



Ontario Municipal Report Card



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About the Canadian Taxpayers Federation

The Canadian Taxpayers Federation (CTF) is a federally incorporated, not-for-profit citizen's group dedicated to lower taxes, less waste and accountable government. The CTF was founded in Saskatchewan in 1990 when the Association of Saskatchewan Taxpayers and the Resolution One Association of Alberta joined forces to create a national taxpayers organization. Today, the CTF has 84,000 supporters nation-wide

The CTF maintains a federal office in Ottawa and regional offices in British Columbia, Alberta, Prairie (SK and MB), Ontario and Atlantic. Regional offices conduct research and advocacy activities specific to their provinces in addition to acting as regional organizers of Canada-wide initiatives.

CTF offices field hundreds of media interviews each month, hold press conferences and issue regular news releases, commentaries, online postings and publications to advocate on behalf of CTF supporters. CTF representatives speak at functions, make presentations to government, meet with politicians, and organize petition drives, events and campaigns to mobilize citizens to affect public policy change. Each week CTF offices send out Let's Talk Taxes commentaries to more than 800 media outlets and personalities across Canada.

Any Canadian taxpayer committed to the CTF's mission is welcome to join at no cost and receive issue and Action Updates. Financial supporters can additionally receive the CTF's flagship publication, *The Taxpayer* magazine published four times a year.

The CTF is independent of any institutional or partisan affiliations. All CTF staff, board and representatives are prohibited from holding a membership in any political party.



About the Ontario Municipal Report Card

The Canadian Taxpayers Federation compiled this report using public data released by the Government of Ontario in its annual *Sunshine List.* This report focuses on government employee compensation and the growth of salaries in municipal governments. The twenty largest cities and municipalities are analyzed and compared in this report.

In order to determine growth in spending and assess current municipal administrations, comparisons are measured over two years, since 2010. The "Growth of *Sunshine List*" measure shows the number of government workers promoted onto the *Sunshine List* during this period, while the "Growth of List Salaries" shows the growth in total funds spent on *Sunshine List* salaries. The "Fat Cat Ratio" compares cities on a per capita basis, and illustrates how many government workers make *Sunshine List* salaries per 10,000 residents. The "Average Salary" measure shows the average salary on the *Sunshine List*, not the average salary of municipal employees.

To add another level of depth to the report, we calculated the average 2012 property tax bill across these municipalities to determine how many households – paying the average property tax rate – are required to pay the salary of average *Sunshine List* employee. A larger number of households in this measure is more desirable because the individual tax burden per household is shared and therefore lower. A smaller number of households mean the burden for paying *Sunshine List* employees in higher per household. Paying a quarter of a tab is better than paying half of it.

Unlike the *Sunshine List* data, complete property tax information is not proactively disclosed by the provincial government, therefore the numbers collected are not uniform, and were found through various sources, including individual municipal government resources. Often municipalities display and disclose average or typical residential property assessments and average residential property tax bills differently. This contributed to some inevitable inconsistencies in our data. 2012 property tax bills are based on the Municipal Property Assessment Corporation's (MPAC) assessments with a valuation date of



January 1, 2008¹. This information, however, was not always available, and thus some municipalities display the 2013 property tax bill. The 2013 property tax bill is based upon one-quarter of the average increase in property value between 2009 and 2012. This is because of Ontario provincial legislation requiring a four-year "phase-in" valuation for home reassessments by the MPAC. It is our hope that next year's report card will display more accurate property tax bills once this new system is in place.

This report focuses on municipalities, and the 20 largest in Ontario were chosen to be included in this report. Regions such as Niagara, Peel, and York were not included because cities and towns that comprise the majority of the population in those regions were included individually. Durham Region, however, was included due to its size and composition. Because Durham overlaps with some of the municipalities included, the property tax metric is not included in Durham's grade.

Some of the *Sunshine List* data is organized differently between municipalities, and over the time we measured for growth ratios. The measures are not always uniform, which can affect the accuracy of our data. Similarly, property tax information is not displayed uniformly across the province, making it difficult to collect and display all information accurately. Our Municipal Report Card offers a general assessment of how each city is managed and operated, and how well-off taxpayers are relative to other taxpayers in cities across Ontario.

The CTF grading scale is illustrated in the Grading Rubric based on relative spending and growth. Letter grades are determined according to the Canadian academic grading system.

Special thanks to Corey Schruder, CTF's 2013 research intern, for his contributions to this report.

¹ http://www.mpac.ca/property_owners/default.asp



Municipal Report Card Grading Rubric

	A	В	С	D	F
Growth of Sunshine List ²	<0%3	0-25% growth	25-50% growth	50-75% growth	>75% growth
Growth of List Salaries ⁴	<0%5	0-25% growth	25-50% growth	50-75% growth	>75% growth
Fat Cat Ratio ⁶	<6	6-9	9-12	12-15	>15
Average Salary ⁷	\$100,000	\$100k-\$110k	\$110k-\$120k	\$120k-\$130k	>\$130,000
Top Salary	<\$150,000	\$150k-\$175k	\$175k-\$200k	\$200k-\$225k	>\$225,000
Households/Fat Cat ⁸	>40	35-40	30-35	25-30	<25

Average Salaries:

Mayor: \$133,594.17

City Manager/CEO: **\$244,851.84**

Fire Chief: **\$160,402.25**Police Chief: **\$219,547.98**

 $^{^{2}}$ Growth measured from 2010 to 2012

³ For extra effort, cities with growth of less than -5 received an A+ (4.3)

⁴ Growth measured from 2010 to 2012

 $^{^{5}}$ For extra effort, cities with growth of less than -5 received an A+ (4.3)

⁶ Shows the ratio of *Sunshine List* employees per 10,000 residents

⁷ Average of all *Sunshine List* employees, not all municipal employees

⁸ How many households it requires to pay the average *Sunshine List* employee, based on the average residential property tax bill.



2013 Class Rankings

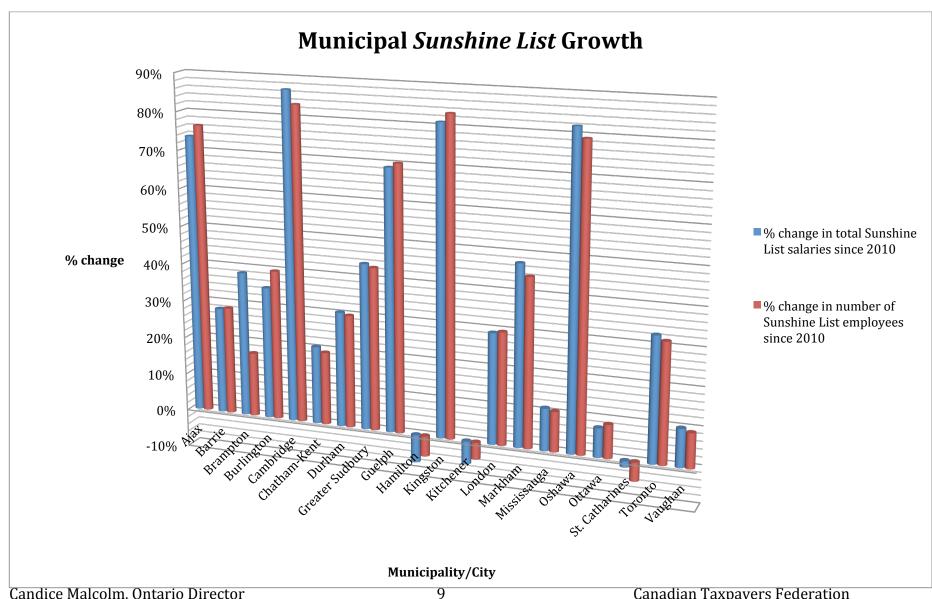
Score	Grade	
2.88	B-	St. Catharines
2.72	B-	Kitchener
2.5	C+	Chatham-Kent
2.27	С	Hamilton
2	С	Mississauga
1.83	C-	Barrie, Brampton, Greater Sudbury, London, Ottawa
1.67	D+	Burlington, Markham, Vaughn
1.5	D+	Ajax
1.4	D+	Durham
1.33	D+	Cambridge, Toronto
1.17	D	Kingston, Guelph
0.83	F	Oshawa



Municipal Report Card Highlights

- Mayors, on average, are paid \$133,594 in the twenty largest municipalities in Ontario
- City managers/CEOs, on average, are paid \$244,851
- Toronto Police Chief William Sterling Blair topped the list of high-paid municipal employees, making
 \$370,727 last year
- Top municipal performers are St. Catharines, and then Kitchener, as each decreased their *Sunshine List* since 2010
- Hamilton also decreased its *Sunshine List*; however also imposes high property taxes and maintains a high ratio of *Sunshine List* bureaucrats per capita, contributing to its lower report card score
- The worst municipal performers are Oshawa and Kingston, as each have grown their *Sunshine List* by over **80 per cen**t since 2010
- The city with the lowest number of Sunshine List employees per capita is Kitchener
- Per capita, the worst *Sunshine List* performer was Toronto, which has more than **25** *Sunshine List* employees **per 10,000 residents**
- Average municipal *Sunshine Lists* have grown **34.5** per cent over the past two years
- Average growth in *Sunshine List* salaries since 2010 is **35.7** per cent

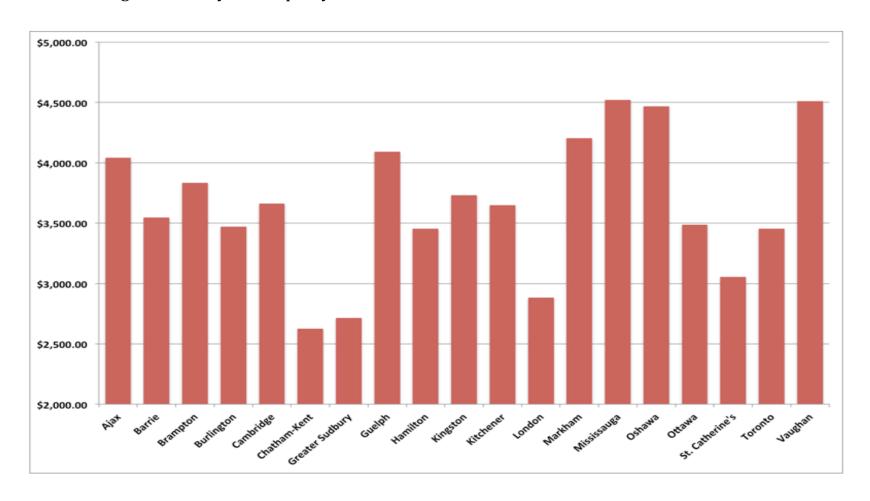






Property Taxes

2012 Average Tax Bill by Municipality





Property Tax Grading Scheme

Households / Fat Cat

How many households' annual property tax bill does it take to pay the salary of the average *Sunshine List* employee? Average salaries fall in the range of \$115,000 to \$123,000, whereas the average property tax bill ranges from \$2,200 to \$5,200. More houses are better; you'd rather split the bill with your entire neighbourhood than just your street (or, you'd rather pay a quarter of a tab than half of it).



⁹ Durham Region imposes only a portion of the total property tax bill burden in that region.



Ranking Summary

Fat Cat Ratio: Number of *Sunshine List* Employees per 10,000 residents

1. Kitchener, 5.13	6. Vaughn, 6.55	11. Chatham-Kent, 10.13	16. Durham, 12.08
2. Markham, 5.45	7. Burlington, 6.6	12. Barrie, 10.38	17. Greater Sudbury, 12.19
3. Ajax, 5.47	8. Cambridge, 6.62	13. London, 10.73	18. Guelph, 13.93
4. St. Catharines, 5.78	9. Brampton, 6.7	14. Hamilton, 11.34	19. Ottawa, 14.27
5. Mississauga, 6.00	10. Oshawa, 9.48	15. Kingston, 11.62	20. Toronto, 25.53

Average Sunshine List Salary

1. London, \$115,279	6. Barrie, \$116,064	11. Toronto, \$116,980	16. Oshawa, \$119,115
2. Ottawa, \$115,291	7. Kitchener, \$116,303	12. Mississauga, \$116,996	17. Burlington, \$120,395
3. Chatham-Kent, \$115,722	8. Greater Sudbury, \$116,572	13. Cambridge, \$118,033	18. Brampton, \$120,581
4. Durham, \$115,773	9. St. Catharines, \$116,622	14. Guelph, \$118,444	19. Markham, \$121,379
5. Kingston, \$116,015	10. Hamilton, \$116,676	15. Ajax, \$118,513	20. Vaughn, \$122,907





Ajax

Population: 109,600

Growth of List	76%	F
Growth of Salaries	74%	D
Fat Cat Ratio	5.47/10,000	A
Average Salary	\$118,513	C
Top Salary	\$219,020	D
Households/Fat Cat		D

Mayor Steve Parish: \$107,877

City Manager/CEO Brian Skinner: \$219,020

Fire Chief: Mike Diotte: \$164,493

Police Chief (Durham Region) Mike Ewles: \$243,861

COMMENT:

"With a population of just over 100,000, it's difficult to understand why Ajax needs an executive team with over \$700,000 per year in salaries."

"Ajax is heading in the wrong direction. For a municipality with an overall decent performance, the rapid growth of its *Sunshine List* is very disappointing."





Barrie

Population: 182,041

Growth of List	28.6%	C
Growth of Salaries	28.2%	C
Fat Cat Ratio	10.38/10,000	C
Average Salary	\$116,064	C
Top Salary	\$209,959	D
Households/Fat Cat		C

Mayor Jeff Lehman: \$89,635

City Manager/CEO Carla Ladd: \$201,206

Fire Chief John Lynn: **\$143,454**Police Chief Mark Neelin: **\$209,959**

COMMENT:

"Barrie falls in the middle of the pack in this report. It has a relatively low average *Sunshine List* salary, but a relatively high ratio of high-priced bureaucrats per capita."

"Barrie must change its course and stop the growth of its municipal *Sunshine List.*"



Brampton

Population: 523,911

Growth of List	17%	В
Growth of Salaries	38.5%	C
Fat Cat Ratio	6.70/10,000	В
Average Salary	\$120,581	D
Top Salary	\$234,625	F
Households/Fat Cat		C

Mayor Susan Fenell: \$114,878

City Manager/CEO John Corbett: **\$220,517** Fire Chief Andrew MacDonald: **\$143,405**

Police Chief (Peel Region) Jennifer Evans: \$203,483



COMMENT:

"There are more and more fat cat bureaucrats in Brampton, which now has one of the highest average *Sunshine List* salaries in Ontario. This is disappointing, given its otherwise good performance in this year's *Report Card*."

"Brampton needs to stop overcompensating municipal employees at the expense of the taxpayers."



Burlington

Population: 175,779

Growth of List	39.8%	C
Growth of Salaries	35%	C
Fat Cat Ratio	6.60/10,000	В
Average Salary	\$120,395	D
Top Salary	\$232,695	F
Households/Fat Cat		C

Mayor Rick Goldring: \$169,070

City Manager/CEO Jeff Fielding: \$232,695

Fire Chief David Beaty: \$143,589

Police Chief Stephen Tanner: \$132,847



COMMENT:

"Burlington had a less-than-stellar performance in this year's report."

"Burlington's average *Sunshine List* employee earns two-and-a-half times more than the average Canadian taxpayer. This is unsustainable and unfair to the taxpayer."



Cambridge

Population: 132,900

Growth of List	83.3%	F
Growth of Salaries	86.9%	F
Fat Cat Ratio	6.62/10,000	В
Average Salary	\$118,033	C
Top Salary	\$202,235	D
Households/Fat Cat		C

Mayor Doug Craig: \$139,850

City Manager/CEO James King: **\$202,235** Fire Chief William Chesney: **\$164,529**

Police Chief (Waterloo) Matthew Torigian: \$236,208



COMMENT:

"Cambridge has nearly doubled its *Sunshine List* over the past two years, both in the number of employees on the list and the amount government workers are paid."

"Cambridge has experienced the most rapid growth in *Sunshine List* spending in Ontario over the past two years. This is a worrisome alarm bell to taxpayers."



Chatham-Kent



Population: 103,671

Growth of List	19.3%	В
Growth of Salaries	20.6%	В
Fat Cat Ratio	10.13/10,000	C
Average Salary	\$115,722	C
Top Salary	\$209,855	D
Households/Fat Cat		A

Mayor Randy Hope: \$93,000

City Manager/CEO Donald Shropshire: \$186,192

Fire Chief Robert Crawford: **\$85,168** Police Chief Dennis Pool: **\$209,855**

COMMENT:

"Chatham-Kent performed well in this year's report. Average salaries on the *Sunshine List* are relatively low, and the growth in this list is better than average."

"Chatham-Kent has a high ratio of high-salaried bureaucrats relative to its small population, and the top salaries are certainly high."





Durham

Population: 561,253

Growth of List	29.9%	C
Growth of Salaries	30.5%	C
Fat Cat Ratio	12.08/10,000	D
Average Salary	\$115,773	C
Top Salary	\$330,679	F
Households/Fat Cat	50.6810	-

"CEO of Council" Roger Anderson: **\$215,211** City Manager/CEO Garry Cubitt: **\$330,679**

Police Chief (Durham Region) Mike Ewles: \$243,861

NOTE: Fire services are managed by individual cities within Durham

COMMENT:

"Durham's executive team is extremely well paid. Politicians give themselves a raise, meanwhile, hardworking Ontario families are being left behind."

"Durham's average *Sunshine List* salaries are low, but growth over the last two years is sending the wrong message to taxpayers. Durham needs to curb its spending on municipal government workers."

 $^{^{10}}$ This is only a portion of the property tax burden of municipal taxpayers in the Durham Region. For this reason, Durham is not graded on this metric



Greater Sudbury



Population: 160,770

Growth of List	43.1%	C
Growth of Salaries	43.9%	C
Fat Cat Ratio	12.19/10,000	D
Average Salary	\$116,572	C
Top Salary	\$233,785	F
Households/Fat Cat		A

Mayor Marianne Matichuk: **\$128,000**

City Manager/CEO Doug Nadorozny: \$227,363

Fire Chief Daniel Stack: \$139,596 Police Chief Frank Elsner: \$233,785

COMMENT:

"Greater Sudbury falls below the curve in this year's report, despite a strong score due to relatively low property tax burdens."

"Greater Sudbury needs to re-evaluate its spending decisions; it needs to cut back on government employee wages and give taxpayers a break."



Guelph

Population: 127,009

Growth of List	70.2%	D
Growth of Salaries	69%	D
Fat Cat Ratio	13.93/10,000	D
Average Salary	\$118,444	C
Top Salary	\$206,400	D
Households/Fat Cat		D

Mayor Karen Farbridge: \$103,089

City Manager/CEO Ann Pappert: **\$206,400** Fire Chief Shawn Armstrong: **\$178,265** Police Chief Bryan Larkin: **\$199,583**

Municipal Report Card



COMMENT:

"Guelph punches below its weight in municipal management. Growth in salary spending is spiraling out of control and must be curbed."

"Guelph has one of the highest ratios of highpriced bureaucrats per capita, and one of the highest levels of growth in government worker compensation. Taxpayers deserve better."



C

Hamilton

Population: 721,053

Growth of List	-5.4%	A+
Growth of Salaries	-7.3%	A +
Fat Cat Ratio	11.34/10,000	D
Average Salary	\$116,676	C
Top Salary	\$256,136	F
Households/Fat Cat		С

Mayor Bob Bratina: \$118,568

City Manager/CEO Christopher Murray: \$246,525

Fire Chief Robert Simonds: **\$179,262** Police Chief Glen De Caire: **\$256,136**

COMMENT:

"Hamilton scores well compared to other municipalities Ontario. It was able to curb government employee compensation and reduce the number of *Sunshine List* bureaucrats."



D

Kingston

Population: 123,000

Growth of List	83.3%	F
Growth of Salaries	81.1%	F
Fat Cat Ratio	11.62/10,000	C
Average Salary	\$116,015	C
Top Salary	\$213,747	D
Households/Fat Cat		C

Mayor Mark Gerretsen: \$85,000

City Manager/CEO Gerard Hunt: \$213,747

Fire Chief Harold Tulk: **\$184,165**Police Chief Antje McNeely: **\$160,160**

COMMENT:

"Kingston has seen a rapid growth in its municipal *Sunshine List* over the last two years, and has one of the weakest municipal performances in Ontario."

"Kingston's scores are low across the board. It's falling behind other jurisdictions in Ontario with its generous compensation program."



Kitchener

Population: 204,668

Growth of List	-4.6%	A
Growth of Salaries	-6.1%	A +
Fat Cat Ratio	5.13/10,000	A
Average Salary	\$116,303	C
Top Salary	\$236,208	F
Households/Fat Cat		C

Mayor Carl Zehr: **\$145,407**

City Manager/CEO Jeff Willmer: **\$179,571** Fire Chief Timothy Beckett: **\$157,091**

Police Chief (Waterloo) Matthew Torigian: \$236,208

Municipal Report Card



COMMENT:

"Kitchener scored well on CTF's *Municipal Report Card*. It has managed to curb spending on government employees and keep it's *Sunshine List* under control."

"Good work, Kitchener!"





London

Population: 366,151

Growth of List	29.7%	C
Growth of Salaries	29.2%	C
Fat Cat Ratio	10.73/10,000	D
Average Salary	\$115,279	C
Top Salary	\$215,257	D
Households/Fat Cat		В

Mayor Joe Fontana: \$102,717

City Manager/CEO Art Zuidema: UNKNOWN¹¹

Fire Chief John Kobarda: \$172,146 Police Chief Bradley Duncan: \$215,357

COMMENT:

"London falls in the middle of the pack in Ontario in this year's *Report Card*. The municipal government needs to continue to reduce spending and start thinking about the taxpayer before giving staff more pay-raises."

¹¹ Former City Manager Jeff Fielding earned \$263,553.60 in 2010. He left in May 2012, and his successor Art Zuidema's salary has not been disclosed





Markham

Population: 310,000

Growth of List	44.4%	C
Growth of Salaries	47.6%	C
Fat Cat Ratio	5.45/10,000	A
Average Salary	\$121,379	D
Top Salary	\$256,000	F
Households/Fat Cat		D

Mayor Frank Scarpitti: \$183,483

City Manager/CEO Andrew Taylor: \$256,000

Fire Chief William Snowball: **\$171,403**Police Chief (York) Eric Jollife: **\$217,476**

COMMENT:

"Markham has managed to keep the relative number of *Sunshine List* workers low. However, with a growth of 44.4 per cent over two years, this might not last for long."

"Markham needs to get back on track."



Mississauga

Population: 713,443

Growth of List	10.6%	В
Growth of Salaries	11.2%	В
Fat Cat Ratio	6.00/10,000	В
Average Salary	\$116,996	C
Top Salary	\$263,708	F
Households/Fat Cat		D

Mayor Hazel McCallion: \$138,366

City Manager/CEO Janice Baker: \$263,708

Fire Chief John McDougall: \$179,093

Police Chief (Peel Region) Jennifer Evans: \$203,483

Municipal Report Card



COMMENT:

"Mississauga scores well, overall, on the CTF's *Municipal Report Card*. If they hold the line this next year, they could see their grade improve as it barely missed getting an A on the *Fat Cat Ratio*."



Oshawa

Population: 155,000

Growth of List	79.3%	F
Growth of Salaries	82.1%	F
Fat Cat Ratio	9.48/10,000	C
Average Salary	\$119,115	C
Top Salary	\$269,627	F
Households/Fat Cat		D

Mayor John Henry: \$137,660

City Manager/CEO Robert Scott Duignan: \$269,627

Fire Chief Steven Meringer: \$163,569

Police Chief (Durham Region) Mike Ewles: \$243,861

Municipal Report Card



COMMENT:

"Oshawa scored poorly on all measurements in this report card. It has experienced massive growth in compensation spending, maintains a high average *Sunshine List* salaries, and pays its top dogs more on average than other jurisdictions in Ontario."

"Oshawa finished dead last in CTF's Municipal Report Card."



Ottawa

Population: 833,391

Growth of List	8.9%	В
Growth of Salaries	7.7%	В
Fat Cat Ratio	14.27/10,000	D
Average Salary	\$115,291	C
Top Salary	\$350,860	F
Households/Fat Cat		C

Mayor Jim Watson: **\$168,657**

City Manager/CEO Kent Kirkpatrick: \$350,860

Fire Chief John deHooge: \$171,556

Police Chief Charles Bordeleau: \$237,786

Municipal Report Card



COMMENT:

"Ottawa has managed to keep its growth under control. It has failed, however, to rein in compensation for its top officials. For instance, why is Ottawa's city manager paid more than Toronto's, a city three times the size?"

"Ottawa has one of the highest ratios of highpaid city bureaucrats per capita. Just because the feds do it, doesn't make it okay for the city."



St. Catharines

Population: 131,400

Growth of List	-5%	A+
Growth of Salaries	-1.6%	A
Fat Cat Ratio	5.78/10,000	A
Average Salary	\$116,622	C
Top Salary	\$240,928	F
Households/Fat Cat		В

Mayor Bryan McMullan: \$88,263

City Manager/CEO Colin Briggs: **\$240,928** Fire Chief Mark Mehlenbacher: **\$150,585**

Police Chief (Niagara Region) Jeffrey McGuire: \$118,848

Municipal Report Card



COMMENT:

"St. Catharines is the top municipal performer in the class of 2013. The city has managed to reduce the size of its *Sunshine List*, and keep the number of fat cat employees low relative to the population."

"Way to go, St. Catharines!"



Toronto

Population: 2,790,000

Growth of List	31.5%	C
Growth of Salaries	32.9%	C
Fat Cat Ratio	25.53/10,000	F
Average Salary	\$116,980	C
Top Salary	\$370,727	F
Households/Fat Cat		C

Mayor Rob Ford: **\$173,869**

City Manager/CEO Joseph Pennachetti: \$348,285

Fire Chief William Stewart: \$143,375

Police Chief William Sterling Blair: \$370,727

Municipal Report Card



COMMENT:

"Apparently, the biggest fat cats aren't in the Senate, they're working at Toronto City Hall. This is the highest per-capita number of Sunshine List employees in the entire province."

"Very disappointing performance by Toronto."



D+

Vaughan

Population: 288,301

Growth of List	9.3%	В
Growth of Salaries	10.1%	В
Fat Cat Ratio	6.55/10,000	В
Average Salary	\$122,907	D
Top Salary	\$277,172	F
Households/Fat Cat		F

Mayor Maurizio Bevilacqua: \$168,285

City Manager/CEO Clayton Harris: \$277,172

Fire Chief Gregory Senay: \$167,900

Police Chief (York) Eric Jollife: \$217,476

COMMENT:

"Vaughn had a pretty good year, according to CTF's *Municipal Report Card*. It maintained a low ratio of high-priced bureaucrats and only saw a marginal growth it their *Sunshine List.*"

"Vaughn levies a large property tax burden on its residents, and it fails our final metric. If property taxes went to pay *Sunshine List* salaries, it would require only 27 households to pay each fat cat. That is shameful."