



**City of Calgary
Elected Officials Compensation Review
Final Report
September 19, 2024**

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Introduction

Gallagher was engaged by the City of Calgary (the “City”) to conduct a market survey of salary, benefits, pension and other forms of compensation for the elected officials of the City, as well as for their administrative support staff/Council Assistant. The analysis is presented to the Council Compensation Review Committee (the “Committee”) to support their review and recommendations on total compensation for the Mayor, Councillor and Council Assistants.

Gallagher is a compensation and human resources consulting firm that offers expertise, data and tools for all aspects of total rewards design and management. The firm specializes in compensation design, job evaluation, pay equity compliance, and market reviews for private, public sector and not-for-profit clients.

Gallagher is an independent third party that brings an objective lens to these types of studies without a vested interest in the outcomes of the analysis. The role of the consultant is to advise on best practices, gather data without bias, and generate statistical analyses.

Project Methodology

A comparator group of 11 Canadian municipal organizations was identified and approved by the City, giving due consideration to various metrics such as similar size, operating budget, as well as historical comparators used in previous market reviews. The City of Brampton was invited to participate but did not respond. Listed in descending order of 2021 Statistics Canada Census Population the 10 participating comparators included:

City <i>in descending order of Population</i>	Population <i>Source: 2021 Stats Can</i>	Annual Operating Budget <i>(\$billion)</i>
Toronto	2,794,356	\$17.10
Montreal	1,762,949	\$6.93
Calgary	1,306,708	\$5.85
Ottawa	1,135,014	\$4.60
Edmonton	1,010,899	\$3.48
Winnipeg	749,607	\$2.20
Mississauga	717,304	\$1.19
Vancouver	662,248	\$2.20
Surrey	568,322	\$1.02
Halifax	439,819	\$1.04
Saskatoon	266,141	\$1.10
<i>P75</i>	<i>1,103,985</i>	<i>\$4.32</i>
<i>Median P50</i>	<i>733,456</i>	<i>\$2.20</i>
<i>Average</i>	<i>1,010,666</i>	<i>\$4.09</i>

The Consultant developed a survey questionnaire to capture comparator information on base remuneration, eligible expenses, allowances, benefits, and retirement provisions. The responses were collated and summarized for comparative purposes.

Summary of Observations

The review and analysis focus on quantitative information as gathered through the comparator municipalities. While every effort is made to ensure accurate and robust data through the survey questionnaire, the information does not always support a direct comparison in all cases. Several variables can contribute to the differences in overall remuneration including for example, where benefits or perquisites may be optional, or where premiums are paid on a formula of base or flat rates.

Definitions:

Target Pay Policy: The City has a pay policy for the non-union salary that aligns to the 50th percentile of the comparator organizations identified for that employee group. This means the City aligns the job rate for positions to the market median. The comparators for elected officials includes national coverage while the non-union comparators are focused on regional municipalities of similar size.

50th Percentile (P50): Represents the point below which 50% of the data points lie and is typically referred to as the median or middle of the comparator market.

75th Percentile (P75): Represents the point below which 75% of the data points lie and 25% are above.

The average of the market comparator data is provided for information only and is not typically used to formulate recommendations as the statistic can be skewed by one or two outlier data points among the comparators.

Competitive/Alignment to the Comparator Organizations: Where the gap to market is $\pm 5\%$, the City is generally considered aligned to the comparator market. A positive (+) result indicates the percentage gap the City's remuneration rates are on aggregate below the comparator result. A negative (-) result indicates the City's statistic is above the comparator market. The percentile metrics for average, median and 75th percentile exclude the City of Calgary's remuneration rates.

Base Remuneration

The following tables shows 2024 base remuneration in descending order by population for each Mayor and Councillor by comparator city. The rates exclude any remuneration a member may receive directly from an agency or board that they have been appointed to.

Note the City of Montreal has a governance structure for their City Council that is comprised of mayors and council representatives from various boroughs, and each receives compensation from the 'lower tier' borough with limits established for overall total pay. The City's portion may be higher or lower depending on the amount paid by the borough council. The City of Montreal rates included in the analysis reflect the total combined maximum earnings from both borough and City sources.

City <i>in descending order of Population</i>	2024 Annual Base Salary		
	Mayor	Deputy Mayor	Councillor
Toronto	\$225,304		\$133,776
Montreal	\$194,784		\$121,613
Calgary	\$213,737		\$120,755
Ottawa	\$208,760		\$116,735
Edmonton	\$216,585		\$122,363
Winnipeg	\$213,328	\$129,759	\$114,609
Mississauga	\$128,862	\$109,104	\$94,704
Vancouver	\$208,962	\$150,286	\$104,986
Surrey	\$171,150		\$87,287
Halifax	\$200,853	\$109,343	\$99,403
Saskatoon	\$165,365		\$76,068

The City does not compensate for a Deputy Mayor however four (4) municipalities provide additional compensation when a Councillor assumes the duties of Deputy Mayor either on a term, annual rotation or temporary basis. The compensation ranges from 6% to 16% above Councillor pay.

Three (3) comparators also compensate members who assume duties of Mayor on a temporary basis (Surrey, Halifax and Montreal).

The base remuneration for Calgary City Mayor and Councillor are aligned to the 75th percentile of the ten (10) comparator observations.

On a per capita basis the City is among the lowest salary for each of Mayor and Councillor.

City <i>in descending order of Population</i>	Population <i>Source: 2021 Stats Can</i>	# Members (including Mayor)	Council Total Salary Budget 2024	Mayor Salary/ Population	Councillor Salary / Population	Council Total Salary/ Population
Toronto	2,794,356	27	\$3,703,486	\$0.08	\$0.05	\$1.33
Montreal	1,762,949	16	\$2,018,979	\$0.11	\$0.07	\$1.15
Calgary	1,306,708	15	\$1,904,313	\$0.16	\$0.09	\$1.46
Ottawa	1,135,014	24	\$2,893,665	\$0.18	\$0.10	\$2.55
Edmonton	1,010,899	14	\$1,807,304	\$0.21	\$0.12	\$1.79
Winnipeg	749,607	16	\$2,062,224	\$0.28	\$0.15	\$2.75
Mississauga	717,304	12	\$1,279,710	\$0.18	\$0.13	\$1.78
Vancouver	662,248	11	\$1,409,108	\$0.32	\$0.16	\$2.13
Surrey	568,322	8	\$782,159	\$0.30	\$0.15	\$1.38
Halifax	439,819	16	\$1,801,241	\$0.46	\$0.23	\$4.10
Saskatoon	266,141	11	\$926,045	\$0.62	\$0.29	\$3.48

Pay Relationship

Salary differential compares one base level to the next higher position, which would typically reflect progressively larger roles of Councillor to Deputy Mayor and Deputy Mayor to Mayor. The City of Calgary Mayor's pay is approximately 177% of the Councillor pay, which is a tighter differential than the market comparators overall.

City <i>in descending order of Population</i>	2024 Annual Base Salary		# Members (including Mayor)	Mayor Salary as % of Councillor Salary
	Mayor	Councillor		
Toronto	\$225,304	\$133,776	27	168%
Montreal	\$194,784	\$121,613	16	160%
Calgary	\$213,737	\$120,755	15	177%
Ottawa	\$208,760	\$116,735	24	179%
Edmonton	\$216,585	\$122,363	14	177%
Winnipeg	\$213,328	\$114,609	16	186%
Mississauga	\$128,862	\$94,704	12	136%
Vancouver	\$208,962	\$104,986	11	199%
Surrey	\$171,150	\$87,287	8	196%
Halifax	\$200,853	\$99,403	16	202%
Saskatoon	\$165,365	\$76,068	11	217%

Salary Administration

Once base remuneration rates are established it is important to ensure the pay is adjusted in consideration of general inflation/cost of living. Salary administration practices across the municipal sector, and confirmed among this specific comparator group, include an annual review of base pay for cost of living or economic adjustments. The basis for sizing the adjustment include:

- Same adjustment as provided to staff of the respective municipality (Ottawa, Mississauga, Surrey; in 2023 Montreal relied on CPI, but recently approved a policy to use average of all employee group increases)
- Consumer Price Index (Montreal (2023), Toronto, Vancouver, Winnipeg)
- Provincial average weekly earnings (Edmonton and Halifax)
- Aligns to the increase approved for their provincial cabinet minister salaries (Saskatoon)

The City of Calgary annual increases are informed by the annual change in Alberta Average Weekly Earnings(AWE) (September to August). In 2024 the City's increase of 2.41% was lower than the median and 75th percentile of the comparator group. We note that the City's past practice included decreasing base salary where the AWE was negative which is not aligned to sector practices. It is our experience that remuneration bylaws allow the Council discretion to

accept, defer or decline an increase per their defined formula each year (for example, Montreal by policy would have seen a 4.5% increase but opted for 0% in 2024).

The City of Calgary annual increase over a two year period was significantly lower than the comparators – with a noticeable gap in 2023 where the City’s increase was 37% lower than the comparator group, followed by a 25% lower gap than comparators in 2024.

Data Element	City of Calgary	2024 MARKET SUMMARY (<u>_</u> %) = above market +_ % = below market					
		Average	% Gap	Median	% Gap	P75	% Gap
By what percentage was elected official base pay adjusted for 2023?	2.41%	4.15%	+72%	3.30%	+36.9%	6.01%	+149.3%
By what percentage was elected official base pay adjusted for 2024?	2.41%	2.85%	+18%	3.00%	+24.5%	3.85%	+59.8%

One comparator confirmed a market review is completed by a Citizen Compensation Committee each term of office (Edmonton) and one comparator is pending review (Ottawa). This aligns with the City of Calgary’s practice to engage a Committee to review the remuneration policy every four years.

Travel Allowances / Expenses

Municipalities compensate members for incurred travel expenses relating to Municipal business in a variety of ways including: vehicle allowance (lump sums towards the purchase or lease and maintenance of a vehicle); providing a municipally owned vehicle to the member; providing transit passes; a vehicle and driver; or reimbursing for kilometre/mileage when using their own personal vehicle. Members may have choice on which approach to use.

Where members have claimable mileage the reimbursement rate ranges from \$0.58 to \$0.74 / km. As some municipalities offer choice the statistics do not add up to 10 observations.

The City of Calgary provides a vehicle to the Mayor and offers a travel allowance of \$9,400 to the members of council. The Councillor rate is greater than the comparator rates based on five comparator responses.

Data Element	City of Calgary	2024 MARKET SUMMARY (<i>-</i> %) = above market + <i>-</i> % = below market					
		Average	% Gap	Median	% Gap	P75	% Gap
Mayor Vehicle Allowance	Vehicle provided for the Mayor	\$12,026		\$14,448		\$14,580	
Councillor Vehicle Allowance	\$9,400 per year	\$8,934	(5.0%)	\$7,216	(23.2%)	\$7,435	(20.9%)
Mileage reimbursement rate	N/A	Yes :4 CRA rate No KM: 4 - Chauffeur: Ottawa, Montreal - Mayor only; choice vehicle/allowance - Toronto, Edmonton, Vancouver					
Municipal vehicle provided	Vehicle provided for the Mayor	Yes for Mayor: 3 as an option to chauffeur, allowance - see above No: 6					
Cell Phone, Internet and or stipend to offset costs	Cell phones are provided	Yes: All provide cell phones and laptops; no reimbursement for personal technology fees					

Benefits and Retirement

1. Health Care

Insured/Supplementary Health Plan as provided to exempt/non-union staff is made available to the elected officials. Cost sharing of premiums:

- 100% employer paid (n=7)
- 70% employer / 30% member paid premiums (n=1 Edmonton)
- Access to the Plan is optional, and 100% member paid premiums (n=1 Vancouver)
- The City of Halifax offers a tiered plan with increasing levels of coverage between Basic, Level 2, and Level 3, cost sharing contingent on level ranging from 80% - 100% employer paid.

A valuation of each Plan was not completed as part of this review and not all comparators provided details on coverage levels. Where supplementary information was provided, despite some variation in levels overall reimbursement for drugs, hospital, paramedical, vision, and health supplies/equipment would be of similar value.

The City of Calgary offers a two-tiered Health Benefit Plan with Level 1 at no cost to the member plus \$2,900 health spending account; Level 2 requires cost sharing based on single or family coverage.

2. Dental Care

Dental coverage is predominantly offered with 100% employer paid premiums with three exceptions:

- optional and 100% member pay premiums
- cost sharing 75% employer/25% member pay, and
- cost sharing 65% employer/35% member pay

Basic services are predominantly 100% reimbursed (n=8); 90% (n=1) and 80% (n=1)

The City's dental plan also offers choice in coverage levels with similar health spending account supplementing coverage 100% employer paid to a cost sharing option.

Benefit level choices may be considered as better value as plan members can adjust to meet their individual needs and financial circumstances, and the City does not pay premiums for a plan offering that is not/minimally used.

3. Health Spending Account

Health Spending Accounts are made available by four comparators, ranging from \$100 (family coverage) to \$3,600; one comparator coverage level is contingent on the Benefits Plan level option selected (Flex Credits).

The City of Calgary offers both a \$300 health spending account to supplement health benefits as well as \$3,000 flexible spending account.

4. Life Insurance

Basic life insurance coverage is available across most comparators with the premiums 100% covered by the employer (n=5), and coverage to 2x base salary (n=3). Exceptions:

- Cost sharing 50% employer / 50% member (n=3)
- Set value of \$75,000 (n=1)
- 4 levels of coverage available with cost sharing contingent on level chosen (n=1)

The City of Calgary offers basic life insurance at 2x salary, 100% of premiums paid by City.

5. Sick/Disability Leaves

Disability leave is either extended as per the plans available to staff as insured, or salary continuance (n=6), or are not available. Prevailing bylaws or provincial legislation may define pay treatment for elected officials absent from duties/missing x number of meetings, up to and including deemed to have resigned which may contribute to the absence of sick leave insurance across remaining comparators. Other observations where coverage is available:

- Access to AD&D, ST and LT disability benefits (n=5 plus Mayor only =1)
- Cost sharing: 100% employer paid (n=3); 50% employer paid (n=2); variable contingent on benefit plan coverage level selected (n=1).

The City of Calgary provides 100% salary continuance for short term illness but does not extend to long term disability; the City does not provide critical illness or accidental death coverage.

6. Transition Allowances

Seventy percent of comparators (7 of 10) offer a transition allowance of varying value / levels:

- Outplacement counselling to maximum of \$3,500 (n=1) or maximum of \$6,000 (n=1)
- 1 weeks' salary per year served in office (n=1)
- 3 weeks' salary per year served to maximum of 39 weeks (n=1)
- 1 month salary per consecutive year served to max of 6 months plus 3 months career transition program access (members returning to former jobs or elected to another government position are excluded) (n=1)
- 3 weeks' salary per year served to maximum of 6 months (n=1)
- For full term tenure - 1 years' salary paid biweekly following leaving office (n=1)

The City provides a transition allowance to non-returning members equal to 2 weeks' pay per year of service to a maximum of 26 weeks or 52 weeks depending on circumstances to ending their position on council.

7. Pension/Retirement Support

The comparator group offers retirement benefits in the form of a Defined Benefits Plan (n=7), Defined Contribution Plan (n=2), Group RSP and or Supplementary Plan (n=1).

- Contribution rates range from 9% to 17%
- One comparator offers Defined Benefits, Defined Contribution as well as a supplementary plan; If a member opts to not enroll in any plan they receive 11% of salary to contribute to retirement supports, paid biweekly while in office
- Group RSP – offered by three comparator municipalities, with no matching contributions from the employer

The City of Calgary offers a defined benefit plan as well as a supplementary plan where the base plan is limited by salary level. Group RSP enrollment is also made available.

The 2024 comparative summary of salary and other terms/benefits is included as **Appendix A**. **Appendix B** includes additional comparisons for the base pay analysis.

Council Assistant/Staff Resources

Comparators information pertaining to staffing support for City Council is summarized as follows:

- Administrative support is provided by exempt or unionized staff where recruitment is the responsibility of the Clerks’ Office and the pay aligns to the respective staff salary schedule for the rated job, or hired directly by the individual Councillor and paid through the Council discretionary budget or a salary budget.
- The number of assistants per Councillor was not consistently reported but had a high of 8.5 staff per Councillor to 1 per 2 Councillors. Not all comparators provided a response as Councillors have discretion on how many and in what capacity – administrative or political support.
- Council Assistants are primarily accountable for calendar management, administrative and budget/account support, responding to or redirecting emails/correspondence, etc. Council member has discretion to hire these incumbents who remain the employee of council; their term of employment aligns with the Council term.
- Rates of pay for the administrative duties as described above, where disclosed, is illustrated in the table below, showing minimum and maximum salary ranges.
- Access to insured benefits and pension provisions was available to incumbents for all responding comparators whether a discretionary hire or a member of the City staff, with the exception of one where no benefits were extended for discretionary hires.

The City of Calgary has an hourly salary range to inform salaries offered by Councillors for their administrative support staff. Councillors have discretion to set the pay levels and are only limited by the ward budget available. The chart below illustrates the minimum and maximum recommended rates based on 37.5 hours per week. The number of staff is discretionary subject to the budget limitations. Benefits available to incumbents includes group life insurance, supplementary health insurance, dental plan, short term and long-term disability benefits and accidental life insurance. The City offers a matching RSP program to a maximum of 7.5% of salary.

The City of Calgary recommended base pay range maximum is greater than all but one comparator (Montreal) and ranks 4th lowest on base minimum. Access to benefits is comparable.

Council Assistant - 2024 Base Compensation							
Base	City of Calgary	Average	% diff	Median	% diff	P75	% diff
Minimum	\$54,093	\$58,539	+8.2%	\$62,426	+15.4%	\$67,515	+24.8%
Maximum	\$108,186	\$98,484	(9.0%)	\$87,200	(19.4%)	\$91,077	(15.8%)

Summary

This report outlines the process used to complete the market analysis and provides a comparative summary for the Citizen Committee.

Our approach to all compensation reviews is to ensure that compensation for any role reflects fair, equitable and reasonable remuneration in exchange for the duties, responsibilities and work conditions. Remuneration for elected officials should not be exempt from these criteria – standing for public office to represent constituent interests and contribute to collective decisions for the betterment of their community is not a ‘volunteer’ position. Setting the level of compensation for these roles however is not easy, but benchmarking pay and practices against similar sized organizations and roles provides the foundation for evidence-based decisions.

The Council Compensation Committee looks to the benchmark analysis of the City’s compensation and expense policies to support recommendations for change. The City’s target pay policy for exempt employees is to align to $\pm 10\%$ of market median. The analysis indicates that the base pay for both Mayor and Councillor are within the target pay policy with the Mayor at 4.2% above the median of comparator cities, and the Councillor pay at 9.1% above median of comparator cities. Aligning council pay to the exempt group reflects the predominant practice within our experience of municipal councils across Canada.

Administrative practices and other allowances are generally aligned with the comparator municipalities – the City may be modestly better in some areas but offers a lesser benefit in others.

The recruitment and compensation of administrative support/Council Assistant staff is considered aligned with the comparator organizations. The City’s approach offers guidelines that appear to be sufficiently wide from minimum to maximum to equitably compensate for similar skills in the marketplace and ensures a degree of continuity with City staff in similar roles.

Overall, the Consultant finds the current practices and levels of remuneration for both the elected officials as well as the Council Assistant/Council Resource to be reasonable as compared to other Councils in Canadian cities of comparable size.

Yours very truly,



Jane Mizanski

Vice President, Compensation

Appendix A

Summary of Council Remuneration Survey

Data Element	City of Calgary	2024 MARKET SUMMARY (<u> </u> %) = above market + <u> </u> % = below market					
		Average	% Gap	Median	% Gap	P75	% Gap
2021 Canada Census Population	1,306,708	927,079	(29.1%)	717,304	(45.1%)	\$1,010,899	(22.6%)
2024 Annual Operating Budget	\$5.851B	\$4.09	(30.2%)	\$2.20	(62.4%)	\$4.32	(26.2%)
2024 Assessment Base	Total Value of \$387 Billion	\$386	(0.4%)	\$333	(13.9%)	\$458	+18.5%
Council size	14 Councillors and 1 Mayor	16	+3.3%	15	+0.0%	16	+6.7%
Full time or Part time?	Members of Council are Full-Time	Yes FT: 7 Mayor FT, Council PT: 2 (Vancouver, Saskatoon) All PT: 1 (Surrey)					
2024 Annual Base Salary							
Mayor	\$213,737	\$193,395	(9.5%)	\$204,807	(4.2%)	\$212,236	(0.7%)
Deputy Mayor	N/A	4 municipalities compensate when assuming a Deputy Mayor role (Vancouver, Halifax, Winnipeg, Mississauga)					
		\$124,623		\$119,551		\$134,891	
Compensation for Acting Mayor	No additional compensation	Yes: 3 Surrey: \$122/day; Halifax - +10%; Montreal: +7% over councillor base					
Councillor	\$120,755	\$107,154	(11.3%)	\$109,798	(9.1%)	\$120,394	(0.3%)
Are Council salaries adjusted annually?	Yes	Yes: All					
How is the annual adjustment determined / Is a Market Review completed to assess remuneration?	Determined by the annual change in the Alberta Weekly Earnings Average (September to September). Compensation for Members of Council (including the Mayor) is determined by a Council Compensation Review Committee the year before an election	Same as Staff: 4 (Ottawa, Mississauga, Surrey, Montreal) CPI: 3 (Toronto, Vancouver, Winnipeg) Avg Weekly Earnings of Province: 2 (Edmonton, Halifax) Tied to Province Cabinet Minister's Salary: 1 (Saskatoon) Market review every 4 years: (Ottawa Q4 2024; Edmonton - policy under review)					
% Adjustment for 2023	2.41%	4.15%	+72%	3.30%	+36.9%	6.01%	+149.3%
% Adjustment for 2024	2.41%	2.85%	+18%	3.00%	+24.5%	3.85%	+59.8%
Allowances and Perquisites							
Mayor Vehicle Allowance	Vehicle provided for the Mayor	\$12,026		\$14,448		\$14,580	
Councillor Vehicle Allowance	\$9,400 per year	\$8,934	(5.0%)	\$7,216	(23.2%)	\$7,435	(20.9%)
Mileage reimbursement rate	N/A	Yes :4 CRA rate No KM: 5 - Chauffeur: Ottawa, Montreal - Mayor only; choice vehicle/allowance - Toronto, Edmonton, Vancouver					
Municipal vehicle provided	Vehicle provided for the Mayor	Yes for Mayor: 3 as an option to chauffeur, allowance - see above No: 6					
Cell Phone, Internet and or stipend to offset costs	Cell phones are provided	Yes: All provide cell phones and laptops; no reimbursement for personal technology fees					

Pension Provisions		
Defined Benefit Pension Plan OR Defined Contribution Plan?	Defined Benefit Plan; Contributions: 9% of earnings up to \$154,611 for member; \$18.64% of earnings up to \$154,611 for employer. Payout: 2% x best average earnings (36 months) x years of service.	Defined Benefit: 7 provincial/staff Plan; Council Specific: 1 Defined Contribution: 2 (1 offered as optional to Defined Benefit) Contributions contingent on plan provisions - ranging from 9% to 17% to YMPE Payout - not consistently specified
Supplementary pension plan offered?	2% supplemental pension to base plan on all pensionable earnings for members affected by Income Tax Act limits on pensionable earnings for each year of pensionable service. Fully funded by employer.	If opt for Defined Benefit Plan may also elect to participate in Supplemental Plan - contribution rate 12.21%, matching contributions n=1
Group RRSP offered	Yes. Optional and fully member funded.	Yes Voluntary : 3 (Toronto, Edmonton, Saskatoon)
Do you offer a transition allowance or any type of payment on leaving office (whether voluntary or not)?	Yes. Members who choose not to stand for re-election, retire, or resign: 2 weeks of per year of service to maximum of 26 weeks. Members who are defeated at next election: 2 weeks of pay per year to maximum of 52 weeks.	Yes: 7 No: 3 (Halifax, Saskatoon, Surrey)
Benefit Provisions		
Basic medical coverage	Choice of Level 1 or 2 in MEBAC benefits plan. Level 1: \$2,900 of additional HSA benefits, 100% employer paid. Level 2: paid by City + \$7.00 payroll deduction (single)/\$14.00 payroll deduction (family).	Employer Paid: 100% = 7; 70% = 1 (Edmonton); 0% = 1 (Vancouver); 80% - 100% contingent on level option (Halifax).
Dental coverage	Choice of Level 1, 2, or 3 in MEBAC benefits plan. Level 1: \$1,300 of additional HSA benefits, 100% employer paid. Level 2: paid by City + \$3.10 payroll deduction (single); Level 3: paid by City + \$18.10 payroll deduction (single)	Employer Paid: 100% = 7; 75% = 1; 65%=1; 0% = 1
Basic services reimbursement percentage?	Level 1: N/A Level 2: 90% (except 80% for 8 to 17 time units of scaling) to a maximum of \$1,500 per covered person per year. Level 3: 100% (except 80% for 8 to 17 time units of scaling) to a maximum of \$1,750 per covered person per year.	Reimbursement for Basic Services: 100% = 8, 90% = 1, 80% = 1
Orthodontics reimbursement percentage? Maximum lifetime value?	Level 1: N/A Level 2: 50% up to \$2,000 per lifetime for dependent children ages 7-20 only. Level 3: 50% up to \$2,500 per covered person per lifetime	Yes: 7 Max \$5,000 = 2; \$3,000=2; \$2,300 = 1; \$2,000 =1; \$1,500 =1;

Health and/or wellness spending account offered?	\$300 health spending account, \$3000 flexible spending account	Yes: \$100 with family coverage (Toronto), \$700 (Mississauga). \$3600 (Edmonton), variable flex credits (Halifax)
EAP, health assessments, financial counselling, retirement planning	EAP - Yes; Health assessment - yes (100% employer paid); 1-time retirement planning session (100% employer paid).	Yes: 7
Insurance Provisions		
Life insurance coverage	2x salary paid by employer. Optional life insurance available up to 5x salary paid by member.	2x annual = 4; optional levels = 1; flat rate \$75k = 1; others unspecified premiums: 100% er paid= 5; 50% =3; varies by coverage:1
Optional Life Insurance	Yes, coverage for eligible dependents	Yes: 8
Workers Compensation	Yes, 90%	No: 9 Yes: 1 (Ottawa)
Short term disability	100% salary continuance	Yes: 6 (Toronto, Edmonton, Saskatoon (Mayor Only), Ottawa, Halifax, Mississauga) Cost Sharing: 100% er paid = 3; 50% er paid = 2; contingent on plan level = 1;
Long term disability	No coverage	Yes: 6 (Toronto, Edmonton, Saskatoon (Mayor Only), Ottawa, Halifax, Mississauga) Cost Sharing: 100% er paid = 2; 50% er paid = 2; contingent on plan level = 1; Mayor pays 100% for LTD = 1
Critical illness and/or accidental death and dismemberment coverage	No coverage	AD&D - 6: Toronto, Vancouver, Edmonton, Halifax, Ottawa, Winnipeg; \$\$ death benefit = 1 Mississauga

Appendix B

Summary of Base Pay Data Analysis

City <i>in descending order of Population</i>	Population Source: 2021 Stats Can	2024 Annual Base Salary			# Members (including Mayor)	Council Total Salary Budget 2024	Mayor Salary as % of Councillor Salary	Mayor Salary/ Population	Councillor Salary / Population	Council Total Salary/ Population	Annual Operating Budget (\$billion)
		Mayor	Deputy Mayor	Councillor							
Toronto	2,794,356	\$225,304		\$133,776	27	\$3,703,486	168%	\$0.08	\$0.05	\$1.33	\$17.10
Montreal	1,762,949	\$194,784		\$121,613	16	\$2,018,979	160%	\$0.11	\$0.07	\$1.15	\$6.93
Calgary	1,306,708	\$213,737		\$120,755	15	\$1,904,313	177%	\$0.16	\$0.09	\$1.46	\$5.85
Ottawa	1,135,014	\$208,760		\$116,735	24	\$2,893,665	179%	\$0.18	\$0.10	\$2.55	\$4.60
Edmonton	1,010,899	\$216,585		\$122,363	14	\$1,807,304	177%	\$0.21	\$0.12	\$1.79	\$3.48
Winnipeg	749,607	\$213,328	\$129,759	\$114,609	16	\$2,062,224	186%	\$0.28	\$0.15	\$2.75	\$2.20
Mississauga	717,304	\$128,862	\$109,104	\$94,704	12	\$1,279,710	136%	\$0.18	\$0.13	\$1.78	\$1.19
Vancouver	662,248	\$208,962	\$150,286	\$104,986	11	\$1,409,108	199%	\$0.32	\$0.16	\$2.13	\$2.20
Surrey	568,322	\$171,150		\$87,287	8	\$782,159	196%	\$0.30	\$0.15	\$1.38	\$1.02
Halifax	439,819	\$200,853	\$109,343	\$99,403	16	\$1,801,241	202%	\$0.46	\$0.23	\$4.10	\$1.04
Saskatoon	266,141	\$165,365		\$76,068	11	\$926,045	217%	\$0.62	\$0.29	\$3.48	\$1.10
<i>P75</i>	<i>1,103,985</i>	<i>\$212,236</i>	<i>\$134,891</i>	<i>\$120,394</i>	<i>16</i>	<i>\$2,051,413</i>	<i>198%</i>	<i>\$0.31</i>	<i>\$0.16</i>	<i>\$2.70</i>	<i>\$4.32</i>
<i>Median P50</i>	<i>733,456</i>	<i>\$204,807</i>	<i>\$119,551</i>	<i>\$109,798</i>	<i>15</i>	<i>\$1,804,273</i>	<i>182%</i>	<i>\$0.25</i>	<i>\$0.14</i>	<i>\$1.96</i>	<i>\$2.20</i>
<i>Average</i>	<i>1,010,666</i>	<i>\$193,395</i>	<i>\$124,623</i>	<i>\$107,154</i>	<i>16</i>	<i>\$1,868,392</i>	<i>182%</i>	<i>\$0.27</i>	<i>\$0.14</i>	<i>\$2.24</i>	<i>\$4.09</i>

City <i>in descending order of Population</i>	% Salary Increase over 2 years		
	2023	2024	Total
Toronto	6.51%	4.23%	10.74%
Montreal	6.70%	0.00%	6.70%
Calgary	2.41%	2.41%	4.82%
Ottawa	2.50%	2.50%	5.00%
Edmonton	2.41%	2.41%	4.82%
Winnipeg	3.00%	3.00%	6.00%
Mississauga	2.00%	2.00%	4.00%
Vancouver	7.30%	3.40%	10.70%
Surrey	4.50%	4.00%	8.50%
Halifax*	3.60%	4.00%	7.60%
Saskatoon	3.00%	3.00%	6.00%
<i>P75</i>	<i>6.01%</i>	<i>3.85%</i>	<i>8.28%</i>
<i>Median P50</i>	<i>3.30%</i>	<i>3.00%</i>	<i>6.35%</i>
<i>Average</i>	<i>4.15%</i>	<i>2.85%</i>	<i>7.01%</i>

*Halifax 2024: 4% for Councillor/DM and 2% for Mayor; Winnipeg 2023 estimated

Summary - All Comparators (n = 10)										
Statistic	Population <i>Source: 2021 Stats Can</i>	2024 Annual Base Salary			# Members (including Mayor)	Council Total Salary Budget 2024	Mayor Salary as % of Councillor Salary	Mayor Salary/ Population	Councillor Salary / Population	Council Total Salary/ Population
		Mayor	Deputy Mayor	Councillor						
P75	1,103,985	\$212,236	\$134,891	\$120,394	16	\$2,051,413	198%	\$0.31	\$0.16	\$2.70
P50 (Median)	733,456	\$204,807	\$119,551	\$109,798	15	\$1,804,273	182%	\$0.25	\$0.14	\$1.96
Average	1,010,666	\$193,395	\$124,623	\$107,154	16	\$1,868,392	182%	\$0.27	\$0.14	\$2.24
Calgary's Percentile	81%	79%		76%	50%	61%	33%	20%	19%	24%

Summary - All Comparators (n = 9) excluding Montreal										
Statistic	Population <i>Source: 2021 Stats Can</i>	2024 Annual Base Salary			# Members (including Mayor)	Council Total Salary Budget 2024	Mayor Salary as % of Councillor Salary	Mayor Salary/ Population	Councillor Salary / Population	Council Total Salary/ Population
		Mayor	Deputy Mayor	Councillor						
P75	1,010,899	\$213,328	\$134,891	\$116,735	16	\$2,062,224	199%	\$0.32	\$0.16	\$2.75
P50 (Median)	717,304	\$208,760	\$119,551	\$104,986	14	\$1,801,241	186%	\$0.28	\$0.15	\$2.13
Average	927,079	\$193,241	\$124,623	\$105,548	15	\$1,851,660	185%	\$0.29	\$0.15	\$2.36
Calgary's Percentile	89%	77%		84%	56%	67%	25%	10%	10%	15%

Summary - Western Canada Comparators (Edmonton, Saskatoon, Surrey, Vancouver, Winnipeg)										
Statistic	Population <i>Source: 2021 Stats Can</i>	2024 Annual Base Salary			# Members (including Mayor)	Council Total Salary Budget 2024	Mayor Salary as % of Councillor Salary	Mayor Salary/ Population	Councillor Salary / Population	Council Total Salary/ Population
		Mayor	Deputy Mayor	Councillor						
P75	749,607	\$213,328	\$145,154	\$114,609	14	\$1,807,304	199%	\$0.32	\$0.16	\$2.75
P50 (Median)	662,248	\$208,962	\$140,023	\$104,986	11	\$1,409,108	196%	\$0.30	\$0.15	\$2.13
Average	651,443	\$195,078	\$140,023	\$101,063	12	\$1,397,368	195%	\$0.35	\$0.17	\$2.30
Calgary's Percentile	highest	80%		80%	80%	80%	lowest	lowest	lowest	lowest