Implementation	31
Service Plans and Budgets 2023-2026 Program Plan (4a, 10a, 1a, 1b, 1c, 2a, 2b, 3a, 3b, 4b, 5a, 7a, 7b, 8a, 9a, 11a, 18a, 18b, 19a, 20a, 20b, 20c, 21b, 23a, 24b, 25a, 27a, 27b)	Planning	32
ShopHERE powered by Google (5a)	Benefits	34
Subclass Investigation (26b)	Planning	36
Support Local YYC campaign (5a)	Benefits	37
Tax Responsibility Study (19a, 19b)	Installation	39
Taxation Policy (19c, 20c, 34c, 26b, 31a)	Planning	40
TIPP – Modernization (25a, 25b)	Planning	41
User Fees and Subsidies Policy Review (4c)	Planning	43



Financial Task Force Implementation Report

Annual Assessment Cycle Continuation

Led By: Property Assessment

Related Administrative Action: 26a

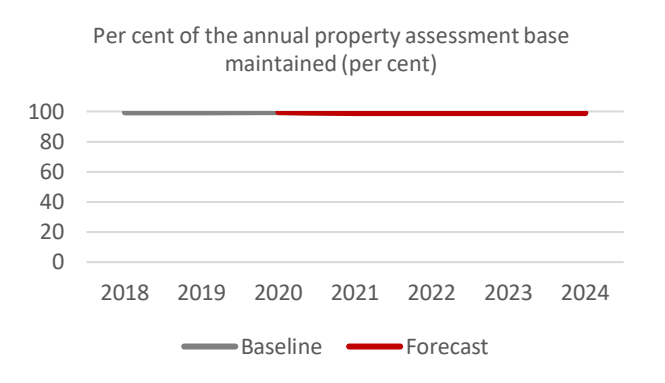
Description: Recommendation 26 was “do not sacrifice high-quality information available through annual property assessments that improve the ability to monitor and respond to underlying changes in the economy and real estate markets. The administrative action was "administration will continue the annual assessment cycle.”

Implementation Phase: Benefits Realization	What has happened over the past 6 months: N/A
Expected Implementation Date: December 2020	
Current Status: Completed	What’s next: N/A

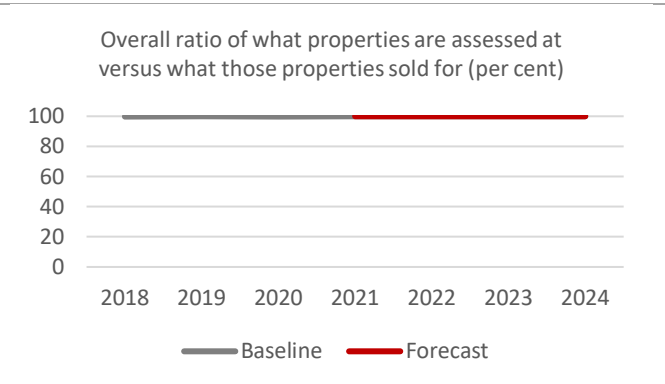
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: NA
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Overall Risk Rating: Slight	Strategic Alignment: A well-run city
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Performance Measures	Performance Story
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“Per cent of the annual property assessment base maintained” is Assessment’s flagship performance measure and is at the core of everything Assessment does. Recent results have been historically strong and have been drastically outperforming set targets. Since this administrative action is maintaining the status quo there are no changes from originally set forecasts.



“Overall ratio of what properties are assessed at versus what those properties sold for” is Assessment’s preferred performance measure regarding the quality/accuracy of the assessment roll. There are a number of other performance measures that supplement this performance measure and provide additional context. Since this administrative action is maintaining the status quo there are no changes from originally set forecasts.



Financial Task Force Implementation Report

Assessment Smoothing Investigation

Led By: Property Assessment

Related Administrative Action: 35a

Description: Arising from FTF Recommendation #35, Administration was tasked with scoping a program along with required resources and present it to Council by the end of 2021.

The proposed plan is as follows:

- 1) Extract data required for analysis (complete).
- 2) Apply smoothing techniques per FTF (complete).
- 3) Research and analyze the results of the smoothing techniques and discuss in report (in process). Include analysis of practices in other jurisdictions.
- 4) Make recommendation based on the above for or against further pursuing assessment smoothing techniques. If for, proceed with scoping a program for effecting the required changes (not yet complete).

Implementation Phase: Implementation	What has happened over the past 6 months: The data for the analysis has been extracted. Various smoothing techniques have been applied to property assessments. Administration is currently determining how to demonstrate the impacts of the smoothing techniques on property taxes.
Expected Implementation Date: March 2021	
Current Status: On schedule	What's next: Complete research, demonstrate the effects of smoothing, and make recommendations for or against further pursuing assessment smoothing.
Customers: The City of Calgary Property Owners	Partners: Financial Task Force Finance - Corporate Budget Office Finance - Tax & Receivables
Overall Risk Rating: Low	Strategic Alignment: A well-run city



Financial Task Force Implementation Report

Assessment Timeline

Led By: Property Assessment

Related Administrative Action: 4b, 27a, 27b

Description: Initial planning indicates that the proposed work to address administrative actions 4b, 27a, and 27b will potentially include efforts to:

- A. Move the assessment roll freeze earlier:
 - 2021 Freeze: December 11, 2020
 - 2022 Freeze: December 3, 2021
 - 2023 Freeze: November 17, 2022
- B. Deliver as much info as possible on the distribution of responsibility across classes
- C. Include impacts on a rate of tax rate decision on different classes and taxpayer groups at key times of the year
- D. Provide early tax shift information around preliminary roll timeframe (end of September)
- E. Affirm TSAWG recommendations requiring the same type of information for the indicative rate decision before the approved tax rate decision
- F. Seek legislative changes where necessary including regarding the December 31 property condition date
- G. Present information needed to make informed decisions in varied and more easily understandable formats

Implementation Phase: Planning	What has happened over the past 6 months: 1. 2021 Assessment Business Plan has been passed with an assessment roll freeze date established of December 3, 2021 which is eight days ahead of the last assessment roll freeze date - December 11, 2020. 2. Assessment Timeline project team established. 3. Planning has begun with the Assessment Management Team signing off on preliminary direction.
Expected Implementation Date: December 2022	
Current Status: On schedule	What's next: 1. 2022 Assessment Business Plan will be passed with an assessment roll freeze date established of November 17, 2022 which is an additional sixteen days ahead of the last assessment roll freeze date. 2. Detailed planning will be completed. 3. Implementation will begin for low hanging fruit benefit realization with the larger impacts scheduled to be implemented in 2022.
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: Finance - Corporate Budget Office; Corporate Initiatives; Assessment
Overall Risk Rating: Medium	Strategic Alignment: A well-run city

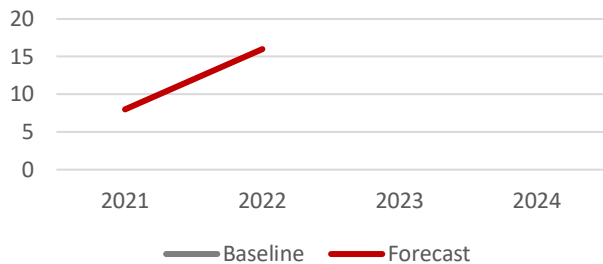
Performance Measures	Performance Story																								
<p>Per cent of the total annual assessment base maintained (per cent)</p> <table border="1"> <caption>Performance Measures Data</caption> <thead> <tr> <th>Year</th> <th>Baseline (per cent)</th> <th>Forecast (per cent)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>100</td><td>-</td></tr> <tr><td>2019</td><td>100</td><td>-</td></tr> <tr><td>2020</td><td>100</td><td>-</td></tr> <tr><td>2021</td><td>100</td><td>100</td></tr> <tr><td>2022</td><td>100</td><td>~98</td></tr> <tr><td>2023</td><td>100</td><td>~97</td></tr> <tr><td>2024</td><td>100</td><td>~96</td></tr> </tbody> </table>	Year	Baseline (per cent)	Forecast (per cent)	2018	100	-	2019	100	-	2020	100	-	2021	100	100	2022	100	~98	2023	100	~97	2024	100	~96	<p>Changes to well-established critical path dates may impact assessment roll quality and customer service due to a significantly compressed timeline. The “per cent of the annual property assessment base maintained” is Assessment’s flagship performance measure and is at the core of everything Assessment does. Recent results have been historically strong and have been drastically outperforming set targets but that trend may be difficult to continue if assessment roll quality and customer service are impacted by this shift. The ≥98.95% target is intentionally low due to a number of factors, a number of which are outside of Assessment’s control and these</p>
Year	Baseline (per cent)	Forecast (per cent)																							
2018	100	-																							
2019	100	-																							
2020	100	-																							
2021	100	100																							
2022	100	~98																							
2023	100	~97																							
2024	100	~96																							



Financial Task Force Implementation Report

administrative actions will affect these results but probably not enough to push below that target.

Number of days assessment roll freeze advanced earlier in the year (per cent)



As directed by Council, Assessment will move the assessment roll freeze date earlier in the year starting in 2021 and finishing in 2022. This is being done to ensure that Council has the most accurate assessment data possible when they enter into budget deliberations.



Financial Task Force Implementation Report

Business Licensing Cost and Value

Led By: Business Licensing

Related Administrative Action: 28a, 28b, 29a, 29b, 30a, 30b

Description: The FTF Report included a summary scope of work and resource implications for involvement from Calgary Community Standards (CCS). Three of the recommendations place emphasis on quantifying the cost and value of services and distribution of benefits for CCS service lines (#28, #29, and #30).

This implementation proposal is specific to the administrative action items for the business licensing service line, including a cost study and value study to help quantify the distribution of benefits to residents and businesses. Following this work, administration will leverage results into recommendations for service optimization and future user fee pricing reviews.

Implementation Phase: Planning	What has happened over the past 6 months: A comprehensive cost and value study are currently progress for the business licensing service line. This work includes interviews with subject matter experts, development of a service delivery blueprint and research on other Canadian and U.S. municipalities business licensing services. The findings from this work are intended to help inform recommendations for business licensing, designed to help improve the value offered to citizens and businesses.
Expected Implementation Date: December 2022	
Current Status: On schedule	What's next: Recommendation development.

Customers: <ul style="list-style-type: none"> •Business Owners •Citizens •Visitors (non-residents) 	Partners: <p>Internal</p> <ul style="list-style-type: none"> •Calgary Community Services •Calgary Building Services •Financial Task Force implementation team •Calgary Fire Department <p>External</p> <ul style="list-style-type: none"> •Business Advisory Committee •Alberta Health Services (AHS) •Alberta Gaming, Liquor, and Cannabis (AGLC)
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Overall Risk Rating: Low	Strategic Alignment: This project aligns with a number of citizen, council, corporate, and business unit goals: <ul style="list-style-type: none"> •A Well Run City: Calgary has a modern and efficient municipal government that is focused on resilience and continuous improvement to make life better every day for Calgarians by learning from citizens, partners, and others. •A Prosperous City: 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. •2021 Corporate Goal: Support modernization of service delivery, optimization of investments, and financial sustainability at The City.
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Financial Task Force Implementation Report

Business Perspectives Panel Research

Led By: Executive Leadership

Related Administrative Action: 5a

Description: Since 2017, The City has surveyed the business community quarterly through a Business Perspectives Panel, including follow-up discussions through randomly recruited business leader focus groups. The panel currently sits at approximately 800 business members across varied sectors and sizes of business.

Since 2019, The Business and Local Economy team has used the quarterly panel surveys and follow up focus group discussions to gain insights to inform strategies.

It also monitors four measures to support the success of the Business and Local Economy team’s initiatives:

- 1) Perceptions of being business friendly – Why/why not
- 2) City recognized as acting to be business friendly (or not acting)
- 3) Awareness of Calgary in the New Economy strategy
- 4) Perception of City communications with businesses

Implementation Phase: Benefits Realization	What has happened over the past 6 months: Q1 survey and follow-up interviews completed, results under review.
Expected Implementation Date: December 2021	
Current Status: On schedule	What’s next: Panel surveys with follow up interviews planned every quarter (4x per year) to measure success, keep a pulse on the business community and help inform future strategies.
Customers: Business and Local Economy team, and ultimately, the business community	Partners: Corporate Research Team (CSC) City Manager’s Office
Overall Risk Rating: Low	Strategic Alignment: Business Sector Task Force alignment Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy

Performance Story

Businesses perceptions of The City being business friendly is strongly connected to trust in Administration. Businesses trust in The City has doubled since the pandemic, showing that when we increased transparency and support for businesses, they heard our messages and trusted us more.

We regularly measure businesses’ awareness of City initiatives that support business to determine if information is permeating to the appropriate audiences, and what adjustments must be made if they aren’t reaching the ears of business owners. During 2020, this measure was not taken and was instead replaced by awareness of COVID business supports during the pandemic, but it is noted the similar measures were the same.



Financial Task Force Implementation Report

Business Web Hub

Led By: Executive Leadership

Related Administrative Action: 5a

Description: The current business pages on calgary.ca create difficulties and inconsistent experiences for business users coming to The City for information and services in the following areas:

- Finding the content and service you want.
- Being informed about other content and services relevant to you as a business owner.
- Demonstrating value The City provides to business users.

This can lead to poor customer experiences business users have with The City.

This was originally raised as a gap at the Business Advisory Committee in 2019, but we lacked funding/resources to undertake it. We put an ask into Council, and they approved funding for us to do this work.

The new business hub design will incorporate new features and technology to the existing business pages and how they would be organized to improve overall customer experience business owners have with The City.

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: The online hub was built out with a user experience lens and approved by CMO, and endorsed by members of Council. The site has been promoted to citizens and businesses and been well received. Since launch 6 weeks ago, the pages have received 11,574 pageviews with an average time on a page at around 2 minutes. The most popular pages continue to be, "Start a Business", and "Licensing and Permits".</p>
<p>Expected Implementation Date: April 2021</p>	
<p>Current Status: On schedule</p>	<p>What's next: As part of sustainment, further user experience testing will occur to help further iterations as more content is added, and more metrics are gathered to ensure the most user-friendly pages possible. Some new content in the works to be included is around investing in Calgary (tied to CED), and technical information for the film industry to entice them to consider Calgary.</p>

<p>Customers:</p> <ul style="list-style-type: none"> -Business owners, managers and employees -Business Improvement Areas (BIAs) -Business Sector Task Force -Calgarians who support local business 	<p>Partners:</p> <ul style="list-style-type: none"> -Customer Service and Communications -Calgary Emergency Management Agency -Calgary Community Standards -Planning & Development (primarily Calgary Building Services) -Roads -Transportation Infrastructure -Green Line -Calgary Neighbourhoods (primarily Meghan Mahoney) -Information Technology -Finance -Assessment -Waste and Recycling -Mayor's Office -City Council members
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment:</p> <ul style="list-style-type: none"> -Business Advisory Committee (highlighted as a gap by Councilors chairing committee and reinforced by industry on committee). -Rethink to Thrive Strategy (improved information to businesses and two-way communication with them)
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Financial Task Force Implementation Report

Performance Measures	Performance Story
	<p>Based on quarterly surveys of a sample of Calgary’s business community via the Business Perspectives Panel, the measure of satisfaction on the question, “I have enough information about support available from The City to businesses” increases post launch of the hub.</p>
	<p>Post launch, web traffic to the online hub is high, and visits supersede corporate benchmarks for other page and microsite launches. Moving beyond the launch, the traffic to the hub (visits to various pages within the hub) remains steady and relatively high for most of the content.</p>



Financial Task Force Implementation Report

Corporate eCommerce Program

Led By: Data Analytics & Information Access

Related Administrative Action: 7a, 7b

Description: Leveraging the One Calgary capital budget, Corporate Analytics & Innovation, working alongside partners in Customer Service & Communication and Information Technology, is bringing in a standard Corporate technology solution for eCommerce.

In response to Task Force recommendations 7a and 7b, the Corporate eCommerce Program will bring in a standard technology offering to provide:

- 1) Consistent and improved user experience – to support ease of Calgarians and businesses transacting with The City.
 - 2) Potential financial savings – from reduction in discreet software solutions.
 - 3) Operational efficiencies – from utilization of a standard technology offering.
- The solution will first replace City Online (2020 revenues = ~\$2.4M). A concurrent SAVE business case is also being implemented in 2021 which will use the software solution to increase revenues via City Online to an estimated ~\$3.4M in 2021 and then to a total of ~\$4.4M in 2022, and every subsequent year thereafter.

Through the Corporate eCommerce Program, a new technology solution will be implemented, City Online will be replaced and a high-level roadmap for other possible services to utilize the Corporate tool will be developed.

Implementation Phase: Planning	What has happened over the past 6 months: Contract signed with solution vendor
Expected Implementation Date: March 2022	
Current Status: On schedule	What's next: 1) Install solution in City of Calgary environment 2) Design and build City Online replacement Risks: 1) Schedule will continue to be a risk 2) Estimated revenues are dependent on the Calgary region economy

Customers: Calgarians and businesses who transact with The City	Partners: Corporate Analytics & Innovation, Customer Services & Communication and Information Technology
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Overall Risk Rating: Medium	Strategic Alignment: Digital Strategy, Digital Governance Committee, SAVE
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<p>Performance Measures</p> <table border="1"> <caption>Revenue through Corporate eCommerce tool (\$M)</caption> <thead> <tr> <th>Year</th> <th>Baseline (\$M)</th> <th>Forecast (\$M)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>2.4</td> <td>-</td> </tr> <tr> <td>2019</td> <td>2.4</td> <td>-</td> </tr> <tr> <td>2020</td> <td>2.4</td> <td>2.4</td> </tr> <tr> <td>2021</td> <td>-</td> <td>3.4</td> </tr> <tr> <td>2022</td> <td>-</td> <td>4.4</td> </tr> <tr> <td>2023</td> <td>-</td> <td>4.4</td> </tr> <tr> <td>2024</td> <td>-</td> <td>4.4</td> </tr> </tbody> </table>	Year	Baseline (\$M)	Forecast (\$M)	2018	2.4	-	2019	2.4	-	2020	2.4	2.4	2021	-	3.4	2022	-	4.4	2023	-	4.4	2024	-	4.4	<p>Performance Story</p> <p>It is anticipated that current and future revenues through a standard technology tool and replacement of City Online will increase with a more user-friendly tool. The developed roadmap for the inclusion of future products and/or services will provide a better clarity of future possible revenue potential when, and if, future services leverage the Corporate technology solution.</p>
Year	Baseline (\$M)	Forecast (\$M)																							
2018	2.4	-																							
2019	2.4	-																							
2020	2.4	2.4																							
2021	-	3.4																							
2022	-	4.4																							
2023	-	4.4																							
2024	-	4.4																							



Financial Task Force Implementation Report

Council-approved Budget and Taxation Principles

Led By: Financial Support

Related Administrative Action: 2a, 11a, 20a, 31a, 8a

Description: This proposal would create a more permanent set of principles around service planning and budgeting, including principles for setting tax rates. These principles would be approved by Council through amendment to the Multi-Year Business Planning and Budgeting Policy (CFO0004).

The principles should be approved in 2022, prior to the beginning of the next four-year business planning and budgeting cycle (2023-2026).

In response to Task Force recommendations 20 and 31, the development of principles will include stability and predictability of taxes as a specific consideration. The development of principles will also consider the economic strategy Calgary in the New Economy in response to recommendation 8.

<p>Implementation Phase: Installation</p>	<p>What has happened over the past 6 months: Compiled principles related to planning and budgeting that have been used by the City in the past, examined current principles being used by large municipalities like Toronto and Vancouver, and reviewed principles and guidance from the Government Finance Officers Association and the Organization for Economic Cooperation and Development. Proposed principles are included in this report.</p>
<p>Expected Implementation Date: December 2021</p>	
<p>Current Status: On schedule</p>	<p>What's next: The principles will set the foundation for a solid decision-making framework for the 2023-2026 service plans and budgets and, with Council direction, will be included in the next update to the Multi-Year Business Planning and Budgeting Policy.</p>
<p>Customers: Council, the public, Administration planning and budgeting stakeholders</p>	<p>Partners: Corporate Budget Office; Corporate Initiatives</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: Multi-Year Business Planning and Budgeting Policy;</p>



Financial Task Force Implementation Report

Countercyclical Fiscal Policy Report

Led By: Financial Support

Related Administrative Action: 32a

Description: Administration will prepare a report that details the options available to The City to employ counter-cyclical policy and identify optimal counter-cyclical policies. The report will be realistic about the options for The City given the limited fiscal capacity of The City when compared to other levels of government.

Implementation Phase: Planning	What has happened over the past 6 months: Foundational preparations for the report have begun, including review of relevant sections of the Municipal Government Act, The City's annual financial reports and the academic literature on counter-cyclical measures and levers. Further review of materials on municipal finance and counter-cyclical elasticity measures are underway.	
Expected Implementation Date: December 2021		
Current Status: On schedule	What's next: Plan to complete the report by the end of 2021 and make it available to Council.	
Customers: Council, Public	Partners: N/A	
Overall Risk Rating: Low	Strategic Alignment: Long-range Financial Plan	



Financial Task Force Implementation Report

Differentiated Taxation

Led By: Property Assessment

Related Administrative Action: 6a

Description: Recommendation 6 is “consider differentiated taxation for businesses and organizations that make significant contributions to the character and fabric of the city. It would include

- Organizations like BIAs
- Non-profit organizations
- Owner-operated small businesses with limited financial means"

Administrative action 6a is “administration will continue to examine the best ways to apply available tools.”

Proposed Plan:

- 1) Summarize the existing tools of “differentiated taxation” per FTF recommendation #6 that are currently being administered and/or that have been explored and purposefully not administered by The City.
- 2) Review the legislation for additional, existing legislative tools not already administered and/or explored by The City.
- 3) Assess if the tools identified in Step 2 would be reasonable to implement, and if Administration feels it is so, provide a business case for proceeding using the following non-exhaustive criteria: The City’s objectives in implementing such tools, the capacity for the tools to achieve those objectives (e.g. will they reach the intended beneficiary, etc.); estimated costs vs estimated benefits (financial and non-financial); risks associated with implementing the tools and planned mitigation measures.
- 4) Assess if the current tools identified in Step 1 require improvement to better achieve their objectives, and if so, provide a business case explaining the reasons for the change based on the same or similar criteria as per the business case in Step 3.

Implementation Phase: Planning	What has happened over the past 6 months: N/A
Expected Implementation Date: July 2021	
Current Status: On schedule	What’s next: Resource the project, begin conducting research and begin drafting report.
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: Finance - Tax & Receivables
Overall Risk Rating: Slight	Strategic Alignment: A well-run city A prosperous city
Performance Measures	Performance Story



Financial Task Force Implementation Report

<p>Per cent of non-residential assessment base which is exempt from taxation (per cent)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Baseline (%)</th> <th>Forecast (%)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>25</td><td></td></tr> <tr><td>2019</td><td>30</td><td></td></tr> <tr><td>2020</td><td>30</td><td></td></tr> <tr><td>2021</td><td>30</td><td>30</td></tr> <tr><td>2022</td><td></td><td>30</td></tr> <tr><td>2023</td><td></td><td>30</td></tr> <tr><td>2024</td><td></td><td>30</td></tr> </tbody> </table>	Year	Baseline (%)	Forecast (%)	2018	25		2019	30		2020	30		2021	30	30	2022		30	2023		30	2024		30	<p>The greater the percentage of the overall assessment base which is considered exempt for taxation means there are fewer properties contributing to the property tax base that is used to provide the important tax supported products and services that The City of Calgary provides every year. This measure has been trending upward.</p>
Year	Baseline (%)	Forecast (%)																							
2018	25																								
2019	30																								
2020	30																								
2021	30	30																							
2022		30																							
2023		30																							
2024		30																							
<p>Number of available tools implemented and/or tools newly created via advocacy (number)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Baseline (number)</th> <th>Forecast (number)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>0</td><td></td></tr> <tr><td>2019</td><td>0</td><td></td></tr> <tr><td>2020</td><td>0</td><td></td></tr> <tr><td>2021</td><td>0</td><td>1</td></tr> <tr><td>2022</td><td></td><td>1</td></tr> <tr><td>2023</td><td></td><td>1</td></tr> <tr><td>2024</td><td></td><td>1</td></tr> </tbody> </table>	Year	Baseline (number)	Forecast (number)	2018	0		2019	0		2020	0		2021	0	1	2022		1	2023		1	2024		1	<p>The intent of this newly created performance measure is to provide an incentive to push for new tools and to push for the use of the tools which have already been provided to address Recommendation 6.</p>
Year	Baseline (number)	Forecast (number)																							
2018	0																								
2019	0																								
2020	0																								
2021	0	1																							
2022		1																							
2023		1																							
2024		1																							



Financial Task Force Implementation Report

Downtown Survey

Led By: City Planning & Policy

Related Administrative Action: 33b

Description: • There are currently a series of 10 downtown specific questions that are asked of The City of Calgary Corporate Research Business Panel periodically

- The Business Panel is comprised of 800 decision-makers in small, medium and large-sized businesses throughout Calgary.
- This research is currently conducted and already budgeted for at The City; however, is likely not comprehensive enough to fulfill Recommendation 33B. It is, however, an excellent indicator of what could and should be asked of businesses should a net new survey be undertaken.
- Currently, there has only been data collected from the wider business community. This survey will seek to gather insights directly from the demographic of businesses that have relocated from the downtown core to suburban areas. This will provide a greater understanding of this trend, which will lead to better policy making to revert it. This information will help realize both the Downtown Strategy and FTF's ambition to understand and action their recommendations to assist in the City's economic recovery and financial resilience.

Implementation Phase: Planning	What has happened over the past 6 months: The Downtown Business Survey is being considered as a part of a greater research and data strategy for the Downtown. We have a high level outline of what would be included in the survey (modeled after the existing Business Panel work); however, are considering how it works amongst other Downtown surveying and focus groups.
Expected Implementation Date: October 2022	

Current Status: On schedule	What's next: Deciding on the research strategy (in conjunction with Corporate Research). There will then be a decision on the format and contents of this piece.
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Customers: <ul style="list-style-type: none"> • Planning & Development • Downtown Strategy • Business & Local Economy • Downtown Business Community and Associated BIAs • Calgary Economic Development 	Partners: <ul style="list-style-type: none"> Internal <ul style="list-style-type: none"> • Corporate Research • Financial Task Force (Implementation) • Downtown Strategy • Corporate Analytics & Innovation, Innovation Lab External <ul style="list-style-type: none"> • External Vendor for survey development and delivery • Calgary Economic Development
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Overall Risk Rating: Low	Strategic Alignment: <ul style="list-style-type: none"> Financial Task Force (Implementation) Downtown Strategy Business & Local Economy
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Financial Task Force Implementation Report

eCommerce Taxation Research

Led By: Executive Leadership

Related Administrative Action: 9a, 22b

Description: In summary, FTF Recommendation #9 expresses concern that the decline of businesses with a physical presence highlights the need for municipalities to consider new ways of revenue collection beyond property tax, and advocate for change accordingly. For example, traditional real estate tax revenues may not effectively capture e-commerce transactions.

Administration will scope a research and analysis program, including an environmental scan, and determine the resources required to assess the decline of bricks and mortar and investigate the new ways of providing goods & services (including e-commerce) effectively. A decision to pursue the program will include resources (internal and external partners) required.

Proposed Plan:

- 1) Draft a scoping report with resource requirements (planning).
- 2) Solicit approval to proceed with evidence-gathering, analysis and reporting (installation).
- 3) Receive approval or denial. If denied, cease further action and report status to Council on the next scheduled report.
- 4) Draft a report that achieves scoping objectives and returns reasonable findings (implementation).
- 5) If findings prove advocacy is necessary, hand off to 9b Lead as part of Provincial advocacy (benefits realization).

Implementation Phase: Planning	What has happened over the past 6 months: With regards to eCommerce Taxation Research relating to the Financial Task Force recommendations, no action has yet been taken.
Expected Implementation Date: October 2021	
Current Status: On schedule	What's next: Complete the project planning process, receive approvals as required, commence research.
Customers: The City of Calgary Property Owners Business Owners The Public	Partners: Finance – Corporate Budget Office Intergovernmental Affairs Law
Overall Risk Rating: Low	Strategic Alignment: A well-run city A prosperous city



Financial Task Force Implementation Report

Economic Resilience Task Force (ERTF) Liaison

Led By: Financial Support

Related Administrative Action: 21a, 22a, 24a

Description: The Financial Task Force Implementation Team will coordinate with those bringing revenue related items through task force implementation processes to ensure that the Economic Resilience Task Force is aware and can provide feedback on the plans.

<p>Implementation Phase: Planning</p>	<p>What has happened over the past 6 months: The Economic Resilience Task Force has been meeting irregularly and once the Task Force resumes meeting on a regular schedule, a representative from the Financial Task Force Implementation Team will attend on a regular basis.</p>
<p>Expected Implementation Date: May 2021</p>	<p>What's next: A representative of the Financial Task Force Implementation Team will attend meetings of the Economic Resilience Task Force to solicit ideas for additional revenue streams. In addition, as ideas for additional revenues are brought forward through other streams of the Financial Task Force Implementation Program, the Economic Resilience Task Force will be consulted.</p>
<p>Current Status: On schedule</p>	<p>What's next: A representative of the Financial Task Force Implementation Team will attend meetings of the Economic Resilience Task Force to solicit ideas for additional revenue streams. In addition, as ideas for additional revenues are brought forward through other streams of the Financial Task Force Implementation Program, the Economic Resilience Task Force will be consulted.</p>
<p>Customers: Economic Resilience Task Force</p>	<p>Partners: External Economic Resilience Task Force Internal Services / BUs seeking or currently employing revenue mechanisms other than the property tax.</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: User Fee & Subsidies Policy</p>



Financial Task Force Implementation Report

Fabrication Workshop

Led By: Fleet Management

Related Administrative Action: 21b

Description: This proposal would expand Fleet Management’s Fabrication Workshop’s compliment of staff by 6.0 FTEs to design and manufacture fabricated items for external municipalities. The proposal includes 1.0 FTE to project manage the work and support marketing along with 5.0 FTEs for journeyman welders.

ELT has approved Fleet Management’s business case to hire for these positions.

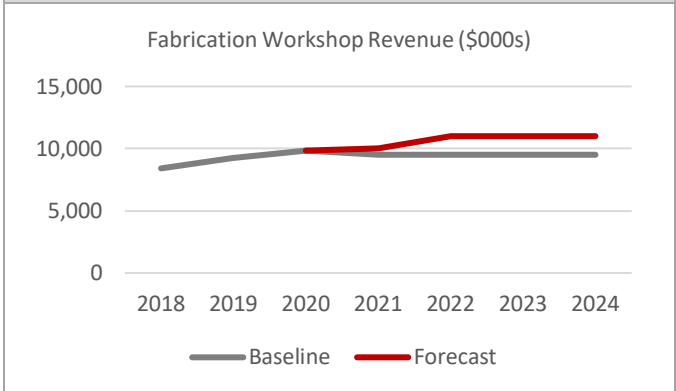
Corporate prioritization and lack of resourcing forces Fleet Management to often turn away requests from external municipalities and organizations. This proposal will allow to Fleet Management to complete these external requests and increase its revenue beyond the \$8-9 million each year. Fleet Management has committed to generating an additional \$.5 million in revenue in year one and \$1.0 million in year two. This revenue would then be captured into a Budget Savings Account as an annual “royalty”. As Fleet Management’s budget is net neutral, these positions are self-funded.

<p>Implementation Phase: Installation</p>	<p>What has happened over the past 6 months: Fleet Services will finish hiring the foreman and team lead positions. In the Installation Phase, Fleet Services the equipment needed to support the new shift. Fleet Services will then work in collaboration with Customer Service and Communications to develop and implement a marketing plan for external customers. Later in the period, Fleet Services will start manufacturing new products and will begin planning for after sale technical maintenance and parts support for customers.</p>
<p>Expected Implementation Date: January 2022</p>	<p>What’s next: Fleet Services received corporate approval to hire four technicians, one foreman, and one team lead. The hiring process is complete for the technicians, and we are working closely with HR to post for the foreman and team lead positions. We are working with Labour Relations, Human Resources, and union representatives to create a new shift in the Fabrication Workshop for these positions. Once we have approval for the new shift, Fleet Services will begin the Installation Phase.</p>
<p>Current Status: On schedule</p>	<p>What’s next: Fleet Services received corporate approval to hire four technicians, one foreman, and one team lead. The hiring process is complete for the technicians, and we are working closely with HR to post for the foreman and team lead positions. We are working with Labour Relations, Human Resources, and union representatives to create a new shift in the Fabrication Workshop for these positions. Once we have approval for the new shift, Fleet Services will begin the Installation Phase.</p>

<p>Customers: External municipalities and organizations</p>	<p>Partners: Corporate Budget Office; Strategic Marketing and Communications; Procurement and Warehousing;</p>
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: A well-run city</p>
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Performance Measures	Performance Story
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Fabrication Workshop Revenue was \$9.8 million in 2020, up from \$9.2 million in 2019. This proposal will add a second shift to the Fabrication Workshop and start marketing its products to external municipalities and organizations resulting in a forecasted revenue of \$10.5 million and \$11 million in 2021 and 2022, respectively.



Financial Task Force Implementation Report

Financial Narrative

Led By: Strategic Marketing & Communications

Related Administrative Action: 2b, 23a, 34a

Description: The Financial Narrative will create a cohesive narrative connecting The City’s annual financial cycle initiatives (Planning & Budgeting, Assessment, and Taxes). In addition the narrative will include elements of service value, citizen opportunities and other information inputs, and continuous financial and process improvement initiatives. This will help to demonstrate value and create awareness and understanding of The City’s annual financial cycle.

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months:</p>
<p>Expected Implementation Date: November 2022</p>	<ol style="list-style-type: none"> 1. Financial Narrative web presence has been created at www.calgary.ca/ourfinances 2. Combined tax calculator now includes year over year % and \$ changes, as well as a tax \$ value breakdown 3. Completed 3 videos as part of FN Video series (Property Tax Dollars at Work; and Determining Your Share of Property Tax. 4. Some visuals developed (FN overview; TIPP adjustment cycle, etc). 5. Service Value Campaign (including media and social media buys). 6. Launched the Financial Narrative Toolbox on Teams for Council and Sr. Leadership to keep them apprised of ongoing work and make messaging and visuals easily available.

<p>Current Status: On schedule</p>	<p>What’s next:</p> <ol style="list-style-type: none"> 1. updates to the Financial/City Facts page for ongoing updates to common misinformation 2. Additional Videos for the FN Video Series (service value, planning and budgeting) 3. TIPP promotion later this year 4. Live tweeting during budget process 5. Ongoing maintenance of website and FN toolbox on Teams
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<p>Customers: Citizens, Businesses, Employees, Council, Media, and Non-Calgarians.</p>	<p>Partners: Financial Task Force; Intergovernmental and Corporate Strategy; Departments for service value.</p>
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment:</p> <ol style="list-style-type: none"> 1. Planning and Budgeting 2. Assessment 3. Tax collection
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Financial Task Force Implementation Report

Long Range Financial Plan Update

Led By: Financial Support	
Related Administrative Action: 1b, 20b, 3a, 10a, 24b	
<p>Description: The update to the Long Range Financial Plan currently underway explicitly incorporates: a broader view of the impact of City finances on the economy (1b), including a review of the validity and generalizations of recommendations 20 (20b); an analysis of the property tax impacts of future financial gaps outside of the current budget cycle (3a); a broader view of the link between The City’s financial projections, including the projected property tax increases, and the growth in the overall economy (10a); and a review of revenue sources (24b).</p>	
<p>Implementation Phase: Installation</p>	<p>What has happened over the past 6 months: The Long Range Financial Plan (LRFP) project team has updated the LRFP modelling system, validated assumptions, conducted projections for the base case and sensitivity tests, developed scenarios, and updated the financial strategies, tactics and implementation actions. Currently the project team is reviewing the first draft.</p>
<p>Expected Implementation Date: December 2022</p>	
<p>Current Status: On schedule</p>	<p>What’s next: The Steering and Working Committees will review and finalize the LRFP draft. We will also have an external peer review process before the Steering Committee’s final approval. The LRFP update will be reported to the ELT in October, to PFC in November, and to Council in December. Implementation of the LRFP financial strategies and tactics will follow after the reporting.</p>
<p>Customers: Council, the public, Administration planning & budgeting stakeholders</p>	<p>Partners: Corporate Budget Office; Finance;</p>
<p>Overall Risk Rating: High</p>	<p>Strategic Alignment: ImagineCALGARY, MDP&CTP, One Calgary</p>



Financial Task Force Implementation Report

Long Range Financial Plan Update – External Review

Led By: Financial Support

Related Administrative Action: 1c

Description: The External Review process is to seek opinions and advice to The City’s Long Range Financial Plan (LRFP) Update from external reviewers with finance, economics, financial modelling and projection, and fiscal impact analysis expertise. The External Review Panel plans to have 3-5 members to ensure a good coverage of knowledge and to provide value-added advice to LRFP Update process and overall validation. The external review should provide an overall validation on the high level reasonability of the financial projections methodology and results.

This proposal should be approved after the completion of the first draft of the LRFP Update report in 2021 April, so that the external review can be conducted before the report is presented to the Executive Leadership Team, Priorities and Finance Committee and Council later this year.

<p>Implementation Phase: Planning</p>	<p>What has happened over the past 6 months: The Long Range Financial Plan (LRFP) project team has been seeking recommendation from the Working Committee and the Steering Committee on the timing, potential candidates, review requirements and other related aspects for the external peer review process.</p>
<p>Expected Implementation Date: September 2021</p>	
<p>Current Status: On schedule</p>	<p>What’s next: With the approval and direction from the LRFP Steering Committee, the project team will reach out to external reviewers and request for their review on the LRFP draft. Their recommendation and feedback will be discussed within the project team and incorporated before the draft finalization and Steering Committee approval.</p>
<p>Customers: Council, the public, Administration planning & budgeting stakeholders</p>	<p>Partners: Corporate Budget Office; Finance; External Reviewers</p>
<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: imagineCALGARY, MDP & CTP, One Calgary</p>



Financial Task Force Implementation Report

Patio Program 2020/2021

Led By: Executive Leadership

Related Administrative Action: 5a

Description: On May 11, 2020, City Council unanimously approved a COVID-19 relief package to support temporary outdoor patios. As a result, City Administration developed a new process to support local establishments for approvals of temporary patios on public lands, as well as additional measures to process applications for those residing on private property. We are continuing those supports this year and launching the program earlier to give businesses more time to prepare for the season.

A temporary permission will be issued at no cost for an outdoor temporary patio. Development permits fees for patios are also waived. Food establishments, like restaurants, cafes and pubs can use a temporary patio to extend onto adjacent public road right of way by placing tables and chairs on the sidewalk. Establishments are required to acknowledge several conditions within the temporary permission including protecting pedestrian accessibility, insurance, and indemnification.

Other retailers may temporarily use a sidewalk, like a sidewalk sale, under the Land Use Bylaw. The use of outdoor space is one way to enable more physical distancing for both patrons and staff.

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: The 2021 patio program has proceeded successfully with almost 200 patio applications processed over a weekend. The set ups and approvals were quick and received positive recognition from the business community. However, patios were closed due to the recent round of restrictions and as a result some temporary outdoor patios were removed to allow room for pick-up and delivery outside businesses.</p>
<p>Expected Implementation Date: March 2021</p>	
<p>Current Status: On schedule</p>	<p>What's next: Once restrictions are lifted, there will be further work to re-open the patios and potentially re-install those that were removed. There is also work underway with CADA to have local artists paint some of the barriers for patios on public property to make them more aesthetic.</p>

<p>Customers: Businesses and retailers who want/need a patio (private property, public, temporary public)</p>	<p>Partners: Business Improvement Areas (BIAs) Mayor's Office + Council Tourism Calgary Calgary Parking Authority (CPA) ENMAX Alberta Gaming and Liquor Commission (AGLC) Calgary Building Services (PD) Calgary Growth Strategies (PD) Community Planning (PD) Stream 3 (PD) Roads Calgary Community Standards (Community Services) Calgary Neighborhoods (Community Services) Fire Corporate Analytics and Innovation (DCMO) Customer Service and Communications</p>
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR</p>
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Financial Task Force Implementation Report

Performance Measures	Performance Story
	<p>Streamlining of patio process, fee relief and addition of temporary patios on public lands provided support to businesses during the COVID-19 pandemic and enabled 116 businesses to extend their capacity under restrictions and thus keep them in business in 2020. The 2021 patio season is just beginning, and those numbers will be included by fall 2021.</p>
	<p>From the 17 Ave BIA patio survey in 2020 (approx. 50 respondents, 98% food industry/restaurants), 64% of respondents found the process to obtain the permit for a patio extension somewhat to very easy. It is estimated that satisfaction in 2021 will increase as The City built upon and improved the program. Additionally, in 2020 close to 47% advised that 21-50% of their revenues came from the patio extensions, while 22% advised that 50-100% of their revenue came from the patio extensions. It is anticipated that these numbers will remain the same. 90% of respondents agreed the patio extensions helped their businesses stay open, a sentiment supported by members of the Business Sector Task Force (not surveyed).</p>



Financial Task Force Implementation Report

Promoting Calgary - Downtown Strategy

Led By: City Planning & Policy

Related Administrative Action: 33a

Description: Downtown is central to Calgary’s economic recovery. Downtown is the economic and cultural heart of Calgary. It’s our central hub for business, innovation and creativity. What happens downtown, especially in terms of real estate, has a direct impact on the rest of the city. Calgary needs a strong core to grow our economy, create jobs and fund the City services we rely on every day. To increase vibrancy and economic vitality of the downtown, on April 26, 2021, Council approved the Greater Downtown Plan and initial investment for implementation including the following:

- Financial incentives for office conversion, office replacement and new residential development
- Financial incentives to offset +15 Fund contributions for residential development
- Funding for impactful capital projects to improve public spaces, create vibrancy and support complete neighbourhoods
- Funding to activate downtown public spaces with festivals, events and community spaces to build vibrancy
- Funding over four years for a dedicated City of Calgary Downtown team
- Funding for Arts Commons Transformation

Implementation Phase: Implementation	What has happened over the past 6 months: On April 26, 2021, Council approved the Greater Downtown Plan and initial investment for implementation.
Expected Implementation Date:	

Current Status: On schedule	What’s next: For the next 6 months, The Downtown Strategy will focus on developing the proposed office to residential (adaptive use) incentive program terms of reference and report back to Priorities and Finance Committee and Council in July 2021 before officially launching the incentive program.
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Customers: The City of Calgary Business Owners Institutions (Post-Secondary, for example)	Partners: CED, CMLC, UofC, Tourism Calgary, BIAs
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Overall Risk Rating: High	Strategic Alignment: Calgary in the New Economy, Resilience Strategy, Industrial Land Strategy
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Financial Task Force Implementation Report

Promoting Calgary - Economic Strategy

Led By: Economic Development & Tourism

Related Administrative Action: 33a

Description: Vision: Calgary is the city of choice for the world’s best entrepreneurs. We embrace technology to solve the world’s greatest challenges: cleaner energy, safe and secure food, efficient movement of goods and people, and better health solutions. Calgary in the New Economy: An economic strategy for Calgary is a community built and supported strategy, that was guided by the community’s business and community leaders representing a variety of industries, post-secondary institutions and municipal agencies. Insights were also gathered from community stakeholders and citizens. Calgary Economic Development stewards implementation of the strategy in collaboration with other stakeholders including Civic Partners

Implementation Phase: Implementation	What has happened over the past 6 months: Please refer to PFC2021-0556 for highlights from results achieved in 2020, and year to date highlights up to 2021 May.
Expected Implementation Date:	

Current Status: On schedule	What’s next: Implementation of Calgary in the new economy continues, and further details are included in PFC2021-0556. In 2021, Calgary Economic Development is undertaking a minor refinement of the Strategy to pressure test the Strategy against current and future global trends to ensure long term shared prosperity and resilience, and better monitor and measure progress towards achieving outcomes under each pillar and the vision of the Strategy. The Strategy continues to guide The City’s work including alignment with plans and strategies including Calgary’s Greater Downtown Plan approved 2021 April 26 (PUD2021-0220).
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Customers: The City of Calgary; Business Owners; Jobseekers and entrepreneurs; Institutions (Post-Secondary, for example); Visitors; Meeting and event planners; Investors	Partners: CMLC, Post Secondaries, BIAs, community and business leaders, Civic Partners including Calgary Economic Development, Tourism Calgary, Platform Calgary, Calgary TELUS Convention Centre and other stakeholders
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Overall Risk Rating: High	Strategic Alignment: Calgary in the New Economy, Resilience Strategy, Downtown Strategy, Calgary’s Destination Strategy, Enough for All poverty reduction strategy
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Financial Task Force Implementation Report

Provincial Engagement Plan

Led By: Corporate Governance

Related Administrative Action: 4d, 6b, 7c, 9b, 12a, 13b, 14b, 14c, 21c, 22c, 23b, 24c, 32b

Description: The Financial Task Force’s final report includes 12 recommendations whose successful implementation will depend on support from other orders of government, primarily the province, ranging from legislative or regulatory change to improved coordination and communication.

The engagement plan itself differentiates between FTF recommendations that are “advocacy ready” and those that require further research or development. In both cases, the plan proposes to enlist a combination of four different tools. Advocacy ready items will be dealt with on an accelerated timeline.

The selection of each of the different tools is based on past advocacy experience with the same or similar issues, the current intergovernmental context, and anticipated risks and opportunities.

The tools proposed are as follows: 1) aligning FTF recommendations with the Government of Alberta’s existing legislative priorities and engagement opportunities, including the ongoing Red Tape Review process; 2) enlisting FTF and other partner voices in a campaign for change, including public messaging; 3) engaging the Government of Canada in a tri-lateral conversation about municipal finance reform; 4) where opportunities exist for the Mayor and other Members of Council, sharing the aim of fiscal reform with local Members of the Legislative Assembly and Members of Parliament.

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: As directed in 2020 December (PFC2020-1351), a provincial engagement plan was brought to the Intergovernmental Affairs Committee in Q2 2021.</p>
<p>Expected Implementation Date: March 2022</p>	<p>The Intergovernmental Affairs Committee endorsed the engagement plan laid out in IGA2021-0615 to address the Financial Task Force recommendations that require cooperation or legislative change from other orders of government.</p>
<p>Current Status: On schedule</p>	<p>What’s next: The plan will be implemented following the timeline laid out in IGA2021-0615, returning with a progress update to IGA in Q1 2022.</p>
<p>Customers: N/A</p>	<p>Partners: Government of Alberta; Government of Canada; Financial Task Force and Economic Resilience Task Force members; AUMA;</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: A well-run city</p>



Financial Task Force Implementation Report

Residential property taxes and utility charges survey

Led By: Financial Support

Related Administrative Action: 18a, 18b, 18c

Description: In response to Task Force recommendation 18a, Corporate Economics will continue to ask participants in the City’s Residential Property Tax Survey what the non-residential property taxes per square foot are in their municipality. Additionally, when survey participants, and other municipalities who chose not to participate in the survey, do not provide this information, Corporate Economics will use reasonable best efforts to collect this information from public sources.

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: Corporate Economics sent out this year's property tax survey questionnaire asking participants the added question about what the non-residential property taxes per square foot are in their municipality. So far, CE got four cities' responses including The city of Toronto. Toronto's early reply is a good progress compared to previous years. We expect the completion of report on schedule this year.</p>
<p>Expected Implementation Date: October 2021</p>	<p>What's next: If survey participants do not provide the new information asked, Corporate Economics will use reasonable best efforts to collect this information from public sources.</p>
<p>Current Status: On schedule</p>	<p>Partners: Participating municipalities</p>
<p>Customers: City Council, Administration leadership team, taxpayers and potential investors who want to know the competitiveness of Calgary’s property taxes</p>	<p>Strategic Alignment: Recommendations of the Task Force</p>
<p>Overall Risk Rating: High</p>	



Financial Task Force Implementation Report

Restaurant/Brewery Experience Improvement Program

Led By: Executive Leadership

Related Administrative Action: 5a

Description: The Business Advisory Committee (BAC) working group had identified the restaurant and brewery industry as a key priority for BAC to address in 2020. BAC hosted three confidential meetings with representatives from the restaurant and brewery sector in 2020 July with the objective to collect their feedback on their experiences with The City.

The whiteboarding sessions resulted in BAC advising Administration to make tangible improvements for report back in Q2 2022 on:

- Customer experience: relationship between business customers and The City.
- Education & training: knowledge for a successful journey and a consistent service.
- Business licence: value articulation and modernization.

The progress of the improvement program so far has created an ideal environment to continue executing the solutions to address the issues identified by the restaurant/brewery stakeholders. Even though the focus of the work has been on the restaurant/brewery sector, the solutions being implemented will support the entire business community in Calgary.

Implementation Phase: Implementation	What has happened over the past 6 months: The customer journey map for the Restaurant/Brewery Experience was presented to the Business Advisory Committee and Administration was tasked with improvements to address specific gaps in the customer journey.
Expected Implementation Date: March 2022	
Current Status: On schedule	What's next: Calgary Building Services in Planning and Development is working on these improvements to be presented back to the Business Advisory Committee in Q1, 2022.

Customers: -Restaurant/Brewery industry -Impacts hotel and hospitality industry as well as other connected retail businesses.	Partners: Planning and Development Community Services Business Advisory Committee City Manager's Office Stakeholders from Restaurant/Brewery Industry
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Overall Risk Rating: Medium	Strategic Alignment: Council Direction – Business Advisory Committee mandate Rethink to Thrive Strategy Calgary in the New Economy (Economic Strategy)
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Performance Measures	Performance Story
	Business Experience Representative Pilot: launched end of Q1 2021 to gather appropriate customer insights on an ongoing basis.



Financial Task Force Implementation Report

Revenue Review

Led By: Financial Support

Related Administrative Action: 22b, 24b, 21b, 1a

Description: Administration will conduct a review of all revenue sources available to The City and examine whether there are additional revenue opportunities available.

<p>Implementation Phase: Planning</p>	<p>What has happened over the past 6 months: Review of historical FTF work including council report (dated June 29, 2020), recommendations, and alternative revenue sources in North America.</p>
<p>Expected Implementation Date: March 2022</p>	<p>Review of historical FTF work completed, including the history of Calgary's tax policy, Tax Review Committee findings, recent tax/revenue developments, and provincial attitudes/approaches to taxation.</p>
<p>Current Status: On schedule</p>	<p>What's next: Updating recent revenue developments. Examining how revenue options may or may not interfere with the private sector. List pros and cons of any additional revenue opportunities.</p>
<p>Customers: Citizens / Customers of City Services</p>	<p>Partners: Enmax Calgary Parking Authority</p>
<p>Overall Risk Rating: Slight</p>	<p>Strategic Alignment: Long Range Financial Plan; User Fee Policy; SAVE Program</p>



Financial Task Force Implementation Report

SAVE Program Integrated in Budget Adjustments

Led By: Executive Leadership

Related Administrative Action: 31b

Description: On 2019 November 29 (C2019-1052), during the 2020 Adjustments to One Calgary Service Plans and Budgets Strategic Meeting, Council directed SISV to inform the 2020 November budget deliberations by identifying the strategies and tactics to reduce the responsibility of taxpayers for the remainder of the One Calgary cycle, including targeting: a reduction in operating budgets of \$24 million in 2021 and \$50 million in 2022 to deliver modern and affordable municipal lines of service within our City mandate; new or improved revenue streams for the City, and ensure all current initiatives being undertaken related to savings and efficiency be wrapped into the above process going forward.

The Solutions for Achieving Value and Excellence (SAVE) program Wave 1 business cases were integrated in the Mid-Cycle Adjustment process, achieving \$26.4 million in base budget reductions in 2021.

During the Mid-Cycle Adjustments, Council directed an additional \$6M in savings through the SAVE program to replace the projected cost of a one-time 2021 residential property tax rebate with permanent reductions in 2022. This cost was amended to \$1.2M with passage of the property tax bylaw in March 2021. SAVE will bring Wave 2 and 3 business cases to the budget adjustments process in November 2021, targeting an additional \$51.2 million in base budget reductions for 2022 (a \$1.2M increase from the original \$50M).

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: The Solutions for Achieving Value and Excellence (SAVE) program Wave 1 business cases were integrated in the Mid-Cycle Adjustment process, achieving \$26.4 million in base budget reductions in 2021.</p>
<p>Expected Implementation Date: November 2021</p>	<p>The Solutions for Achieving Value and Excellence (SAVE) program Wave 1 business cases were integrated in the Mid-Cycle Adjustment process, achieving \$26.4 million in base budget reductions in 2021.</p>
<p>Current Status: On schedule</p>	<p>What's next: SAVE will bring Wave 2 and 3 business cases to the budget adjustments process in November 2021, targeting an additional \$51.2 million in base budget reductions for 2022 (a \$1.2M increase from the original \$50M).</p>
<p>Customers: Council and by extension citizens and businesses.</p>	<p>Partners: Corporate Initiatives Corporate Budget Office Various services impacted by business cases</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: SAVE Program Multi-Year Business Planning and Budgeting Policy (CFO004)</p>
<p>Performance Measures</p>	<p>Performance Story The SAVE program achieved more than expected for 2021. For 2022 SAVE is striving to achieve \$51.2 = \$50 million + \$1.2 million for the residential rebate. The original target was \$50 million.</p>



Financial Task Force Implementation Report

Service Plans and Budgets 2023-2026 Program Plan

Led By: Executive Leadership
Related Administrative Action: 4a, 10a, 1a, 1b, 1c, 2a, 2b, 3a, 3b, 4b, 5a, 7a, 7b, 8a, 9a, 11a, 18a, 18b, 19a, 20a, 20b, 20c, 21b, 23a, 24b, 25a, 27a, 27b

Description: Service plans and budgets serve as the foundation for understanding our service delivery, the value it provides, and how this contributes to the quality of life in our community.

The One Calgary program team has started drafting the program plan for 2023-2026 Service Plans and Budgets (SPB). The program team will focus on program coordination as a key requirement of the project plan. Coordination will create a line of sight between different segments of work, completed over several years by different groups, supporting Council and citizens to use that information to provide feedback and enable evidence-based decisions.

Key links for coordination include, but are not limited to:

- Long-Range Financial Plan
- Economic Outlook
- Revenue Review
- Assessment processes

The program team proposes to develop templates (Attachment, PowerPoint slide and 'visual cue') for use by all stakeholders bringing information to citizens, business and Council in order to link to 2023-2026 SBP. Strategic alignment between each individual report supports Council decision-making.

Both the One Calgary program team and the Financial Task Force Implementation Team will support the rollout and use templates by stakeholders.

Success of this proposal entails a program plan which contains related work being completed across the corporation (financial or service) to ensure that line of sight is achieved through focused coordination, shared understanding and alignment of financial decisions.

Implementation Phase: Planning	What has happened over the past 6 months: Program plan is currently in development, including initiation of communications support.
Expected Implementation Date: April 2023	What's next: Program plan will be finalized, and the program will be initiated.
Current Status: On schedule	Customers: Citizens, businesses and Council
	Partners: Corporate Initiatives Corporate Budget Office Infrastructure Calgary Calgary Growth Strategies Intergovernmental and Corporate Strategies Assessment Finance CFOD (Including Communications) Financial Task Force Implementation Team Corporate Economics Long-Range Financial Plan Team
Overall Risk Rating: Medium	Strategic Alignment: Multi-Year Business Planning and Budgeting Policy Rethink to Thrive



Financial Task Force Implementation Report

Performance Measures	Performance Story																								
<p>The City does a good job of providing citizens with information about how their property tax dollars are invested in various City services. (Fall Survey only) (Percent agree)</p> <table border="1"> <caption>Performance Data (Percent Agree)</caption> <thead> <tr> <th>Year</th> <th>Baseline (%)</th> <th>Forecast (%)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>60</td> <td>-</td> </tr> <tr> <td>2019</td> <td>55</td> <td>-</td> </tr> <tr> <td>2020</td> <td>56</td> <td>-</td> </tr> <tr> <td>2021</td> <td>50</td> <td>-</td> </tr> <tr> <td>2022</td> <td>-</td> <td>55</td> </tr> <tr> <td>2023</td> <td>-</td> <td>55</td> </tr> <tr> <td>2024</td> <td>-</td> <td>55</td> </tr> </tbody> </table>	Year	Baseline (%)	Forecast (%)	2018	60	-	2019	55	-	2020	56	-	2021	50	-	2022	-	55	2023	-	55	2024	-	55	<p>With these additional tools to support citizen engagement and understanding, maintaining the historical levels of satisfaction should be achievable.</p>
Year	Baseline (%)	Forecast (%)																							
2018	60	-																							
2019	55	-																							
2020	56	-																							
2021	50	-																							
2022	-	55																							
2023	-	55																							
2024	-	55																							
	<p>This would be a new question to include in the Lessons Learned sessions with Council. There is no previous data to use as a baseline.</p>																								



Financial Task Force Implementation Report

ShopHERE powered by Google

Led By: Executive Leadership

Related Administrative Action: 5a

Description: The City of Calgary joined the ShopHERE powered by Google program to help independent business and artists build a digital presence and minimize the economic impact of the COVID-19 pandemic.

In May 2020, Google Canada announced a one-million-dollar investment to enable Digital Main Street to expand the program to municipalities across the country, offering more businesses the opportunity to build their own online store. Because the opportunities afforded by the digital economy are still limited if people don't have the right skills, the program also helped small businesses receive the digital skills training needed to participate in the digital economy.

The City allocated funds for a pilot in September 2020 and recently launched a second phase in February 2021 utilizing funding from Western Diversification Canada. The program utilized local MBA students hired by Digital Main Street to support the digitalization of these small businesses, creating jobs for students in the process.

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: Phase 1 (pilot) and 2 (WD funded) roll-outs of ShopHERE were successfully rolled out. For the pilot, 198 businesses applied, 157 businesses were supported (not a full site but with training, help for their site), 45+ new sites were launched and four Canadian students were employed. In Phase 2, 293 businesses applied, 184 were supported, 77+ new sites were launched and 24 Calgary students were employed.</p>
<p>Expected Implementation Date: March 2021</p>	

<p>Current Status: On schedule</p>	<p>What's next: This project is now wrapped up, however it has led to our involvement in the work the province's Business Link is doing to create and implement a strategy to support the digitization of AB's small businesses. This program is in initial stages with several cross-province partners including Chambers of Commerce, Universities, City of Edmonton, Alberta Innovates and Digital Main Street. At this stage we have only been initially engaged but plan to support where and how possible as the strategy unfolds.</p>
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<p>Customers: Small businesses and artists</p>	<p>Partners: -Digital Main Street (City of Toronto/Toronto Association of Business Improvement Areas) in partnership with Google Canada -Mayor's Office -Western Diversification Canada -Information Technology, Smart Cities Lead -Intergovernmental and Corporate Strategies Lead</p>
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR + Business Advisory TOR</p>
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Performance Story

The pilot of the ShopHERE program roll-out saw 198 businesses apply and 157 helped online. Phase 2 has already seen almost 250 businesses apply, with these applications currently being processed.

The pilot of the ShopHERE program roll-out employed 4 Canadian MBA students to create websites paying them for three months work. Phase 2 saw 26 local Calgary MBA students hired for three months each to get businesses online.



Financial Task Force Implementation Report

Subclass Investigation

Led By: Executive Leadership

Related Administrative Action: 26b

Description: Arising from FTF Recommendation #26, Administration will review the use of non-residential subclasses to mitigate the distributional impacts of changes in assessments.

The proposed plan is as follows:

- 1) Research and discuss how subclasses may be used to mitigate tax distribution changes, including to support targeted, temporary tax relief;
- 2) Explore existing legislative subclasses;
- 3) Explore potential subclasses, including an overview of any required legislative changes;
- 4) Draft a report making recommendations as to which subclasses Administration ought to make use of and how, including an overview of required legislative changes as applicable;
- 5) Report findings to Council, requesting that they direct Administration to pursue (or not pursue) subclass implementation based on findings;
- 6) If approval received under #5, pass off report findings to ICS to advocate to the province as necessary;
- 7) If approval received under #5, draft a project scoping report including requirements and timelines for implementation.

Implementation Phase: Planning	What has happened over the past 6 months: N/A
Expected Implementation Date: September 2021	
Current Status: On schedule	What's next: Resource the project, begin conducting research and begin drafting report.
Customers: The City of Calgary Property Owners	Partners: Assessment; Finance - Tax & Receivables; Finance - Corporate Budget Office; Special Projects (Downtown Plan, Strategy).
Overall Risk Rating: Low	Strategic Alignment: A well-run city



Financial Task Force Implementation Report

Support Local YYC campaign

Led By: Executive Leadership

Related Administrative Action: 5a

Description: A city-led campaign to support local businesses maintain support throughout a pandemic and into recovery.

Our campaign centred around storytelling. We featured prominent business owners and community members; letting them weave the business-friendly and support local narrative, rather than only telling the story ourselves.

Throughout the campaign, we had to balance with COVID-19 safety messaging, telling Calgarians how to support local in a safe way.

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: During this time period, we ran our largest influencer campaign to date with 18 prominent social media influencers posting across Instagram, Tik Tok, Facebook, Twitter and YouTube, funded by Western Economic Diversification. They each picked Business Improvement Areas to highlight, with creative freedom to tell a personal story about why they choose to support local and highlighting the areas in different ways. We chose a variety of influencers, showing the diversity of our city across various niches like food, shopping, new Canadians, and more. Sentiment on all posts was positive, with high engagement on several.</p> <p>In total from Feb. 15-May 6, we reached over 1.8 million impressions with over 38,000 positive reactions from citizens. We also saw 17,879 public hashtag uses of #SupportLocalYYC, showing that citizens still care about this cause and want to share it on their own channels.</p> <p>Additionally, we shared new support local stats that were researched by Corporate Economics across our channels, which performed exceptionally well. On Twitter, our first tweet reached over 100,000 impressions, 10x our benchmark for this channel.</p>
<p>Expected Implementation Date: July 2021</p>	

<p>Current Status: On schedule</p>	<p>What's next: Moving forward, we will continue to use the campaign organically but any further paid promotions or pushes will be done building of newer projects and initiatives to ensure the hash tag stays relevant.</p>
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<p>Customers: Citizens Businesses</p>	<p>Partners: Calgary Economic Development Calgary Chamber of Commerce Tourism Calgary Calgary Arts Development Association Business Improvement Areas (BIAs) Mayor's Office</p>
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR</p>
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Performance Story



Financial Task Force Implementation Report

Outside of our channels, Calgarians embraced the message. We were the top city in Canada for the #SupportLocal hashtag on Twitter in April, according to Twitter Canada, and saw over 55,000 uses of #SupportLocalYYC over the course of the campaign. Business stakeholders have noted to us the difference it made to their sales.

The campaign (to date) has been the most successful social media awareness campaign in The City of Calgary's history. With hundreds of posts, our campaign generated over 17.2 million impressions with over 133,000 positive reactions from citizens.



Financial Task Force Implementation Report

Tax Responsibility Study

Led By: Financial Support

Related Administrative Action: 19a, 19b

Description: The purpose of this plan is to examine how to proceed with a study about the tax share between residential and non-residential taxpayers and potential solutions to tax volatility. The plan is to provide a scoping report and then proceed with the study with results available to inform tax levy discussions as part of the 2023-2026 service plan and budget cycle. The scoping report will examine whether to contract with an independent expert to conduct the study.

Implementation Phase: Installation	What has happened over the past 6 months: Scoping report drafted for Council review.
Expected Implementation Date: December 2021	
Current Status: On schedule	What's next: Depending on Council direction: procure the services of an Independent Expert or Administration to research and begin drafting report with recommendations.
Customers: The City of Calgary Residential and Non-Residential Property Owners	Partners: Finance – Corporate Budget Office Corporate Initiatives Assessment Customer Service and Communications (CSC)
Overall Risk Rating: High	Strategic Alignment: A well-run city



Financial Task Force Implementation Report

Taxation Policy

Led By: Financial Support

Related Administrative Action: 19c, 20c, 34c, 26b, 31a

Description: This implementation will draft of a formal Council policy on taxation based on the current Council decisions and Administration processes. The draft will be used as a basis for discussion with Council and Senior Management to determine any changes that are required for Council approval.

Implementation Phase: Planning	What has happened over the past 6 months: Initial scoping has been done.
Expected Implementation Date: January 2023	
Current Status: On schedule	What's next: Project planning, and identification and assembly of current tax policy elements.
Customers: Tax payers Council Citizens	Partners: Finance Assessment Corporate Initiatives
Overall Risk Rating:	Strategic Alignment: Multi-Year Business Planning and Budgeting Policy for The City of Calgary CFO004 Long Range Financial Plan



Financial Task Force Implementation Report

TIPP – Modernization

Led By: Taxation

Related Administrative Action: 25a, 25b

Description: Review Tax Instalment Payment Plan (TIPP) program. Evaluate and identify actions that could improve customer satisfaction along with increase the uptake of enrolment into the program.

Attain ways to broaden access points and simplify enrolment process. By enhancing customer interaction points, making it easier for property owners to enroll, will encourage enrolment into the program. Review potential productivity gains to redirect focus on enhanced customer service activities.

Review financial motivational incentives tied directly to the program to evaluate effectiveness of promoting enrolment within the TIPP program.

Investigate ways to effectively communicate and correspond the value and benefits of TIPP to help shape and design the program in a way that will promote the value of the program.

<p>Implementation Phase: Planning</p>	<p>What has happened over the past 6-months:</p> <ol style="list-style-type: none"> Administration engage Customer Service and Communications to assist with research/stakeholder engagement. Insights will focus on perspectives, awareness, recall, barriers to use, and other perceptions of the program. This research was conducted April 2021 with report back to administration in May 2021. This research is currently being reviewed to better understand the perspectives and perceptions of TIPP. Administration is gathering requirements and is currently working to build a quote for system enhancement. This will be to develop an additional intake method for citizens to apply directly for the TIPP program through calgary.ca. Engagement with communications to complete a comprehensive review of the marketing campaign to increase awareness of the benefits of the TIPP program, changes to the program, as well, as to encourage an increase in enrollment.
<p>Expected Implementation Date: May 2022</p>	
<p>Current Status: On schedule</p>	<p>What's next:</p> <ol style="list-style-type: none"> Administration to report back to Council Q4, with recommendations for the TIPP program and potential changes to the TIPP Bylaw Continue work with communications with the review of the marketing campaign to continue to advocate the benefits of TIPP, create awareness of the program and encourage enrollment in TIPP. Continue system development of the additional intake method for citizens to enroll in TIPP.
<p>Customers: Residential and non-residential property owners</p>	<p>Partners: Taxation Law City Clerks (TBD) IT Customer Service Finance Communications support FTF Implementation Team</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: Financial Task Force Recommendation</p>



Financial Task Force Implementation Report

Performance Measures	Performance Story																								
<p>TIPP Participation Enrolment (#)</p> <table border="1"> <caption>TIPP Participation Enrolment Data</caption> <thead> <tr> <th>Year</th> <th>Baseline (#)</th> <th>Forecast (#)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>250,000</td><td>250,000</td></tr> <tr><td>2019</td><td>260,000</td><td>260,000</td></tr> <tr><td>2020</td><td>270,000</td><td>270,000</td></tr> <tr><td>2021</td><td>280,000</td><td>280,000</td></tr> <tr><td>2022</td><td>290,000</td><td>290,000</td></tr> <tr><td>2023</td><td>300,000</td><td>300,000</td></tr> <tr><td>2024</td><td>310,000</td><td>310,000</td></tr> </tbody> </table>	Year	Baseline (#)	Forecast (#)	2018	250,000	250,000	2019	260,000	260,000	2020	270,000	270,000	2021	280,000	280,000	2022	290,000	290,000	2023	300,000	300,000	2024	310,000	310,000	<p>Providing broader access point to enroll within the TIPP program, focus on financial benefits of the program, remove barriers to entry into the program, along with improving the customer service experience. Tracking number or properties enrolled within the TIPP program.</p>
Year	Baseline (#)	Forecast (#)																							
2018	250,000	250,000																							
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<p>Property Tax Revenue collected through TIPP (\$M)</p> <table border="1"> <caption>Property Tax Revenue collected through TIPP Data</caption> <thead> <tr> <th>Year</th> <th>Baseline (\$M)</th> <th>Forecast (\$M)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>1.5</td><td>1.5</td></tr> <tr><td>2019</td><td>1.5</td><td>1.5</td></tr> <tr><td>2020</td><td>1.45</td><td>1.45</td></tr> <tr><td>2021</td><td>1.5</td><td>1.5</td></tr> <tr><td>2022</td><td>1.5</td><td>1.5</td></tr> <tr><td>2023</td><td>1.5</td><td>1.5</td></tr> <tr><td>2024</td><td>1.5</td><td>1.5</td></tr> </tbody> </table>	Year	Baseline (\$M)	Forecast (\$M)	2018	1.5	1.5	2019	1.5	1.5	2020	1.45	1.45	2021	1.5	1.5	2022	1.5	1.5	2023	1.5	1.5	2024	1.5	1.5	<p>Monitoring the property tax levy collected through TIPP. This identifies the amount of revenue collected throughout the year for The City for those property tax accounts enrolled in the TIPP program. The higher the annual amount collected from TIPP will assist with smoother cash flow and provide more revenue stability.</p>
Year	Baseline (\$M)	Forecast (\$M)																							
2018	1.5	1.5																							
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Financial Task Force Implementation Report

User Fees and Subsidies Policy Review

Led By: Executive Leadership
Related Administrative Action: 4c

Description: The User Fee and Subsidy Policy will be reviewed based on CC046 Council Policy Program by 2024. The review will have two phases: an Update of the Policy itself; and implementation of the policy through Service Plan and Budget processes.

The project plan is currently under development and the following opportunities relate to Financial Task Force and will be considered in the scope of work:

- the societal costs for services to non-residents without discouraging non- Calgaryans from increasing economic activity through their spending;
- user fee reliability which may contribute to reduced reliance on property taxes;
- clear understanding of the legal restrictions for user fees and levies;
- cost of service guidance in the implementation process; and
- link to the outcomes of the Revenue Review to determine any policy implications.

Implementation Phase: Planning	What has happened over the past 6-months: The project is currently being scoped and a project resource assessment is underway.
Expected Implementation Date: December 2024	
Current Status: On schedule	What's next: Project initiation.

Customers: Citizens and businesses, visitors (non-residents) Council, Services with User Fees	Partners: Corporate Initiatives (One Calgary/Risk/PM/Reporting) FTF Implementation Team Corporate Budget Office CFO Departmental Strategist Economic Resilience Task Force Social Wellbeing Advisory Committee Intergovernmental & Corporate Strategies (Calgary Metropolitan Regional Board (CMRB)) City Clerks (Policy Review Program) Law Service Owners Departmental Planners & User Fee teams Subject Matter Experts (Social Well-Being, Environmental, Smart Growth, Economics, costing, etc.). Communications and Engagement
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Overall Risk Rating: Medium	Strategic Alignment: 1. Council and Admin Policies: Triple Bottom Line; Transparency and Accountability; Social Wellbeing; and Multi-Year Business Planning and Budgeting. 2. Long-Range Financial Plan and Economic Outlooks. 3. Policy Review Program.
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