

A wide-angle photograph of the Peace Bridge in Calgary, Alberta. The bridge's distinctive red, curved steel arches are in the foreground, leading the eye towards the city skyline across the Bow River. The sky is blue with scattered white clouds, and the water is a calm, light blue. A small boat is visible on the river in the distance.

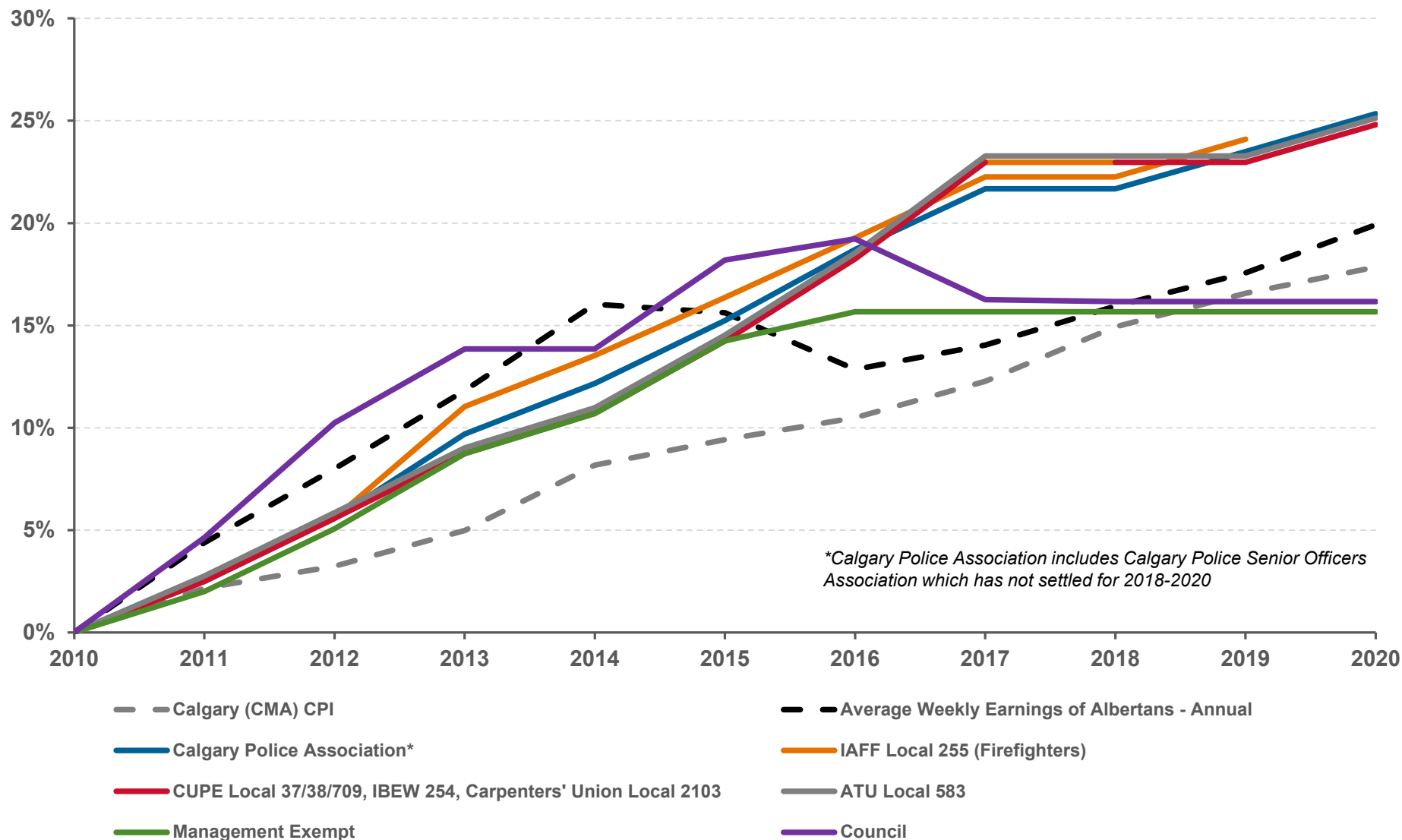
# Mid-Cycle Adjustments to the One Calgary 2019-2022 Service Plans and Budgets

## Supplemental Presentation

2020 November 24



# City Salary and Wage Trends



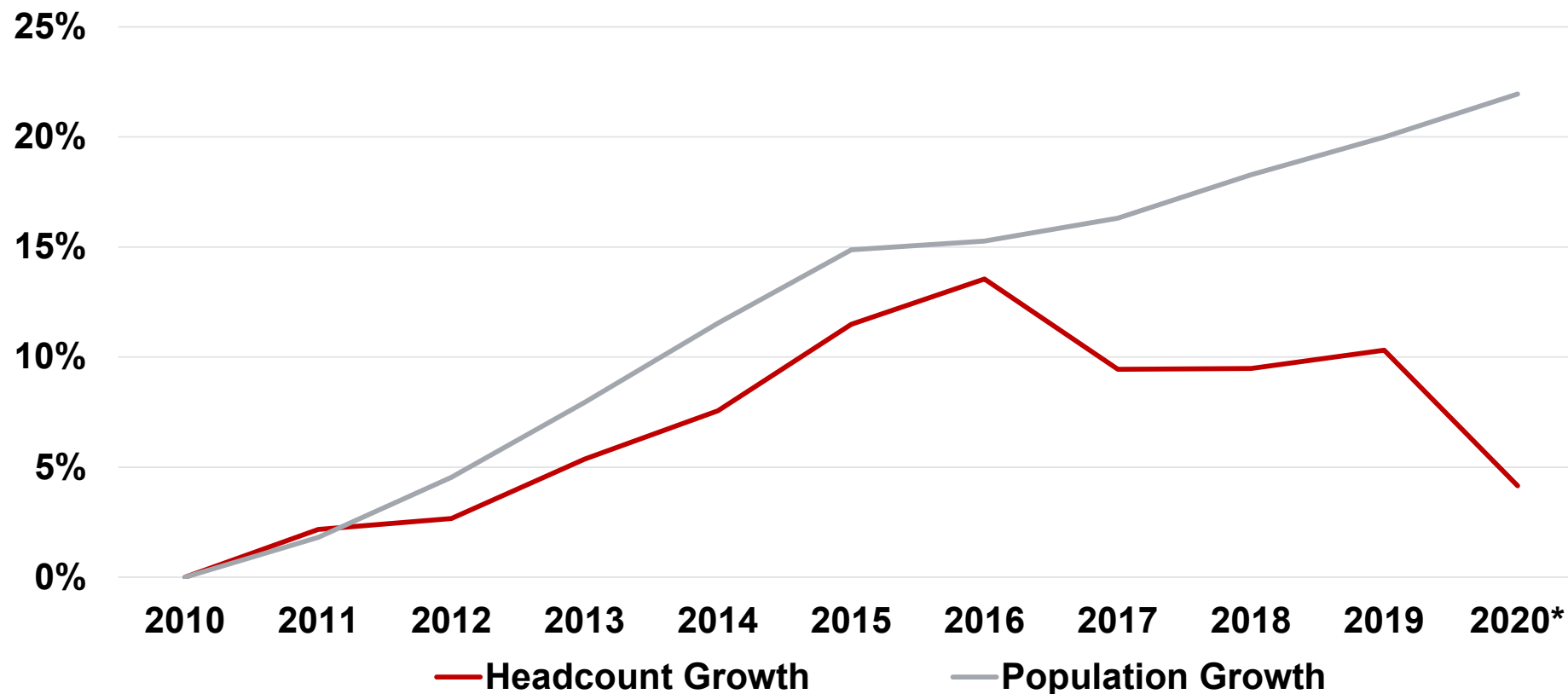


## Pension Plan Formulae (other than Firefighters), by Salary

\$200,000	2% x earnings over ITA maximum		2% x earnings over ITA maximum		2% x earnings over ITA maximum	
\$180,000						
\$160,000	2% x earnings over YMPE		2% x earnings over YMPE		2% x earnings over YMPE	
\$140,000						
\$120,000						
\$100,000						
\$80,000	0.6% x YMPE    1.4% x YMPE		0.7% x YMPE    1.3% x YMPE payable to 65		0.675% x YMPE    1.325% x YMPE payable to 65	
\$60,000						
\$40,000						
\$20,000						
\$0						
	City of Calgary		BC Municipalities		Ontario Municipalities	

<b>Plan</b>	<b>Employees included in this category</b>
LAPP	All employees
SPP	Exempt employees of Level F and higher
OCPP	Exempt employees whose salary reaches the Income Tax Act limit
BC MPP	All employees
OMERS	All employees
OMERS RCA	All employees, assuming the municipality has chosen to participate
ITA = Income Tax Act	
YMPE = Years Maximum Pensionable Earnings	

# City of Calgary Employee Headcount and Population Growth from 2010-2020



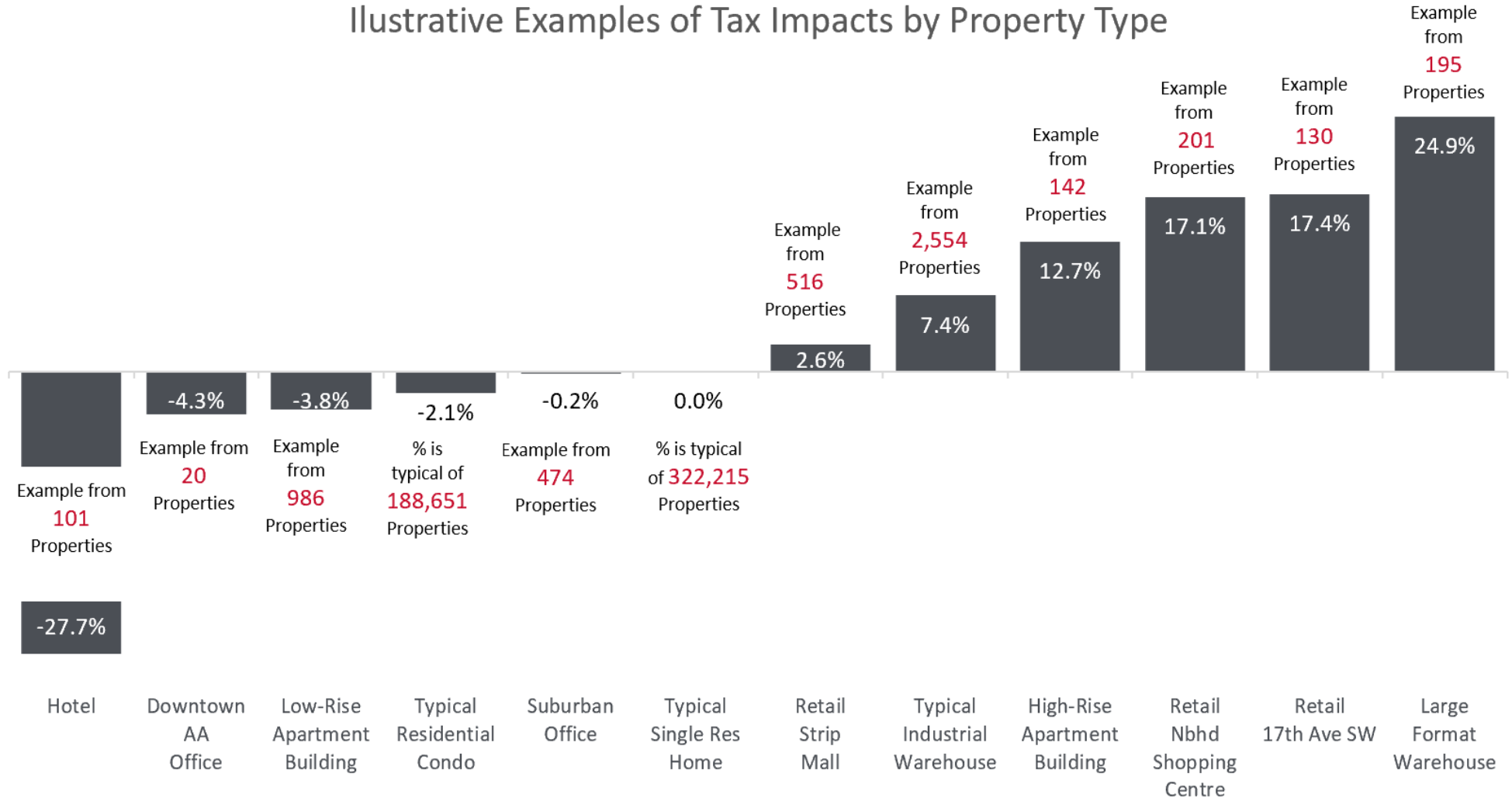
## Notes:

Headcount excludes on-call employees, seasonal employees, students, Calgary Police Service, Civic Partners, and Council.

\*Headcount data as at Sept. 30. All other years as of Dec. 31. Population data for 2020 is forecast.

# Property Type Impacts

## Illustrative Examples of Tax Impacts by Property Type

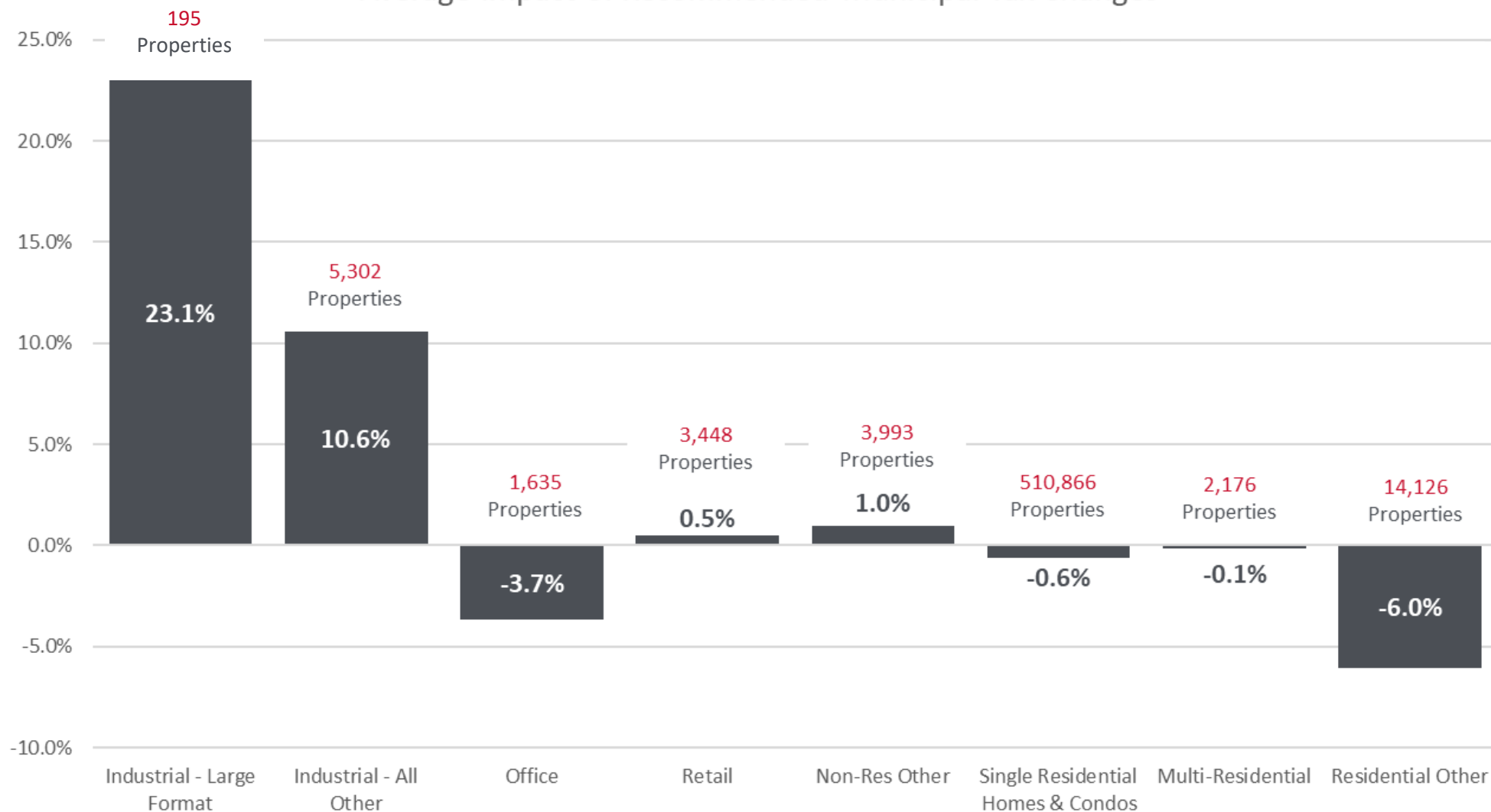


These are illustrative examples based on specific properties. Figures are based on estimates of 2021 values and therefore subject to change.



# Property Type Impacts

Average Impact of Recommended Municipal Tax Changes



\*This is based on preliminary assessments and are subject to change. Actual changes will also vary based on individual properties. Changes includes the estimated effect of prior year's rebate and PTP.

## Why did my residential property tax change?

There was a **7.5%** combined increase for residential taxpayers

Total 2020 increase\*  
**\$240/year**  
or **\$0.66/day**

= **\$90** Provincial  
tax increase

Increases on residential  
properties, plus education  
requisition shortfalls due to  
budget delays in 2019.

+ **\$15** Provincial  
revenue decrease

Reductions in City revenues  
from fines and higher costs for  
biological testing as a result of  
2019 provincial budget.

+ **\$135** Municipal  
increase

Council shifted some of the tax  
responsibility from non-residential  
(business) properties to residential  
properties.

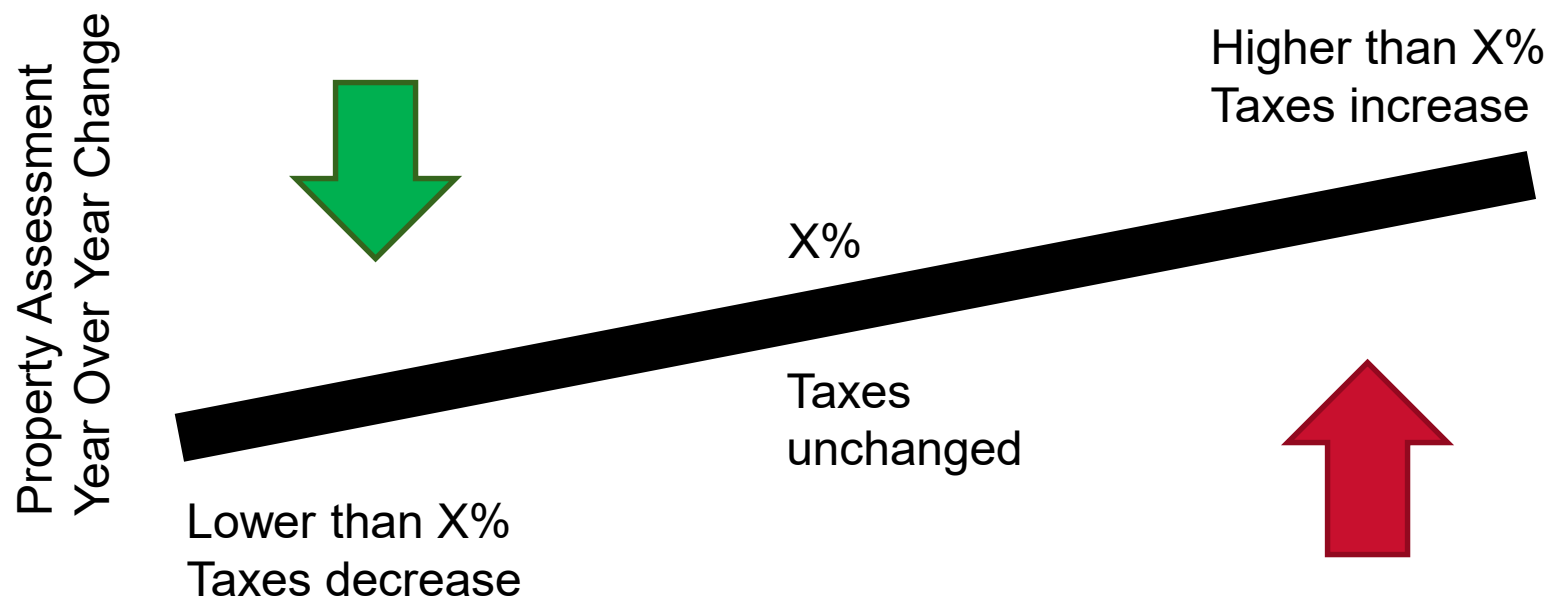
\*Typical Calgary household assessed at \$455,000. Actual values will vary based on your property's assessed value.

## For More Information

Please visit: <https://www.calgary.ca/ca/city-manager/our-finances/financial-facts/2020-tax-changes.html>

# Assessment Implications on Property Tax – Revenue Neutral

If the overall market change is X% then...





Please visit <https://www.calgary.ca/ca/city-manager/our-finances/financial-facts/financial-facts.html>

## Financial Facts

How property tax is divided

Cost of city services

2020 Tax Changes

Property tax and utility charges

July-December TIPP instalment payments

Tax relief for businesses

Municipal tax shift

Managing City finances

Assessment & Tax Bill

## Financial facts

The City is committed to engaging with you and working together to ensure our services align with citizen priorities in a fiscally responsible manner. We want you to know how property tax is collected and used to deliver essential City services and programs while keeping the cost of local government low. Below are a few essential facts about how The City is managing its finances and supporting Calgarians and our local economy.

## Financial myths and facts



### Myth: City services cost too much

**City fact:** A typical Calgary household pays \$5.88 per day for City services.



### Myth: The City's spending growth has been out of control

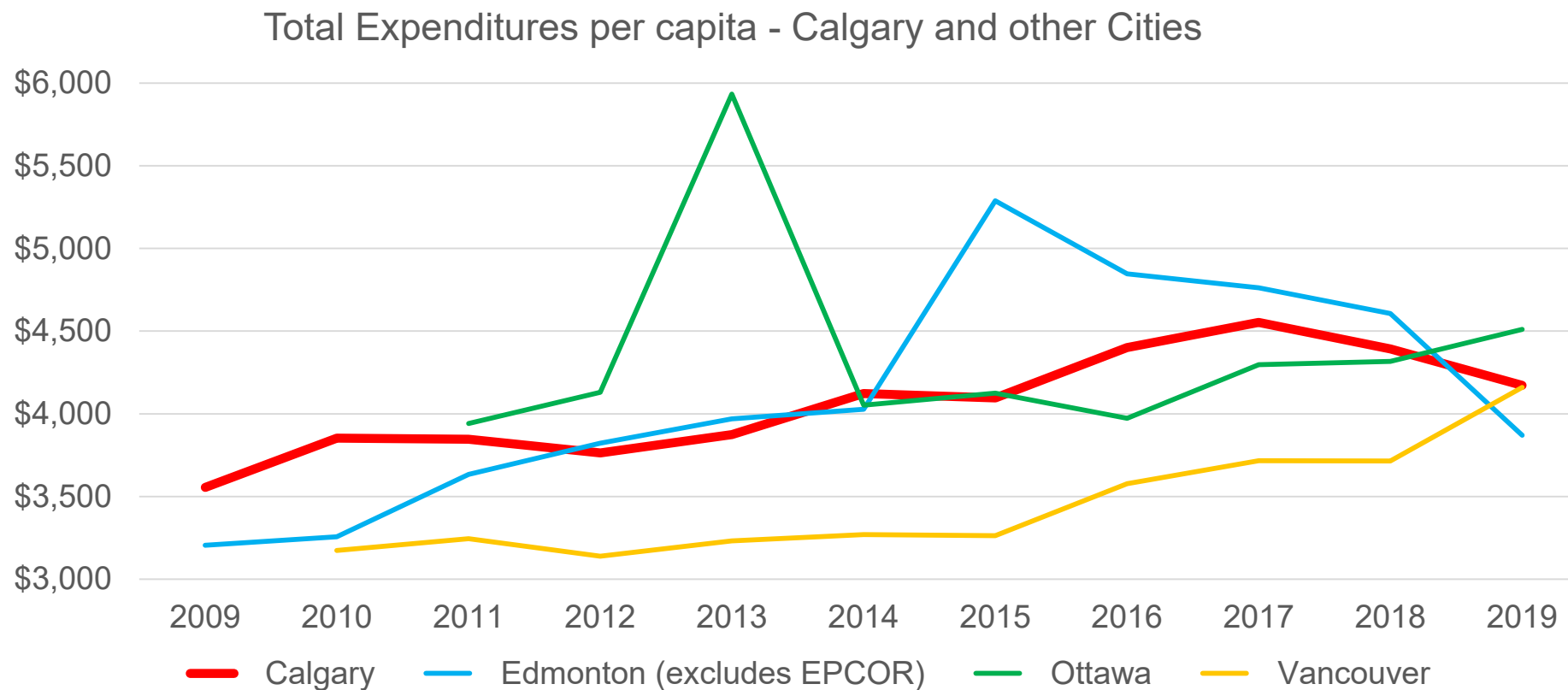
**City fact:** The City adjusted how it spent revenue from the municipal property tax revenue since 2014 to



### Myth: My residential property tax has gone up to cover increased City spending

**City fact:** The City has not increased

## Municipal Comparisons – Total Expenditures per Capita

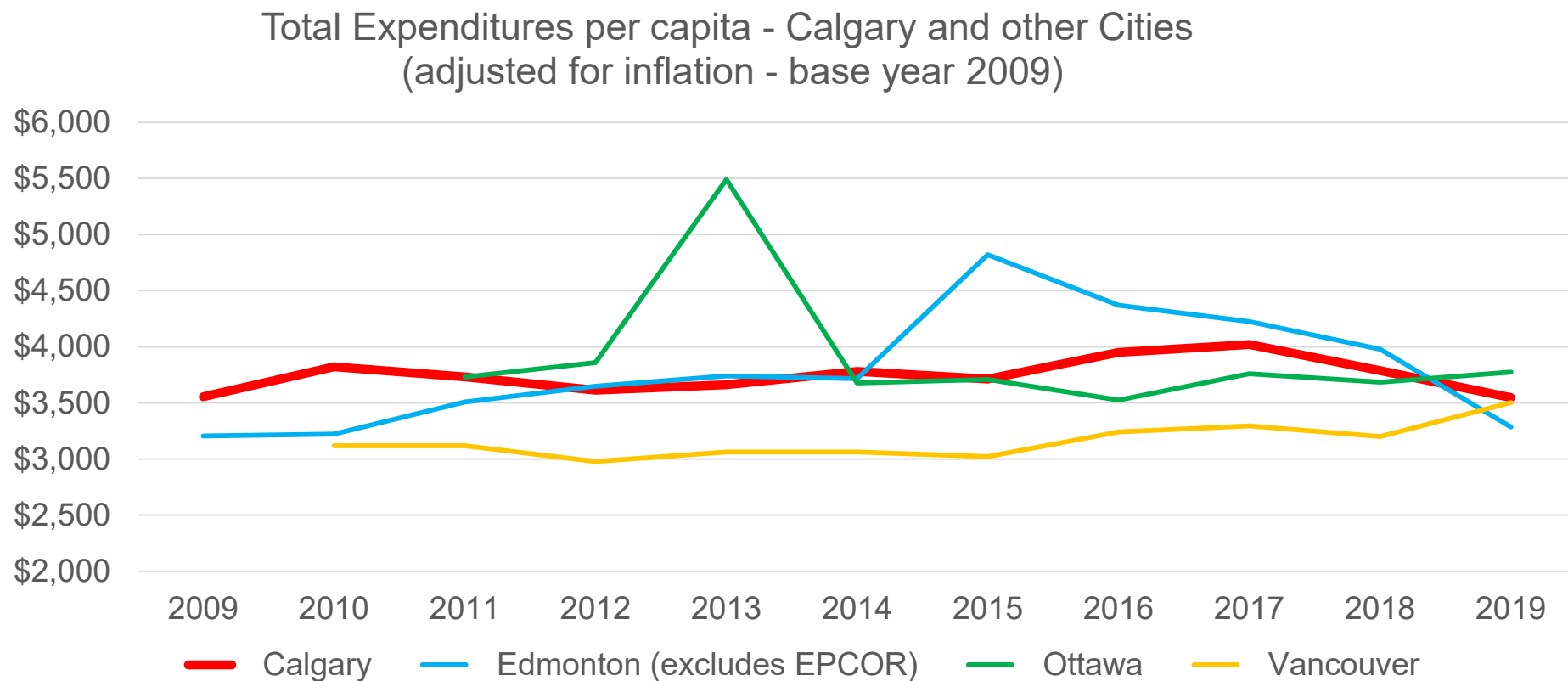


### Notes:

- Edmonton excludes water & wastewater services provided by EPCOR
- Vancouver includes TransLink and Metro Vancouver



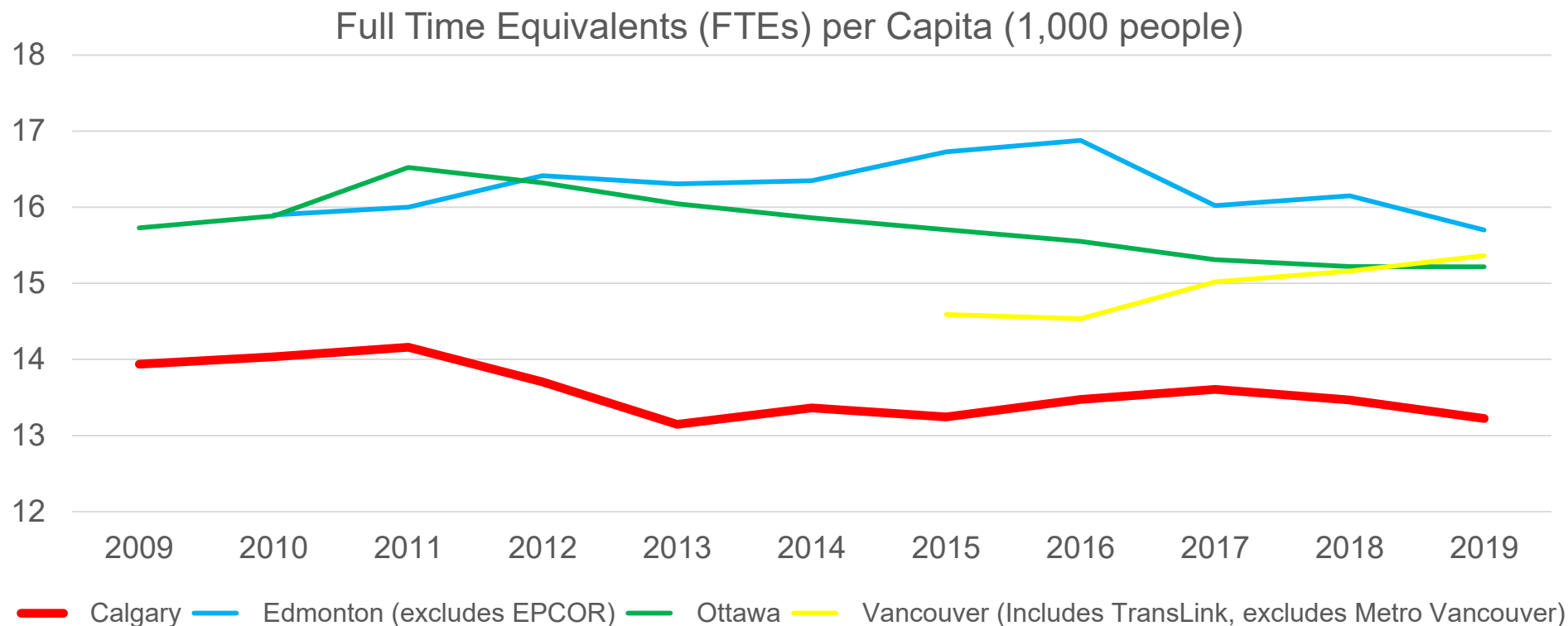
# Municipal Comparisons – Total Expenditures per Capita (adjusted for inflation)



## Notes:

- Edmonton excludes water & wastewater services provided by EPCOR
- Vancouver includes TransLink and Metro Vancouver

## Municipal Comparisons – Full Time Equivalents



### Notes:

- Edmonton excludes water & wastewater services provided by EPCOR
- Vancouver includes TransLink but excludes Metro Vancouver

# Municipal Comparisons – Median Single Residential Property Tax

	Median Residential Value	Municipal Tax
<b>Calgary</b>	\$455,000	\$2,145
<b>Ottawa</b>	\$431,000	\$4,019
<b>Vancouver</b>	\$1,568,000	\$3,021
<b>Edmonton</b>	\$387,000	\$2,638
<b>Chestermere</b>	\$485,883*	\$2,488
<b>Cochrane</b>	\$470,100	\$2,274
<b>Airdrie</b>	\$408,084	\$1,968
<b>Rocky View County</b>	\$516,600*	\$1,312
<b>Okotoks</b>	\$414,753*	\$1,062
<b>Foothills County</b>	\$356,800*	\$909

*\*Estimates based on Q3-2019 sales statistics from the Calgary Real Estate Board (CREB)*