

The City of Calgary

Financial Task Force Implementation Reports

Corporate Planning & Financial Services
28 November 2022



Overview of Administrative Action Progress

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.

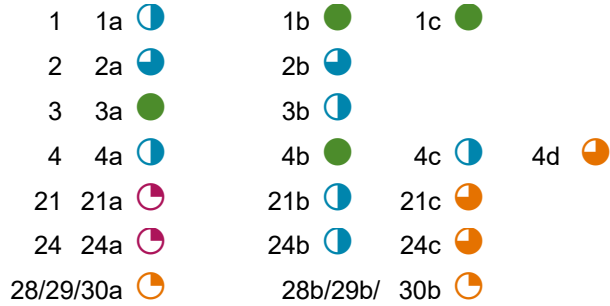
Phase

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

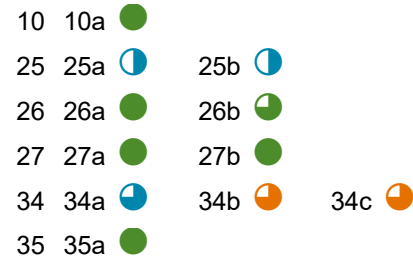
Status

- Cancelled
- Delayed
- On schedule
- Completed

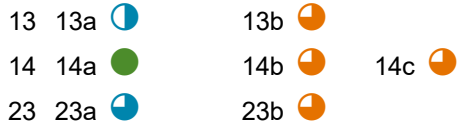
Responding to Calgary's Cyclical Economy using Existing Tools



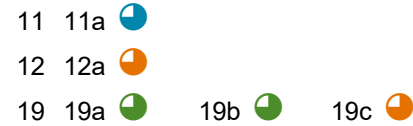
Improving Tax Efficiency for Long-Term Fiscal Sustainability



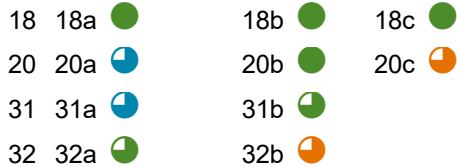
Improving the Understanding of Municipal Finance Circumstances



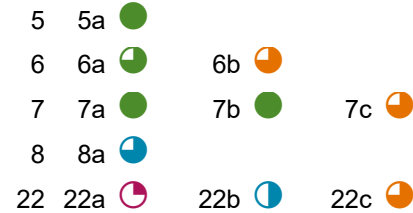
Bringing Property Taxation into the Twenty-First Century



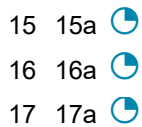
Making Calgary More Competitive, Livable and Attractive



Preparing for changes that would occur as the economy evolves



Supporting Regional Economic Development



Working Better with Partners in Achieving Progress



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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.



Financial Task Force Implementation Report

Assessment Smoothing Investigation

Led By: Property Assessment

Related Administrative Action: 35a

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

The proposed plan is as follows:

- 1) Extract data required for analysis (complete).
- 2) Apply smoothing techniques per FTF (complete).
- 3) Research and analyze the results of the smoothing techniques and discuss in report (in 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).

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: Administration presented a scoping report (EC2022-11) to Executive Committee and Council and recommended that Calgary should not pursue assessment smoothing as a tool to mitigate sharp increases in assessment values. In the context of the downtown tax shift and the pandemic, smoothing would have increased taxes for most non-residential property types including properties that experienced a decreased ability to pay.</p>
<p>Expected Implementation Date: June 2022</p>	
<p>Current Status: Completed</p>	<p>What's next: Council adopted Administration's recommendation not to pursue assessment smoothing, so no further work is planned on this topic.</p>
<p>Customers: The City of Calgary Property Owners</p>	<p>Partners: Financial Task Force Finance - Corporate Budget Office Finance - Tax & Receivables</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: A well-run city</p>



Financial Task Force Implementation Report

Assessment Timeline

Led By: Property Assessment

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

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

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

Implementation Phase: Benefits Realization	What has happened over the past 6 months: The 2023 assessment roll will be finalized on 2022 November 17.
Expected Implementation Date: December 2022	Administration has worked proactively and collaboratively with affected groups including property owners and tax agencies to communicate the change in timeline compared to previous years and mitigate any potential impacts associated with this earlier roll freeze.
Current Status: Completed	What's next: The 2023 assessment roll will be finalized on 2022 November 17. Information about the 2023 assessment roll will be used to support budget deliberations at the end of November.

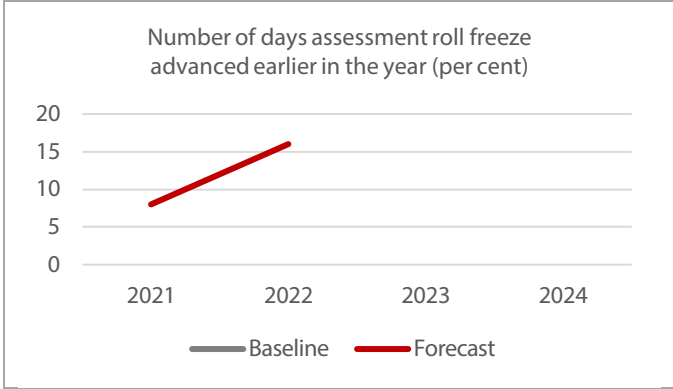
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: Finance - Corporate Budget Office; Corporate Initiatives; Assessment
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Overall Risk Rating: Medium	Strategic Alignment: A well-run city
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Performance Measures	Performance Story																								
<p style="text-align: center;">Per cent of the total annual assessment base maintained (per cent)</p> <table border="1"> <caption>Performance Measures Data</caption> <thead> <tr> <th>Year</th> <th>Baseline (per cent)</th> <th>Forecast (per cent)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>95</td><td>95</td></tr> <tr><td>2019</td><td>95</td><td>95</td></tr> <tr><td>2020</td><td>95</td><td>95</td></tr> <tr><td>2021</td><td>95</td><td>95</td></tr> <tr><td>2022</td><td>95</td><td>95</td></tr> <tr><td>2023</td><td>95</td><td>95</td></tr> <tr><td>2024</td><td>95</td><td>85</td></tr> </tbody> </table>	Year	Baseline (per cent)	Forecast (per cent)	2018	95	95	2019	95	95	2020	95	95	2021	95	95	2022	95	95	2023	95	95	2024	95	85	<p>Changes to well-established critical path dates may impact assessment roll quality and customer service due to a significantly compressed timeline. The “per cent of the annual property assessment base maintained” is Assessment’s flagship performance measure and is at the core of everything Assessment does. Recent results have been historically strong and have been drastically outperforming set targets but that trend may be difficult to continue if assessment roll quality and customer service are impacted by this shift.</p>
Year	Baseline (per cent)	Forecast (per cent)																							
2018	95	95																							
2019	95	95																							
2020	95	95																							
2021	95	95																							
2022	95	95																							
2023	95	95																							
2024	95	85																							



Financial Task Force Implementation Report



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



Financial Task Force Implementation Report

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.

Implementation Phase: Planning	What has happened over the past 6 months: The reports for Pet Licensing & Ownership and Business Licensing are complete. We are still working on finishing the report for Calgary 9-1-1, however, we have had to delay completing this piece due to realignment.
Expected Implementation Date: June 2023	
Current Status: Delayed	What's next: The last report will be complete by Q2 2023.

Customers: •Business Owners •Citizens •Visitors (non-residents)	Partners: Internal •Calgary Community Services •Calgary Building Services •Financial Task Force implementation team •Calgary Fire Department External •Business Advisory Committee •Alberta Health Services (AHS) •Alberta Gaming, Liquor, and Cannabis (AGLC)
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Overall Risk Rating: Low	Strategic Alignment: This project aligns with a number of citizen, council, corporate, and business unit goals: •A Well Run City: Calgary has a modern and efficient municipal government that is focused on resilience and continuous improvement to make life better every day for Calgarians by learning from citizens, partners, and others. •A Prosperous City: Calgary continues to grow as a magnet for talent, a place where there is opportunity for all, and strives to be the best place in Canada to start and grow a business. •2021 Corporate Goal: Support modernization of service delivery, optimization of investments, and financial sustainability at The City.
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Financial Task Force Implementation Report

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.

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: The principles were used by Administration in the preparation of the 2023-2026 Service Plans and Budgets. This and that.</p>
<p>Expected Implementation Date: December 2021</p>	
<p>Current Status: On schedule</p>	<p>What's next: The principles will be included in the next update to the Multi-Year Business Planning and Budgeting Policy. The timing of the policy update is uncertain.</p>
<p>Customers: Council, the public, Administration planning and budgeting stakeholders</p>	<p>Partners: Corporate Budget Office; Corporate Initiatives</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: Multi-Year Business Planning and Budgeting Policy;</p>



Financial Task Force Implementation Report

Countercyclical Fiscal Policy Report

Led By: Financial Support

Related Administrative Action: 32a

Description: Administration will prepare a report that details the options available to The City to employ countercyclical 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.

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: Establishing Policy to Respond to Economic Highs and Lows-EC2022-971 report was presented to the Executive Committee on Sep 29, 2022 with the full report Countercyclical Fiscal Policy Options for Calgary as attachment #2.</p> <p>The two recommendations in the report was approved by EC on Sep 29 and by Council on October 6. The recommendations are:</p> <ol style="list-style-type: none"> 1. Direct Administration to complete an assessment of the built-in capacity of existing reserves to support the countercyclical fiscal policy options in Attachment 2 by 2023 Q4. 2. Direct Administration to use the assessment of existing capacity to develop formal Administration procedure or policy (including appropriate triggers) to moderate the impact of economic highs and lows.
<p>Expected Implementation Date: September 2022</p>	
<p>Current Status: Completed</p>	<p>What's next: The Finance department will follow up with the two Council approved recommendations from this report and complete the tasks accordingly.</p>

<p>Customers: Council, Public</p>	<p>Partners: N/A</p>
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<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: Long-range Financial Plan</p>
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Financial Task Force Implementation Report

Differentiated Taxation

Led By: Property Assessment

Related Administrative Action: 6a

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

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

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

Proposed Plan:

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

Implementation Phase: Implementation	What has happened over the past 6 months: Administration reported on this as part of EC2022-0649, which provided information and made a series of recommendations related to Calgary's property tax system. This included attachments on the current state of property tax policy in Calgary and existing tools for property tax relief.
Expected Implementation Date: June 2022	

Current Status: Completed	What’s next: Per Council direction arising from EC2022-0649, Administration will prepare an annual briefing for Council beginning in 2023 on the context of property tax exemptions and tax relief expenditures in Calgary.
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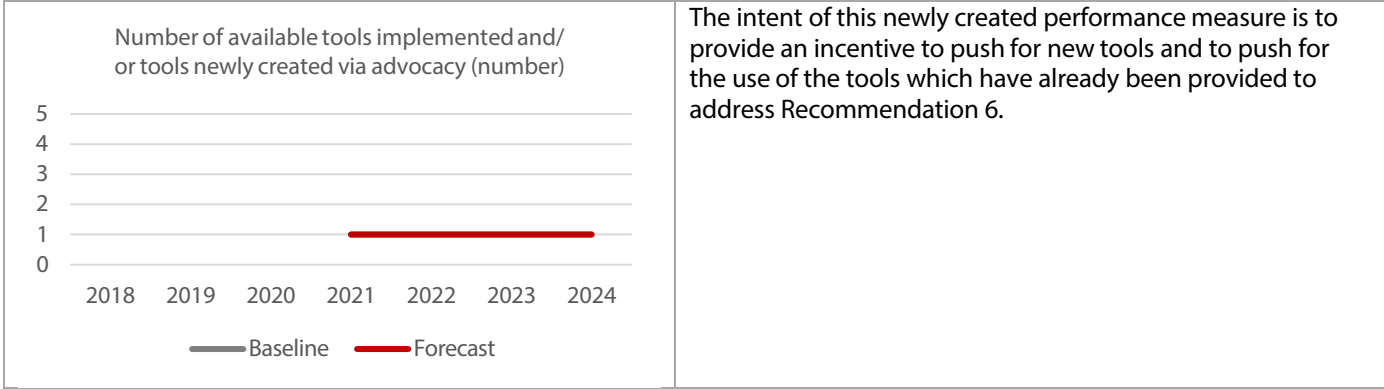
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: Finance - Tax & Receivables
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Overall Risk Rating: Slight	Strategic Alignment: A well-run city A prosperous city
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Performance Measures	Performance Story																								
<p>Per cent of non-residential assessment base which is exempt from taxation (per cent)</p> <table border="1"> <caption>Performance Measure Data</caption> <thead> <tr> <th>Year</th> <th>Baseline (%)</th> <th>Forecast (%)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>25</td> <td>-</td> </tr> <tr> <td>2019</td> <td>28</td> <td>-</td> </tr> <tr> <td>2020</td> <td>30</td> <td>-</td> </tr> <tr> <td>2021</td> <td>-</td> <td>32</td> </tr> <tr> <td>2022</td> <td>-</td> <td>33</td> </tr> <tr> <td>2023</td> <td>-</td> <td>34</td> </tr> <tr> <td>2024</td> <td>-</td> <td>35</td> </tr> </tbody> </table>	Year	Baseline (%)	Forecast (%)	2018	25	-	2019	28	-	2020	30	-	2021	-	32	2022	-	33	2023	-	34	2024	-	35	<p>The greater the percentage of the overall assessment base which is considered exempt for taxation means there are fewer properties contributing to the property tax base that is used to provide the important tax supported products and services that The City of Calgary provides every year. This measure has been trending upward.</p>
Year	Baseline (%)	Forecast (%)																							
2018	25	-																							
2019	28	-																							
2020	30	-																							
2021	-	32																							
2022	-	33																							
2023	-	34																							
2024	-	35																							



Financial Task Force Implementation Report





Financial Task Force Implementation Report

Fabrication Workshop

Led By: Fleet Management
Related Administrative Action: 21b

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

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

Corporate prioritization and lack of resourcing forces Fleet Management to often turn away requests from external municipalities and organizations. This proposal will allow 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.

Implementation Phase: Implementation	What has happened over the past 6 months: Fleet Management has finalized its 4th shift in the Fabrication workshop to maximize manufacturing footprint usage in the existing facility. Additional optimization work was started to improve adaptability to large assembly manufacturing requirements while remaining agile enough to continue to perform and deliver Fabrication’s core business. Discussions with other municipalities have progressed to including facility tours to understand shop capabilities.
Expected Implementation Date: January 2022	
Current Status: Completed	What’s next: Work is planned to continue on soliciting work from other municipalities. Fabrication’s operation continues to work with other business units to solicit additional manufacturing and staging space to enhance manufacturing responsiveness to external requests.

Customers: External municipalities and organizations	Partners: Corporate Budget Office; Strategic Marketing and Communications; Procurement and Warehousing;
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Overall Risk Rating: Medium	Strategic Alignment: A well-run city
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Performance Measures	Performance Story																								
<p style="text-align: center;">Fabrication Workshop Revenue (\$000s)</p> <table border="1"> <caption>Revenue Data from Chart</caption> <thead> <tr> <th>Year</th> <th>Baseline Revenue (\$000s)</th> <th>Forecast Revenue (\$000s)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>8,500</td> <td>-</td> </tr> <tr> <td>2019</td> <td>9,200</td> <td>-</td> </tr> <tr> <td>2020</td> <td>9,800</td> <td>-</td> </tr> <tr> <td>2021</td> <td>-</td> <td>10,500</td> </tr> <tr> <td>2022</td> <td>-</td> <td>11,000</td> </tr> <tr> <td>2023</td> <td>-</td> <td>11,000</td> </tr> <tr> <td>2024</td> <td>-</td> <td>11,000</td> </tr> </tbody> </table>	Year	Baseline Revenue (\$000s)	Forecast Revenue (\$000s)	2018	8,500	-	2019	9,200	-	2020	9,800	-	2021	-	10,500	2022	-	11,000	2023	-	11,000	2024	-	11,000	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.
Year	Baseline Revenue (\$000s)	Forecast Revenue (\$000s)																							
2018	8,500	-																							
2019	9,200	-																							
2020	9,800	-																							
2021	-	10,500																							
2022	-	11,000																							
2023	-	11,000																							
2024	-	11,000																							



Financial Task Force Implementation Report

Financial Narrative

Led By: Strategic Marketing & Communications

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

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

Implementation Phase:

Implementation

Expected Implementation Date:

July 2023

What has happened over the past 6 months:

The City’s Service Value campaign was developed to educate Calgarians about the value tax dollars provide in order to fund municipal services, and the investments Council made this year to meet growing needs. The interactive social media and video series, multi-cultural ads and new Financial Cycle videos helped achieve over 3.4 million impressions, a half-million views of our [“Property Tax Dollars at work”](#) video and helped drive over 50,000 Calgarians to our property tax calculator tool by May 2022.

We refined [Our Finances](#) and [Financial Facts](#) webpages and promoted these key channels to help Calgarians understand how The City’s financial cycle works including:

- [How The City aligns service delivery with citizen priorities](#)
- [How property assessment and taxation works in Calgary](#)
- [How your annual property assessment helps determine your share of property tax](#)
- [How to use the property tax calculator to get an estimate of your property tax bill and see where your tax dollars go](#)

Developed and marketed a new video during the 2022 property tax campaign to promote the [Tax Instalment Payment Plan \(TIPP\)](#), create awareness of how TIPP instalments are calculated and why the instalment amount can change.

Provided communications to support the [Pre-Roll Consultation Period](#) to help non-residential and multi-residential property owners understand preliminary 2023 assessed property values, promoted the preliminary tax calculator to help property owners estimate 2023 property tax obligations, and encouraged property owners to share information with City assessors.

Launched and completed public engagement on the 2023-2026 Service Plans and Budgets. Two phases of engagement and research were carried out in 2022 that involved online and in person engagement, focus groups, pop-up events, surveys and an extensive marketing campaign. Over 5.7 million marketing impressions were made which resulted in more than 60,000 positive reactions on social media, 15,000 website views, and 27,000 online engagements. Together, this feedback helped shape the [2023-2026 Service Plans and Budgets](#).

As part of our engagement, we also launched the innovative “Talking City”, a built-in-house by city staff initiative, that invited Calgarians to interact with more than 100 sites across the city via text message to learn more about municipal services, and the next four-year budget. As result, over 2,200 text messages were received during phase 1, and the campaign saw just over 8,000 engagements with Calgarians.



Financial Task Force Implementation Report

	<p>Provided communications to create awareness of the results of the 2022 Fall Survey of Calgarians, Fall 2022-2027 Economic Outlook, and public release of the 2023-2026 Service Plans & Budgets through the conclusion of Council deliberations.</p>
<p>Current Status: On schedule</p>	<p>What's next: Q4 2022 – Q2 2023</p> <ul style="list-style-type: none"> • Communications to create understanding of TIPP recalculation going into effect Jan 1, 2023 and promotion of TIPP. • Launch of the 2023 Assessment Roll and Customer Review Period. • Service value campaign and communications to help Calgarians understand the service investments made in 2023-2026 Service Plans and Budgets and how these investments will help care for our community in 2023 and in the future. • Communications to support the 2023 Property Tax Campaign and promotion of TIPP. • Ongoing maintenance of website and Financial Narrative toolbox on MS Teams.
<p>Customers: Citizens, Businesses, Employees, Council, Media, and Non-Calgarians.</p>	<p>Partners: Financial Task Force; Intergovernmental and Corporate Strategy; Departments for service value.</p>
<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment:</p> <ol style="list-style-type: none"> 1. Planning and Budgeting 2. Assessment 3. Tax collection



Financial Task Force Implementation Report

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).

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: The implementation framework for LRFP has been established and reported to the LRFP Steering Committee on Sep 19, 2022.</p>
<p>Expected Implementation Date: September 2022</p>	
<p>Current Status: Completed</p>	<p>What’s next: -</p>
<p>Customers: Council, the public, Administration planning & budgeting stakeholders</p>	<p>Partners: Corporate Budget Office; Finance;</p>
<p>Overall Risk Rating: High</p>	<p>Strategic Alignment: ImagineCALGARY, MDP&CTP, One Calgary</p>



Financial Task Force Implementation Report

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.

<p>Implementation Phase: Installation</p>	<p>What has happened over the past 6 months: First drafts of chapters finished. Further work postponed due to other priorities.</p>
<p>Expected Implementation Date: May 2023</p>	
<p>Current Status: On schedule</p>	<p>What’s next: Draft report to be finished by Feb, 2023. Feedback and revisions in Mar-May. Ready for report to Council in mid 2023.</p>
<p>Customers: City Council, Administration leadership team, taxpayers and the provincial and federal governments</p>	<p>Partners: Assessment, Intergovernmental & Corporate Strategy, Law, FTF Implementation Team</p>
<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: 2022 Trends Event and Integration</p>



Financial Task Force Implementation Report

Provincial Engagement Plan

Led By: Corporate Governance

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

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

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

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

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

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: Leading up to summer 2022, The City continued to advance FTF recommendations during provincial engagement on the future of the Local Government Fiscal Framework (LGFF). These discussions were focused largely on the administration of the program, rather than the amount of the funding. The City was joined by Alberta Municipalities and The City of Edmonton.</p> <p>Formal engagement was paused while the governing party selected a new leader, delaying opportunities to advance these recommendations. However, Premier Smith has since shared her own commitment to reform. In a November 9 mandate letter, the Premier has directed the Minister of Municipal Affairs to “continue to consult with stakeholders and improve the delivery of stable, predictable funding.” The Premier has also signaled a willingness to consider leaving the provincial portion of the property tax in municipal hands, which aligns with the FTF’s recommendations and has at times reflected The City’s own position.</p> <p>While waiting for formal engagement to resume, The City and its partners have continued to advance FTF recommendations.</p> <p>At its fall 2022 Convention, Alberta Municipalities adopted a resolution calling on the province to increase the baseline of the Local Government Fiscal Framework (LGFF) starting in 2024, and to grow it at a 1:1 ratio linked to provincial revenue.</p> <p>Similarly, Calgary Council recently endorsed a budgetary ask calling on the province to “commit to a conversation around broad municipal financial reform including options such as short-term changes to the percentage of property tax contributions, changes to the annual budgeting process, and new tools for revenue generation.”</p> <p>Federally, The City has engaged in numerous engagement processes to ensure that new federal infrastructure investments reflect and leverage The City’s own priorities and investments, including use of Calgary’s office</p>
<p>Expected Implementation Date: June 2023</p>	



Financial Task Force Implementation Report

	<p>conversion program as a pilot for the national approach, and dedicating a portion of the new \$2B Futures Fund to support The City in its transition to become a centre for clean technology.</p>
<p>Current Status: Delayed</p>	<p>What's next: The City has been told that formal LGFF engagement will resume in December, with the program being finalized in 2023. While awaiting further engagement, The City will continue to seek informal opportunities to advance FTF recommendations.</p> <p>The federal and provincial budget recommendations approved by Council will be advanced in the coming weeks, in anticipation of a provincial budget in February, and a federal budget later in the spring.</p>
<p>Customers: N/A</p>	<p>Partners: Government of Alberta; Government of Canada; Financial Task Force and Economic Resilience Task Force members; AUMA;</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: A well-run city</p>



Financial Task Force Implementation Report

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.

<p>Implementation Phase: Planning</p>	<p>What has happened over the past 6 months: The Calgary Metropolitan Region Board has begun the regional economic development initiative which will set a framework for future opportunities in the region. Procurement is ongoing with the selection of a preferred proponent to undertake the work to be determined shortly.</p>
<p>Expected Implementation Date: December 2025</p>	
<p>Current Status: On schedule</p>	<p>What's next: It is anticipated that work on regional economic development will continue to occur in 2023 with the selection of a proponent and the launch of the project.</p>
<p>Customers: Calgarians</p>	<p>Partners: Internal <ul style="list-style-type: none"> • Mayor's Office & elected officials representing on CMRB Board & Committees • Business units may include Transportation, Transit, Water Resources, Planning & Development (Calgary Growth Strategies, Community Planning, Geodemographics), Recreation, Parks. External partners include Calgary Metropolitan Region Board (CMRB), member municipalities of the CMRB, regional agencies and civic partners, e.g. Calgary Economic Development.</p>
<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: This project aligns with several Council, corporate, and business unit goals: <ul style="list-style-type: none"> • Calgary Metropolitan Region Board (CMRB) regulation • A Well-Run City (Council Priority) </p>



Financial Task Force Implementation Report

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.

<p>Implementation Phase: Planning</p>	<p>What has happened over the past 6 months: The Calgary Metropolitan Region Board’s Growth Plan was approved by the Minister of Municipal Affairs coming into force. Annexation for industrial lands in Rocky View County has been initiated and collaborations and negotiations are underway.</p>
<p>Expected Implementation Date: December 2025</p>	<p>What’s next: Cost-sharing with Rocky View: East Stoney Freeway Study and Regional Recreation Study; agreements on cost-sharing are ongoing. Two Joint Planning Areas are identified in the regional Growth Plan: The terms of reference for the context studies are anticipated to be completed in the next five months to guide future development and collaboration in these areas. Continued work on two annexations.</p>



Financial Task Force Implementation Report

<p>Customers: Calgarians</p>	<p>Partners: Internal</p> <ul style="list-style-type: none"> •Mayor’s Office & elected representatives to the CMRB Board & Committees •Business units may include Transportation, Transit, Water Resources, Planning & Development (Calgary Growth Strategies, Community Planning, Geodemographics), Recreation, Parks. <p>External partners include Calgary Metropolitan Region Board (CMRB), member municipalities of the CMRB, regional agencies and municipal partners (CED).</p>
<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: This project aligns with several Council, corporate, and business unit goals:</p> <ul style="list-style-type: none"> • Calgary Metropolitan Region Board (CMRB) regulation • A Well-Run City (Council Priority)



Financial Task Force Implementation Report

Restaurant/Brewery Experience Improvement Program

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

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

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: Full details of accomplishments can be found in the BAC2022-0668 report presented to Business Advisory Committee on June 6, 2022.</p>
<p>Expected Implementation Date: March 2022</p>	<p>Adopted the Business Experience Representatives (BER) service as a normal business practice to:</p> <ul style="list-style-type: none"> o Provide the customer with consistent support throughout their entire journey to open a restaurant, brewery, distillery, or urban agriculture business. o guide customers through the permit and licence processes; provide advice to customers, and connect them to, and act as a conduit with, subject matter experts on the approvals required for their business, whether within The City of Calgary or another jurisdiction (e.g., provincial). o Help reduce approvals timelines for customers. <p>Formed a multi-discipline team of business-oriented contacts in the various approval areas, resulting in customer service efficiencies, and coordination of permit approvals and inspections.</p> <p>Education and training:</p> <ul style="list-style-type: none"> o Redesigned the restaurant and breweries business licensing website, making it clear and easy for citizens to follow the journey for opening a restaurant or brewery, plus other useful information. o Implemented a Building Permit Completeness Review to accelerate the approvals process. This review informs applicants of the minimum requirements for a complete application and reduces the number of resubmissions. o Implemented a courtesy HVAC inspection service for restaurants and breweries before the permit and licence journey proceeds, where an inspector will visit the site to advise the customer on HVAC requirements, to get approvals and inspections completed quickly. o Launched several awareness and marketing campaigns, including media blitzes, and public webinars on how to open a restaurant or brewery, and on outdoor patios.



Financial Task Force Implementation Report

	<p>o Partnered with a community economic development organization to provide seminars on how to open a business</p>
<p>Current Status: Completed</p>	<p>What's next: Explore an opportunity for The City to help restaurants by connecting with commercial realtors and BOMA to give potential lessees a heads up about major code requirements, to avoid businesses from leasing a space without knowing what ventilation systems they will need, only to find out later that they must pay significant amounts to upgrade those systems.</p> <p>Expand the Business Experience Representatives service to support approvals navigation for more business sectors. Expanding this program will ensure that the education and enforcement role of the service is capable to respond to the changing business environment to assure Calgarians that businesses have met consistent standards of public safety, consumer protection, and legislative compliance.</p>
<p>Customers: -Restaurant/Brewery industry -Impacts hotel and hospitality industry as well as other connected retail businesses.</p>	<p>Partners: Planning and Development Community Services Business Advisory Committee City Manager's Office Stakeholders from Restaurant/Brewery Industry</p>
<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: Council Direction – Business Advisory Committee mandate Rethink to Thrive Strategy Calgary in the New Economy (Economic Strategy)</p>
<p>Performance Measures</p>	<p>Performance Story</p>
	<p>Business Experience Representative Pilot: launched end of Q1 2021 to gather appropriate customer insights on an ongoing basis.</p>



Financial Task Force Implementation Report

Service Plans and Budgets 2023-2026 Program Plan

Led By: Executive Leadership

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

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

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

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

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

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

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

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

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: The Service Plans and Budgets were passed as part of the 2022 November 8 meeting of Council.</p>
<p>Expected Implementation Date: April 2023</p>	
<p>Current Status: On schedule</p>	<p>What's next: The implementation of the Service Plans and Budgets will begin on 2023 January 1 and the program will close out by completing some lessons learned exercises this month (December) and the first quarter of 2023.</p>
<p>Customers: Citizens, businesses and Council</p>	<p>Partners: Corporate Initiatives Corporate Budget Office Infrastructure Calgary Calgary Growth Strategies Intergovernmental and Corporate Strategies Assessment Finance CFOD (Including Communications) Financial Task Force Implementation Team Corporate Economics Long-Range Financial Plan Team</p>



Financial Task Force Implementation Report

<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: Multi-Year Business Planning and Budgeting Policy Rethink to Thrive</p>																								
<p>Performance Measures</p> <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 border="1"> <thead> <tr> <th>Year</th> <th>Baseline (%)</th> <th>Forecast (%)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>60</td> <td>-</td> </tr> <tr> <td>2019</td> <td>55</td> <td>-</td> </tr> <tr> <td>2020</td> <td>56</td> <td>-</td> </tr> <tr> <td>2021</td> <td>50</td> <td>-</td> </tr> <tr> <td>2022</td> <td>-</td> <td>55</td> </tr> <tr> <td>2023</td> <td>-</td> <td>55</td> </tr> <tr> <td>2024</td> <td>-</td> <td>50</td> </tr> </tbody> </table>	Year	Baseline (%)	Forecast (%)	2018	60	-	2019	55	-	2020	56	-	2021	50	-	2022	-	55	2023	-	55	2024	-	50	<p>Performance Story</p> <p>With these additional tools to support citizen engagement and understanding, maintaining the historical levels of satisfaction should be achievable.</p>
Year	Baseline (%)	Forecast (%)																							
2018	60	-																							
2019	55	-																							
2020	56	-																							
2021	50	-																							
2022	-	55																							
2023	-	55																							
2024	-	50																							
	<p>This would be a new question to include in the Lessons Learned sessions with Council. There is no previous data to use as a baseline.</p>																								



Financial Task Force Implementation Report

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.

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: Administration presented a scoping report to Council in EC2022-0780. Although subclasses were not recommended to address market volatility and mitigate tax distribution changes, expanded flexibility in non-residential subclasses could be useful in other circumstances to provide targeted tax relief or incentives in support of other public policy objectives which should be considered on a case-by case basis with respect to the costs and benefits they may create.</p>
<p>Expected Implementation Date: June 2022</p>	
<p>Current Status: Completed</p>	<p>What's next: Per Council direction arising from EC2022-0780, Administration will continue advocacy for enabling legislation that provides expanded on non-residential subclasses and will continue to explore how non-residential subclasses could be used to achieve other public policy objectives.</p>
<p>Customers: The City of Calgary Property Owners</p>	<p>Partners: Assessment; Finance - Tax & Receivables; Finance - Corporate Budget Office; Special Projects (Downtown Plan, Strategy).</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: A well-run city</p>



Financial Task Force Implementation Report

Tax Responsibility Study

Led By: Financial Support

Related Administrative Action: 19a, 19b

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

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months: Administration's recommendations regarding the Property Tax Policy Framework (EC2022-0649), including process and direction for setting the distribution of tax responsibility between residential and non-residential properties, was approved by Council on 05 October 2022. The framework includes the opportunity for Council to provide further direction on tax responsibility as part of the 2023-2026 Service Plans and Budgets.</p>
<p>Expected Implementation Date: January 2023</p>	
<p>Current Status: Completed</p>	<p>What's next: Included in Council's direction with respect to EC2022-0649 was an expectation that the question of the appropriate tax distribution would be revisited in subsequent years: 4. If Council wishes to change the distribution of tax responsibility between residential and non-residential for the 2023–2026 Service Plans and Budget, the distribution must be revisited each year as part of the adjustments and mid-cycle adjustment process if conditions warrant.</p>
<p>Customers: The City of Calgary Residential and Non-Residential Property Owners</p>	<p>Partners: Finance – Corporate Budget Office Corporate Initiatives Assessment Customer Service and Communications (CSC)</p>
<p>Overall Risk Rating: High</p>	<p>Strategic Alignment: A well-run city</p>



Financial Task Force Implementation Report

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.	
Implementation Phase: Implementation	What has happened over the past 6 months: The City's current Property Tax Policy Framework was presented to Council on 05 October 2022 (EC2022-0649). Council adopted the report and attachments as resources to support future decision-making on budget and property tax matters (including the Property Tax Policy Current State, Property Tax Policy Options, Tax Policy Principles and Summary of Existing Tools for Property Tax Relief).
Expected Implementation Date: January 2023	
Current Status: Delayed	What's next: Administration will begin preparing materials and analysis in fulfilment of Council direction beginning in early 2023. The first deliverable for this work will be a new annual briefing on the context of property tax exemptions and tax relief expenditures in Calgary. Administration will also begin work to develop additional tools and resources that reflect best practice, current Council direction, and provide further recommendations on how Council may exercise tax policy options in the future, in fulfillment of Financial Task Force Recommendations 20 and 34 and to report back to Council by Q2 2024.
Customers: Tax payers Council Citizens	Partners: Finance Assessment Corporate Initiatives
Overall Risk Rating:	Strategic Alignment: Multi-Year Business Planning and Budgeting Policy for The City of Calgary CFO004 Long Range Financial Plan



Financial Task Force Implementation Report

TIPP – Modernization

Led By: Taxation

Related Administrative Action: 25a, 25b

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

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

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

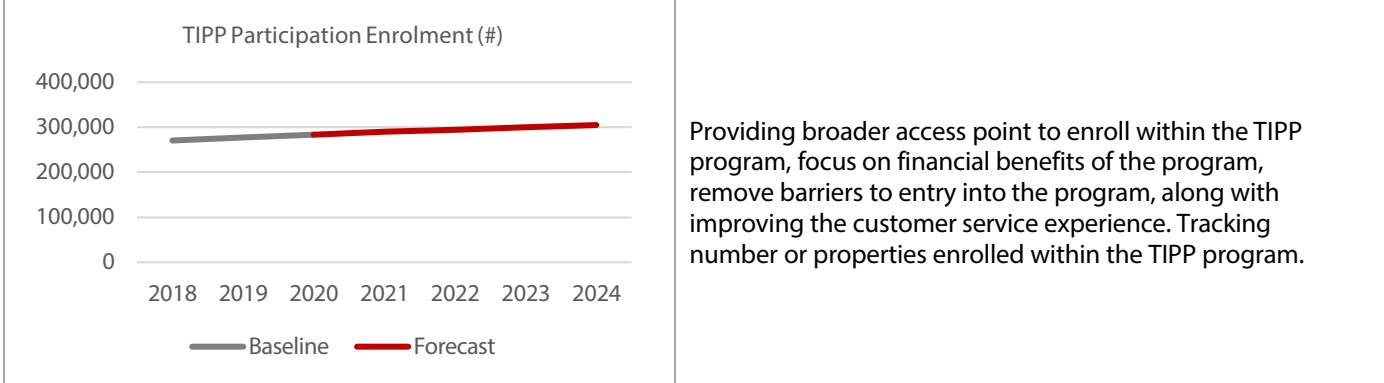
Investigate ways to effectively communicate and correspond the value and benefits of TIPP to help shape and design the program in a way that will promote the value of the program.

Implementation Phase: Installation	What has happened over the past 6-months: Proof of concept is complete.
Expected Implementation Date: March 2023	
Current Status: On schedule	What's next: Development continues on the online TIPP application portal.

Customers: Residential and non-residential property owners	Partners: Taxation Law City Clerks (TBD) IT Customer Service Finance Communications support FTF Implementation Team
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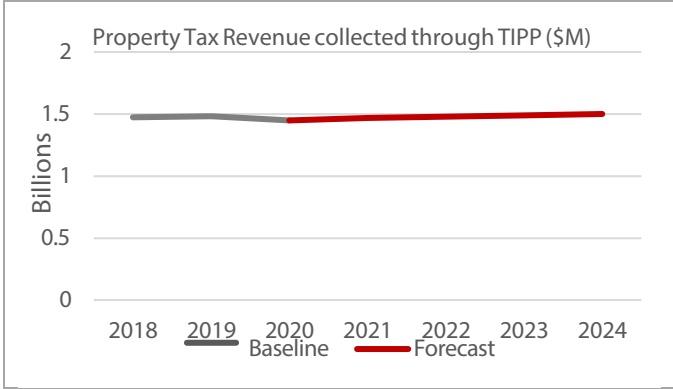
Overall Risk Rating: Low	Strategic Alignment: Financial Task Force Recommendation
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Performance Measures	Performance Story
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Financial Task Force Implementation Report



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.



Financial Task Force Implementation Report

User Fees and Subsidies Policy Review

Led By: Executive Leadership

Related Administrative Action: 4c

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

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

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

Implementation Phase: Installation	What has happened over the past 6-months: The Citizen Panel and public were engaged in August and September to get their input on proposed principles for the policy.
Expected Implementation Date: December 2024	
Current Status: On schedule	What's next: A check in with Council is planned for December 14 to confirm the policy direction after which a policy will be drafted and brought back to Council for approval in mid 2023.

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

Business Perspectives Panel Research

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

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

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

Performance Story

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

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

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



Financial Task Force Implementation Report

Corporate eCommerce Program

Led By: Data Analytics & Information Access

Related Administrative Action: 7a, 7b

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

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

- 1) Consistent and improved user experience – to support ease of Calgarians and businesses transacting with The City.
- 2) Potential financial savings – from reduction in 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

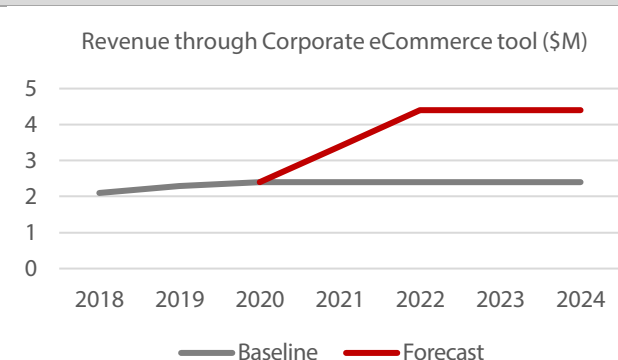
Overall Risk Rating:

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.



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	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.
Expected Implementation Date: October 2022	
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:	Partners:
<ul style="list-style-type: none"> • Planning & Development • Downtown Strategy • Business & Local Economy • Downtown Business Community and Associated BIAs • Calgary Economic Development 	<ul style="list-style-type: none"> 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
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Financial Task Force Implementation Report

Promoting Calgary - Downtown Strategy

Led By: City Planning & Policy

Related Administrative Action: 33a

Description:
 Downtown is central to Calgary’s economic recovery. Downtown is the economic and cultural heart of Calgary. It’s our central hub for business, innovation and creativity. What happens downtown, especially in terms of real estate, has a direct impact on the rest of the city. Calgary needs a strong core to grow our economy, create jobs and fund the City services we rely on every day.
 To increase vibrancy and economic vitality of the downtown, on April 26, 2021, Council approved the Greater Downtown Plan and initial investment for implementation including the following:
 -Financial incentives for office conversion, office replacement and new residential development
 -Financial incentives to offset +15 Fund contributions for residential development
 -Funding for impactful capital projects to improve public spaces, create vibrancy and support complete neighbourhoods
 -Funding to activate downtown public spaces with festivals, events and community spaces to build vibrancy
 -Funding over four years for a dedicated City of Calgary Downtown team
 -Funding for Arts Commons Transformation

Implementation Phase: Implementation	What has happened over the past 6 months: 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.
Expected Implementation Date: June 2022	

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.
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Customers: The City of Calgary Business Owners Institutions (Post-Secondary, for example)	Partners: CED, CMLC, UofC, Tourism Calgary, BIAs
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Overall Risk Rating: High	Strategic Alignment: Calgary in the New Economy, Resilience Strategy, Industrial Land Strategy
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Financial Task Force Implementation Report

Promoting Calgary - Economic Strategy

Led By: Economic Development & Tourism
Related Administrative Action: 33a

Description: Vision: Calgary is the 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

<p>Implementation Phase: Implementation</p>	<p>What has happened over the past 6 months:</p> <ul style="list-style-type: none"> •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.
<p>Expected Implementation Date: June 2022</p>	

<p>Current Status: Completed</p>	<p>What's next:</p> <ul style="list-style-type: none"> •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.
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Financial Task Force Implementation Report

	<ul style="list-style-type: none"> •Continue to engage and work alongside civic partners and other community organizations to execute and implement Calgary in the New Economy. •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. •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.) •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 date region investment in 2021. •Based on current information, Film & 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. •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. •To support the Film & 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. •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 & Animation Study are being developed in partnership with provincial stakeholders.
<p>Customers: The City of Calgary; Business Owners; Jobseekers and entrepreneurs; Institutions (Post-Secondary, for example); Visitors; Meeting and event planners; Investors</p>	<p>Partners: CMLC, Post Secondaries, BIAs, community and business leaders, Civic Partners including Calgary Economic Development, Tourism Calgary, Platform Calgary, Calgary TELUS Convention Centre and other stakeholders</p>
<p>Overall Risk Rating: High</p>	<p>Strategic Alignment: Calgary in the New Economy, Resilience Strategy, Downtown Strategy, Calgary’s Destination Strategy, Enough for All poverty reduction strategy</p>



Financial Task Force Implementation Report

ShopHERE powered by Google

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: 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.</p>
<p>Expected Implementation Date: March 2021</p>	
<p>Current Status: Completed</p>	<p>What's next: The Digital Service Squad program will run till end of 2022 and is aiming to support 2300 small local businesses.</p>

<p>Customers: Small businesses and artists</p>	<p>Partners: -Digital Main Street (City of Toronto/Toronto Association of Business Improvement Areas) in partnership with Google Canada -Mayor's Office -Western Diversification Canada -Information Technology, Smart Cities Lead -Intergovernmental and Corporate Strategies Lead</p>
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR + Business Advisory TOR</p>
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Performance Story

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

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



Financial Task Force Implementation Report

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.

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



Financial Task Force Implementation Report

Annual Assessment Cycle Continuation

Led By: Property Assessment

Related Administrative Action: 26a

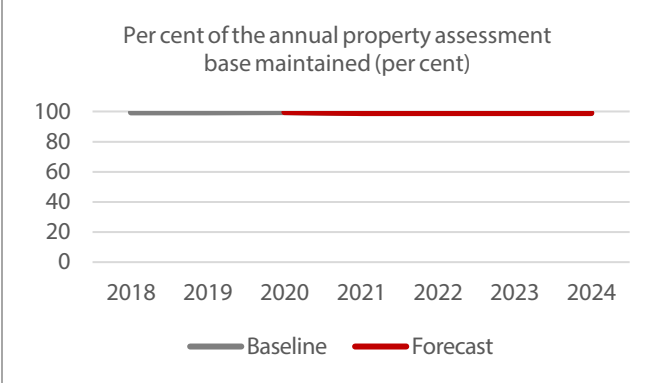
Description: Recommendation 26 was “do not sacrifice high-quality information available through annual property assessments that improve the ability to monitor and respond to underlying changes in the economy and real estate markets. The administrative action was "administration will continue the annual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

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

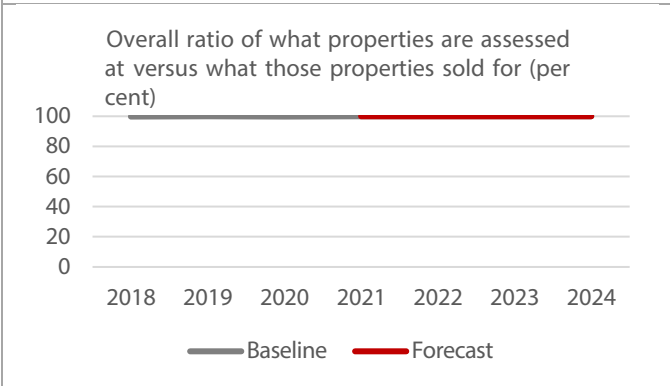
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: NA
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Overall Risk Rating: Slight	Strategic Alignment: A well-run city
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Performance Measures	Performance Story
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“Per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



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



Financial Task Force Implementation Report

Business Web Hub	
Led By: Executive Leadership	
Related Administrative Action: 5a	
<p>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:</p> <ul style="list-style-type: none"> -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. <p>This can lead to poor customer experiences business users have with The City.</p> <p>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.</p> <p>The new business hub design will incorporate new features and technology to the existing business pages and how they would be organized to improve overall customer experience business owners have with The City.</p>	
<p>Implementation Phase: Benefits Realization</p>	<p>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.</p>
<p>Expected Implementation Date: April 2021</p>	
<p>Current Status: Completed</p>	<p>What's next: Continued monitoring and development of content to support and inform the business community in Calgary</p>
<p>Customers:</p> <ul style="list-style-type: none"> -Business owners, managers and employees -Business Improvement Areas (BIAs) -Business Sector Task Force -Calgarians who support local business 	<p>Partners:</p> <ul style="list-style-type: none"> -Customer Service and Communications -Calgary Emergency Management Agency -Calgary Community Standards -Planning & Development (primarily Calgary Building Services) -Roads -Transportation Infrastructure -Green Line -Calgary Neighbourhoods (primarily Meghan Mahoney) -Information Technology -Finance -Assessment -Waste and Recycling -Mayor's Office -City Council members
<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment:</p> <ul style="list-style-type: none"> -Business Advisory Committee (highlighted as a gap by Councilors chairing committee and reinforced by industry on committee). -Rethink to Thrive Strategy (improved information to businesses and two-way communication with them)
Performance Measures	Performance Story



Financial Task Force Implementation Report

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



Financial Task Force Implementation Report

Economic Resilience Task Force (ERTF) Liaison

Led By: Financial Support

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

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

<p>Implementation Phase: Planning</p>	<p>What has happened over the past 6 months: The Economic Resilience Task Force wound up its activities and the initiatives that were under way have been continued by Administration.</p>
<p>Expected Implementation Date: May 2021</p>	
<p>Current Status: Cancelled</p>	<p>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.</p>
<p>Customers: Economic Resilience Task Force</p>	<p>Partners: External Economic Resilience Task Force Internal Services / BUs seeking or currently employing revenue mechanisms other than the property tax.</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: User Fee & Subsidies Policy</p>



Financial Task Force Implementation Report

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.

Implementation Phase: Benefits Realization	What has happened over the past 6 months: 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.
Expected Implementation Date: September 2021	
Current Status: Completed	What’s next: The external review results have been incorporated and helped strengthen and validate the Long Range Financial Plan report.
Customers: Council, the public, Administration planning & budgeting stakeholders	Partners: Corporate Budget Office; Finance; External Reviewers
Overall Risk Rating: Medium	Strategic Alignment: imagineCALGARY, MDP & CTP, One Calgary



Financial Task Force Implementation Report

Patio Program 2020/2021

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: 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.</p>
<p>Expected Implementation Date: March 2021</p>	

<p>Current Status: Completed</p>	<p>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.</p> <ul style="list-style-type: none"> • The City has updated the seasonal patio guidelines to improve accessibility for Calgarians both to the patios and along public sidewalks. <ul style="list-style-type: none"> 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. <ul style="list-style-type: none"> 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
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<p>Customers: Businesses and retailers who want/need a patio (private property, public, temporary public)</p>	<p>Partners: Business Improvement Areas (BIAs) Mayor's Office + Council Tourism Calgary</p>
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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>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR</p>
<p>Performance Measures</p>	<p>Performance Story</p>
	<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>



Financial Task Force Implementation Report

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.

Implementation Phase: Benefits Realization	What has happened over the past 6 months: The current process was verified by the Corporate Budget Office and Intergovernmental and Corporate Strategy.
Expected Implementation Date: November 2022	
Current Status: Completed	What's next: 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.
Customers: Council, Service Owners	Partners: Service Owners
Overall Risk Rating: Slight	Strategic Alignment: Service Plans and Budgets



Financial Task Force Implementation Report

Residential property taxes and utility charges survey

Led By: Financial Support

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

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

<p>Implementation Phase: Benefits Realization</p>	<p>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.</p>
<p>Expected Implementation Date: October 2021</p>	
<p>Current Status: Completed</p>	<p>What's next: The project is completed. No further actions needed at this time.</p>
<p>Customers: City Council, Administration leadership team, taxpayers and potential investors who want to know the competitiveness of Calgary's property taxes</p>	<p>Partners: Participating municipalities</p>
<p>Overall Risk Rating: High</p>	<p>Strategic Alignment: Recommendations of the Task Force</p>



Financial Task Force Implementation Report

SAVE Program Integrated in Budget Adjustments

Led By: Executive Leadership

Related Administrative Action: 31b

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





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

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

Implementation Phase: Implementation	What has happened over the past 6 months: SAVE business cases are integrated into budget adjustments for November 2021.
Expected Implementation Date: November 2021	
Current Status: Completed	What's next: Complete implementation for any remaining business cases that had a longer implementation timeframe.
Customers: Council and by extension citizens and businesses.	Partners: Corporate Initiatives Corporate Budget Office Various services impacted by business cases
Overall Risk Rating: Low	Strategic Alignment: SAVE Program Multi-Year Business Planning and Budgeting Policy (CFO004)
Performance Measures	Performance Story
	The SAVE program achieved more than expected for 2021. For 2022 SAVE is striving to achieve \$51.2 = \$50 million + \$1.2 million for the residential rebate. The original target was \$50 million.

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1a	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
1b	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
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1c	Long Range Financial Plan Update – External Review	44		Benefits
1c	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
2a	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
2a	Council-approved Budget Principles	8		Implementation
2b	Financial Narrative	13		Implementation
2b	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
3a	Long Range Financial Plan Update	15		Benefits
3a	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
3b	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
4a	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
4b	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
4b	Assessment Timeline	5		Benefits
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5a	Business Web Hub	41		Benefits
5a	Business Perspectives Panel Research	32		Benefits
5a	Patio Program 2020/2021	45		Benefits
5a	Support Local YYC campaign	39		Benefits
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5a	Restaurant/Brewery Experience Improvement Program	22		Benefits
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6a	Differentiated Taxation	10		Implementation
6b	Provincial Engagement Plan	17		Implementation
7a	Corporate eCommerce Program	33		Benefits
7a	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
7b	Corporate eCommerce Program	33		Benefits
7b	Service Plans and Budgets 2023-2026 Program Plan	24		Installation
7c	Provincial Engagement Plan	17		Implementation
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9a	Municipal Finance White Paper	16		Installation
9b	Provincial Engagement Plan	17		Implementation

Status indicators:  Completed  On schedule  Delayed  Cancelled

Action	Implementation Report Name	Page	Status	Phase
10a	Long Range Financial Plan Update	15	✓	Benefits
10a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
11a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
11a	Council-approved Budget Principles	8	📅	Implementation
12a	Provincial Engagement Plan	17	⚠️	Implementation
13a	Municipal Finance White Paper	16	📅	Installation
13b	Provincial Engagement Plan	17	⚠️	Implementation
14a	Provincially or Federally Mandated Services	47	✓	Benefits
14b	Provincial Engagement Plan	17	⚠️	Implementation
14c	Provincial Engagement Plan	17	⚠️	Implementation
15a	Regional Economic Development	19	📅	Planning
16a	Regional Strategies	20	📅	Planning
17a	Regional Strategies	20	📅	Planning
18a	Residential property taxes and utility charges survey	48	✓	Benefits
18a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
18b	Residential property taxes and utility charges survey	48	✓	Benefits
18b	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
18c	Residential property taxes and utility charges survey	48	✓	Benefits
19a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
19a	Tax Responsibility Study	27	✓	Implementation
19b	Tax Responsibility Study	27	✓	Implementation
19c	Taxation Policy	28	⚠️	Implementation
20a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
20a	Council-approved Budget Principles	8	📅	Implementation
20b	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
20b	Long Range Financial Plan Update	15	✓	Benefits
20c	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
20c	Taxation Policy	28	⚠️	Implementation
21a	Economic Resilience Task Force (ERTF) Liaison	43	✗	Planning
21b	Fabrication Workshop	12	✓	Implementation
21b	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
21b	Municipal Finance White Paper	16	📅	Installation
21c	Provincial Engagement Plan	17	⚠️	Implementation
22a	Economic Resilience Task Force (ERTF) Liaison	43	✗	Planning
22b	Municipal Finance White Paper	16	📅	Installation
22c	Provincial Engagement Plan	17	⚠️	Implementation
23a	Financial Narrative	13	📅	Implementation
23a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation

Status indicators: ✓ Completed 📅 On schedule ⚠️ Delayed ✗ Cancelled

Action	Implementation Report Name	Page	Status	Phase
23b	Provincial Engagement Plan	17	⚠️	Implementation
24a	Economic Resilience Task Force (ERTF) Liaison	43	❌	Planning
24b	Long Range Financial Plan Update	15	✅	Benefits
24b	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
24b	Municipal Finance White Paper	16	📅	Installation
24c	Provincial Engagement Plan	17	⚠️	Implementation
25a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
25a	TIPP – Modernization	29	📅	Installation
25b	TIPP – Modernization	29	📅	Installation
26a	Annual Assessment Cycle Continuation	40	✅	Benefits
26b	Taxation Policy	28	⚠️	Implementation
26b	Subclass Investigation	26	✅	Implementation
27a	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
27a	Assessment Timeline	5	✅	Benefits
27b	Service Plans and Budgets 2023-2026 Program Plan	24	📅	Installation
27b	Assessment Timeline	5	✅	Benefits
28a	Community Standards Cost and Value Studies	7	⚠️	Planning
28b	Community Standards Cost and Value Studies	7	⚠️	Planning
28b	Regional Strategies	20	📅	Planning
29a	Community Standards Cost and Value Studies	7	⚠️	Planning
29b	Community Standards Cost and Value Studies	7	⚠️	Planning
29b	Regional Strategies	20	📅	Planning
30a	Community Standards Cost and Value Studies	7	⚠️	Planning
30b	Community Standards Cost and Value Studies	7	⚠️	Planning
30b	Regional Strategies	20	📅	Planning
31a	Taxation Policy	28	⚠️	Implementation
31a	Council-approved Budget Principles	8	📅	Implementation
31b	SAVE Program Integrated in Budget Adjustments	49	✅	Implementation
32a	Countercyclical Fiscal Policy Report	9	✅	Implementation
32b	Provincial Engagement Plan	17	⚠️	Implementation
33a	Promoting Calgary - Downtown Strategy	35	✅	Implementation
33a	Promoting Calgary - Economic Strategy	36	✅	Implementation
33b	Downtown Survey	34	✅	Implementation
34a	Financial Narrative	13	📅	Implementation
34b	Taxation Policy	28	⚠️	Implementation
34c	Taxation Policy	28	⚠️	Implementation
35a	Assessment Smoothing Investigation	4	✅	Benefits

Status indicators: ✅ Completed 📅 On schedule ⚠️ Delayed ❌ Cancelled