

BRIEFING

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Item # 11.1

Corporate Planning and Financial Services Briefing to
Executive Committee
2023 July 18

ISC: UNRESTRICTED
EC2023-0619

Financial Task Force Implementation Program Final Update

PURPOSE OF BRIEFING

The [Financial Task Force](#) report and recommendations were delivered to Council in June 2020 ([C2020-0742](#)). There were 35 recommendations made by the Financial Task Force and Administration responded to the recommendations with 73 administrative action items. The expansive scope of the recommendations required a cross-corporate implementation program.

Council directed semi-annual reporting on the implementation of the Financial Task Force's recommendations. Due to the inter-related nature of the 73 administrative action items, Administration has been reporting on 35 implementation deliverables, which each may address multiple action items. After update reports in December 2020 ([PFC2020-1351](#)), June 2021 ([PFC2021-0796](#)), December 2021 ([EC2021-1597](#)), June 2022 ([EC2022-0652](#)) and December 2022 ([EC2022-1241](#)), this briefing is intended to provide final updates on Administration's implementation program. This marks the end of the regular centralized semi-annual reporting, but Administration will continue to advance Financial Task Force recommendations through departmental operations and future scheduled reports.

SUPPORTING INFORMATION

Overall Program Status

A one-page summary featuring the substance of each of the 35 implementation deliverables and progress made over the course of the implementation program has been included in Attachment 1. Of the 35 deliverables: 24 were completed as of the last update (2022 December 14), five have been completed since that time, and six have longer implementation timelines that extend into 2024 and beyond.

The five implementation deliverables completed since the last update include:

- 2023-2026 Service Plans and Budgets and the use of the approved budget principles, which will continue to be used as we make improvements to the budget process and the Multi-Year Business Planning and Budgeting Policy.
- The Financial Narrative has helped create more cohesive communication about The City's annual financial cycle and this work will continue to advance one of the Task Force's eight themes: Improving the understanding of municipal finance circumstances.
- TIPP Modernization through the successful implementation of changes to the TIPP Bylaw, eliminating the administration fee and lump sum payment. Enrolments are over 301,000 today, up from from 291,000 in May 2022. This increase is 50% higher than the same period in the previous year.
- Community Standards Cost and Value Study completed the third of three services, with a cost and value study of Calgary 911. This 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.

BRIEFING

Continuing Implementation Timelines

The six implementation deliverables with longer timelines have all made progress through the implementation program since 2020, but Administration views this work as ongoing, and best continued by the relevant teams in operations through the appropriate committees of Council.

Three continuing deliverables will bring reports to the Executive Committee:

1. Municipal Finance White Paper (Corporate Planning & Financial Services, Q3 2023)
2. User Fees and Subsidies Policy Review (Corporate Planning & Financial Services, Q1 2024)
3. Taxation Policy (Corporate Planning & Financial Services, Q2 2024)

Three longer-term activities will continue to report through the Intergovernmental Affairs Committee:

4. Regional Economic Development (Planning and Development Services)
5. Regional Strategies (Planning and Development Services)
6. Provincial Engagement Plan (People, Innovation and Collaboration Services)

In addition to the six mentioned above, Administration is continuing work to consolidate a costing function within the Corporate Budget Office to support internal recoveries, user fee policy and service costing for reporting.

Implementation Program Governance

The program governance structure included a steering committee made up of the Chief Financial Officer, the General Manager of People, Innovation and Collaboration Services, the General Manager of Operational Services, the Director of Finance, and three external representatives from the Financial Task Force to independently confirm that The City's efforts and actions were consistent with the intent of the recommendations. Administration thanks the three external members – Dave Mewha, Dr. Rene Wells, and Mike Yuzwa – for their professional contributions and continued commitment to Calgary's fiscal sustainability.

The full list of recommendations and administrative actions are contained in Attachment 2. The report of the Financial Task Force can be found at calgary.ca/financialtaskforce.

ATTACHMENTS

1. Implementation Reports
2. Financial Task Force Recommendations and Administrative Actions

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.

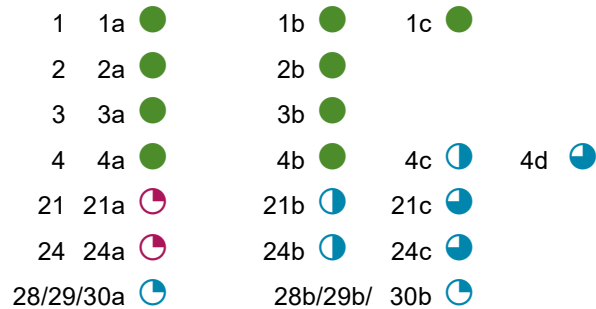
Phase

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

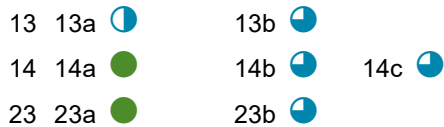
Status

- Cancelled
- Delayed
- Continuing
- Completed

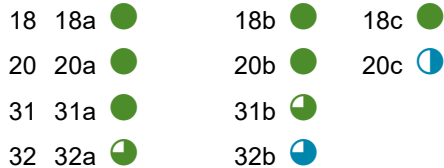
Responding to Calgary's Cyclical Economy using Existing Tools



Improving the Understanding of Municipal Finance Circumstances



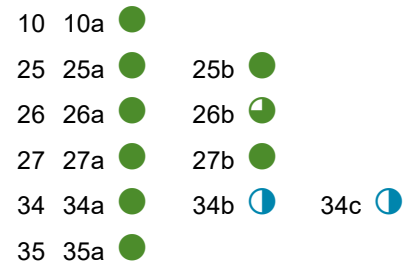
Making Calgary More Competitive, Livable and Attractive



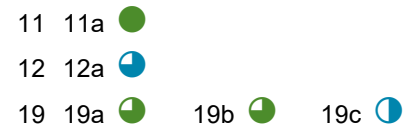
Supporting Regional Economic Development



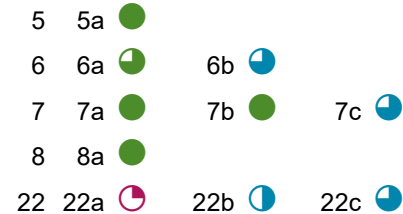
Improving Tax Efficiency for Long-Term Fiscal Sustainability



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



Contents

Implementation Report (Aligned Recommendation)		Phase	Page
Community Standards Cost and Value Studies (28a/b, 29a/b, 30a/b)	✓	Benefits	4
Council-approved Budget Principles (2a, 11a, 20a, 31a, 8a)	✓	Benefits	6
Financial Narrative (2b, 23a, 34a)	✓	Benefits	7
Municipal Finance White Paper (9a, 13a, 21b, 22b, 24b)	📅	Installation	9
Provincial Engagement Plan (4d, 6b, 7c, 9b, 12a, 13b, 14b, 14c, 21c, 22c, 23b, 24c, 32b)	📅	Implementation	10
Regional Economic Development (15a)	📅	Planning	11
Regional Strategies (16a, 17a, 28b, 29b, 30b)	📅	Planning	12
Service Plans and Budgets 2023-2026 Program Plan (4a, 10a, 1a, 1b, 1c, 2a, 2b, 3a, 3b, 4b, 5a, 7a, 7b, 8a, 9a, 11a, 18a, 18b, 19a, 20a, 20b, 20c, 21b, 23a, 24b, 25a, 27a, 27b)	✓	Benefits	14
TIPP – Modernization (25a, 25b)	✓	Benefits	16
Taxation Policy (19c, 20c, 34b, 34c, 26b, 31a)	📅	Installation	18
User Fees and Subsidies Policy Review (4c)	📅	Installation	19
<i>Annual Assessment Cycle Continuation</i> (26a)	✓	Benefits	20
<i>Assessment Smoothing Investigation</i> (35a)	✓	Benefits	21
<i>Assessment Timeline</i> (4b, 27a, 27b)	✓	Benefits	22
<i>Business Perspectives Panel Research</i> (5a)	✓	Benefits	24
<i>Business Web Hub</i> (5a)	✓	Benefits	25
<i>Corporate eCommerce Program</i> (7a, 7b)	✓	Benefits	27
<i>Countercyclical Fiscal Policy Report</i> (32a)	✓	Implementation	28
<i>Differentiated Taxation</i> (6a)	✓	Implementation	29
<i>Downtown Survey</i> (33b)	✓	Implementation	31
<i>Economic Resilience Task Force (ERTF) Liaison</i> (21a, 22a, 24a)	✗	Planning	32
<i>Fabrication Workshop</i> (21b)	✓	Implementation	33
<i>Long Range Financial Plan Update</i> (1b, 20b, 3a, 10a, 24b)	✓	Benefits	34
<i>Long Range Financial Plan Update – External Review</i> (1c)	✓	Benefits	35
<i>Patio Program 2020/2021</i> (5a)	✓	Benefits	36
<i>Promoting Calgary - Downtown Strategy</i> (33a)	✓	Implementation	38
<i>Promoting Calgary - Economic Strategy</i> (33a)	✓	Implementation	39
<i>Provincially or Federally Mandated Services</i> (14a)	✓	Benefits	41
<i>Residential property taxes and utility charges survey</i> (18a, 18b, 18c)	✓	Benefits	42
<i>Restaurant/Brewery Experience Improvement Program</i> (5a)	✓	Benefits	43
<i>SAVE Program Integrated in Budget Adjustments</i> (31b)	✓	Implementation	45
<i>ShopHERE powered by Google</i> (5a)	✓	Benefits	46
<i>Subclass Investigation</i> (26b)	✓	Implementation	47
<i>Support Local YYC campaign</i> (5a)	✓	Benefits	48
<i>Tax Responsibility Study</i> (19a, 19b)	✓	Implementation	49

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>Strategic Alignment: Multi-Year Business Planning and Budgeting Policy;</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.

<p>Implementation Phase: Benefits Realization</p>	<p>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.</p> <p>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.</p> <p>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.</p>
<p>Expected Implementation Date: March 2023</p>	
<p>Current Status: Completed</p>	<p>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.</p>

<p>Customers: Residential and non-residential property owners</p>	<p>Partners: Taxation Law City Clerks (TBD) IT Customer Service Finance Communications support FTF Implementation Team</p>
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<p>Overall Risk Rating: Low</p>	<p>Strategic Alignment: Financial Task Force Recommendation</p>
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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>270,000</td><td>Baseline</td></tr> <tr><td>2019</td><td>275,000</td><td>Baseline</td></tr> <tr><td>2020</td><td>280,000</td><td>Baseline</td></tr> <tr><td>2021</td><td>285,000</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	270,000	Baseline	2019	275,000	Baseline	2020	280,000	Baseline	2021	285,000	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	270,000	Baseline																							
2019	275,000	Baseline																							
2020	280,000	Baseline																							
2021	285,000	Forecast																							
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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>1.45</td><td>Baseline</td></tr> <tr><td>2019</td><td>1.45</td><td>Baseline</td></tr> <tr><td>2020</td><td>1.45</td><td>Baseline</td></tr> <tr><td>2021</td><td>1.48</td><td>Forecast</td></tr> <tr><td>2022</td><td>1.48</td><td>Forecast</td></tr> <tr><td>2023</td><td>1.48</td><td>Forecast</td></tr> <tr><td>2024</td><td>1.50</td><td>Forecast</td></tr> </tbody> </table>	Year	Revenue (\$M)	Type	2018	1.45	Baseline	2019	1.45	Baseline	2020	1.45	Baseline	2021	1.48	Forecast	2022	1.48	Forecast	2023	1.48	Forecast	2024	1.50	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	1.45	Baseline																							
2019	1.45	Baseline																							
2020	1.45	Baseline																							
2021	1.48	Forecast																							
2022	1.48	Forecast																							
2023	1.48	Forecast																							
2024	1.50	Forecast																							



Financial Task Force Implementation Report

<h2>Taxation Policy</h2>	
<p>Led By: Financial Support</p>	
<p>Related Administrative Action: 19c, 20c, 34b, 34c, 26b, 31a</p>	
<p>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>	
<p>Implementation Phase: Installation</p> <p>Expected Implementation Date: January 2023</p>	<p>What has happened over the past 6 months:</p> <p>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>Current Status: Continuing</p>	<p>What's next:</p> <p>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>
<p>Customers: Tax payers Council Citizens</p>	<p>Partners: Finance Assessment Corporate Initiatives</p>
<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>



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- Calgaryians 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 Calgaryians, 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

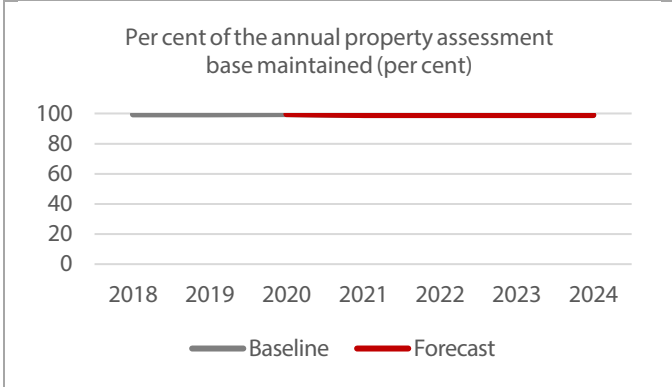
Description: Recommendation 26 was “do not sacrifice high-quality information available through annual property assessments that improve the ability to monitor and respond to underlying changes in the economy and real estate markets. The administrative action was "administration will continue the annual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

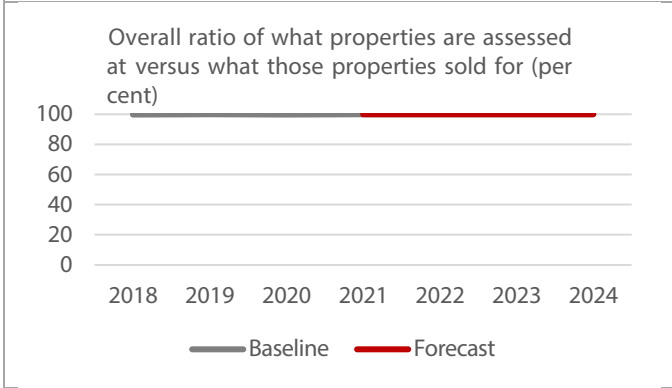
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: N/A
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Overall Risk Rating: Slight	Strategic Alignment: A well-run city
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Performance Measures	Performance Story
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“Per 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.

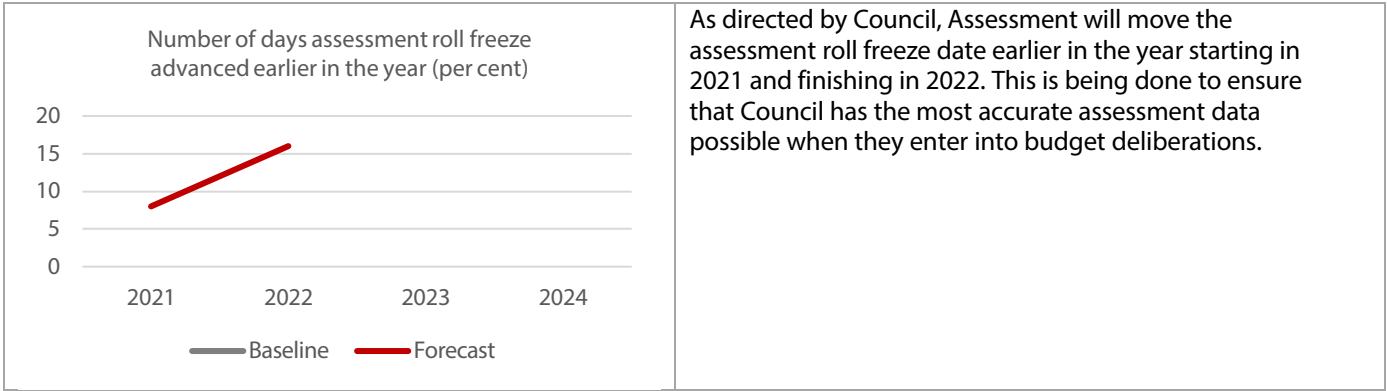
Customers: Property owners, City of Calgary, and Government of Alberta	Partners: Finance - Corporate Budget Office; Corporate Initiatives; Assessment
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Overall Risk Rating: Medium	Strategic Alignment: A well-run city
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Performance Measures	Performance Story																								
<p style="text-align: center;">Per cent of the total annual assessment base maintained (per cent)</p> <table border="1" style="display: none;"> <caption>Performance Measure Data</caption> <thead> <tr> <th>Year</th> <th>Baseline (%)</th> <th>Forecast (%)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>95</td><td>-</td></tr> <tr><td>2019</td><td>95</td><td>-</td></tr> <tr><td>2020</td><td>95</td><td>-</td></tr> <tr><td>2021</td><td>95</td><td>-</td></tr> <tr><td>2022</td><td>95</td><td>-</td></tr> <tr><td>2023</td><td>95</td><td>95</td></tr> <tr><td>2024</td><td>95</td><td>100</td></tr> </tbody> </table>	Year	Baseline (%)	Forecast (%)	2018	95	-	2019	95	-	2020	95	-	2021	95	-	2022	95	-	2023	95	95	2024	95	100	<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 (%)	Forecast (%)																							
2018	95	-																							
2019	95	-																							
2020	95	-																							
2021	95	-																							
2022	95	-																							
2023	95	95																							
2024	95	100																							



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

Performance Story

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

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

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



Financial Task Force Implementation Report

Business Web Hub

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

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

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

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: Over 400,000 page views in 2021, top pages included "Understanding business licence requirements", "Business licencing and permits", "REP support grant", and "Business reopening grant". Most traffic came from search engines. 63.6% of users are returning visitors, which indicates the hub is a great source of useful information.</p>
<p>Expected Implementation Date: April 2021</p>	
<p>Current Status: Completed</p>	<p>What's next: Continued monitoring and development of content to support and inform the business community in Calgary</p>
<p>Customers: -Business owners, managers and employees -Business Improvement Areas (BIAs) -Business Sector Task Force -Calgarians who support local business</p>	<p>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</p>
<p>Overall Risk Rating: Medium</p>	<p>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)</p>
<p>Performance Measures</p>	<p>Performance Story</p>



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.
Expected Implementation Date: March 2022	<ul style="list-style-type: none"> • Work is underway to prepare for 2023-2026 Budget Investment Packages to support a wider utilization of the Corporate solution to improve Calgarians experiences in transacting with The City, finding efficiencies through improved digital workflows, and reducing operating & support costs from a consolidation of discrete eCommerce solutions.
Current Status: Completed	What's next: Work will continue through the Digital Governance Committee to leverage the Corporate solution and support, as determined, other services' migration to the common technology platform

Customers: Calgarians and businesses who transact with The City	Partners: Corporate Analytics & Innovation, Customer Services & Communication and Information Technology
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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	-																							
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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																							



Financial Task Force Implementation Report

Countercyclical Fiscal Policy Report

Led By: Financial Support

Related Administrative Action: 32a

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

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

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

Differentiated Taxation

Led By: Property Assessment

Related Administrative Action: 6a

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

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

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

Proposed Plan:

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

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

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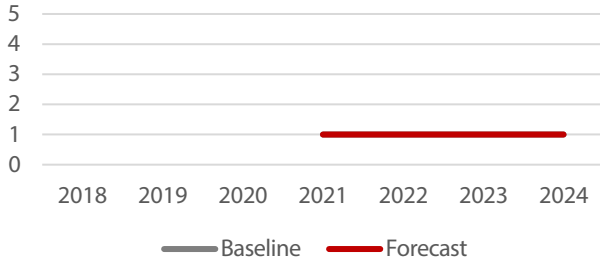
Overall Risk Rating: Slight	Strategic Alignment: A well-run city A prosperous city
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Performance Measures	Performance Story																								
<p>Per cent of non-residential assessment base which is exempt from taxation (per cent)</p> <table border="1">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



Financial Task Force Implementation Report

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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Performance Measures	Performance Story																								
<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>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																							
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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.

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



Financial Task Force Implementation Report

Patio Program 2020/2021

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: Several groups provided input on the seasonal patio guidelines including The City's Advisory Committee on Accessibility and Business Improvement Areas. Administration developed a new set of guidelines to assist establishments with design of their seasonal patios. The guidelines also outline steps for the approval process. As with the past two years, The City is supporting the operation of patios through accelerated approvals, quick setup, and, for the third consecutive year, waiving of fees.</p>
<p>Expected Implementation Date: March 2021</p>	
<p>Current Status: Completed</p>	<p>What's next: Council further directed that, starting in 2022, outdoor patios are to become a permanent program as an ongoing support to local businesses and Calgarians.</p> <ul style="list-style-type: none"> • The City has updated the seasonal patio guidelines to improve accessibility for Calgarians both to the patios and along public sidewalks. <ul style="list-style-type: none"> o To improve accessibility, seasonal patios are to be located in the parking (curbside) lane, wherever possible. o Patios located on public sidewalks must have a minimum of 2 metres of clearance for mobility and access by all Calgarians. o This is to help provide Calgarians of all ages and abilities a continuous and level pedestrian path of travel. • Patio permissions that are granted this year will be good for up to three years – further streamlining the process and supporting businesses in making longer-term patio investments. <ul style="list-style-type: none"> o Renewal notices will be sent to businesses every year before the season starts. • Calgarians will be able to enjoy their favourite seasonal patios that are more universally accessible and inclusive. • The new guidelines remove the need for temporary barricades and detour ramps that were seen in previous patio season
<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

<p>Implementation Phase: Implementation</p>	<p>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.</p>
<p>Expected Implementation Date: June 2022</p>	

<p>Current Status: Completed</p>	<p>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.</p>
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<p>Customers: The City of Calgary Business Owners Institutions (Post-Secondary, for example)</p>	<p>Partners: CED, CMLC, UofC, Tourism Calgary, BIAs</p>
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<p>Overall Risk Rating: High</p>	<p>Strategic Alignment: Calgary in the New Economy, Resilience Strategy, Industrial Land Strategy</p>
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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

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

<p>Implementation Phase: Benefits Realization</p>	<p>What has happened over the past 6 months: The 2020 residential property taxes and utility charges survey is finished and published on Oct 25, 2021. It includes two new questions regarding non-residential property classes: non-residential taxes per 1,000 sf per year for two types of commercial properties: 1. Downtown high-rise office space, and 2. big box retail of 50,000 square feet or more. There are 8 cities responded to these questions and the findings are analyzed in our 2020 survey report.</p>
<p>Expected Implementation Date: October 2021</p>	
<p>Current Status: Completed</p>	<p>What’s next: The project is completed. No further actions needed at this time.</p>
<p>Customers: City Council, Administration leadership team, taxpayers and potential investors who want to know the competitiveness of Calgary’s property taxes</p>	<p>Partners: Participating municipalities</p>
<p>Overall Risk Rating: High</p>	<p>Strategic Alignment: Recommendations of the Task Force</p>



Financial Task Force Implementation Report

Restaurant/Brewery Experience Improvement Program

Led By: Executive Leadership

Related Administrative Action: 5a

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

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

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

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

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



Financial Task Force Implementation Report

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



Financial Task Force Implementation Report

SAVE Program Integrated in Budget Adjustments

Led By: Executive Leadership

Related Administrative Action: 31b

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

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

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

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



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.
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Customers: Citizens Businesses	Partners: Calgary Economic Development Calgary Chamber of Commerce Tourism Calgary Calgary Arts Development Association Business Improvement Areas (BIAs) Mayor's Office
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Overall Risk Rating: Medium	Strategic Alignment: Calgary in the New Economy (Economic Strategy) Rethink to Thrive Strategy Business Sector Task Force TOR
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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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1a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
1b	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
1b	Long Range Financial Plan Update	34	✓	Benefits
1c	Long Range Financial Plan Update – External Review	35	✓	Benefits
1c	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
2a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
2a	Council-approved Budget Principles	6	✓	Benefits
2b	Financial Narrative	7	✓	Benefits
2b	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
3a	Long Range Financial Plan Update	34	✓	Benefits
3a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
3b	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
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4c	User Fees and Subsidies Policy Review	19	📅	Installation
4d	Provincial Engagement Plan	10	📅	Implementation
5a	Business Web Hub	25	✓	Benefits
5a	Business Perspectives Panel Research	24	✓	Benefits
5a	Patio Program 2020/2021	36	✓	Benefits
5a	Support Local YYC campaign	48	✓	Benefits
5a	ShopHERE powered by Google	46	✓	Benefits
5a	Restaurant/Brewery Experience Improvement Program	43	✓	Benefits
5a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
6a	Differentiated Taxation	29	✓	Implementation
6b	Provincial Engagement Plan	10	📅	Implementation
7a	Corporate eCommerce Program	27	✓	Benefits
7a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
7b	Corporate eCommerce Program	27	✓	Benefits
7b	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
7c	Provincial Engagement Plan	10	📅	Implementation
8a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
8a	Council-approved Budget Principles	6	✓	Benefits
9a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
9a	Municipal Finance White Paper	9	📅	Installation
9b	Provincial Engagement Plan	10	📅	Implementation

Status indicators: ✓ Completed 📅 Continuing ⚠️ Delayed ✗ Cancelled

Action	Implementation Report Name	Page	Status	Phase
10a	Long Range Financial Plan Update	34	✓	Benefits
10a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
11a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
11a	Council-approved Budget Principles	6	✓	Benefits
12a	Provincial Engagement Plan	10	📅	Implementation
13a	Municipal Finance White Paper	9	📅	Installation
13b	Provincial Engagement Plan	10	📅	Implementation
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15a	Regional Economic Development	11	📅	Planning
16a	Regional Strategies	12	📅	Planning
17a	Regional Strategies	12	📅	Planning
18a	Residential property taxes and utility charges survey	42	✓	Benefits
18a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
18b	Residential property taxes and utility charges survey	42	✓	Benefits
18b	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
18c	Residential property taxes and utility charges survey	42	✓	Benefits
19a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
19a	Tax Responsibility Study	49	✓	Implementatio
19b	Tax Responsibility Study	49	✓	Implementation
19c	Taxation Policy	18	📅	Installation
20a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
20a	Council-approved Budget Principles	6	✓	Benefits
20b	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
20b	Long Range Financial Plan Update	34	✓	Benefits
20c	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
20c	Taxation Policy	18	📅	Installation
21a	Economic Resilience Task Force (ERTF) Liaison	32	✗	Planning
21b	Fabrication Workshop	33	✓	Implementation
21b	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits
21b	Municipal Finance White Paper	9	📅	Installation
21c	Provincial Engagement Plan	10	📅	Implementation
22a	Economic Resilience Task Force (ERTF) Liaison	32	✗	Planning
22b	Municipal Finance White Paper	9	📅	Installation
22c	Provincial Engagement Plan	10	📅	Implementation
23a	Financial Narrative	7	✓	Benefits
23a	Service Plans and Budgets 2023-2026 Program Plan	14	✓	Benefits

Status indicators: ✓ Completed 📅 Continuing ⚠️ Delayed ✗ Cancelled

Action	Implementation Report Name	Page	Status	Phase
23b	Provincial Engagement Plan	10		Implementation
24a	Economic Resilience Task Force (ERTF) Liaison	32		Planning
24b	Long Range Financial Plan Update	34		Benefits
24b	Service Plans and Budgets 2023-2026 Program Plan	14		Benefits
24b	Municipal Finance White Paper	9		Installation
24c	Provincial Engagement Plan	10		Implementation
25a	Service Plans and Budgets 2023-2026 Program Plan	14		Benefits
25a	TIPP – Modernization	16		Benefits
25b	TIPP – Modernization	16		Benefits
26a	Annual Assessment Cycle Continuation			Benefits
26b	Taxation Policy	18		Installation
26b	Subclass Investigation	47		Implementatio
27a	Service Plans and Budgets 2023-2026 Program Plan	14		Benefits
27a	Assessment Timeline	22		Benefits
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28b	Community Standards Cost and Value Studies	4		Benefits
28b	Regional Strategies	12		Planning
29a	Community Standards Cost and Value Studies	4		Benefits
29b	Community Standards Cost and Value Studies	4		Benefits
29b	Regional Strategies	12		Planning
30a	Community Standards Cost and Value Studies	4		Benefits
30b	Community Standards Cost and Value Studies	4		Benefits
30b	Regional Strategies	12		Planning
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31a	Council-approved Budget Principles	6		Benefits
31b	SAVE Program Integrated in Budget Adjustments	45		Implementation
32a	Countercyclical Fiscal Policy Report	28		Implementation
32b	Provincial Engagement Plan	10		Implementation
33a	Promoting Calgary - Downtown Strategy	38		Implementation
33a	Promoting Calgary - Economic Strategy	39		Implementation
33b	Downtown Survey	31		Implementation
34a	Financial Narrative	7		Benefits
34b	Taxation Policy	18		Installation
34c	Taxation Policy	18		Installation
35a	Assessment Smoothing Investigation	21		Benefits

Status indicators: Completed Continuing Delayed Cancelled

Financial Task Force Recommendations and Administrative Action Items

#	Recommendation Verbatim	#	Administrative Action Item
1	<p>Recommendation #1: Apply a decision-making framework that addresses forces within the control of The City. Adding elements that are subject to the decision of the other orders of government limits execution capacity. Commit to a process based on two features:</p> <p>a. Purposefully find the ‘best available’ evidence on</p> <ul style="list-style-type: none"> • Revenues and taxes required for municipal services. • Affordability of revenues and taxes collected by residents and businesses. • Sustainability and long-term impact of revenue and tax collected on the economy. • Emerging trends having the potential to impact revenue and taxes. <p>b. Critically evaluate the validity and generalization of the evidence before decisions.</p>	1a	Administration will be more explicit of the evidence relied upon in reporting and communications.
		1b	Administration will explicitly incorporate a broader view of the impacts of City finances on the economy as part of the current LRF update.
		1c	Administration will review the validation process of conclusions stemming from the LRF update and the business planning and budgeting process and determine the means of strengthening overall validation.
2	<p>Recommendation #2: Develop and sustain the credibility of the decision-making process by:</p> <ul style="list-style-type: none"> • Committing to a principles-based process for adjusting municipal property taxes with strong accountability and ownership. • Delivering analysis, in everyday language, of the upcoming year’s property tax challenges ahead of the tax rate decisions for adequate reflection. • Communicate, using standardized terms, the evolution of drivers of change and their fiscal impact before decision-making. 	2a	Administration will review the feasibility of establishing permanent Council approved principles before the beginning of the next planning and budgeting cycle.
		2b	Administration will review the communications planning leading up to the different decision points in the cycle and implement changes on an on-going basis as feasible to deliver information to all stakeholders in plain language on the decision-making process, the content and the results.

#	Recommendation Verbatim	#	Administrative Action Item
3	<p>Recommendation #3: Improve certainty and predictability around property taxation in Calgary.</p> <ul style="list-style-type: none"> • As economic agents, residents and businesses must be provided with certainty and predictability to make timely and well-advised decisions. They would benefit provided the plan is clear, and the commitment sustained over time, reducing business risks. • Consider overall budgetary changes that adapt to the impact of inflation and population growth. 	3a	<p>Administration will begin incorporating an analysis of the property tax impacts of future financial gaps outside of the current budget cycle as part of the financial plan update requirements in the MGA as well as in the planning and budgeting process and the update of the LRFP currently underway.</p>
		3b	<p>In accordance with Action Item 2 (a) Administration will develop analysis and communication that can be available publicly when presentations are being made to Council.</p>
4	<p>Recommendation #4: Establish annual reporting, including for public information, that reflects evolving economic conditions faced by Calgary residents and businesses. The goal is to generate evidence that would anchor decisions for a cyclical economy. Be responsive to economic conditions and taxpayer expectations in a meaningful manner. The elements in the periodic reporting would include:</p> <ul style="list-style-type: none"> • Monitor – List prevailing stresses and shocks on the local economy and the transmission mechanism to property taxes to minimize the impact of sudden shocks. • Anticipate – Limit uncertainty by predicting future-year changes in the taxable assessment base using correlations with economic activity. • Sustain – Improve reliance on the non-property tax revenue by limiting its volatility and increasing its growth before exploring offsetting property tax measures for shifts. • Segment – Measure annual changes in property tax dollars charged to 	4a	<p>As economic outlooks are developed, Administration will integrate the outlook information more explicitly in the planning and budgeting processes. Administration will need to determine the best way of performing and reporting the analysis.</p>
		4b	<p>Administration will assess the resource capability to develop and make available analysis on the distributional impacts of assessment and tax changes on an annual basis prior to the approval of the Property Tax Bylaw, and implement as feasible.</p>

#	Recommendation Verbatim	#	Administrative Action Item
	residents and businesses across the distribution of taxpayers (i.e. not just mean or median). <ul style="list-style-type: none"> • Respond – Report on the distribution of the tax responsibility across subgroups of residential and non-residential taxpayers to better support timely responses. 	4c	Administration will consider this recommendation within the review of the User Fees Policy.
		4d	Administration will continue to advocate to the province for municipal finance reform, including for expansion of revenue tools as opportunities are presented.
5	Recommendation #5: Prepare for the future by looking inwards and creating a good environment where businesses, small and large businesses, can thrive. <ul style="list-style-type: none"> • The economy of any city is not static – businesses open and close, leading to economic shifts. • Create conditions where communities, entrepreneurship and innovation can thrive. 	5a	Administration will continue to make partnerships a priority in examining ways to enhance Calgary’s business environment, including continuing the Business Sector Support Task Force’s work
6	Recommendation #6: Consider differentiated taxation for businesses and organizations that make significant contributions to the character and fabric of the city. It would include <ul style="list-style-type: none"> • Organizations like BIAs • Non-profit organizations • Owner-operated small businesses with limited financial means 	6a	Administration will continue to examine the best ways to apply available tools.
		6b	Administration will continue to advocate to the province for municipal finance reform, including the expansion of property tax flexibility as opportunities are presented. Link to Recommendation 1, 9 & 12.
7	Recommendation #7: Identify future value opportunities for the City and the capacity to adjust to the rapidly growing e-commerce activity level. Our economy is everchanging, and our activities should adapt to the transformation of behaviour in society. The connection between cities and citizens would increase in the future. Adapt City operations to these changes.	7a	Administration will continue to monitor trends and incorporate advances into operations as feasible.

#	Recommendation Verbatim	#	Administrative Action Item
		7b	Administration will continue our ongoing work to develop our approach to cost/benefit analysis for operational changes and its application, leveraging corporate endeavors (such as the SAVE program) to enhance organizational maturity in this area.
		7c	Administration will continue to advocate to the province for municipal finance reform, including the expansion of tools to tax non-property related activity as opportunities are presented.
8	<p>Recommendation #8: Leverage Calgary’s economic strategy – “Calgary in the New Economy.” Align decision-making priorities with the strategy.</p> <ul style="list-style-type: none"> • Focus activities on the four pillars of the strategy that involve making Calgary the destination for talent in Canada, the leading business-to-business (B2B) innovation ecosystem, the most livable city in Canada, and the most business friendly city in Canada. • Establish Calgary as a centre of excellence where businesses build the future. • As a centre of excellence for energy, communicate specific initiatives that demonstrate long-term efforts at diversifying, including a sustainable energy sector and oil and gas industry. It should include tracking performance metrics, such as ESG scores, to demonstrate progress. • As a centre of excellence for the digital economy, target initiatives addressing adaptable talent, digital governance and innovation, and corporate social responsibility. 	8a	Administration includes the economic strategy as an input into developing strategic plan principles in 2(a).
9	<p>Recommendation #9: Develop research and analysis that document the extent of the decline in bricks and mortar and the transition to new models of delivering goods and services. Use it to demonstrate that municipalities’ traditional real estate tax revenues cannot capture the transition to e-</p>	9a	Administration will scope a research and analysis program, including an environmental scan, and determine the resources required to deliver it

#	Recommendation Verbatim	#	Administrative Action Item
	commerce transactions. Use the findings to advocate for the reform of municipal finances and the revenue-generating tools available to municipalities.		effectively. A decision to pursue the program will include resources (internal and external partners) required to sustain it.
10	<p>Recommendation #10: The goal is long-term fiscal sustainability.</p> <ul style="list-style-type: none"> Establish and commit to the principle that long-term growth in revenue from property taxes shall reflect anticipated long-term population and real economic growth. <p>10 Focus on long-term fiscal sustainability</p> <ul style="list-style-type: none"> Complement with ongoing work on prudent budgeting and spending. Although the mandate of the Financial Task Force did not include a consideration of initiatives targeted at spending discipline, Task Force members emphasize the vital role of spending discipline for achieving long-term fiscal sustainability. 	9b	Administration will use any results in the continued advocacy to the Province for municipal finance reform. Link to Recommendation 1, 6 & 12.
11	<p>Recommendation #11: Use globally accepted guiding principles that generate a well-functioning property taxation decision-making process to secure a property taxation mandate from Council that captures Council’s taxation priorities initially by 2020 Q4 and on an annual basis after that.</p> <ul style="list-style-type: none"> The principles should align with those for a sound property assessment and taxation system. The annual mandate would provide clarity to Administration on the expectations for property tax options for Council consideration. The mandate would draw the link between the range of services, service levels and generally accepted principles for an effective taxation system. 	10a	Consistent with 2 (a) Administration will incorporate 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 as part of the business planning and budgeting as well as the LRFP update.
		11	See recommendation 2.

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12	<p>Recommendation #12: Work with the provincial government to allow the legislator's intent on the definitions for non-residential subclasses for implementation by municipalities.</p> <ul style="list-style-type: none"> • Make them usable for The City and expand the tools available for responses when tax circumstances that are unique to certain non-residential taxpayer groups emerge. • The main goal is to support targeted, temporary relief and not to target subclasses for permanently high taxation. The change cannot materially increase tax for any group. During economic cycles, some taxpayer groups are more adversely affected. • Provide capacity for relief because the current sub-class definition makes for a blunt tool for property tax relief. • Another goal is to support the general direction of tax policy for the long-term. • Implement a review mechanism to confirm that the taxation arising from the assessment subclasses do not target a specific sub-class for higher taxation. 	12a	Administration will use any results in the continued advocacy to the province for municipal assessment and finance reform. Link to Recommendation 1, 6 & 9.
13	<p>Recommendation #13: Collaborate with the province to authorize access to tools that address services that arise from provincial government direction or changes.</p> <ul style="list-style-type: none"> • Identify services that may have been directed to The City explicitly or inadvertently. • The inadvertent transfer of responsibility occurs when third parties are no longer able or willing to deliver the services, but The City steps in for continuity as the last resort government service provider. • These services have value for those who access them. Ensuring continuity, as well as adequate funding for those services, is vital. • Use the results from the review to engage in a dialogue with the province. Collaborate to determine and agree on the fiscal tools necessary to allow effective delivery of those services by the municipality. 	13a	Administration will scope a research program and determine the feasibility of proceeding with the required resources (internal and external).
		13b	Administration will use any results in the advocacy to the Province for specific revenue/funding agreements and municipal finance reform. Link to Recommendation 1.
14	<p>Recommendation #14: Establish long-lasting revenue and cost-sharing arrangements with other orders of government whenever new municipal services are directed by other orders of government. The introduction of new services on a permanent basis, which adds incremental costs, should be</p>	14a	Administration will continue to estimate implementation costs (temporary and permanent).

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	<p>accompanied by new revenue tools. Costs for new, permanent programs, like the recent introduction of the municipal cannabis program, should be accompanied by permanent, not temporary, municipal revenue tools. Failing which Calgary should pursue exemptions from implementation to achieve fiscal sustainability.</p>	14b	<p>Administration will use any results in the advocacy to the Province for specific revenue/funding agreements and municipal finance reform. Link to Recommendation 1.</p>
		14c	<p>Administration will also continue to support advocacy efforts by AUMA and FCM.</p>
15	<p>Recommendation #15: Work with intermunicipal neighbours on coordinated actions to support regional economic development. Seeking synergies in service provision and prioritizing economic development at the Calgary Metropolitan Region Board. Investigate municipal governance structures that promote the cost-effective delivery of services for regional economic benefit.</p>	15a	<p>Administration will continue to advance the idea of prioritizing regional economic development.</p>
16	<p>Recommendation #16: Investigate cross-subsidization for non-Calgary residents and businesses in the Calgary region that benefit from City services for potential cost-sharing. Investigate new revenue opportunities that address cross-subsidization borne by The City of Calgary in favour of others in the region, including:</p> <ul style="list-style-type: none"> • Cost-Sharing Agreements – with regional partner municipalities. They can be applied to recover costs for shared services and shared use of infrastructure. • Sharing property tax revenue – with neighbouring municipalities. An example is the use of Joint Economic Development Initiatives (JEDI) type agreements. • Differential User Fees – to recover subsidies to regional users of City services. • Collaboration Agreements – where Calgary and regional partner municipalities work together on applications for infrastructure funding from other levels of government. 	16a	<p>Administration will continue to investigate and work collaboratively with intermunicipal neighbours to raise awareness, investigate growth impacts, and identify opportunities.</p>

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17	<p>Recommendation #17: Ensure that the investments made by The City that support regional growth do not decrease Calgary’s competitiveness. Investigate measures to reduce costs borne by The City from regional growth, including:</p> <ul style="list-style-type: none"> • Recovering the cost of growth – by working with intermunicipal neighbours to establish off-site levy/levies to be imposed on an intermunicipal basis. • Cross-corporate regional servicing – where service provision by The City to the region is synchronized to minimize costs and achieve positive cross-corporate cost/benefit. • Targeted annexations – by ensuring that future annexations will provide for the best possible cost/benefit outcomes for The City. 	17a	<p>In addition to the action related to Recommendation 16, The City will investigate an administrative corporate protocol to evaluate and mitigate the range of impacts and issues that potentially result when services are extended beyond Calgary’s jurisdictional boundary.</p>
18	<p>Recommendation #18: Further develop and sustain Calgary’s superior livability outcomes while having competitive residential and non-residential property taxes.</p> <ul style="list-style-type: none"> • The goal is tax competitiveness. • Use the other five largest Canadian cities and the other five large regional municipalities in the Calgary region for the comparison. • To be transparent and credible, adjust for differences in the range and level of service as well as extent of fiscal tools as best as possible across jurisdictions. • Measure and benchmark tax competitiveness using municipal property taxes per square foot for non-residential property. • At the same time, ensure a balance so that taxes are competitive per unit of representative residential dwelling. 	18a	<p>Administration will review the feasibility of enhancing the data collection in the Residential Property Taxes and Utility Charges Survey and implement changes as appropriate.</p>
		18b	<p>Administration will review MBNCanada information (and other benchmarking information available) related to this recommendation and determine if additional benchmarking is required.</p>
		18c	<p>Administration will review the communication of information to Council in support of decision making and to the public and implement changes as appropriate.</p>

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19	<p>Recommendation #19: Contract with a reputable independent expert to provide an acceptable and reasonable split of the property tax responsibility between residential and non-residential taxpayers.</p> <ul style="list-style-type: none"> • Determine the objectives that would inform the determination of the acceptable and reasonable split. • Incorporate the outcomes of recommendation #12 that targets making subclasses usable. • Explore the viability of pegging mill rates and options (if any) that would work for the Calgary context. • The extent to which it makes sense to determine tax rate thresholds that once breached would trigger the need for mill rate stabilization using an existing or a new reserve. • The range of fiscal tools, including reserves like the fiscal stability reserve, to minimize tax volatility while also maintaining a stable fiscal position. • The policy guidelines that would focus on stronger discipline for using the fiscal stability reserve and a minimum level of reserves dedicated to mill rate stabilization. • Complete the exercise no later than 2021 Q2. • Use the results to address the risk that one taxpayer category may be overpaying for services. • Use the results to anchor future tax redistribution decisions. 	19a	Administration will refine the scope of a potential analysis and review the feasibility of proceeding with an independent expert in the development of municipal tax policy and recommend a delivery date that considers resource constraints if appropriate.
		19b	Administration will review the validity and generalizations of any results in accordance with 1b
		19c	If the study proceeds, Administration will incorporate results into policy recommendations to Council as appropriate.
20	<p>Recommendation #20: Calgary residential and non-residential taxpayers need to rely on stable property tax payments with low and predictable changes over time.</p> <ul style="list-style-type: none"> • Change the approach from determining the level of services before finding the tax dollars because it runs the risk of creating volatility. • Reduce the risk of volatility by determining maximum revenue growth and then finetuning the level of service to meet the restricted revenue growth. • Recognize that some thin-tail risk events, such as the COVID-19 pandemic, that would be challenging to accommodate. 	20a	Administration will include stability and predictability as a consideration in developing the principles, recognizing this must be balanced with the need for stability and predictability for services that citizens need.
		20b	Administration will review the validity and generalizations in accordance with 1 (b).

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		20c	Administration will develop clear tax policy in alignment with 2 (a) & (b), 12 (a) and 19 (b).
21	<p>Recommendation #21: Work with The City of Calgary’s Economic Resilience Task Force to assess the extent to which The City of Calgary has fully explored revenue from existing authorities. Address the speculation that The City is not using revenue authorities to full effect. Undertake a comprehensive review and gap analysis on the use of traditional revenue sources. The review should consider legislative changes required to acquire authority (if applicable) and administrative practices that need changing for execution. The tools to consider include but are not limited to:</p> <ul style="list-style-type: none"> • Return on Assets and Investments/ Proprietary Charges <ol style="list-style-type: none"> a. Develop and implement additional revenue from a strategic review of the business activities, proprietary charges and dividend policies of municipal 	21a	Administration will solicit input from ERTF members.

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<p>corporations, such as ENMAX, Calgary Parking Authority.</p> <p>b. Develop and implement the generation of recurring fees from the use of City assets and the one-time sale of excess capacity or assets (e.g. land that is not used or required).</p> <p>c. Develop and implement the generation of returns from a public-private partnership for non-essential services, e.g. golf courses.</p> <p>d. Invite proposals from members of the public and firms that would generate ideas to tap the unused potential.</p> <ul style="list-style-type: none"> • Regulatory Charges <p>e. Explore the use of regulatory charges, like ‘franchise fees’ or ‘local access fees’ for services provided in the City of Calgary which do not otherwise pay property tax (e.g. telecommunications infrastructure).</p> <p>f. Advertisement charges that include billboards and digital ads targeted in Calgary.</p> <p>g. Develop and implement licensing charges for business vehicles. It provides an opportunity for targeted relief when required for businesses.</p> <p>h. Develop and implement the extension of business licensing requirements to a wide variety of home-based businesses.</p> <ul style="list-style-type: none"> • User Fees <p>g. Apply total cost for municipal services complemented with Calgary resident discounts for certain services (e.g. park and ride) to achieve differential user fees.</p> <p>h. Develop and implement the sale of memberships and long-term subscriptions for access to a wide range of services, e.g. golf courses.</p> <p>i. Charges for the use of proprietary assets, e.g. data.</p> <p>j. Deliver non-essential services only if the costs are fully recoverable through user fees.</p> <ul style="list-style-type: none"> • Taxes <p>m. Develop and implement taxes that would focus on tourists and visitors that use City services.</p> <p>n. Seek agreement with the province to share revenue generated during “boom” years for a rainy-day fund to mirror the heritage fund.</p>	<p>21b Administration will undertake a review of revenue sources that have not already been explored via the SAVE program, the LRFP update, the User Fees Policy review and improvement work as appropriate.</p> <p>21c Administration will include the results of the review in the continued advocacy to the Province for municipal finance reform.</p>

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22	<p>Recommendation #22: Work with The City of Calgary’s Economic Resilience Task Force to assess the extent to which The City of Calgary can generate revenue from new sources as we transition to the new economy. Undertake a comprehensive review and gap analysis on the utilization of new economy revenue sources. The review should include a consideration of legislative changes required to acquire authority (if applicable) and administrative practices that need to change for execution. The tools to consider include but are not limited to:</p> <ul style="list-style-type: none"> • Return on Assets or Investments/ Proprietary Charges <ol style="list-style-type: none"> a. Consider investing in broadband infrastructure to gain long term dividends, including through partnerships with the telecommunications industry. b. Invite proposals from members of the public and firms that would generate ideas for new economy revenue sources. c. Exchange value created by City, e.g. data and other assets, subject to privacy rules, for private sector services or dollars to limit cost pressures. • Regulatory Charges <ol style="list-style-type: none"> d. Develop and implement ‘franchise fee’ type charges that leverage value in regulated assets that reflect the transition to the new economy, e.g. Calgary’s 5G infrastructure. • User Fees <ol style="list-style-type: none"> e. Develop and implement vehicle permitting charges with the transition to driverless cars. f. Develop and implement licenses for new economy services, e.g. e-scooters, ridesharing. • Taxes <ol style="list-style-type: none"> g. Develop and implement a separate property tax class to capture businesses that are not bricks and mortar businesses operating outside the property assessment system. h. Develop and implement taxation for e-commerce revenue generated from local consumption of goods and services not reflected in bricks and mortar. i. Develop and implement a tax on home-based small businesses that would become more prevalent due to the transition to the new economy. Consider a different tax rate if a home is used as an office but address the trend toward increased home-work. 	22a	Administration will solicit input from ERTF members.
		22b	Administration will undertake a review of revenue sources that have not already been explored via the SAVE program, the LRFP update, the User Fees Policy review and improvement work as appropriate.
		22c	Administration will include the results of the review in the continued advocacy to the Province for municipal finance reform.

#	Recommendation Verbatim	#	Administrative Action Item
23	<p>Recommendation #23: Make changes to the content and form of communication with members of the public and other orders of government so that there is a better understanding of efforts at:</p> <ul style="list-style-type: none"> • Education Support <ol style="list-style-type: none"> a. Simplify property taxation and municipal finance communication using plain language. While certain concepts and terms may be tools of the trade, they are less meaningful to taxpayers, e.g. a 3% property tax increase does not translate into 3 % increases for individual taxpayers. b. Make the distinction between operating and capital budgets more transparent. Consider the use of terms that make sense to the public, e.g. using 'investments' for 'capital.' c. Actively address misinformation on municipal finances. Letting them linger without correction adds to the confusion. • Cost-effectiveness d. Communicate initiatives underway to reduce municipal government costs, such as the Solutions for Achieving Value and Excellence (SAVE) program. • Demonstrating value e. Include the variety of services the municipality provides and draw a better link between the level of public consumption of municipal services and the property taxes paid. • Transparency and stability f. Transparency – Affirm the recommendations of the Tax Shift Assessment Working Group. Continue to improve transparency about how tax dollars are deployed, starting with clarity about the provincial and municipal split. g. Stability – Work with the province to minimize volatility created by changes in provincial property requisitions that impact aggregate property tax payments. 	23a	Administration will emphasize the points raised above in communications and review the language associated with the property tax system for clarity.
		23b	Administration will include property tax volatility as a subject for discussion with the province.

#	Recommendation Verbatim	#	Administrative Action Item
24	<p>Recommendation #24:</p> <ul style="list-style-type: none"> • Anticipate and monitor changes in the evolving residential and non-residential real estate markets while supporting private market activity. • Continue to expand the existing development and building processes to: <ul style="list-style-type: none"> o Enable development activity and growth in an appropriate way. o Support economic development and maintain employment and business growth. o Ensure adjustments to economic conditions and the aggregate impact on the economy. o Moving forward, to the extent possible, favour the occupation of the empty office spaces in downtown Calgary. • Monitor key economic indicators for the City of Calgary. As we transition to the new economy, the forecasts should support The City’s approval process and track the level of reliance on different sub-groups in the tax base. • Assess the cumulative impact of approval decisions rather than individual decisions, and work to share the information with individual applicants to inform their decision-making. 	24a	Administration will solicit input from ERTF members.
		24b	Administration will incorporate a review of revenue sources explicitly into the LRFP update, and the User Fees Policy review.
		24c	Administration will include the results of the review in the continued advocacy to the province for municipal finance reform.
25	<p>Recommendation #25: Increase the uptake on The City’s Tax Installment Payment Plan (TIPP) program by developing and implementing processes for pursuing intrinsic motivation in addition to extrinsic motivation.</p> <ul style="list-style-type: none"> • Expand extrinsic motivational cues, such as financial rewards, to encourage uptake on the TIPP program. Examples are considerations for adjustments to the sign-up fee and potential financial incentives like one-time discounts. • Expand the methods applied to increase TIPP program uptake to include nudging. Nudging focuses on intrinsic motivation using subtle hints, and evidence from behavioural economics suggests that it is more effective than extrinsic motivational cues. 	25a	Administration will review the potential for incentives for TIPP participation and bring a recommendation to Council by Q4 2021.
		25b	Administration will review nudging to determine how it can be used to increase TIPP participation.

#	Recommendation Verbatim	#	Administrative Action Item
26	<p>Recommendation #26: 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.</p> <ul style="list-style-type: none"> • Maintain the practice of undertaking annual property assessments to generate baseline information about the underlying shifts in the property tax base. Without frequent updates, it would be challenging to anticipate changes in the distribution of the tax responsibility across groups. • Review the best way to use that information to position The City to respond to the changes. • Recognize evidence of the limited cost savings from a transition to undertaking assessments less frequently, such as biennially or every three years. • Conducting assessments every year should not necessarily lead to or translate to direct and immediate changes in the distribution of the tax responsibility. 	26a	Administration will continue the annual assessment cycle.
		26b	Administration will review the use of non-residential subclasses to mitigate the distributional impacts of changes in assessments.
27	<p>Recommendation #27: Address the misalignment where the approved tax rate decisions occur before information on the distribution of annual property assessments through the property assessment roll is available.</p> <ul style="list-style-type: none"> • Develop and implement changes to processes for the assessment roll that would allow earlier information on the results of annual property assessment exercises. • Adjust the timing of the approved tax rate decision or the timing of assessment roll completion or both • When determining tax rates for budget approval, provide as much information as possible on the distribution of the tax responsibility across classes (and sub-classes if applicable). • The information should include impacts of a range of tax rate decisions on 	27a	Administration will review the feasibility of expanding interim assessment information into the budget and adjustments reports, beginning with the 2021-2022 Mid-Cycle Adjustments in November 2020. Longer-term changes would involve changing traditional dates and cycles for assessment process work and will require extensive communication with the public on changes to timelines and processes.

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	<p>different classes and sub-classes and non-residential taxpayer groups, such as retail, office and warehouses.</p> <ul style="list-style-type: none"> • Affirm recommendations from City Council's Tax Shift Assessment Working Group requiring the same type of information for the indicative tax rate decision before the approved tax rate decision. • Seek legislative and regulatory changes from the provincial government where necessary, including a date change for finalizing each property's condition. December 31 is currently the day to finalize the property condition. 	27b	Administration will incorporate additional distributional impacts in the information to Council and communications to the public at the time of both Indicative Rate approval and the Property Tax Bylaw approval.
28	<p>Recommendation #28: Address the distinction between two elements. First, the value of services, privileges and The City's value proposition. Second, the cost of services that benefit residents and businesses in the city. The difference would represent City services afforded to non-residents.</p> <ul style="list-style-type: none"> • Develop and implement processes that would generate good and acceptable information about the value of services provided by The City that do not accrue to residents and businesses in the city. • Develop and implement a cost of service study, starting with those services for which the estimation process is easier and faster to complete. 	28a	Administration will review past and ongoing work in this area, and assess the need for and the feasibility of conducting cost of service studies for various services, providing a recommendation to Council no later than Q4 2021, along with a timeline to complete any additional studies within available resources.
		28b	Administration will incorporate the results of the studies into recommendations around regional discussions and negotiations as well as recommendations for user fee pricing.
29	<p>Recommendation #29: Use the information to better understand the level of support The City affords visitors and residents in the region. Incorporate the findings into the decision-making process for costsharing arrangements with regional partners.</p>	29a	Administration will review past and ongoing work in this area, and assess the need for and the feasibility of conducting cost of service studies for various services, providing a recommendation to Council no later than Q4 2021, along with a timeline to complete any additional studies within available resources.

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		29b	Administration will incorporate the results of the studies into recommendations around regional discussions and negotiations as well as recommendations for user fee pricing.
30	<p>Recommendation #30: Incorporate the information generated from the process changes into a future review of user levies.</p> <ul style="list-style-type: none"> Existing processes for determining user levies already incorporate the distinction between private and societal costs. The practice of focusing on the recovery of private costs for services would continue to apply to city residents and businesses. Consider the addition of societal costs for services to non-residents without discouraging nonCalgarians from increasing economic activity through their spending in Calgary. 	30a	Administration will review past and ongoing work in this area, and assess the need for and the feasibility of conducting cost of service studies for various services, providing a recommendation to Council no later than Q4 2021, along with a timeline to complete any additional studies within available resources.
		30b	Administration will incorporate the results of the studies into recommendations around regional discussions and negotiations as well as recommendations for user fee pricing.

#	Recommendation Verbatim	#	Administrative Action Item
31	<p>Recommendation #31: Adjust the taxation policy and its implementation to balance the level of service and taxation level in favour of long-term stability in taxes over stable services:</p> <ul style="list-style-type: none"> • Build flexibility to service delivery – plan for differentiated operational flexibility of service level provision, not the elimination of services that Calgarians have come to rely on, to allow adjustments to the costs to deliver services promptly. For example, adjusting the frequency of garbage collection to accommodate financial circumstances. It would be beneficial to: <ul style="list-style-type: none"> o Underlie the analysis that would inform decisions with a triple bottom line review of impacts to avoid defunding vulnerable groups or generating unintended consequences. o Outline and communicate the options available for consideration and the rationale for the Council decisions. • Adjust to Taxpayer Preferences – Recent survey data, following the downtown tax shift, suggested that Calgary taxpayers are more tolerant of volatility in the level and breadth of services than tax volatility. Conduct additional survey analysis to verify the findings and update taxation policy as required to adjust by leveraging the flexibility built into service delivery. • Exception for New Services – Recognize better acceptance of increases in taxes whenever new services or service improvements occur that lead to the increases. • Private Sector Support – Adjustment to services in constrained environments should include contracting out services wherever possible. It would consist of a business case that confirms that cost savings would materialize – prioritizing the local business community where it makes the most sense. Consider adding the cost of administering the contracts (i.e. contract administration) as an administration fee. • Municipal Finance Communication – Intensify communication on the link between taxes paid and services received. Recognize that many taxpayers have a tax input-to- service output view of municipal finances. • SAVE Program Review – Embrace the findings from the detailed review of the balance of spending activities relative to existing taxation authority already underway. 	31a	Administration will consider these factors in the development of principles in 2 (a) and 11 (a).
		31b	Administration will forward recommendations of the SAVE program to Council through the Adjustments process.

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32	<p>Recommendation #32: Advocate for the scope to deploy countercyclical fiscal policy at the municipal government level when the local economy is in a recession, by starting with the following tools and then expanding on them:</p> <ul style="list-style-type: none"> • Tax rate reductions as targeted relief for businesses whenever economic conditions suggest that the relief would generate economic stimulus. • Explore the benefit of the timely conversion of underutilized or vacant land into structures when required to spur economic activity <ul style="list-style-type: none"> o Explore the benefits before proceeding with such tools, including legislative changes that improve the ability to achieve goals. o Encourage the use only when the benefits exceed the costs, otherwise rely on existing tools available through tax rate changes and other tools. o Incorporate rules that would allow discontinuation of such practices when the evidence indicates that anticipated positive net benefits do not materialize. 	32a	Administration will review opportunities to enact countercyclical fiscal policy within the current legislation and report to Council with recommendations by Q4 2021.
		32b	Administration will include access to tools to enact countercyclical fiscal policy in the continued advocacy to the province for municipal finance reform.
33	<p>Recommendation #33:</p> <ul style="list-style-type: none"> • Implement targeted engagement and surveys to learn the motivations of businesses that leave downtown Calgary for other parts of the city and new businesses that choose to locate outside downtown Calgary despite low-cost, abundant office space in downtown Calgary. • Use the findings to inform policy changes to the regulatory environment that would make downtown Calgary, and other parts of Calgary, more attractive. • In addition to policy changes, determine the actions and activities that The City and community can do to alleviate that crisis. • Some of the activities would include <ul style="list-style-type: none"> o Promoting the benefits of the business environment in Calgary to retain and attract businesses. o Demonstrating that Calgary is a modern city that is the centre of activity beyond oil and gas activity. o Emphasizing the high quality of life in the city and the quality of governance and policymaking in the city to encourage growth right across the city. 	33a	Continue promoting Calgary, including through CED, and improve efforts on economic resilience.
		33b	Administration and City Partners, involved in the Downtown Strategy, will scope a survey or study to assess the reasons businesses have relocated from downtown to the suburbs and vice versa and determine the feasibility of proceeding with the exercise within available resources.

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34	<p>Recommendation #34: Make property taxation policy more predictable by limiting one-time mitigation tools, such as phased tax programs and rebates, to address imbalances across taxpayer groups.</p> <ul style="list-style-type: none"> • Build Credibility – Support municipal property taxation policy credibility by limiting the use of one-time mitigation tools to exceptional circumstances. The pressure to re-use a one-time mitigation tool in consecutive years should be resisted and interpreted as the need for immediate implementation of tax policy reform. • Improve Targeting – Avoid using one-time mitigation tools that are determined to be blunt tools during the investigation and analysis process. Seek legislative change, as required, for long-term tools that would improve targeting in Calgary’s ever-evolving economy. • Educational Support – Provide information directly to residents and businesses. Disclose taxation policy in plain language. Explain the long-lasting effects of one-time mitigation programs ahead of time, so taxpayers can better understand and anticipate changes to their tax bills. • Make exceptions for low probability, but high-impact (thin-tailed) events – The emergence of the COVID-19 pandemic in 2020 confirms that thin-tailed risks attributable to once-in-a-lifetime events could arise. Incorporate flexibility to accommodate such thin-tailed risks. Such thin-tailed risk events could require continuous use of one-time mitigation. 	34a	Administration will prepare plain language communication on the longer-term impacts of one-time mitigation tools.
		34b	Administration will prepare a formal taxation policy reflecting the most current Council decisions that include potential mitigation and present to Council prior to the approval of the 2023-2026 budget cycle.
		34c	Administration will update the taxation policy as further research is conducted, including 19 (a).
35	<p>Recommendation #35: Given recommendation #26 to maintain the annual market value assessment process, investigate a multi-year assessment smoothing for taxation policy update. If warranted, establish revisions to the policy guidance for transmitting the results of annual market value assessment into taxation. The goal is to minimize the changes in property taxes over time for individual taxpayers. To the extent that averaging does not help with reducing volatility, retain the current policy. To the extent that averaging does help reduce volatility, seek legislative or regulatory approvals as required to implement the change.</p> <ul style="list-style-type: none"> • Volatility Challenge – The rapid rate of change in Calgary’s cyclical economy results in a high level of volatility for non-residential property assessments and taxes over a limited number of accounts (14,216 for the 2020 tax year). High volatility over a small base contributes to the high level of activity in the complaints process for non-residential accounts. Explore the extent to which 	35a	Administration will scope out a potential research program along with required resources and present it to Council by the end of 2021.

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<p>reforms using smoothed assessments rather than annual assessment would be beneficial for the policy on yearly tax changes.</p> <ul style="list-style-type: none"> • Compile Evidence – Gather evidence on assessment smoothing impacts relative to counterfactual two-year, three-year, and four-year rolling averages of annual assessments. The analysis should emphasize data for the 2015 to 2019 period. The analysis should consider a variety of averaging methods beyond the arithmetic mean. • Generate Options – Assess the ability of the two-year, three-year, and four-year rolling average options to minimize assessment fluctuations and, by extension, limit tax volatility. • Taxpayer Support – Explore taxpayer support for changes by starting with the extent to which it provides certainty. Then, extend to tolerance to sustain the practice not just when property assessment values are increasing, but also when they are decreasing. • Political Support – Deliver the results of the analysis to Council with recommendations for the period average to apply for smoothing property assessments over the long-term if averaging makes sense. • Legislative Change – If averaging is beneficial for reducing volatility, and the decision is to proceed, seek legislative or regulatory approvals. Use the evidence gathered to inform a business case alongside Council recommendations for provincial government consideration. • Policy Review – Should the policy review get through the legislative change phase, complete a multi-year assessment and mill rate smoothing review for taxation policy. It should inform practices for long-term financial sustainability. • Phased Implementation – If there is evidence of the ability to minimize volatility, apply a phased-in approach to implementation to manage taxpayer expectations over time. Including an assessment of impact through the transition. 	