

The City of Calgary

# Financial Task Force Implementation Reports

Chief Financial Officer's Department  
2022 June 22

Administration is making progress on a number of 73 actions and 35 recommendations across the 8 Financial Task Force themes. The table provides an overview of progress (whether there is not yet any information to report, or if the associated work is in the planning, installation, implementation, or benefits realization phase) and status (whether the associated work has been **completed**, is **on schedule**, is **delayed**, or has been **cancelled**). Details on specific projects are contained in the Implementation Reports in the following pages.

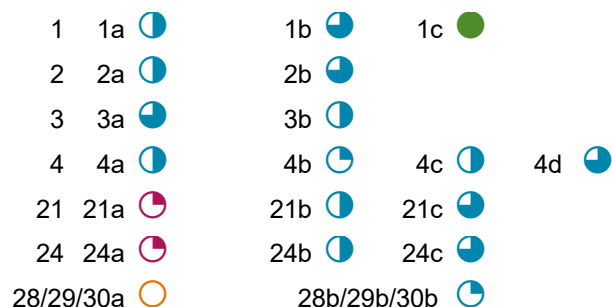
## Phase

- Not reported
- Planning
- Installation
- Implementation
- Benefits Realization

## Status

- Cancelled**
- Delayed**
- On schedule**
- Completed**

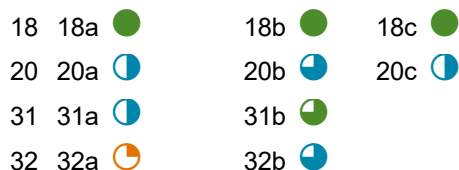
### Responding to Calgary's Cyclical Economy using Existing Tools



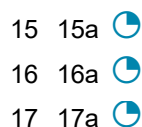
### Improving the Understanding of Municipal Finance Circumstances



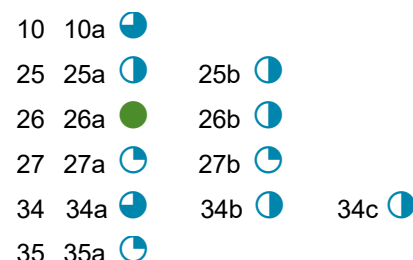
### Making Calgary More Competitive, Livable and Attractive



### Supporting Regional Economic Development



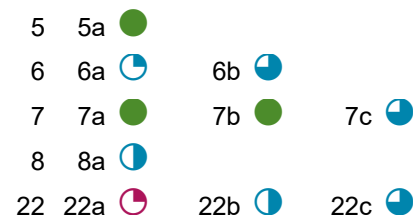
### Improving Tax Efficiency for Long-Term Fiscal Sustainability



### Bringing Property Taxation into the Twenty-First Century




































### Preparing for changes that would occur as the economy evolves



### Working Better with Partners in Achieving Progress



## Contents

Implementation Report (Aligned Recommendation)		Phase	Page
Assessment Smoothing Investigation (35a)		Planning	4
Assessment Timeline (4b, 27a, 27b)		Planning	5
Business Perspectives Panel Research (5a)		Benefits	7
Community Standards Cost and Value Studies (28a/b, 29a/b, 30a/b)		Planning	8
Corporate eCommerce Program (7a, 7b)		Benefits	10
Council-approved Budget Principles (2a, 11a, 20a, 31a, 8a)		Implementation	11
Countercyclical Fiscal Policy Report (32a)		Installation	12
Differentiated Taxation (6a)		Planning	13
Downtown Survey (33b)		Implementation	15
Fabrication Workshop (21b)		Implementation	16
Financial Narrative (2b, 23a, 34a)		Implementation	17
Long Range Financial Plan Update (1b, 20b, 3a, 10a, 24b)		Implementation	19
Municipal Finance White Paper (9a, 13a, 21b, 22b, 24b)		Installation	20
Promoting Calgary - Downtown Strategy (33a)		Implementation	21
Promoting Calgary - Economic Strategy (33a)		Implementation	22
Provincial Engagement Plan (4d, 6b, 7c, 9b, 12a, 13b, 14b, 14c, 21c, 22c, 23b, 24c, 32b)		Implementation	24
Regional Economic Development (15a)		Planning	25
Regional Strategies (16a, 17a, 28b, 29b, 30b)		Planning	26
Restaurant/Brewery Experience Improvement Program (5a)		Benefits	28
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)		Installation	29
ShopHERE powered by Google (5a)		Benefits	31
Subclass Investigation (26b)		Installation	32
Support Local YYC campaign (5a)		Benefits	33
Tax Responsibility Study (19a, 19b)		Installation	34
Taxation Policy (19c, 20c, 34b, 34c, 26b, 31a)		Installation	35
TIPP – Modernization (25a, 25b)		Installation	36
User Fees and Subsidies Policy Review (4c)		Installation	38
<i>Annual Assessment Cycle Continuation (26a)</i>		Benefits	39
<i>Business Web Hub (5a)</i>		Benefits	40
<i>Economic Resilience Task Force (ERTF) Liaison (21a, 22a, 24a)</i>		Planning	42
<i>Long Range Financial Plan Update – External Review (1c)</i>		Benefits	43
<i>Patio Program 2020/2021 (5a)</i>		Benefits	44
<i>Provincially or Federally Mandated Services (14a)</i>		Benefits	46
<i>Residential property taxes and utility charges survey (18a, 18b, 18c)</i>		Benefits	47
<i>SAVE Program Integrated in Budget Adjustments (31b)</i>		Implementation	48

Status indicators:  Completed  On schedule  Delayed  Cancelled

*Reports in italics were previously presented as complete in an earlier update report and are included at the end of this package for comprehensiveness, without any new, updated progress details.*



## 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 progress). 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:**

Planning

**Expected Implementation Date:**

June 2022

**What has happened over the past 6 months:**

Completed further research and analysis of previously collected data. Drafts of the final report were prepared and circulated for feedback with internal stakeholders. Presentations were prepared for the FTF Technical and Steering Committees for further feedback and to share preliminary findings. The report timeline was adjusted for a June delivery date for the Executive Committee to provide a holistic view of volatility mitigation options being investigated by multiple FTF related reports and will be presented concurrently.

**Current Status:**

On schedule

**What's next:**

The report is expected to be completed and delivered to Executive Committee in September 2022.

**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



## 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 Tax Shift Assessment Working Group 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

**Expected Implementation Date:**

December 2022

**What has happened over the past 6 months:**

The 2022 November 17 roll freeze date and anticipated impacts for the pre-roll consultation period were communicated to key external stakeholders and industry groups including major tax agencies. Initiatives are underway to support the earlier availability of preliminary assessment roll information where possible to minimize and mitigate potential negative impacts for stakeholders.

**Current Status:**

On schedule

**What's next:**

1. Implementation of the 2022 November 17 roll freeze date.
2. Reporting to Council on the 2022 assessment roll to inform 2023-2026 service plan and budget decisions.

**Customers:**

Property owners, City of Calgary, and Government of Alberta

**Partners:**

Finance - Corporate Budget Office; Corporate Initiatives; Assessment

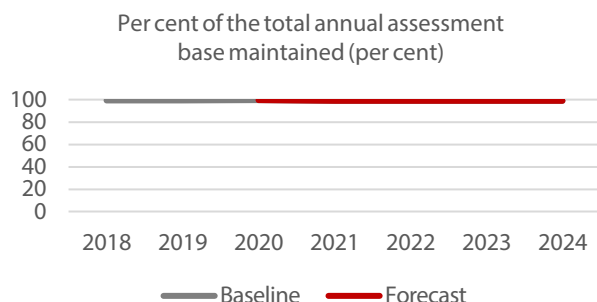
**Overall Risk Rating:**

Medium

**Strategic Alignment:**

A well-run city

**Performance Measures**

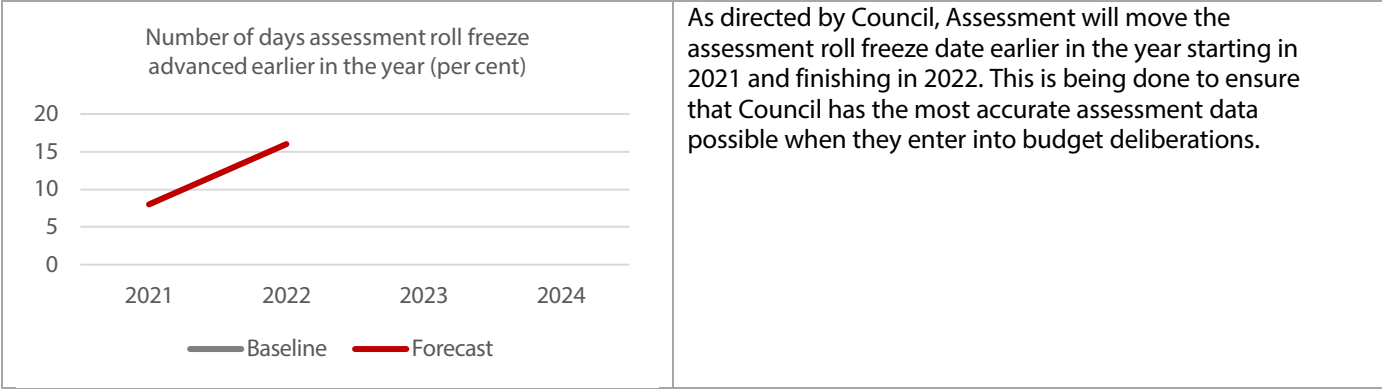


**Performance Story**

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.



# 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

<b>Implementation Phase:</b> Benefits Realization	<b>What has happened over the past 6 months:</b> Two survey waves (October 2021 and March 2022) with a third currently in field, focused on business perceptions of Digital Equity.
<b>Expected Implementation Date:</b> December 2021	
<b>Current Status:</b> Completed	<b>What's next:</b> Further surveys to be developed as needed, the recommendation has been fully operationalized.
<b>Customers:</b> Business and Local Economy team, and ultimately, the business community	<b>Partners:</b> Corporate Research Team (CSC) City Manager's Office
<b>Overall Risk Rating:</b> Low	<b>Strategic Alignment:</b> 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.

Results of the survey show that since October 2021 businesses' trust in The City is again starting to slip.



## Community Standards Cost and Value Studies

**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, Pet Ownership & Licensing, and Calgary 9-1-1 service lines, 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.

<b>Implementation Phase:</b> Planning	<b>What has happened over the past 6 months:</b> <p>Over the past six months, work has been focused on evaluating opportunities for business licensing to contribute to financial task force recommendation 21 (leverage untapped revenue potential) and recommendation 22 (identify revenue from the new economy). These opportunities have been explored with business licensing and corporate economics to gain a greater understanding of past exploration of concepts, current direction and feasibility. The five opportunities identified are advertisement charges for billboards and digital ads targeted in Calgary, implementing licensing charges for business vehicles, implementing the extension of business licensing requirements to a wide variety of home-based businesses, implementing vehicle permitting charges with the transition to driverless cars and implementing licences for new economy services (e.g. e-scooters and ride-sharing).</p> <p>We have facilitated engagement and information sharing sessions with Corporate Economics and business licensing to evaluate these opportunities and provided historical direction and insight into alignment with service values. Additional work has been conducted to plan for potential implementation of recommendations that emerged from business licensing service cost and value study into future activities. This includes integration and alignment of recommendations and tactics with 2023-2026 service plans and budgets, and evaluating potential needs required for implementation. Recognizing the benefit of conducting cost and value studies, work has also been focused on Pet Ownership &amp; Licensing to identify recommendations for implementation. This included comprehensive research on best practices and a jurisdictional scan of service delivery in other municipalities. This exercise informed the development of recommendations and tactics to help increase service value for citizens and improve pet licensing compliance. This process has also been initiated for the Calgary 9-1-1 service which will continue over the next six months.</p>
<b>Expected Implementation Date:</b> December 2022	
<b>Current Status:</b> On schedule	<b>What's next:</b> <p>In the next six months, we will continue to collaborate with business licensing and Corporate Economics to finalize our approach for implementation. We will work with our stakeholders to identify and advance initiatives that align with financial task force recommendations 21 and 22. We will invite new stakeholders from Roads and other internal lines of service into the conversation to provide insight and previous direction on policies and projects that relate to the five suggested recommendations for business licensing. Review of the sharing economy framework and other applicable strategic reports will help prioritize our remaining work and inform next steps for the implementation phase. In addition to business licensing, service recommendations that emerged from the cost and value studies for Pet Ownership &amp; Licensing will inform strategic direction and planning. This</p>





# Financial Task Force Implementation Report

exercise is being repeated for Calgary 9-1-1 over the next six months to help quantify the cost of value of service and identify service recommendations.	
<b>Customers:</b> <ul style="list-style-type: none"> <li>•Business Owners</li> <li>•Citizens</li> <li>•Visitors (non-residents)</li> </ul>	<b>Partners:</b> <p>Internal</p> <ul style="list-style-type: none"> <li>•Calgary Community Services</li> <li>•Calgary Building Services</li> <li>•Financial Task Force implementation team</li> <li>•Calgary Fire Department</li> </ul> <p>External</p> <ul style="list-style-type: none"> <li>•Business Advisory Committee</li> <li>•Alberta Health Services (AHS)</li> <li>•Alberta Gaming, Liquor, and Cannabis (AGLC)</li> </ul>
<b>Overall Risk Rating:</b> Low	<b>Strategic Alignment:</b> This project aligns with a number of citizen, council, corporate, and business unit goals: <ul style="list-style-type: none"> <li>•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.</li> <li>•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.</li> <li>•2021 Corporate Goal: Support modernization of service delivery, optimization of investments, and financial sustainability at The City.</li> </ul>

## 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 discrete 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:**

Benefits Realization

**Expected Implementation Date:**

March 2022

**What has happened over the past 6 months:**

- Working with the vendor, the project team successfully delivered the Corporate eCommerce solution and life-cycled City Online. 2022 anticipated revenues from City Online are ~\$4.4M by providing efficient, self-serve access to digital products and services for Calgarians and businesses.

- Work is underway to prepare for 2023-2026 Budget Investment Packages to support a wider utilization of the Corporate solution to improve Calgarians experiences in transacting with The City, finding efficiencies through improved digital workflows, and reducing operating & support costs from a consolidation of discrete eCommerce solutions.

**Current Status:**

Completed

**What's next:**

Work will continue through the Digital Governance Committee to leverage the Corporate solution and support, as determined, other services' migration to the common technology platform

**Customers:**

Calgarians and businesses who transact with The City

**Partners:**

Corporate Analytics & Innovation, Customer Services & Communication and Information Technology

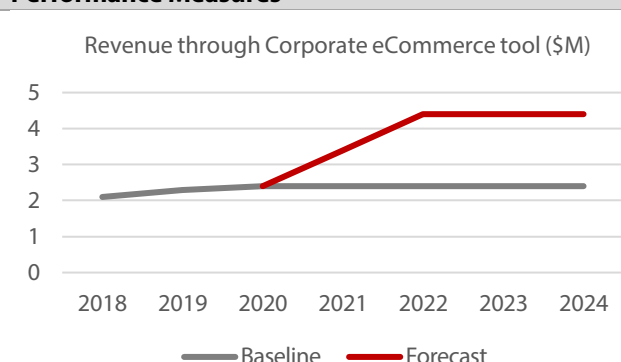
**Overall Risk Rating:**

Medium

**Strategic Alignment:**

Digital Strategy, Digital Governance Committee, SAVE

**Performance Measures**



**Performance Story**

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.



## Council-approved Budget 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.

<b>Implementation Phase:</b> Implementation	<b>What has happened over the past 6 months:</b> Council-approved Budget Principles have been incorporated into the design of the 2023-2026 Service Planning and Budgeting process, which launched fully in Q1 of 2022. Principles have informed research and engagement activities as well as budget and planning guidance to services.	
<b>Expected Implementation Date:</b> December 2021	<b>What's next:</b> The Budget Principles are integrated in two key aspects of the 2023-2026 Service Plans and Budgets. First is the integrated and collaborative decision-making process to finalize the 2023-2026 Service Plans and Budgets which will be undertaken in Q3. In addition to alignment with the Budget Principles approved by Council in 2021, this process also aligns with "Resilient Calgary: Council Strategic Direction 2023-2026". The second key application of Budget Principles is in the second phase of citizen and business research and engagement activities which will occur in Q3. The results of both these integrated deliverables will support Council's decision making in 2022 November on the final 2023-2026 Service Plans and Budgets. In addition, preliminary work will begin on updating the Multi-Year Business Planning and Budgeting Policy, which is still anticipated to be finalized in the first part of the 2023-2026 plan.	
<b>Current Status:</b> On schedule	<b>Customers:</b> Council, the public, Administration planning and budgeting stakeholders	
<b>Overall Risk Rating:</b> Low	<b>Partners:</b> Corporate Budget Office; Corporate Initiatives	
	<b>Strategic Alignment:</b> Multi-Year Business Planning and Budgeting Policy;	



## 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.

<b>Implementation Phase:</b> Installation	<b>What has happened over the past 6 months:</b> Draft report finished, presented to the FTF Technical Committee and Steering Committee for feedback.
<b>Expected Implementation Date:</b> September 2022	
<b>Current Status:</b> Delayed	<b>What's next:</b> Finalizing the full report and preparing for a presentation to Executive Committee in the fall.
<b>Customers:</b> Council, Public	<b>Partners:</b> N/A
<b>Overall Risk Rating:</b> Low	<b>Strategic Alignment:</b> Long-range Financial Plan



## 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

### Expected Implementation Date:

June 2022

### What has happened over the past 6 months:

Collected data and supplementary research materials for differentiated taxation in Calgary. Drafts of the final report were prepared and circulated for feedback with internal stakeholders. Presentations were prepared for the FTF Technical and Steering Committees for further feedback and to share preliminary findings. The report will be presented in conjunction with other volatility mitigation options being investigated by multiple FTF related reports to provide a holistic view of options.

### Current Status:

On schedule

### What’s next:

The report is expected to be completed and delivered to Executive Committee in September 2022.

### Customers:

Property owners, City of Calgary, and Government of Alberta

### Partners:

Finance - Tax & Receivables

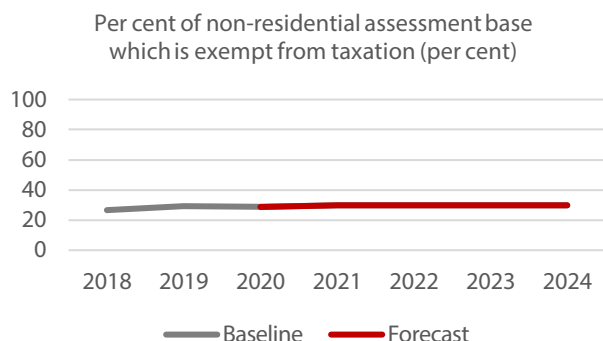
### Overall Risk Rating:

Slight

### Strategic Alignment:

A well-run city  
A prosperous city

### Performance Measures

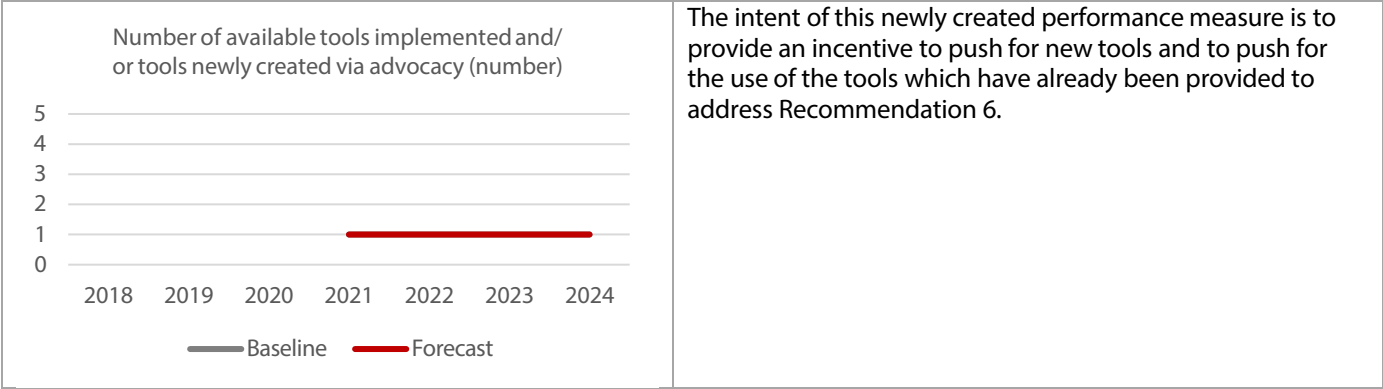


### Performance Story

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.



# 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 recommendations to assist in the City's economic recovery and financial resilience.

### Implementation Phase:

Implementation

### Expected Implementation Date:

October 2022

### What has happened over the past 6 months:

Research and survey data related to the downtown has been incorporated into existing engagement channels, including a series of 10 downtown specific questions that are asked of The City of Calgary Corporate Research Business Panel.

### Current Status:

Completed

### What's next:

As this work is now integrated into ongoing operations with reporting timelines and process established, there is no longer an need for the FTF to continue updating this deliverable.

### Customers:

- Planning & Development
- Downtown Strategy
- Business & Local Economy
- Downtown Business Community and Associated BIAs
- Calgary Economic Development

### Partners:

- Internal
- Corporate Research
- Financial Task Force (Implementation)
- Downtown Strategy
- Corporate Analytics & Innovation, Innovation Lab
- External
- External Vendor for survey development and delivery
- Calgary Economic Development

### Overall Risk Rating:

Low

### Strategic Alignment:

Financial Task Force (Implementation)  
Downtown Strategy  
Business & Local Economy



## Fabrication Workshop

Led By: Fleet Management

Related Administrative Action: 21b

**Description:** This proposal would expand Fleet Management's Fabrication Workshop's complement 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 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.

<b>Implementation Phase:</b> Implementation	<b>What has happened over the past 6 months:</b> Fleet Management has completed a comprehensive review of its fabricated and manufactured products to develop a pricing list and catalogue for external municipalities. The City has received several requests for fabricated items from municipalities for products. The expansion of the Fabrication Workshop has resulted in scheduling efficiencies while improving turn-around time of projects.																									
<b>Expected Implementation Date:</b> January 2022																										
<b>Current Status:</b> On schedule	<b>What’s next:</b> Fleet Management will work with CSC to finalize marketing catalogue, and will engage with municipalities to increase awareness of products and benefits.																									
<b>Customers:</b> External municipalities and organizations		<b>Partners:</b> Corporate Budget Office; Strategic Marketing and Communications; Procurement and Warehousing;																								
<b>Overall Risk Rating:</b> Medium		<b>Strategic Alignment:</b> A well-run city																								
<b>Performance Measures</b>		<b>Performance Story</b>																								
<p>Fabrication Workshop Revenue (\$000s)</p> <table><thead><tr><th>Year</th><th>Baseline</th><th>Forecast</th></tr></thead><tbody><tr><td>2018</td><td>8,500</td><td></td></tr><tr><td>2019</td><td>9,500</td><td></td></tr><tr><td>2020</td><td>10,000</td><td>10,000</td></tr><tr><td>2021</td><td>10,000</td><td>10,000</td></tr><tr><td>2022</td><td>10,000</td><td>11,000</td></tr><tr><td>2023</td><td>10,000</td><td>11,000</td></tr><tr><td>2024</td><td>10,000</td><td>11,000</td></tr></tbody></table>		Year	Baseline	Forecast	2018	8,500		2019	9,500		2020	10,000	10,000	2021	10,000	10,000	2022	10,000	11,000	2023	10,000	11,000	2024	10,000	11,000	<p>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.</p>
Year	Baseline	Forecast																								
2018	8,500																									
2019	9,500																									
2020	10,000	10,000																								
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2024	10,000	11,000																								



## 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><b>Implementation Phase:</b> Implementation</p> <p><b>Expected Implementation Date:</b> November 2022</p>	<p><b>What has happened over the past 6 months:</b></p> <ol style="list-style-type: none"> <li>1. Financial Narrative web presence – ongoing updates to <a href="#">Our Finances</a> and <a href="#">Financial Facts</a> webpages as a key channel to promote The City's annual financial cycle and financial story.</li> <li>2. Rollout of <a href="#">2021 Fall Citizen Research Results</a>.</li> <li>3. Created awareness of <a href="#">budget adjustments</a> and <a href="#">2022 service investments</a>.</li> <li>4. Promoted the Assessment Customer Review Period - to build awareness that The City prepares assessments annually to ensure fair and equitable distribution of property tax and offers this free customer service program to help property owners determine the fairness and equity of their property assessment.</li> <li>5. Delivered a Service Value Campaign - to inform citizens about City services and programs Calgarians need and value every day using property tax dollars. Encouraged property owners to <a href="#">use The City tax calculator</a> to get an estimate of their tax bill and breakdown of how dollars are invested in City services.</li> <li>6. Engaged Calgarians and conducted citizen research to obtain input on service value and delivery for the <a href="#">2023-2026 Service Plans and Budgets</a>. <a href="#">Results of our public engagement</a> in February and March are now available.</li> <li>7. Engaged key stakeholder groups for feedback on approaches to tax distribution and values.</li> <li>8. Implemented a property tax awareness campaign including webpage and video to promote the <a href="#">Tax Instalment Payment Plan (TIPP)</a>, create awareness of how TIPP instalments are calculated and why the instalment amount can change.</li> <li>9. Ongoing maintenance of the Financial Narrative toolbox on MS Teams for Council and Senior Leadership.</li> </ol>
<p><b>Current Status:</b> On schedule</p>	<p><b>What's next:</b></p> <ol style="list-style-type: none"> <li>1. Release of 2022 Spring Citizen Research Results.</li> <li>2. Communications to support the Assessment Pre-Roll Consultation Period including the 2022 November 17 roll freeze date and earlier availability of preliminary assessment roll information to ensure Council has the most accurate assessment data possible prior to budget deliberations.</li> <li>3. In-depth citizen research and engagement to continue the conversation around developing the 2023-2026 Service Plans and Budgets.</li> <li>4. Communications to promote service value and support the approval and implementation of the 2023-2026 Service Plans and Budgets.</li> <li>5. Communications planning for rollout of 2023 Assessment Roll and Customer Review Period.</li> <li>6. Ongoing maintenance of website and Financial Narrative toolbox on MS Teams.</li> </ol>



# Financial Task Force Implementation Report

<b>Customers:</b> Citizens, Businesses, Employees, Council, Media, and Non-Calgarians.	<b>Partners:</b> Financial Task Force; Intergovernmental and Corporate Strategy; Departments for service value.
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> 1. Planning and Budgeting 2. Assessment 3. Tax collection



## Long Range Financial Plan Update

**Led By:** Financial Support

**Related Administrative Action:** 1b, 20b, 3a, 10a, 24b

**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).

<b>Implementation Phase:</b> Implementation	<b>What has happened over the past 6 months:</b> The Long Range Financial Plan (LRFP) was presented to the Strategic Meeting of Council (C2022-0076) on January 18, 2022. Council approved the LRFP strategies and the use of them as directional support for future cycles of the Service Plans and Budget planning process unanimously. Under the direction of both Council and the ELT, the LRFP has started the development of its implementation framework, including the plans to update, monitor, and integrate the LRFP projections and strategies.	
<b>Expected Implementation Date:</b> December 2022		
<b>Current Status:</b> On schedule	<b>What's next:</b> The next step is to establish the implementation framework of LRFP, based on a review of LRFP practices of other municipalities including strategic plan implementation and benchmarking, and by reviewing and evaluating The City's implementation actions on LRFP financial strategies. Also, the LRFP was reported to Audit Committee on June 16 as advised by the LRFP Steering Committee.	
<b>Customers:</b> Council, the public, Administration planning & budgeting stakeholders	<b>Partners:</b> Corporate Budget Office; Finance;	
<b>Overall Risk Rating:</b> High	<b>Strategic Alignment:</b> ImagineCALGARY, MDP&CTP, One Calgary	



## Municipal Finance White Paper

**Led By:** Financial Support

**Related Administrative Action:** 9a, 13a, 21b, 22b, 24b

**Description:** Administrative actions 9a, 13a, 21b, 22b and 24b ask for analyses and recommendations about municipal revenue and expenditure choices, concerning both the traditional economy and the emerging digital economy. Some of the choices are within Council's control, but others need the Alberta government permission to access them. As a result, Corporate Economics will bring all the action items together and provide a municipal finance white paper that updates new developments/challenges/solutions in municipal finance in recent years. The report will provide theoretical foundations and empirical evidence for City Council and the province to make appropriate fiscal policy updates for Calgary.

<b>Implementation Phase:</b> Installation	<b>What has happened over the past 6 months:</b> Report structure is defined. Data collection and meetings with other Business units for discussions about some existing revenue sources have been completed. First drafts for individual chapters are underway.
<b>Expected Implementation Date:</b> May 2023	
<b>Current Status:</b> On schedule	<b>What's next:</b> Draft report to be finished in Oct and ready for internal feedback. Revise the report to incorporate internal feedback in Nov-Dec, before presenting to the Technical and Steering Committees in early 2023.
<b>Customers:</b> City Council, Administration leadership team, taxpayers and the provincial and federal governments	<b>Partners:</b> Assessment, Intergovernmental & Corporate Strategy, Law, FTF Implementation Team
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> 2022 Trends Event and Integration



## 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

### Expected Implementation Date:

June 2022

### What has happened over the past 6 months:

With the April 26, 2021, Council approval of the Greater Downtown Plan and the creation of the Downtown Strategy Business Unit, the resources and guidance are in place to increase vibrancy and economic vitality of the downtown.

### Current Status:

Completed

### What's next:

This objective within the FTF reporting should be now considered complete and updates to Council and the public will continue through Downtown Strategy Reporting.

### Customers:

The City of Calgary  
Business Owners  
Institutions (Post-Secondary, for example)

### Partners:

CED, CMLC, UofC, Tourism Calgary, BIAs

### Overall Risk Rating:

High

### Strategic Alignment:

Calgary in the New Economy, Resilience Strategy,  
Industrial Land Strategy



## Promoting Calgary - Economic Strategy

Led By: Economic Development & Tourism

Related Administrative Action: 33a

**Description:** Vision: Calgary is the place where bright minds and big ideas come together with an unmatched spirit to help solve global challenges. 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

### Expected Implementation Date:

June 2022

### What has happened over the past 6 months:

- Opportunity Calgary Investment Fund Ltd. (OCIF) announced \$16.3M for four projects including up to \$6M for a fund for early stage companies (Accelerate Fund III LP), and investments in Plug and Play, Creative Destruction Labs Rockies, Movement51.
- Calgary Economic Development completed engagement and scenario testing to pressure test Calgary in the New Economy: An economic strategy for Calgary.
- The federal government, through PrairiesCan is investing \$2M, and The City is investing \$1.5M in the final fit out of the Platform Innovation Centre. The Province of Alberta announced \$1.8M in operating funding over three years for the Centre.
- \$433 million of venture capital investment in Calgary in Q1 2022 alone; validating the strength and scale of Calgary's startup and innovation ecosystem.
- Film and television production saw a record \$522M in 2021
- The value of building permits reached a 10-year high
- Notable attraction wins included: Amazon Web Services to establish a data centre region in Calgary by 2024, and Calgary will be the Canadian headquarters for Plug and Play.
- New training opportunities to grow Calgary's tech sector continued through Future Skills Centre (EDGE Up 2.0), Work Integrated Learning Pilot Project, the Trade Accelerator Program, AltaML's Applied AI Lab, Lighthouse Labs, and NPower Canada.
- The Platform Innovation Centre opened to the public on June 6, 2022.

### Current Status:

Completed

### What's next:

- This objective within Financial Task Force implementation reporting is now considered complete and updates to Council and the public will continue through Calgary Economic Development.
- Calgary Economic Development continues to work with 7 Calgary post secondary institutions to advance regional work integrated learning experiences for students after securing funding from the Government of Alberta and Government of Canada. The talent community in Calgary continues to make progress towards developing a workforce that meets current and future needs.
- Calgary Economic Development, Platform Calgary, SAIT, The City, and community partners continue to advance the design and development of a made-in-Calgary Innovation District.
- The community is working to catalyze the Creative Economy in Calgary.
- Work continues on the Brand review initiative to create strong brand recognition of Calgary and enhanced perceptions.
- With funding approved by Council, Tourism Calgary will implement a targeted marketing campaign to drive business to Calgary's hotels and motels.
- Work on equity, diversity, inclusion, accessibility and Indigenous Reconciliation is being advanced by Calgary Economic Development, alongside many other organizations across the city, including the City's Indigenous Relations Office, to ensure long term economic prosperity for all Calgarians.



# Financial Task Force Implementation Report

	<ul style="list-style-type: none"> <li>•Continue to engage and work alongside civic partners and other community organizations to execute and implement Calgary in the New Economy.</li> <li>•Calgary Economic Development remains focused on business retention and expansion (Calgary companies) and investment attraction (out of market companies) with a goal of 34 companies expanded or attracted in 2022, and an additional 18 from the Creative Industries sector. The \$20B digital transformation opportunity across all of Calgary's industrial sectors continues to be a strong calling card for the city and region.</li> <li>•Calgary Economic Development continues to connect with qualified investors and the Trade Commissioner Service Global network, attend national and international activations (e.g., Globe in Vancouver, Collision in Toronto, AI Summit in London, UK, Hydrogen Conference in Edmonton, Agritech Venture Forum in San Francisco, Bio in San Diego), contract lead generators, and work closely with our municipal, provincial and federal economic development partner network (i.e., Platform Calgary, Invest Alberta Corporation, Invest in Canada, Consider Canada City Alliance etc.)</li> <li>•Expected growth and investor focus on fintech, agtech and indoor urban agriculture, life sciences and digital health, clean technology and data related investments, likely spurred by AWS' \$4.5B data region investment in 2021.</li> <li>•Based on current information, Film &amp; TV Production volumes for the remainder of the year are expected to exceed last year (which was our busiest year to date with \$550M), including a 50% increase in production volume over the next two years. The impact will include 5,000 jobs and 200–300K sq. ft. of infrastructure either built or absorbed for stage space.</li> <li>•The Government of Alberta has increased their tax credit incentivization by \$80M over the next 36 months which will continue to support this clear upward trend.</li> <li>•To support the Film &amp; TV sector in Calgary, Calgary Economic Development continues to work closely with the City of Calgary on reinforcing 'Film Friendly' strategies, and Calgary Economic Development is partnering in a labour market study and action plan, and working with key stakeholders to create a Film/TV Industry Association all of which contribute to a robust ecosystem that will allow us to effectively support the anticipated growth.</li> <li>•Calgary Economic Development continues to develop the Interactive Digital Media marketplace. Although lack of incentivization creates a barrier for major growth, CED continues to create the building blocks to ensure support for existing Alberta organizations. An Esports study identifying opportunities in Alberta and a Visual Effects &amp; Animation Study are being developed in partnership with provincial stakeholders.</li> </ul>
<b>Customers:</b> The City of Calgary; Business Owners; Jobseekers and entrepreneurs; Institutions (Post-Secondary, for example); Visitors; Meeting and event planners; Investors	<b>Partners:</b> 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
<b>Overall Risk Rating:</b> High	<b>Strategic Alignment:</b> Calgary in the New Economy, Resilience Strategy, Downtown Strategy, Calgary's Destination Strategy, Enough for All poverty reduction strategy



## 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.

<b>Implementation Phase:</b> Implementation	<b>What has happened over the past 6 months:</b> Administration has developed an understanding of the cumulative impacts of government decisions on City finances, reviewed previous Council direction and considered Resilient Calgary: Council's Strategic Direction for 2023-2026 to develop a report to Intergovernmental Affairs Committee.
<b>Expected Implementation Date:</b> September 2022	
<b>Current Status:</b> On schedule	<b>What's next:</b> Administration will present a report on the Fiscal Framework in September of 2022, which contains a plan for advocacy opportunities.
<b>Customers:</b> N/A	<b>Partners:</b> Government of Alberta; Government of Canada; Financial Task Force and Economic Resilience Task Force members; AUMA;
<b>Overall Risk Rating:</b> Low	<b>Strategic Alignment:</b> A well-run city





## Regional Economic Development

Led By: City Planning & Policy

Related Administrative Action: 15a

**Description:** 15a. Regional Economic Development is a priority for the Calgary Metropolitan Region Board. This is an opportunity for The City of Calgary to participate in a coordinated regional approach to advance the economic competitiveness of the region while supporting the economic and financial health of Calgary.

Implementation depends upon external support and may include activities such as negotiation, advocacy and collaboration with the CMRB and participating municipalities. In general, Calgary has some important regional roles in attracting talent, creating quality of life, and providing employment lands with efficient access to markets.

The Regional Planning team will advocate to the CMRB Administration and support City elected officials in the effort to prioritize a regional economic development strategy.

It is expected that work on regional economic development will start to occur in 2022. This requires an investment in terms of time and relationship building. These actions may take multiple years to start to come to fruition.

<b>Implementation Phase:</b> Planning	<b>What has happened over the past 6 months:</b> The Calgary Metropolitan Region Board continues to prioritize Regional Economic Development through the development of a 5-year workplan.
<b>Expected Implementation Date:</b> December 2025	
<b>Current Status:</b> On schedule	<b>What's next:</b> It is anticipated that work on regional economic development will continue to occur in 2022. The Calgary Metropolitan Region Board's 5-year workplan outlines regional economic development as a fundamental priority and shows the initiatives building on economic development workshops held by the Board.
<b>Customers:</b> Calgarians	<b>Partners:</b> Internal <ul style="list-style-type: none"> <li>• Mayor's Office &amp; elected officials representing on CMRB Board &amp; Committees</li> <li>• Business units may include Transportation, Transit, Water Resources, Planning &amp; Development (Calgary Growth Strategies, Community Planning, Geodemographics), Recreation, Parks.</li> </ul> External partners include Calgary Metropolitan Region Board (CMRB), member municipalities of the CMRB, regional agencies and civic partners, e.g. Calgary Economic Development.
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> This project aligns with several Council, corporate, and business unit goals: <ul style="list-style-type: none"> <li>• Calgary Metropolitan Region Board (CMRB) regulation</li> <li>• A Well-Run City (Council Priority)</li> </ul>

## Regional Strategies

Led By: City Planning & Policy

**Related Administrative Action:** 16a, 17a, 28b, 29b, 30b

**Description:** Implementation of the administrative actions may depend on negotiation, advocacy, and collaboration with neighbouring municipalities. This requires an investment in terms of time and relationship building. These actions may take multiple years to start to come to fruition.

16a. There are several opportunities to pursue cost sharing with neighbouring municipalities:

- Administration is working with Rocky View County on studies with the aim of establishing cost sharing agreements. The studies include the East Stoney Freeway Study (in collaboration with Transportation), Regional Recreation Study (in collaboration with Recreation). This work is scheduled to be complete by the end of 2022.

- The Regional Planning team is supporting bi-lateral mediated discussions with Rocky View County. Cost sharing will be a discussion topic. This work is anticipated to take one to two years – possibly completing by end of 2023.

- Through the CMRB, The City will participate in two Joint Planning Areas (JPAs) as described in the CMRB Growth Plan. The objective for collaborating on JPAs is for municipalities to jointly plan and coordinate growth and infrastructure. This is with the recognition that intermunicipal planning is complex and will accommodate relatively higher-level densities. Municipalities participating are required to explore cost-sharing as part of intermunicipal planning and servicing. This work is anticipated to take three to four years – possibly completing by end of 2025.

17a. The Regional Planning team is involved in several initiatives to protect The City's competitiveness. Initiatives include:

- Off-site levies will be discussed as part of the CMRB JPA work. This work is anticipated to take three to four years to complete.
- Annexation in Rocky View County has been initiated to support The City's Industrial Strategy. This work is anticipated to take two to four years to complete.
- The Regional Planning team will support Corporate discussions on intermunicipal and regional servicing and the creation of supporting policies as a result of servicing requests through the CMRB. This work is anticipated to take three to four years to complete.

28b, 29b & 30b. Incorporate the results of the studies into recommendations around regional discussions and negotiations as well as recommendations for user fee pricing. For example:

- Identify the need for studies to inform the Terms of Reference for JPAs within the CMRB
- Inform bilateral mediated discussions or intermunicipal discussions/studies
- Use information to inform related work where applicable; e.g., annexation analysis.

The timing of these implementation actions depends upon other business providers.

<b>Implementation Phase:</b> Planning	<b>What has happened over the past 6 months:</b> <ul style="list-style-type: none"> <li>• Cost-sharing with Rocky View: Joint administrative meetings were held to review the analysis from the two studies that were conducted; East Stoney Freeway Study and Regional Recreation Study.</li> <li>• Annexation for industrial lands in Rocky View County has been initiated and is identified on Calgary's City Planning &amp; Policy Work Plan.</li> <li>• With a renewed commitment to collaboration by new Mayors and Councils for The City and Rocky View County and collaborative administrative work continuing to occur, the need for mediated discussions will be re-evaluated in 2023.</li> </ul>
<b>Expected Implementation Date:</b> December 2025	
<b>Current Status:</b> On schedule	<b>What's next:</b> <ul style="list-style-type: none"> <li>• Cost-sharing with Rocky View: East Stoney Freeway Study and Regional Recreation Study; agreement on cost-sharing are ongoing.</li> <li>• Two Joint Planning Areas are identified in the regional Growth Plan:</li> </ul>



# Financial Task Force Implementation Report

	<p>context studies are anticipated to start to guide future development and collaboration in these areas.</p> <ul style="list-style-type: none"> <li>• Continue the annexation process for industrial lands in Rocky View County.</li> <li>• Corporate discussions on intermunicipal and regional servicing are not resourced at this time.</li> </ul>
<p><b>Customers:</b> Calgarians</p>	<p><b>Partners:</b></p> <p>Internal</p> <ul style="list-style-type: none"> <li>• Mayor's Office &amp; elected representatives to the CMRB Board &amp; Committees</li> <li>• Business units may include Transportation, Transit, Water Resources, Planning &amp; Development (Calgary Growth Strategies, Community Planning, Geodemographics), Recreation, Parks.</li> </ul> <p>External partners include Calgary Metropolitan Region Board (CMRB), member municipalities of the CMRB, regional agencies and municipal partners (CED).</p>
<p><b>Overall Risk Rating:</b> Medium</p>	<p><b>Strategic Alignment:</b></p> <p>This project aligns with several Council, corporate, and business unit goals:</p> <ul style="list-style-type: none"> <li>• Calgary Metropolitan Region Board (CMRB) regulation</li> <li>• A Well-Run City (Council Priority)</li> </ul>



## 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.

<b>Implementation Phase:</b> Benefits Realization	<b>What has happened over the past 6 months:</b> Official Launch of the Business Experience Representatives Team is May 9. There are 5 Business Experience Reps and 1 Senior Business Experience Rep. Currently supporting restaurants, breweries and urban agriculture. Between March and December 2021 there were 396 business files/cases that were worked on (396 businesses were helped).
<b>Expected Implementation Date:</b> March 2022	
<b>Current Status:</b> On schedule	<b>What's next:</b> There are plans to expand to other business types. Calgary Building Services will be studying application volumes for about 6 months, and making a determination as to what industries to expand to. There may be an ask for additional positions in order to expand to other business types. There will be an update on that by mid-Q4.
<b>Customers:</b> -Restaurant/Brewery industry -Impacts hotel and hospitality industry as well as other connected retail businesses.	<b>Partners:</b> Planning and Development Community Services Business Advisory Committee City Manager's Office Stakeholders from Restaurant/Brewery Industry
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> Council Direction – Business Advisory Committee mandate Rethink to Thrive Strategy Calgary in the New Economy (Economic Strategy)
<b>Performance Measures</b>	<b>Performance Story</b> Business Experience Representative Pilot: launched end of Q1 2021 to gather appropriate customer insights on an ongoing basis.



## 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.

<b>Implementation Phase:</b> Installation	<b>What has happened over the past 6 months:</b> The 2023-2026 Service Plans and Budgets program has been initiated and is well underway. Ongoing updates and adaptations keep the Program Plan alive as conditions change. The 'visual cue' indicator is now in active use, along with a public-facing website which provides information on published and upcoming reports ( <a href="http://calgary.ca/connectingreports">calgary.ca/connectingreports</a> ). PowerPoint and attachment templates and branding have been approved and are in active use.
<b>Expected Implementation Date:</b> April 2023	
<b>Current Status:</b> On schedule	<b>What's next:</b> Activities to prepare the 2023-2026 Service Plans and Budgets will continue and culminate in a proposed plan and budget for Council deliberations in 2022 November.
<b>Customers:</b> Citizens, businesses and Council	<b>Partners:</b> 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
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> 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) (Per cent agree)</p> <table><tr><th>Year</th><th>Baseline (%)</th><th>Forecast (%)</th></tr><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>50</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></table> <p>— Baseline — Forecast</p>	Year	Baseline (%)	Forecast (%)	2018	60		2019	55		2020	56		2021	50		2022	50	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	50	55																							
2023		55																							
2024		55																							



## 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.

<b>Implementation Phase:</b> Benefits Realization	<b>What has happened over the past 6 months:</b> The City is no longer directly involved with ShopHERE program, however; the Business and Local Economy team is coordinating the Digital Service Squad program with a \$785,000 grant from the Province. This program is affiliated with ShopHERE and is also supporting small businesses with their digital needs at no cost to the business.
<b>Expected Implementation Date:</b> March 2021	
<b>Current Status:</b> Completed	<b>What's next:</b> The Digital Service Squad program will run till end of 2022 and is aiming to support 2300 small local businesses.
<b>Customers:</b> Small businesses and artists	<b>Partners:</b> -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
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR + Business Advisory TOR

### 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.



## Subclass Investigation

**Led By:** Property Assessment

**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.

<b>Implementation Phase:</b> Installation	<b>What has happened over the past 6 months:</b> Research has been completed. Potential NR subclasses have been identified and analysis is complete. Drafts of the final report has been completed and feedback has been gathered. Findings and analysis were presented to the FTF Technical and Steering Committees to gather feedback and share findings. The report timeline was adjusted for a June delivery date to Executive Committee to provide a holistic view of volatility mitigation options being investigated by multiple FTF related reports and will be presented concurrently.	
<b>Expected Implementation Date:</b> June 2022		
<b>Current Status:</b> On schedule	<b>What's next:</b> The report is expected to be completed and delivered to Executive Committee in September 2022.	
<b>Customers:</b> The City of Calgary Property Owners	<b>Partners:</b> Assessment; Finance - Tax & Receivables; Finance - Corporate Budget Office; Special Projects (Downtown Plan, Strategy).	
<b>Overall Risk Rating:</b> Low	<b>Strategic Alignment:</b> A well-run city	





## 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.

<b>Implementation Phase:</b> Benefits Realization	<b>What has happened over the past 6 months:</b> In 2021 the campaign to use #BuyLocalYYC has generated over 16.6 million impressions with over 78,000 positive reactions from citizens.
<b>Expected Implementation Date:</b> July 2021	
<b>Current Status:</b> Completed	<b>What's next:</b> Campaign is planned for Q4 2022, this recommendation has been operationalized and will go on as part of usual business.
<b>Customers:</b> Citizens Businesses	<b>Partners:</b> Calgary Economic Development Calgary Chamber of Commerce Tourism Calgary Calgary Arts Development Association Business Improvement Areas (BIAs) Mayor's Office
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR

### Performance Story

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.

**In 2021 the campaign to use #BuyLocalYYC has generated over 16.6 million impressions with over 78,000 positive reactions from citizens.**



## 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.

<b>Implementation Phase:</b> Installation	<b>What has happened over the past 6 months:</b> Administration conducted stakeholder engagement with industry and surveyed the Citizen's View Panel for their opinion on tax distribution. Significant work has also been undertaken to set the context for decision-making on tax responsibility by focusing on the tax system as a whole. This approach has necessitated the creation of a Tax Policy Framework.
<b>Expected Implementation Date:</b> January 2023	
<b>Current Status:</b> Delayed	<b>What's next:</b> Administration will present the Tax Policy Framework to Executive Committee on 29 September 2022. The framework will include the opportunity for Council to provide further direction on tax responsibility.
<b>Customers:</b> The City of Calgary Residential and Non-Residential Property Owners	<b>Partners:</b> Finance – Corporate Budget Office Corporate Initiatives Assessment Customer Service and Communications (CSC)
<b>Overall Risk Rating:</b> High	<b>Strategic Alignment:</b> A well-run city



## Taxation Policy

**Led By:** Financial Support

**Related Administrative Action:** 19c, 20c, 34b, 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.

<b>Implementation Phase:</b> Installation	<b>What has happened over the past 6 months:</b> Administration has continued work on a Tax Policy Framework, which: <ol style="list-style-type: none"> <li>1) establishes principles for making tax policy decisions;</li> <li>2) articulates the key features of the property tax system in Calgary;</li> <li>3) provides comparative information about Calgary's competitive position in relation to five regional and five national comparators;</li> <li>4) provides recommendations to continue employing the current tax rate setting and tax distribution approaches and seeks direction on a tax distribution target;</li> <li>5) describes other tax policy options that Council could explore in the future in the current legislative environment.</li> </ol>
<b>Expected Implementation Date:</b> January 2023	
<b>Current Status:</b> On schedule	<b>What's next:</b> Administration will present the Tax Policy Framework to Executive Committee on 29 September 2022.
<b>Customers:</b> Tax payers Council Citizens	<b>Partners:</b> Finance Assessment Corporate Initiatives
<b>Overall Risk Rating:</b>	<b>Strategic Alignment:</b> Multi-Year Business Planning and Budgeting Policy for The City of Calgary CFO004 Long Range Financial Plan

## 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><b>Implementation Phase:</b> Installation</p> <p><b>Expected Implementation Date:</b> September 2022</p>	<p><b>What has happened over the past 6-months:</b></p> <ul style="list-style-type: none"> <li>- Changes to the TIPP Bylaw were approved by Council in 2021 December to support program accessibility and affordability.</li> <li>- Effective 2022 January, new TIPP participants are no longer required to pay an administration fee or make a lump sum payment equivalent to missed instalments prior to joining the program.</li> <li>- Scoping and development work has been performed to support an online TIPP application portal.</li> </ul>
<p><b>Current Status:</b> On schedule</p>	<p><b>What's next:</b></p> <ul style="list-style-type: none"> <li>- Development will continue on the online TIPP application portal.</li> <li>- A proof of concept of the technology solution is expected to be presented by IT to Tax in May.</li> </ul>
<p><b>Customers:</b> Residential and non-residential property owners</p>	<p><b>Partners:</b> Taxation Law City Clerks (TBD) IT Customer Service Finance Communications support FTF Implementation Team</p>
<p><b>Overall Risk Rating:</b> Low</p>	<p><b>Strategic Alignment:</b> Financial Task Force Recommendation</p>
<p><b>Performance Measures</b></p>	<p><b>Performance Story</b></p>



# Financial Task Force Implementation Report

<p>TIPP Participation Enrolment (#)</p> <table><tr><th>Year</th><th>Baseline</th><th>Forecast</th></tr><tr><td>2018</td><td>250,000</td><td></td></tr><tr><td>2019</td><td>260,000</td><td></td></tr><tr><td>2020</td><td>270,000</td><td></td></tr><tr><td>2021</td><td></td><td>280,000</td></tr><tr><td>2022</td><td></td><td>290,000</td></tr><tr><td>2023</td><td></td><td>295,000</td></tr><tr><td>2024</td><td></td><td>300,000</td></tr></table> <p>— Baseline — Forecast</p>	Year	Baseline	Forecast	2018	250,000		2019	260,000		2020	270,000		2021		280,000	2022		290,000	2023		295,000	2024		300,000	<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																								
2019	260,000																								
2020	270,000																								
2021		280,000																							
2022		290,000																							
2023		295,000																							
2024		300,000																							
<p>Property Tax Revenue collected through TIPP (\$M)</p> <table><tr><th>Year</th><th>Baseline</th><th>Forecast</th></tr><tr><td>2018</td><td>1.4</td><td></td></tr><tr><td>2019</td><td>1.4</td><td></td></tr><tr><td>2020</td><td>1.4</td><td></td></tr><tr><td>2021</td><td></td><td>1.45</td></tr><tr><td>2022</td><td></td><td>1.48</td></tr><tr><td>2023</td><td></td><td>1.5</td></tr><tr><td>2024</td><td></td><td>1.52</td></tr></table> <p>2019 Baseline 2021 Forecast</p>	Year	Baseline	Forecast	2018	1.4		2019	1.4		2020	1.4		2021		1.45	2022		1.48	2023		1.5	2024		1.52	<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	Forecast																							
2018	1.4																								
2019	1.4																								
2020	1.4																								
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2023		1.5																							
2024		1.52																							



## 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 recommendations and will be considered in the scope of work:

- the societal costs for services to non-residents without discouraging non- Calgarians 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.

<b>Implementation Phase:</b> Installation	<b>What has happened over the past 6-months:</b> <ul style="list-style-type: none"> <li>* public engagement in conjunction with Service Plans and Budgets 2023-2026 Complete</li> <li>* policy principle analysis under way</li> <li>* Social Wellbeing Advisory Committee of Council introduced to policy and have agreed to provide advice to the project team at key points throughout the project.</li> <li>* Introductory report to Executive Committee scheduled for June 29</li> </ul>
<b>Expected Implementation Date:</b> December 2024	
<b>Current Status:</b> On schedule	<b>What's next:</b> <ul style="list-style-type: none"> <li>* Public engagement on principles of the policy</li> <li>* recommend policy direction to Executive Committee in December.</li> </ul>
<b>Customers:</b> Citizens and businesses, visitors (non-residents) Council, Services with User Fees	<b>Partners:</b> 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
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> <ol style="list-style-type: none"> <li>1. Council and Admin Policies: Triple Bottom Line; Transparency and Accountability; Social Wellbeing; and Multi-Year Business Planning and Budgeting.</li> <li>2. Long-Range Financial Plan and Economic Outlooks.</li> <li>3. Policy Review Program.</li> </ol>



## 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

**Overall Risk Rating:**

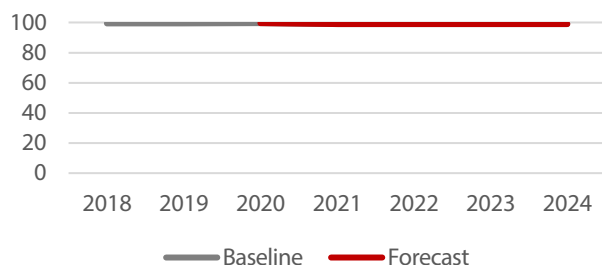
Slight

**Strategic Alignment:**

A well-run city

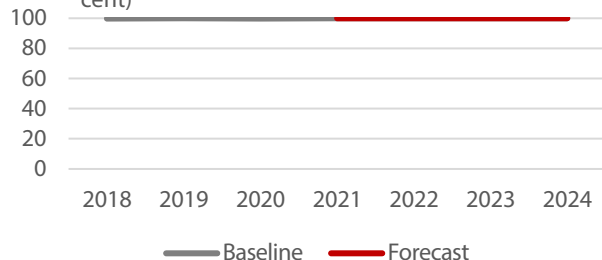
**Performance Measures****Performance Story**

Per cent of the annual property assessment base maintained (per cent)



“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 (per cent)



“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.



## 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.

**Implementation Phase:**

Benefits Realization

**Expected Implementation Date:**

April 2021

**What has happened over the past 6 months:**

Over 400,000 page views in 2021, top pages included "Understanding business licence requirements", "Business licencing and permits", "REP support grant", and "Business reopening grant". Most traffic came from search engines. 63.6% of users are returning visitors, which indicates the hub is a great source of useful information.

**Current Status:**

Completed

**What's next:**

Continued monitoring and development of content to support and inform the business community in Calgary

**Customers:**

- Business owners, managers and employees
- Business Improvement Areas (BIAs)
- Business Sector Task Force
- Calgarians who support local business

**Partners:**

- 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

**Overall Risk Rating:**

Medium

**Strategic Alignment:**

- 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)

**Performance Measures**

**Performance Story**





# Financial Task Force Implementation Report

	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.
	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.



# 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.

**Implementation Phase:**

Planning

**Expected Implementation Date:**

May 2021

**Current Status:**

Cancelled

**What has happened over the past 6 months:**

The Economic Resilience Task Force wound up its activities and the initiatives that were under way have been continued by Administration.

**What's next:**

With the winding up of the Economic Resilience Task Force, it is no longer possible to solicit further input from the group. There are still, however, external members on the Financial Task Force Steering Committee and other survey/engagement opportunities on a case by case basis.

**Customers:**

Economic Resilience Task Force

**Partners:**

External

Economic Resilience Task Force

Internal

Services / BUs seeking or currently employing revenue mechanisms other than the property tax.

**Overall Risk Rating:**

Low

**Strategic Alignment:** User

Fee & Subsidies Policy



## 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.

<b>Implementation Phase:</b> Benefits Realization	<b>What has happened over the past 6 months:</b> The Long Range Financial Plan (LRFP) project team sought recommendation and direction from the Steering and Working Committees on the candidates of the external review plan, and reached out to external reviewers and requested for their review on the LRFP draft. The external review panel provided their independent opinions and feedbacks to the LRFP report. The project team discussed their feedbacks and incorporation. The recommendations from the external reviewers have been incorporated in the LRFP report and approved by the Steering Committee. The report was presented to the Executive Leadership Team and approved unanimously. The LRFP was reported to the Executive Committee on 2021 November 9 and was further referred to the Strategic Meeting of Council in Q1 2022.
<b>Expected Implementation Date:</b> September 2021	
<b>Current Status:</b> Completed	<b>What's next:</b> The external review results have been incorporated and helped strengthen and validate the Long Range Financial Plan report.
<b>Customers:</b> Council, the public, Administration planning & budgeting stakeholders	<b>Partners:</b> Corporate Budget Office; Finance; External Reviewers
<b>Overall Risk Rating:</b> Medium	<b>Strategic Alignment:</b> imagineCALGARY, MDP & CTP, One Calgary



## 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.

**Implementation Phase:**

Benefits Realization

**Expected Implementation Date:**

March 2021

**What has happened over the past 6 months:**

Several groups provided input on the seasonal patio guidelines including The City's Advisory Committee on Accessibility and Business Improvement Areas. Administration developed a new set of guidelines to assist establishments with design of their seasonal patios. The guidelines also outline steps for the approval process.

As with the past two years, The City is supporting the operation of patios through accelerated approvals, quick setup, and, for the third consecutive year, waiving of fees.

**Current Status:**

Completed

**What's next:**

Council further directed that, starting in 2022, outdoor patios are to become a permanent program as an ongoing support to local businesses and Calgarians.

- The City has updated the seasonal patio guidelines to improve accessibility for Calgarians both to the patios and along public sidewalks.
  - o To improve accessibility, seasonal patios are to be located in the parking (curbside) lane, wherever possible.
  - o Patios located on public sidewalks must have a minimum of 2 metres of clearance for mobility and access by all Calgarians.
  - o This is to help provide Calgarians of all ages and abilities a continuous and level pedestrian path of travel.
- Patio permissions that are granted this year will be good for up to three years – further streamlining the process and supporting businesses in making longer-term patio investments.
  - o Renewal notices will be sent to businesses every year before the season starts.
- Calgarians will be able to enjoy their favourite seasonal patios that are more universally accessible and inclusive.
- The new guidelines remove the need for temporary barricades and detour ramps that were seen in previous patio season

**Customers:**

Businesses and retailers who want/need a patio (private property, public, temporary public)

**Partners:**

Business Improvement Areas (BIAs)  
Mayor's Office + Council  
Tourism Calgary



# Financial Task Force Implementation Report

	<p>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>
<p><b>Overall Risk Rating:</b> Medium</p>	<p><b>Strategic Alignment:</b> Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR</p>
<b>Performance Measures</b>	<b>Performance Story</b>
	<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>
	<p>Streamlining of patio process and fee relief provided support to businesses during the COVID-19 pandemic. The patio program saw significant interest and uptake from businesses during this time. There were 524 Pre-Applications for Outdoor Cafes in 2021, compared to 294 in 2020 and only 19 in 2019. Similarly, there were 246 (135 Permanent, 111 Temporary) Development Permit applications in 2021, compared to 78 (55 Permanent, 23 Temporary) in 2020 and only 33 in 2019.</p>



## Provincially or Federally Mandated Services

**Led By:** Financial Support

**Related Administrative Action:** 14a

**Description:** When new or enhanced services are required by the provincial or federal government, either explicitly through an agreement or implicitly through legislative change (e.g., cannabis legislation), Administration will continue to evaluate the costs associated with the change.

The service / business unit that is primarily responsible for implementing the change would be responsible for evaluating the costs and the budgetary implications would be raised at an appropriate time, with the final budgetary decisions coming in the November budget week. If required advocacy positions would be developed to support The City's position using this cost information.

<b>Implementation Phase:</b> Benefits Realization	<b>What has happened over the past 6 months:</b> The current process was verified by the Corporate Budget Office and Intergovernmental and Corporate Strategy.
<b>Expected Implementation Date:</b> November 2022	
<b>Current Status:</b> Completed	<b>What's next:</b> Administration will continue to evaluate the programs and policies of other levels of government and advise when mandates, or anything equivalent to a mandate, occurs and the recommended actions to address the new mandates.
<b>Customers:</b> Council, Service Owners	<b>Partners:</b> Service Owners
<b>Overall Risk Rating:</b> Slight	<b>Strategic Alignment:</b> Service Plans and Budgets



## 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.

**Implementation Phase:**

Benefits Realization

**Expected Implementation Date:**

October 2021

**What has happened over the past 6 months:**

The 2020 residential property taxes and utility charges survey is finished and published on Oct 25, 2021. It includes two new questions regarding non-residential property classes: non-residential taxes per 1,000 sf per year for two types of commercial properties: 1. Downtown high-rise office space, and 2. big box retail of 50,000 square feet or more. There are 8 cities responded to these questions and the findings are analyzed in our 2020 survey report.

**Current Status:**

Completed

**What's next:**

The project is completed. No further actions needed at this time.

**Customers:**

City Council, Administration leadership team, taxpayers and potential investors who want to know the competitiveness of Calgary's property taxes

**Partners:**

Participating municipalities

**Overall Risk Rating:**

High

**Strategic Alignment:**

Recommendations of the Task Force



## 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).

<b>Implementation Phase:</b> Implementation	<b>What has happened over the past 6 months:</b> SAVE business cases are integrated into budget adjustments for November 2021.
<b>Expected Implementation Date:</b> November 2021	
<b>Current Status:</b> Completed	<b>What's next:</b> Complete implementation for any remaining business cases that had a longer implementation timeframe.
<b>Customers:</b> Council and by extension citizens and businesses.	<b>Partners:</b> Corporate Initiatives Corporate Budget Office Various services impacted by business cases
<b>Overall Risk Rating:</b> Low	<b>Strategic Alignment:</b> SAVE Program Multi-Year Business Planning and Budgeting Policy (CFO004)
<b>Performance Measures</b>	<b>Performance Story</b>
	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.















## Index

Action	Implementation Report Name	Page	Status	Phase
1a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
1b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
1b	Long Range Financial Plan Update	19		Implementation
1c	Long Range Financial Plan Update – External Review	43	✓	Benefits
1c	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
2a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
2a	Council-approved Budget Principles	11		Implementation
2b	Financial Narrative	17		Implementation
2b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
3a	Long Range Financial Plan Update	19		Implementation
3a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
3b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
4a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
4b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
4b	Assessment Timeline	5		Planning
4c	User Fees and Subsidies Policy Review	38		Installation
4d	Provincial Engagement Plan	24		Implementation
5a	Business Web Hub	40	✓	Benefits
5a	Business Perspectives Panel Research	7	✓	Benefits
5a	Patio Program 2020/2021	44	✓	Benefits
5a	Support Local YYC campaign	33	✓	Benefits
5a	ShopHERE powered by Google	31	✓	Benefits
5a	Restaurant/Brewery Experience Improvement Program	28		Benefits
5a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
6a	Differentiated Taxation	13		Planning
6b	Provincial Engagement Plan	24		Implementation
7a	Corporate eCommerce Program	10	✓	Benefits
7a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
7b	Corporate eCommerce Program	10	✓	Benefits
7b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
7c	Provincial Engagement Plan	24		Implementation
8a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
8a	Council-approved Budget Principles	11		Implementation
9a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
9a	Municipal Finance White Paper	20		Installation
9b	Provincial Engagement Plan	24		Implementation





Status indicators: ✓ Completed  On schedule  Delayed  Cancelled

Action	Implementation Report Name	Page	Status	Phase
10a	Long Range Financial Plan Update	19		Implementation
10a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
11a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
11a	Council-approved Budget Principles	11		Implementation
12a	Provincial Engagement Plan	24		Implementation
13a	Municipal Finance White Paper	20		Installation
13b	Provincial Engagement Plan	24		Implementation
14a	Provincially or Federally Mandated Services	46	✓	Benefits
14b	Provincial Engagement Plan	24		Implementation
14c	Provincial Engagement Plan	24		Implementation
15a	Regional Economic Development	25		Planning
16a	Regional Strategies	26		Planning
17a	Regional Strategies	26		Planning
18a	Residential property taxes and utility charges survey	47	✓	Benefits
18a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
18b	Residential property taxes and utility charges survey	47	✓	Benefits
18b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
18c	Residential property taxes and utility charges survey	47	✓	Benefits
19a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
19a	Tax Responsibility Study	34	⚠	Installation
19b	Tax Responsibility Study	34	⚠	Installation
19c	Taxation Policy	35		Installation
20a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
20a	Council-approved Budget Principles	11		Implementation
20b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
20b	Long Range Financial Plan Update	19		Implementation
20c	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
20c	Taxation Policy	35		Installation
21a	Economic Resilience Task Force (ERTF) Liaison	42	✗	Planning
21b	Fabrication Workshop	16		Implementation
21b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
21b	Municipal Finance White Paper	20		Installation
21c	Provincial Engagement Plan	24		Implementation
22a	Economic Resilience Task Force (ERTF) Liaison	42	✗	Planning
22b	Municipal Finance White Paper	20		Installation
22c	Provincial Engagement Plan	24		Implementation
23a	Financial Narrative	17		Implementation
23a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation

Status indicators: ✓ Completed  On schedule ⚠ Delayed ✗ Cancelled

Action	Implementation Report Name	Page	Status	Phase
23b	Provincial Engagement Plan	24		Implementation
24a	Economic Resilience Task Force (ERTF) Liaison	42		Planning
24b	Long Range Financial Plan Update	19		Implementation
24b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
24b	Municipal Finance White Paper	20		Installation
24c	Provincial Engagement Plan	24		Implementation
25a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
25a	TIPP – Modernization	36		Installation
25b	TIPP – Modernization	36		Installation
26a	Annual Assessment Cycle Continuation	39		Benefits
26b	Taxation Policy	35		Installation
26b	Subclass Investigation	32		Installation
27a	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
27a	Assessment Timeline	5		Planning
27b	Service Plans and Budgets 2023-2026 Program Plan	29		Installation
27b	Assessment Timeline	5		Planning
* 28a	Community Standards Cost and Value Studies	8		Planning
28b	Community Standards Cost and Value Studies	8		Planning
28b	Regional Strategies	26		Planning
* 29a	Community Standards Cost and Value Studies	8		Planning
29b	Community Standards Cost and Value Studies	8		Planning
29b	Regional Strategies	26		Planning
* 30a	Community Standards Cost and Value Studies	8		Planning
30b	Community Standards Cost and Value Studies	8		Planning
30b	Regional Strategies	26		Planning
31a	Taxation Policy	35		Installation
31a	Council-approved Budget Principles	11		Implementation
31b	SAVE Program Integrated in Budget Adjustments	48		Implementation
32a	Countercyclical Fiscal Policy Report	12		Installation
32b	Provincial Engagement Plan	24		Implementation
33a	Promoting Calgary - Downtown Strategy	21		Implementation
33a	Promoting Calgary - Economic Strategy	22		Implementation
33b	Downtown Survey	15		Implementation
34a	Financial Narrative	17		Implementation
34b	Taxation Policy	35		Installation
34c	Taxation Policy	35		Installation
35a	Assessment Smoothing Investigation	4		Planning

\*Progress has been made on actions 28/29/30a within specific services (e.g. Business Licensing), but work on a unified approach to enterprise costing for this purpose has not yet begun, as reflected in the overview on page 2.

Status indicators:  Completed  On schedule  Delayed  Cancelled