

Glenn A Boraas

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43 Edforth Rd NW, T3A 3V8, 403-241-2457, g\_boraas@shaw.ca

### Personal Background

I'm a retired accountant who worked in the oil and gas industry for over 42 years retiring in 2017 at the age of 65. I lost my job three times during my career and had to work contract on a number of occasions and never received a raise during my last four years of employment due to the dire state of the industry. I never complained about not getting a raise since I at least had a job. I have no employer pension and the first time I lost my job my wife was a stay at home mom caring for our two young children. Importantly, unlike the City of Calgary, I did not have job security over the life of my career.

### A. Employee Salary and Wage Issues:

- What percentage of the City of Calgary's budget is comprised of employee salaries and wages?
- Given the current dire state of the Alberta and local Calgary economy I recommend a salary and wage freeze for all City of Calgary employees for a minimum of two years.
- The aforementioned wage freeze would likely go a long way in hiring required police and fire fighting personnel.

### B. Employee Pension Plan/Retirement Issues:

- What percentage of the City of Calgary's budget is comprised of employee pension costs?
- All City of Calgary employees should be limited to receiving one level of pension rather than some that are currently receiving three levels of pensions. This is absolutely unfair and unreasonable for taxpayers.
- Is there a fund established to cover current and future City of Calgary employee pension obligations?
- At what age or minimum number of years of service are employees eligible to receive their pension?
- What sort of annual cost of living adjustments (COLA) are applied to employee pensions?
- What are the projected pension costs over the next 10, 20, 30, 40 or 50 years?
- Are the above projected pension costs sustainable?
- Given the City of Calgary's already generous salaries, wages and pension plans please eliminate the practice of providing City of Calgary employees retirement or severance payments upon their retirement. This also goes for members of city council.

### C. Concluding Comments:

- When many members of city council are asked to reduce property taxes or cut costs, I'm sick and tired of the standard response being "what services would you like us to cut"? Given the overall size of the city budget the various city managers could surely find ways of cutting costs or trimming the fat within each of their departments "without having to cut services".

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