

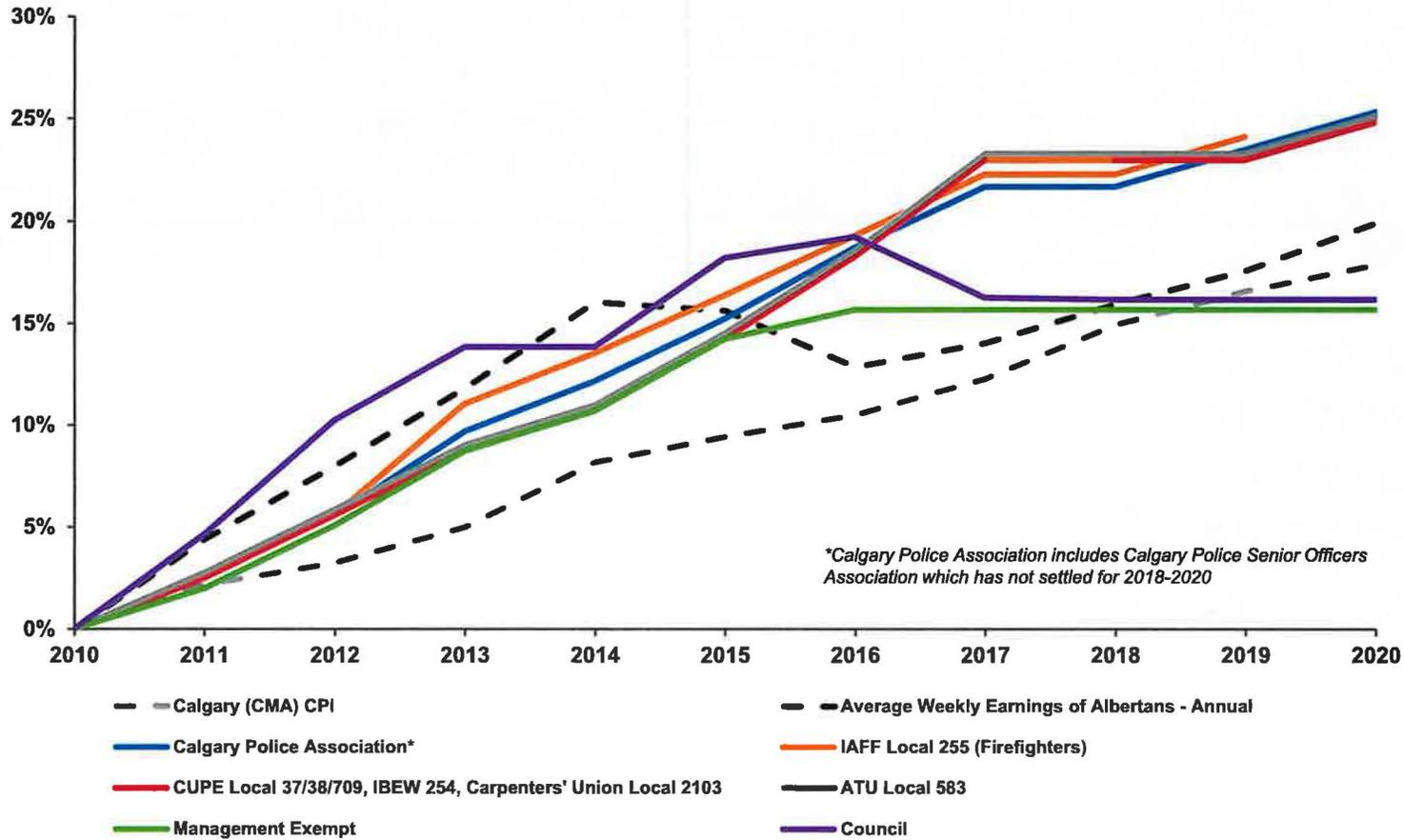


CITY OF CALGARY
RECEIVED
IN COUNCIL CHAMBER
NOV 24 2020
ITEM: #4.3 C2020-1215
Public
CITY CLERK'S DEPARTMENT

Mid-Cycle Adjustments to the One Calgary 2019-2022 Service Plans and Budgets
Supplemental Presentation
2020 November 24



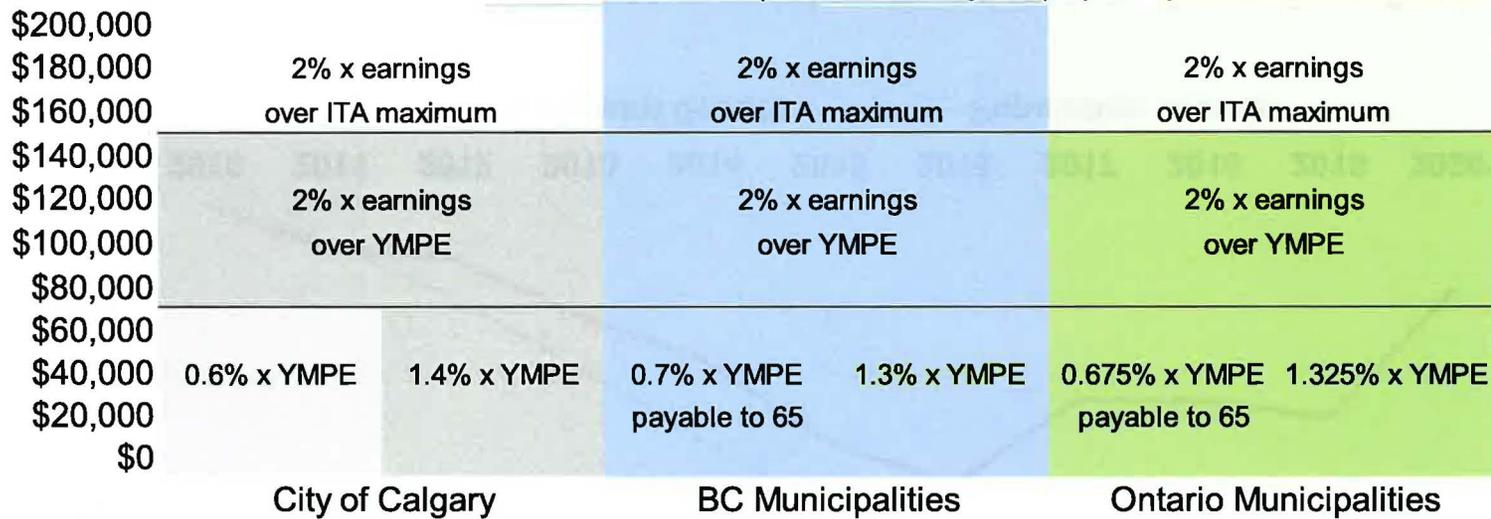
City Salary and Wage Trends





Pensions for a sample employee earning \$200,000 per year

Pension Plan Formulae (other than Firefighters), by Salary



Plan

LAPP

SPP

OCPP

BC MPP

OMERS

OMERS RCA

ITA = Income Tax Act

YMPE = Years Maximum Pensionable Earnings

Employees included in this category

All employees

Exempt employees of Level F and higher

Exempt employees whose salary reaches the Income Tax Act limit

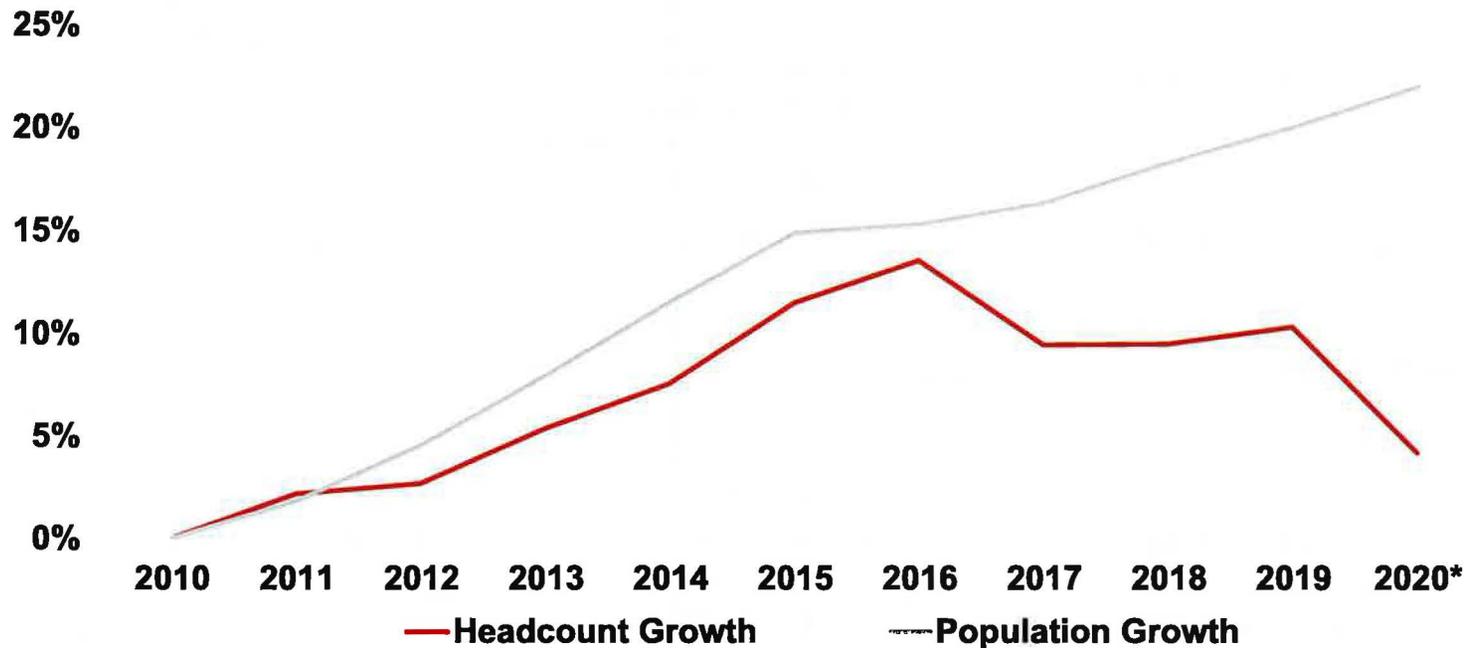
All employees

All employees

All employees, assuming the municipality has chosen to participate



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



Notes:

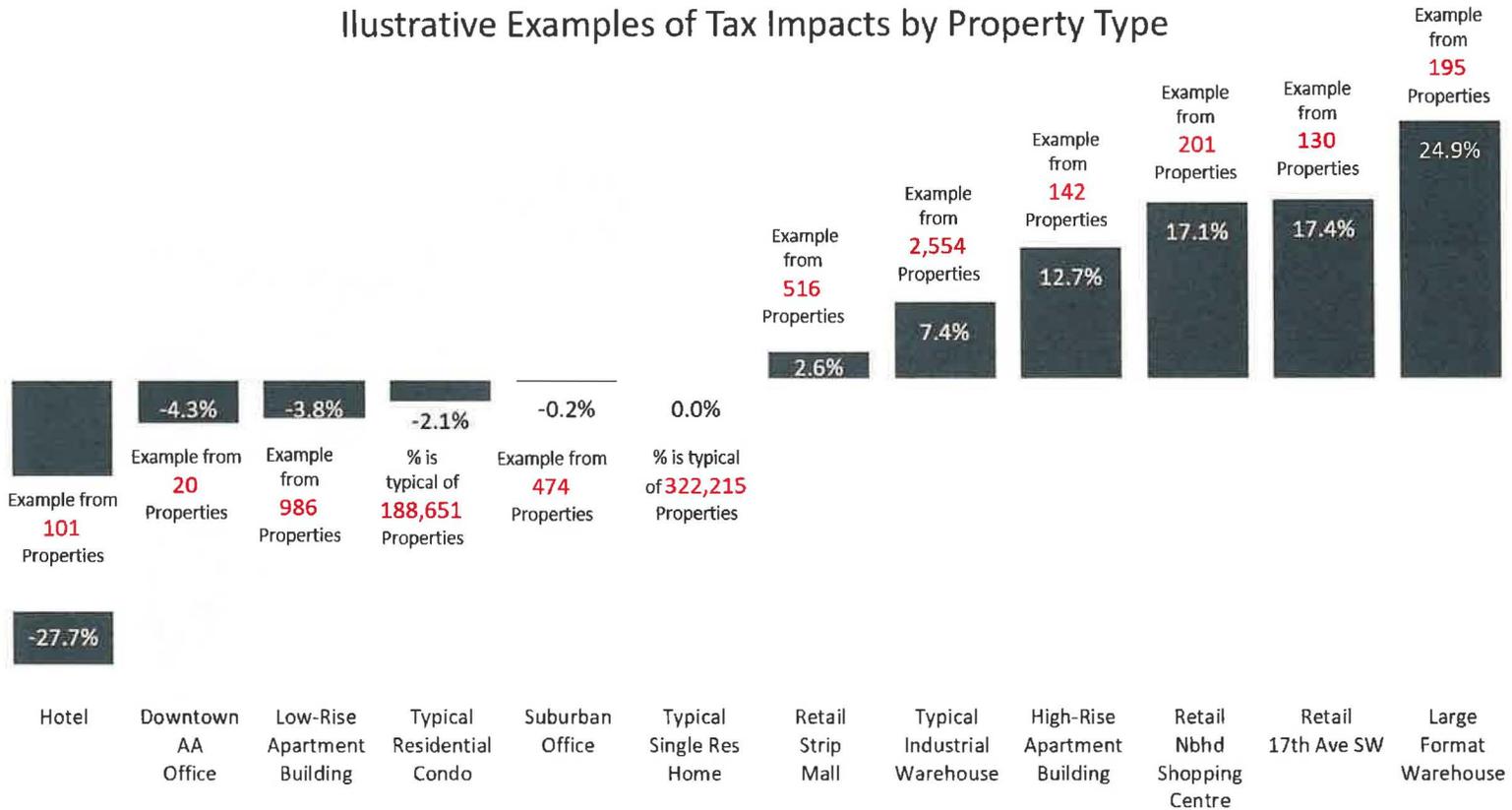
Headcount excludes on-call employees, seasonal employees, students, Calgary Police Service, Civic Partners, and Council.

*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

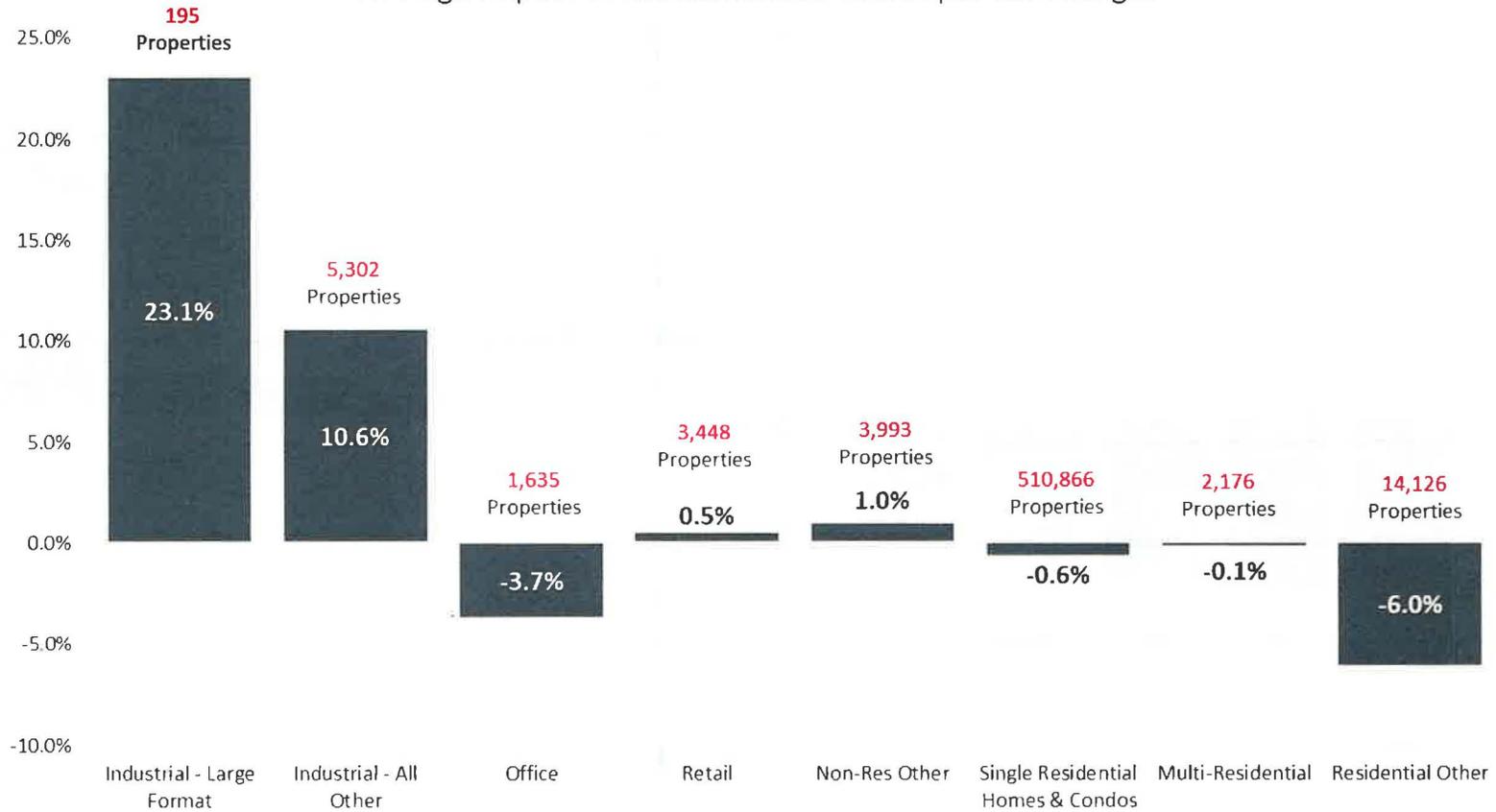


These are illustrative examples based on specific properties. Figures are based on estimates of 2021 values and therefore subject to change.



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.

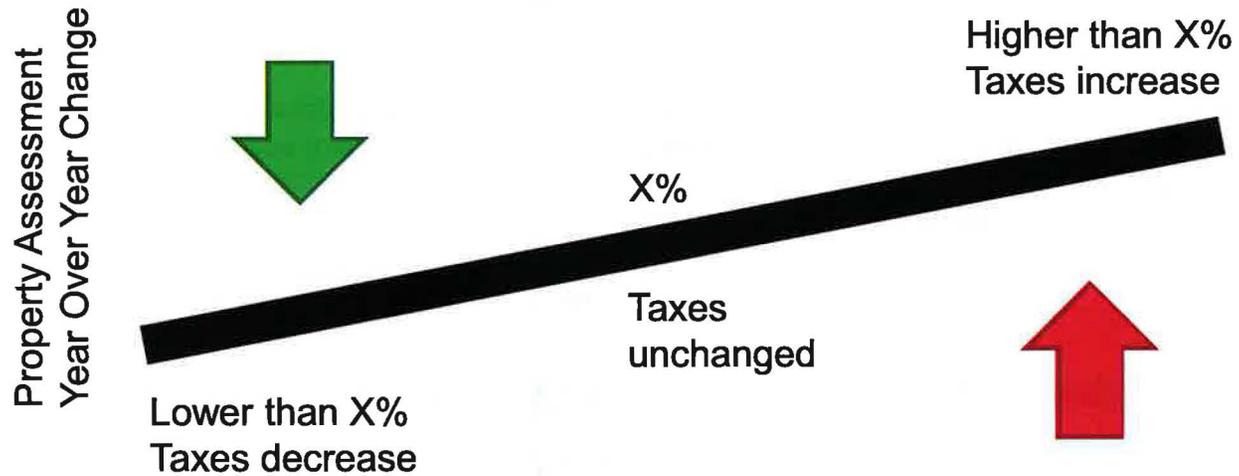
*Typical Calgary household assessed at \$455,000. Actual values will vary based on your property's assessed value.

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

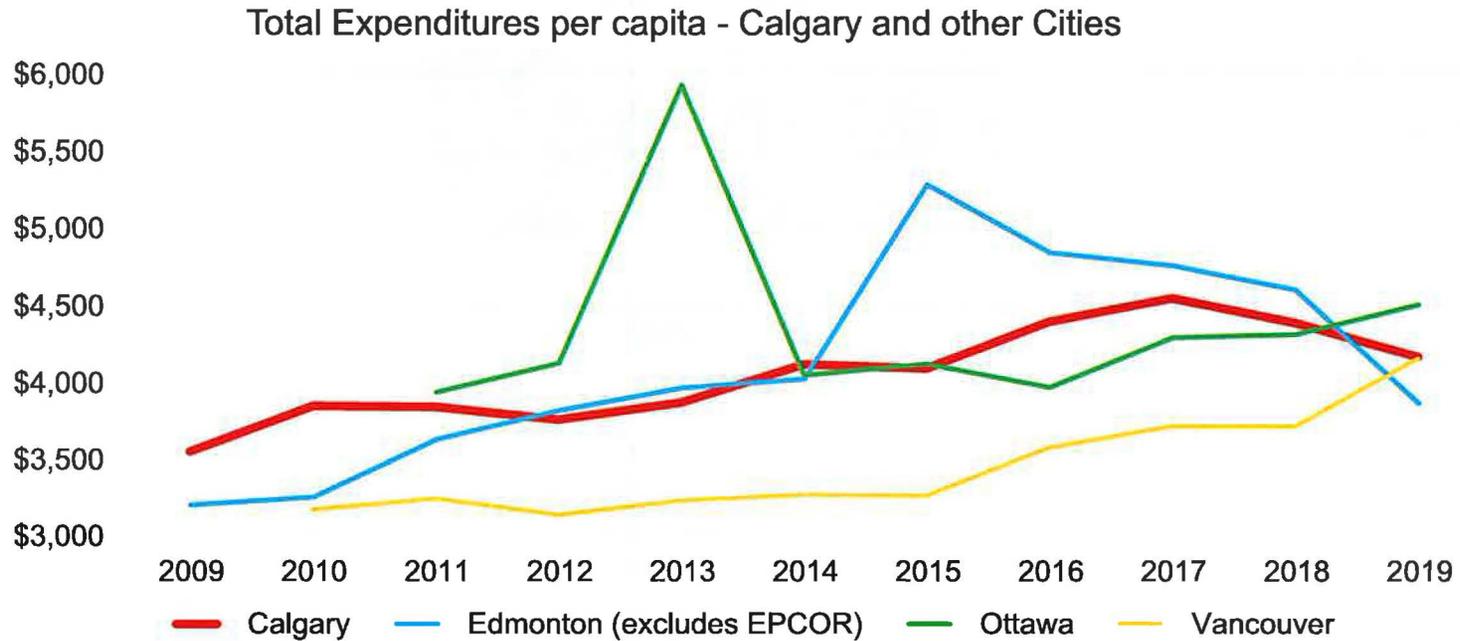
City fact: The City adjusted how it spent revenue from the municipal property tax revenue since 2014 to



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



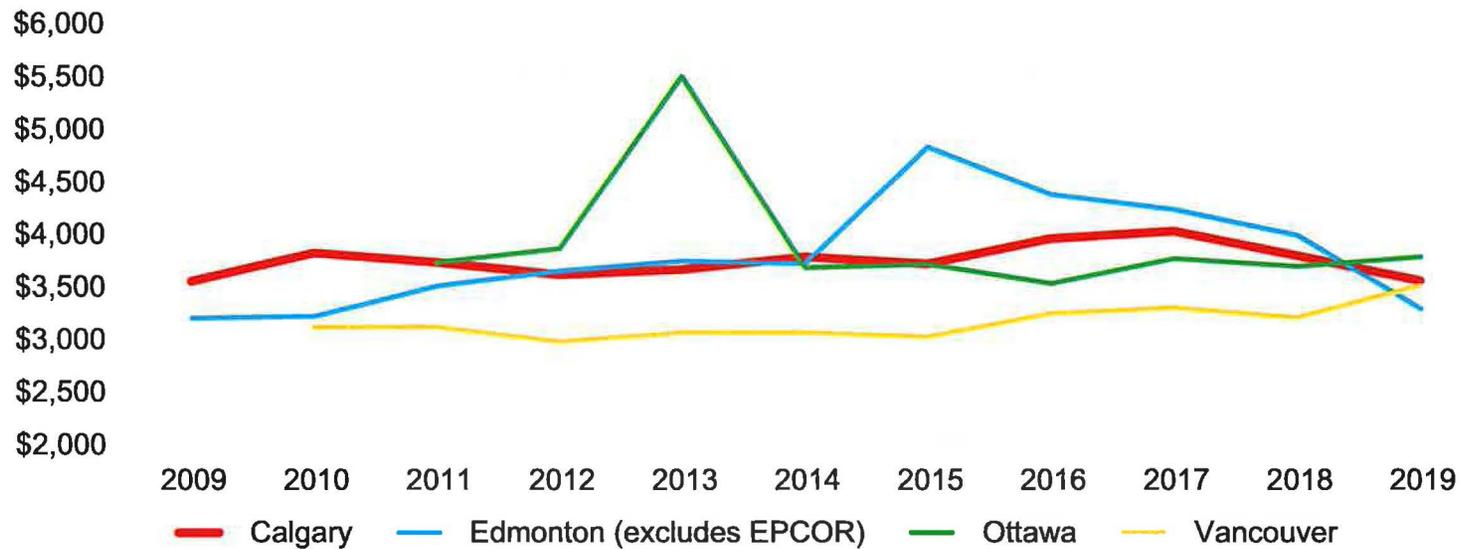
Notes:

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



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

Total Expenditures per capita - Calgary and other Cities
(adjusted for inflation - base year 2009)

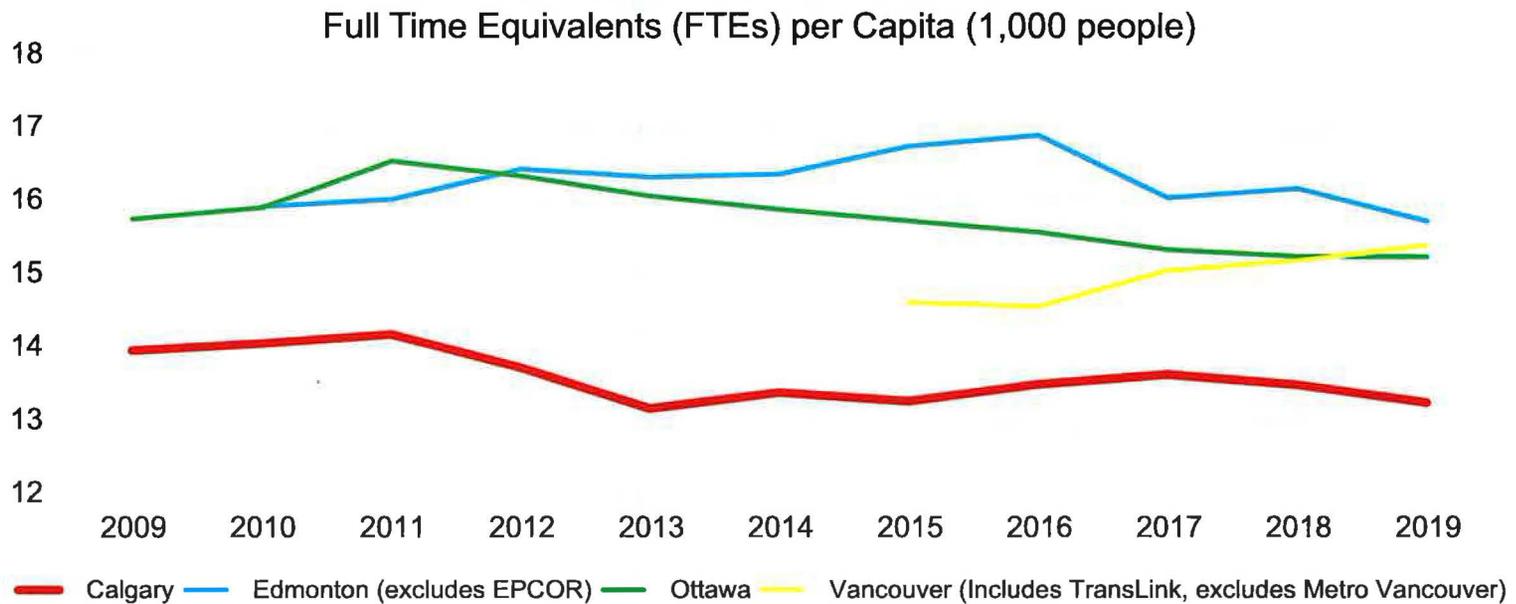


Notes:

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

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