

The City of Calgary

Financial Task Force Implementation Reports

Corporate Planning & Financial Services
11 July 2023



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 continuing, is delayed, or has been cancelled). Details on specific projects are contained in the Implementation Reports in the following pages.

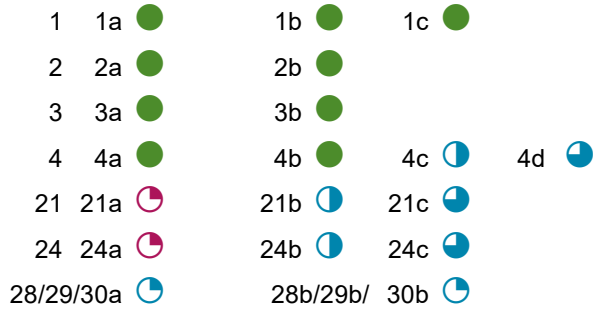
Phase

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

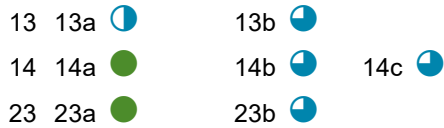
Status

- Cancelled
- Delayed
- Continuing
- Completed

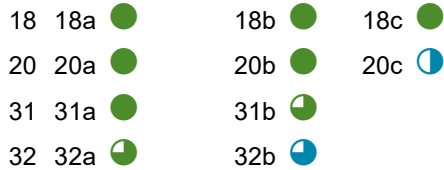
Responding to Calgary's Cyclical Economy using Existing Tools



Improving the Understanding of Municipal Finance Circumstances



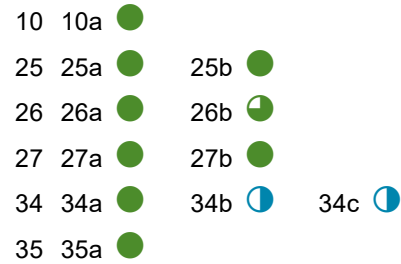
Making Calgary More Competitive, Livable and Attractive



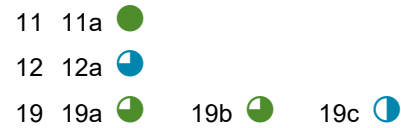
Supporting Regional Economic Development



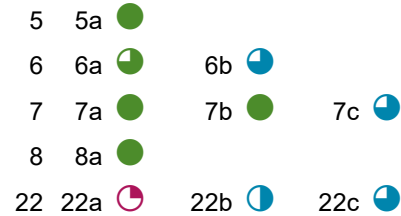
Improving Tax Efficiency for Long-Term Fiscal Sustainability



Bringing Property Taxation into the Twenty-First Century



Preparing for changes that would occur as the economy evolves



Working Better with Partners in Achieving Progress



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Status indicators: ✓ Completed 📅 Continuing ⚠️ 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

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.

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: Cost and value studies were previously completed for Business Licensing (2021 Q3) and Pet Ownership & Licensing (2022 Q1). In the last six months the cost and value study for Calgary 911 was completed.</p>
<p>Expected Implementation Date: June 2023</p>	<p>The cost and value analysis for Calgary 911 was complex and required the development of new methods and consultation with subject matter experts. The preliminary work was initiated three years ago when the Financial Task Force began, and the analysis for the 911 report was completed last year in 2022 Q2. To finish the report over the last 6 months, a comprehensive value study was completed, highlighting the key findings from the municipal scan, and aligning our recommendations with Financial Task Force recommendations. In consultation with subject matter experts from Calgary 911 and the Finance Department, we have identified areas of improvement and ways to continue to incorporate cost and value studies into an evolving program of data-driven decision making at Calgary 911.</p>
<p>Current Status: Completed</p>	<p>What's next: Over the course of the three years of the Financial Task Force, we have conducted cost and value studies for three service lines. Methodological lessons and findings from each of these studies have been useful in understanding each service and findings will be integrated into future service plans. Each study is briefly described below:</p> <p>Business Licensing (now called Business Safety): Completed two years ago, the Business Licensing report has provided a comprehensive understanding of the costs and value of service to Calgarians and businesses. The five key recommendations are to communicate the value of service, improve customer experience, promote access to data & statistics, enhance metrics, and conduct a targeted review of business licensing bylaw(s).</p> <p>Pet Ownership & Licensing (now called Animal Care & Pet Licensing): Completed one year ago, the Pet Ownership & Licensing report has provided a comprehensive understanding of the costs and value of service to pet owners and Calgarians. The four key recommendations are to communicate the value of service, capture available revenue potential, maximize annual revenues and reduce municipal tax reliance, and improve customer experience through operational efficiencies and increased access to the pet program.</p> <p>Calgary 911: The Calgary 911 report was completed in the final year of the Financial Task Force; however, the methodology for the analysis was initiated early on and has continued to evolve over the course of the last three years, including improvements in data quality and data linkages as well</p>



Financial Task Force Implementation Report

	<p>as calculation refinements. The in-house development of the methodology has been foundational and has helped to spearhead the incorporation of a business focus into the 911 service, with recent findings used in preparation for contract negotiations with regional partners. Key recommendations for future work include incorporating formal municipal benchmarking, continuing to refine cost analysis methodology by consulting with experts in the field, and continuing to move toward data driven decision-making by using findings from municipal benchmarking and cost and value studies.</p>
<p>Customers:</p> <ul style="list-style-type: none"> •Business Owners •Citizens •Visitors (non-residents) 	<p>Partners:</p> <p>Internal</p> <ul style="list-style-type: none"> •Calgary Community Services •Calgary Building Services •Financial Task Force implementation team •Calgary Fire Department <p>External</p> <ul style="list-style-type: none"> •Business Advisory Committee •Alberta Health Services (AHS) •Alberta Gaming, Liquor, and Cannabis (AGLC)
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment:</p> <p>This project aligns with a number of citizen, council, corporate, and business unit goals:</p> <ul style="list-style-type: none"> •A Well Run City: Calgary has a modern and efficient municipal government that is focused on resilience and continuous improvement to make life better every day for Calgarians by learning from citizens, partners, and others. •A Prosperous City: Calgary continues to grow as a magnet for talent, a place where there is opportunity for all, and strives to be the best place in Canada to start and grow a business. •2021 Corporate Goal: Support modernization of service delivery, optimization of investments, and financial sustainability at The City.



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: Benefits Realization</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. However, principles for setting tax rates were not included in this work.</p>
<p>Expected Implementation Date: December 2021</p>	<p>What's next: The principles will be included in the next update to the Multi-Year Business Planning and Budgeting Policy. The policy is intended to be updated before the beginning of the next four-year planning and budgeting cycle.</p>
<p>Current Status: Completed</p>	<p>Partners: Corporate Budget Office Corporate Planning and Performance</p>
<p>Customers: Council, the public, Administration planning and budgeting stakeholders</p>	<p>Partners: Corporate Budget Office Corporate Planning and Performance</p>
<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: Multi-Year Business Planning and Budgeting Policy;</p>



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:

Benefits Realization

Expected Implementation Date:

July 2023

What has happened over the past 6 months:

Communication efforts continued to increase awareness and educate Calgarians about The City’s annual financial cycle. We applied learnings from last year’s campaigns to further our reach, engagement, and transparency with citizens. The City mailed out the 2023 Property Assessment notices to property owners in January, marking the beginning of the Customer Review Period until March 13, 2023. An extensive marketing campaign was launched to encourage property owners to check, review and understand the details of their property assessment and use our property tax calculator to get an estimate and breakdown of their tax bill, results included:

- Media event resulted in TV, radio, print and online coverage totaling 64.5 million impressions.
- 51,325 visits to our property tax calculator a 57 per cent increase from 2022.
- 256,644 visits to calgary.ca/assessment site
- 7,528 property owners made the switch to an electronic assessment notice (eNotice) thanks to the Go Paperless Contest.
- An Ask The City Assessor live session – 100+ participants
- Over 40K views of our [How your property assessment helps determine your property tax bill video](#).

We continued to refine [Our Finances](#) and [Financial Facts](#) webpages, adjusting content to match the financial cycle for Calgarians to create more timely and relevant content. New pages added included:

- [How we determine your property tax bill](#)
- [Breakdown of City Services supported by property tax dollars](#)
- [Annual Operating Variance & timeline](#)
- [City Service, one-time and capital investments](#)

A mini-campaign highlighted The City’s 2022 Performance Report, which shared more about The City’s service performance with the public via social media channels and YouTube.

Finally, the Service Value Campaign was launched to create further awareness of the value Calgarians receive for their property tax dollars, including investments made during the 2023-2026 Service Plans & Budgets. The campaign began on April 17 and ran until May 30, 2023. Results from the campaign are currently being collected to inform future strategies and tactics for next year’s campaigns.

Current Status:

Completed

What’s next:

Q3 2023 – Q4 2023

- Metrics for the Service Value campaign and communications to help Calgarians understand the service investments made in 2023-2026



Financial Task Force Implementation Report

	<p>Service Plans and Budgets and how these investments will help care for our community in 2023 and in the future.</p> <ul style="list-style-type: none"> • Communications to provide results of the 2023 Property Tax Campaign and promotion of TIPP. • Communications to support the 2023 Mid-Year Performance Report. • Communications to support the 2023 Adjustments process. • Supporting reports and communication activities that connect to Council’s guiding principle – Financing our future. • 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

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: The draft report of the municipal finance white paper on ‘Update on Potential Revenue Sources for Calgary’ has been circulated with the FTF Technical Committee in May 2023. It was further reported to the FTF Steering Committee in June and was well received by the Steering Committee with recommendations. The report is currently under the Director and General Manager’s review.</p>
<p>Expected Implementation Date: September 2023</p>	
<p>Current Status: Continuing</p>	<p>What’s next: The report is anticipated to be delivered to Council in September 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: The 2023 Provincial Budget responded to a long-standing City of Calgary and partner advocacy with a change to the "escalator" for the Local Government Fiscal Framework (LGFF), meant to replace the Municipal Sustainability Initiative, and important source of capital funding for municipalities. Once scheduled to grow (or decline) at a rate of 50% of provincial revenue growth, the LGFF will now grow (or decline) at 100% of provincial growth. While the City had also advocated for an increase in the base funding, which remains unchanged, should provincial revenues continue to grow, The City (and other municipalities) will see larger growth in transfers in subsequent years.</p> <p>Beginning in mid-April, the provincial government went largely into "caretaker" mode until the provincial election on May 29, putting most advocacy opportunities on hold.</p>
<p>Expected Implementation Date: June 2023</p>	
<p>Current Status: Continuing</p>	<p>What’s next: One area for potential discussion is the Premier's commitment to explore the role of the provincial portion of the property tax. Although not a prominent part of the recent election campaign, the Premier has suggested publicly and in the recent mandate letter to the Minister of Municipal Affairs, that she would like to explore whether this revenue should be left with municipalities. Though not a commitment to change, there will be window to pursue this conversation over the coming months.</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: Regional Economic Development is a priority for the Calgary Metropolitan Region Board (CMRB). 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 CMRB has engaged MNP LLP to develop a framework and vision to guide economic development activities in the region. Workshops were held to define a purpose and identify objectives that form the framework for collaborative economic growth for the CMRB.</p>
<p>Expected Implementation Date: December 2025</p>	
<p>Current Status: Continuing</p>	<p>What's next: The consultant will make recommendations to CMRB Administration on the best path forward to implement the regional economic development vision and framework.</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).

- 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 JPA Terms of References were approved by Rocky View County, City of Airdrie, City of Chestermere and City of Calgary Councils.</p>
<p>Expected Implementation Date: December 2025</p>	<p>Work towards annexation for industrial lands in Rocky View County has been paused to enable the municipalities to explore opportunities for joint economic development opportunity on the subject lands.</p>
<p>Current Status: Continuing</p>	<p>What’s next: Collaborations on the JPA Context Studies will begin with a gap analysis being conducted to direct the work. Continued exploration of joint economic development opportunities with Rocky View County is to occur. Cost-sharing discussions with Rocky View County are ongoing: East Stoney Freeway Study and Regional Recreation Study.</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

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: Benefits Realization</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: Completed</p>	<p>What's next: The implementation of the Service Plans and Budgets began on 2023 January 1 and the program closed with an internal lessons learned exercise and the finalization of the Council-amended version of the document. Council and Administration are continuing discussions on how to improve the documents and processes associated with the Service Plans and Budgets and the adjustments to them.</p>
<p>Customers: Citizens, businesses and Council</p>	<p>Partners: Corporate Planning and Performance Corporate Budget Office Capital Investment Planning City and Regional Planning Intergovernmental Relations Assessment Finance Communications Financial Task Force Implementation Team Corporate Economics and Regulatory Affairs 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>55</td> </tr> </tbody> </table>	Year	Baseline (%)	Forecast (%)	2018	60	-	2019	55	-	2020	56	-	2021	50	-	2022	-	55	2023	-	55	2024	-	55	<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	-	55																							



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:

Benefits Realization

Expected Implementation Date:

March 2023

What has happened over the past 6-months:

Over the course of the last three years, significant progress has been made on the TIPP program. The initiative began in 2021 with an objective to improve customer satisfaction, increase the uptake of enrolment, and streamline the overall application process.

In 2021, we sought to understand the barriers to enrolment and take appropriate action. Through customer surveys and stakeholder engagements, we gathered key insights and identified areas for improvement. Consequently, Council revised the TIPP Bylaw to reduce barriers and increase program accessibility and affordability.

Enrolment statistics have shown promising results. With the successful implementation of changes to the TIPP Bylaw, eliminating the administration fee and lump sum payment, we observed a uptick in enrolments to over 301,000 today from 291,000 in May 2022. The increase was approximately 50% higher than the same period in the previous year.

Current Status:

Completed

What's next:

Ongoing developments, such as the online TIPP application portal, are poised to further streamline the enrollment process. With the forthcoming launch of our online TIPP application portal in Q4, this user-friendly platform will simplify and speed up the enrolment process and further boost program participation.

Customers:

Residential and non-residential property owners

Partners:

Taxation
Law
City Clerks (TBD)
IT
Customer Service
Finance
Communications support
FTF Implementation Team

Overall Risk Rating:

Low

Strategic Alignment:

Financial Task Force Recommendation



Financial Task Force Implementation Report

Performance Measures	Performance Story																								
<p>TIPP Participation Enrolment (#)</p> <table border="1"> <caption>TIPP Participation Enrolment Data</caption> <thead> <tr> <th>Year</th> <th>Enrolment (#)</th> <th>Type</th> </tr> </thead> <tbody> <tr><td>2018</td><td>250,000</td><td>Baseline</td></tr> <tr><td>2019</td><td>260,000</td><td>Baseline</td></tr> <tr><td>2020</td><td>270,000</td><td>Baseline</td></tr> <tr><td>2021</td><td>280,000</td><td>Forecast</td></tr> <tr><td>2022</td><td>290,000</td><td>Forecast</td></tr> <tr><td>2023</td><td>295,000</td><td>Forecast</td></tr> <tr><td>2024</td><td>300,000</td><td>Forecast</td></tr> </tbody> </table>	Year	Enrolment (#)	Type	2018	250,000	Baseline	2019	260,000	Baseline	2020	270,000	Baseline	2021	280,000	Forecast	2022	290,000	Forecast	2023	295,000	Forecast	2024	300,000	Forecast	<p>Providing broader access point to enroll within the TIPP program, focus on financial benefits of the program, remove barriers to entry into the program, along with improving the customer service experience. Tracking number or properties enrolled within the TIPP program.</p>
Year	Enrolment (#)	Type																							
2018	250,000	Baseline																							
2019	260,000	Baseline																							
2020	270,000	Baseline																							
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<p>Property Tax Revenue collected through TIPP (\$M)</p> <table border="1"> <caption>Property Tax Revenue collected through TIPP Data</caption> <thead> <tr> <th>Year</th> <th>Revenue (\$M)</th> <th>Type</th> </tr> </thead> <tbody> <tr><td>2018</td><td>1.5</td><td>Baseline</td></tr> <tr><td>2019</td><td>1.5</td><td>Baseline</td></tr> <tr><td>2020</td><td>1.45</td><td>Baseline</td></tr> <tr><td>2021</td><td>1.5</td><td>Forecast</td></tr> <tr><td>2022</td><td>1.5</td><td>Forecast</td></tr> <tr><td>2023</td><td>1.5</td><td>Forecast</td></tr> <tr><td>2024</td><td>1.55</td><td>Forecast</td></tr> </tbody> </table>	Year	Revenue (\$M)	Type	2018	1.5	Baseline	2019	1.5	Baseline	2020	1.45	Baseline	2021	1.5	Forecast	2022	1.5	Forecast	2023	1.5	Forecast	2024	1.55	Forecast	<p>Monitoring the property tax levy collected through TIPP. This identifies the amount of revenue collected throughout the year for The City for those property tax accounts enrolled in the TIPP program. The higher annual amount collected from TIPP will assist with smoother cash flow and provide more revenue stability.</p>
Year	Revenue (\$M)	Type																							
2018	1.5	Baseline																							
2019	1.5	Baseline																							
2020	1.45	Baseline																							
2021	1.5	Forecast																							
2022	1.5	Forecast																							
2023	1.5	Forecast																							
2024	1.55	Forecast																							



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.

<p>Implementation Phase: Installation</p>	<p>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). Council provided policy direction to Administration without adopting a formal Council Policy, and stated the preferred measures and processes that Council will use to make tax decisions.</p> <p>Council provided further direction to Administration on 14 February 2023 (C2023-0109) to consider accounting for differential physical growth (new or re development) in preparing tax share scenarios for 2024-2026.</p> <p>Administration has developed a model for accounting for differential physical growth for preparing tax share scenarios, and has initiated work necessary to present a briefing for Council on property tax exemptions and tax relief expenditures in Calgary.</p>
<p>Expected Implementation Date: January 2023</p>	

<p>Current Status: Continuing</p>	<p>What's next: Taxation policy remains top of mind for advancement outside of the financial taskforce framework. Development and implementation of a formal Council Policy will move forward when internal resources are available implementation.</p>
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<p>Customers: Tax payers Council Citizens</p>	<p>Partners: Finance Assessment Corporate Initiatives</p>
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<p>Overall Risk Rating:</p>	<p>Strategic Alignment: Multi-Year Business Planning and Budgeting Policy for The City of Calgary CFO004 Long Range Financial Plan</p>
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Financial Task Force Implementation Report

User Fees and Subsidies Policy Review

Led By: Executive Leadership

Related Administrative Action: 4c

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

The project plan included the following opportunities related to Financial Task Force and these were 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 policy review has progressed over the past 6 months, however staff changes have required the onboarding of new project staff. With new resources in place, the project is getting back on track. Council will see the results of the best practice review, research and engagement with Calgaryans, and proposed new guiding principles through a report to Executive Committee on July 18th.
Expected Implementation Date: December 2024	

Current Status: Continuing	What's next: After the guiding principles for the policy and review are presented to Committee and Council, Administration will work to propose policy amendments and a new policy for Council approval by Q1 2024. The longer-term timeline -- beyond the Financial Task Force implementation reporting period -- will see the new policy implemented through the mid-cycle service plan and budget adjustments process in 2024, and beyond.
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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

Annual Assessment Cycle Continuation

Led By: Property Assessment

Related Administrative Action: 26a

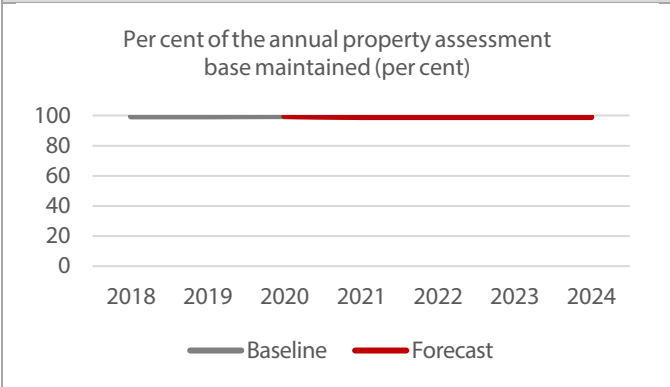
Description: Recommendation 26 was “do not sacrifice high-quality information available through annual property assessments that improve the ability to monitor and respond to underlying changes in the economy and real estate markets. The administrative action was "administration will continue the annual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

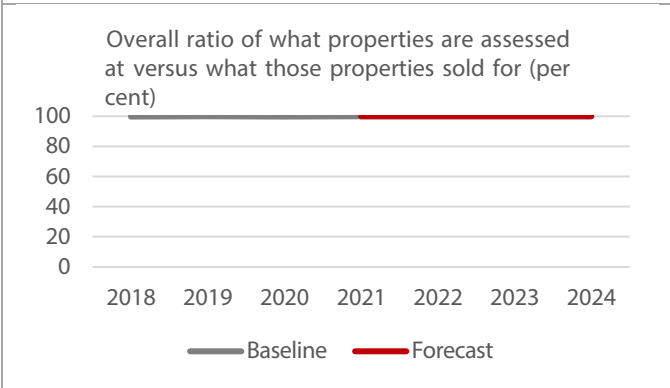
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: N/A
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Overall Risk Rating: Slight	Strategic Alignment: A well-run city
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Performance Measures	Performance Story
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“Per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



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



Financial Task Force Implementation Report

Assessment Smoothing Investigation

Led By: Property Assessment

Related Administrative Action: 35a

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

The proposed plan is as follows:

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

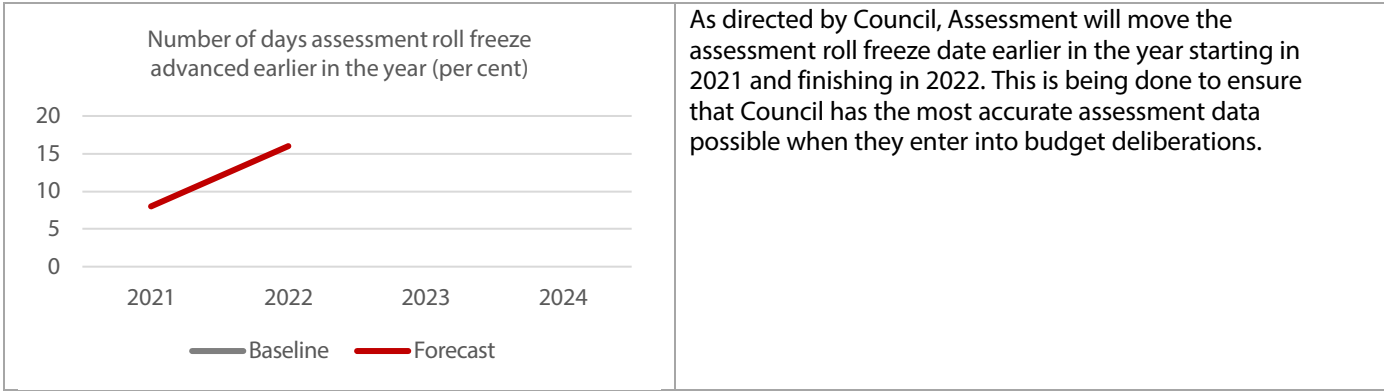
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: Finance - Corporate Budget Office; Corporate Initiatives; Assessment
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Overall Risk Rating: Medium	Strategic Alignment: A well-run city
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Performance 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





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.
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Expected Implementation Date: December 2021	
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Current Status: Completed	What’s next: Further surveys to be developed as needed, the recommendation has been fully operationalized.
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Customers: Business and Local Economy team, and ultimately, the business community	Partners: Corporate Research Team (CSC) City Manager’s Office
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Overall Risk Rating: Low	Strategic Alignment: Business Sector Task Force alignment Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy
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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

Business Web Hub

Led By: Executive Leadership

Related Administrative Action: 5a

Description: The current business pages on calgary.ca create difficulties and inconsistent experiences for business users coming to The City for information and services in the following areas:
 -Finding the content and service you want.
 -Being informed about other content and services relevant to you as a business owner.
 -Demonstrating value The City provides to business users.

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

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

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

Implementation Phase: Benefits Realization	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.
Expected Implementation Date: April 2021	
Current Status: Completed	What's next: Continued monitoring and development of content to support and inform the business community in Calgary

Customers: -Business owners, managers and employees -Business Improvement Areas (BIAs) -Business Sector Task Force -Calgarians who support local business	Partners: -Customer Service and Communications -Calgary Emergency Management Agency -Calgary Community Standards -Planning & Development (primarily Calgary Building Services) -Roads -Transportation Infrastructure -Green Line -Calgary Neighbourhoods (primarily Meghan Mahoney) -Information Technology -Finance -Assessment -Waste and Recycling -Mayor's Office -City Council members
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Overall Risk Rating: Medium	Strategic Alignment: -Business Advisory Committee (highlighted as a gap by Councilors chairing committee and reinforced by industry on committee). -Rethink to Thrive Strategy (improved information to businesses and two-way communication with them)
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Performance Measures	Performance Story
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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

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	What has happened over the past 6 months: <ul style="list-style-type: none"> • 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.
Expected Implementation Date: March 2022	
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
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Overall Risk Rating: Medium	Strategic Alignment: Digital Strategy, Digital Governance Committee, SAVE
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Performance Measures	Performance Story																								
<p>Revenue through Corporate eCommerce tool (\$M)</p> <table border="1"> <caption>Revenue through Corporate eCommerce tool (\$M)</caption> <thead> <tr> <th>Year</th> <th>Baseline (\$M)</th> <th>Forecast (\$M)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>2.4</td> <td>-</td> </tr> <tr> <td>2019</td> <td>2.4</td> <td>-</td> </tr> <tr> <td>2020</td> <td>2.4</td> <td>2.4</td> </tr> <tr> <td>2021</td> <td>2.4</td> <td>3.4</td> </tr> <tr> <td>2022</td> <td>2.4</td> <td>4.4</td> </tr> <tr> <td>2023</td> <td>2.4</td> <td>4.4</td> </tr> <tr> <td>2024</td> <td>2.4</td> <td>4.4</td> </tr> </tbody> </table>	Year	Baseline (\$M)	Forecast (\$M)	2018	2.4	-	2019	2.4	-	2020	2.4	2.4	2021	2.4	3.4	2022	2.4	4.4	2023	2.4	4.4	2024	2.4	4.4	<p>It is anticipated that current and future revenues through a standard technology tool and replacement of City Online will increase with a more user-friendly tool. The developed roadmap for the inclusion of future products and/or services will provide a better clarity of future possible revenue potential when, and if, future services leverage the Corporate technology solution.</p>
Year	Baseline (\$M)	Forecast (\$M)																							
2018	2.4	-																							
2019	2.4	-																							
2020	2.4	2.4																							
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Financial Task Force Implementation Report

Countercyclical Fiscal Policy Report

Led By: Financial Support

Related Administrative Action: 32a

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

Implementation Phase:

Implementation

Expected Implementation Date:

September 2022

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.

The two recommendations in the report was approved by EC on Sep 29 and by Council on October 6. The recommendations are:

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.

Current Status:

Completed

What's next:

The Finance department will follow up with the two Council approved recommendations from this report and complete the tasks accordingly.

Customers:

Council, Public

Partners:

N/A

Overall Risk Rating:

Low

Strategic Alignment:

Long-range Financial Plan



Financial Task Force Implementation Report

Differentiated Taxation

Led By: Property Assessment

Related Administrative Action: 6a

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

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

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

Proposed Plan:

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

Implementation Phase: 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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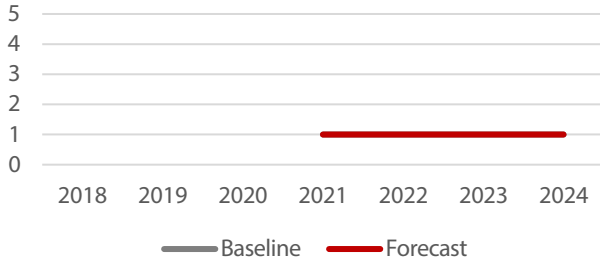
Overall Risk Rating: Slight	Strategic Alignment: A well-run city A prosperous city
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Performance Measures	Performance Story																								
<p>Per cent of non-residential assessment base which is exempt from taxation (per cent)</p> <table border="1"> <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

Number of available tools implemented and/or tools newly created via advocacy (number)



The intent of this newly created performance measure is to provide an incentive to push for new tools and to push for the use of the tools which have already been provided to address Recommendation 6.



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.
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Customers: <ul style="list-style-type: none"> • Planning & Development • Downtown Strategy • Business & Local Economy • Downtown Business Community and Associated BIAs • Calgary Economic Development 	Partners: <p>Internal</p> <ul style="list-style-type: none"> • Corporate Research • Financial Task Force (Implementation) • Downtown Strategy • Corporate Analytics & Innovation, Innovation Lab <p>External</p> <ul style="list-style-type: none"> • External Vendor for survey development and delivery • Calgary Economic Development
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Overall Risk Rating: Low	Strategic Alignment: Financial Task Force (Implementation) Downtown Strategy Business & Local Economy
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Financial Task Force Implementation Report

Economic Resilience Task Force (ERTF) Liaison

Led By: Financial Support

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

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

Implementation Phase: Planning	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.
Expected Implementation Date: May 2021	
Current Status: Cancelled	What's next: With the winding up of the Economic Resilience Task Force, it is no longer possible to solicit further input from the group. There are still, however, external members on the Financial Task Force Steering Committee and other survey/engagement opportunities on a case by case basis.
Customers: Economic Resilience Task Force	Partners: External Economic Resilience Task Force Internal Services / BUs seeking or currently employing revenue mechanisms other than the property tax.
Overall Risk Rating: Low	Strategic Alignment: User Fee & Subsidies Policy



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.

<p>Implementation Phase: Implementation</p>	<p>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.</p>
<p>Expected Implementation Date: January 2022</p>	
<p>Current Status: Completed</p>	<p>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.</p>

<p>Customers: External municipalities and organizations</p>	<p>Partners: Corporate Budget Office; Strategic Marketing and Communications; Procurement and Warehousing;</p>
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<p>Overall Risk Rating: Medium</p>	<p>Strategic Alignment: A well-run city</p>
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<p>Performance Measures</p> <table border="1"> <caption>Fabrication Workshop Revenue (\$000s)</caption> <thead> <tr> <th>Year</th> <th>Baseline</th> <th>Forecast</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>8,500</td> <td>-</td> </tr> <tr> <td>2019</td> <td>9,200</td> <td>-</td> </tr> <tr> <td>2020</td> <td>9,800</td> <td>-</td> </tr> <tr> <td>2021</td> <td>9,800</td> <td>10,500</td> </tr> <tr> <td>2022</td> <td>9,800</td> <td>11,000</td> </tr> <tr> <td>2023</td> <td>9,800</td> <td>11,000</td> </tr> <tr> <td>2024</td> <td>9,800</td> <td>11,000</td> </tr> </tbody> </table>	Year	Baseline	Forecast	2018	8,500	-	2019	9,200	-	2020	9,800	-	2021	9,800	10,500	2022	9,800	11,000	2023	9,800	11,000	2024	9,800	11,000	<p>Performance Story</p> <p>Fabrication Workshop Revenue was \$9.8 million in 2020, up from \$9.2 million in 2019. This proposal will add a second shift to the Fabrication Workshop and start marketing its products to external municipalities and organizations resulting in a forecasted revenue of \$10.5 million and \$11 million in 2021 and 2022, respectively.</p>
Year	Baseline	Forecast																							
2018	8,500	-																							
2019	9,200	-																							
2020	9,800	-																							
2021	9,800	10,500																							
2022	9,800	11,000																							
2023	9,800	11,000																							
2024	9,800	11,000																							



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

Long Range Financial Plan Update – External Review

Led By: Financial Support

Related Administrative Action: 1c

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

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

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



Financial Task Force Implementation Report

Patio Program 2020/2021

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: 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
<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>



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

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

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.

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



Financial Task Force Implementation Report

Residential property taxes and utility charges survey

Led By: Financial Support	
Related Administrative Action: 18a, 18b, 18c	
<p>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>	
<p>Implementation Phase: Benefits Realization</p> <p>Expected Implementation Date: October 2021</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>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

Restaurant/Brewery Experience Improvement Program

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

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

Implementation Phase:
Benefits Realization

Expected Implementation Date:
March 2022

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.

Adopted the Business Experience Representatives (BER) service as a normal business practice to:

- 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.

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.

Education and training:

- 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

SAVE Program Integrated in Budget Adjustments

Led By: Executive Leadership

Related Administrative Action: 31b

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

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

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

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



Financial Task Force Implementation Report

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

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

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

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>

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Status indicators: ✓ Completed 📅 Continuing ⚠️ Delayed ✗ Cancelled

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Status indicators:  Completed  Continuing  Delayed  Cancelled