

Introduction

Toronto's 2017 Performance Measurement and Benchmarking Report is produced by the City Manager's Office and provides service or activity level indicators and performance measurement results for 36 of the City's service areas. It includes up to ten years of historical data, colour-coded summaries of results, and supporting charts to describe trends.

The 2017 Performance Measurement and Benchmarking Report also provides an external perspective, comparing to other Canadian municipalities. Using colour-coded summaries, Toronto's 2017 results are ranked by quartile and compared to 15 other municipalities of the Municipal Benchmarking Network Canada (formerly known as the Ontario Municipal CAO's Benchmarking Initiative, or OMBI). As of 2017, MBNCanada includes municipalities across Canada, providing services to over 12 million people. This report complements the [2017 MBNCanada Performance Report](#), but provides additional analysis that focuses on Toronto's results.

Toronto is unique compared to all other Canadian municipalities. It has the largest population and is also considered an important business and financial hub. Although all municipalities face complex urban issues, the scale is often much greater in the City of Toronto. These, and other influencing factors should be considered when reviewing the measures in this report. It is also important to review trends over longer periods of time to understand the performance of a municipality. In some cases, the most accurate comparison for Toronto is an examination of its own historical trends.

For further global city comparisons, the City of Toronto reports on the [World Council on City Data](#). The WCCD report includes one hundred indicators about city services and quality of life.

In addition to the annual reports, the City Manager's Office also reports monthly social, economic and divisional data through [Toronto's Dashboard](#).

All of Toronto's service areas continue to look for areas of operational and performance improvement. Many of the efforts completed in 2017, or planned for 2018 can be found at the end of each service section.

A time lag exists between MBNCanada data and local reporting. This is due to the timing of the data collection process. For example, 2017 data was collected during the summer of 2017 and publicly released by MBNCanada by the fall of 2018. The City of Toronto completes its own local reporting the following year, in 2019.

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Context

When examining Toronto’s service delivery performance it is important to consider that municipal property taxes represent approximately 10 per cent of all taxes paid annually, by an average family, to all orders of government in 2017.

How much and what types of taxes does a family pay?

On average, families pay taxes to many different forms to all three orders of government. Some taxes, such as Income Tax, are deducted directly from gross salaries. Consumption-based taxes such as the Harmonized Sales Tax (HST) are paid at the point of purchase. Other sales taxes such as gasoline, liquor and tobacco taxes are embedded in the purchase price and are not always evident. Property tax is based on a percentage of the assessed value of land and buildings. Property tax is highly visible as it is one of the only forms of tax where taxpayers receive a bill.

The pie chart below shows that municipalities have access to approximately 10 cents of each tax dollar.¹ In other words, property taxes represent approximately 10 per cent of the total taxes paid annually by an average family to all orders of government. The remaining 90 per cent of the total taxes is paid to the Federal and Provincial Governments.

The bar chart on the right illustrates how the City of Toronto allocated that 10 per cent share of those taxes in 2017 to deliver all municipal services. When translated into an average tax bill, these bars show how the 2017 property taxes of \$2,835 for the average value of a home assessed at approximately \$587,471 will be spent.²

This report provides the performance measurement and benchmarking results for 36 of the major services the City of Toronto provides with its 10 per cent share of the total tax dollar.

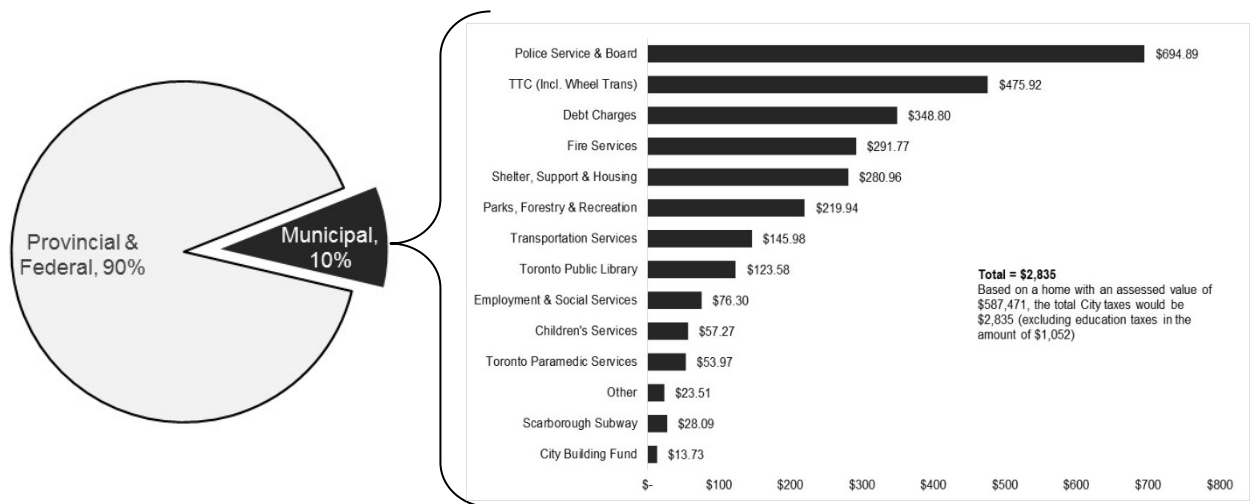


Figure 1 Total Taxes Paid by Order of Government and How Municipal Tax Dollars are Spent in the City of Toronto

¹Federation of Canadian Municipalities (FCM). (September 2018). Policy Statements [PDF file]. Retrieved from <https://data.fcm.ca/Documents/corporate-resources/policy-statements/FCM-PolicyStatements-2018Sep-EN.pdf>

Various sources were used to obtain the proportion of total taxes paid by order of government, and the municipal share of the tax dollar that was reported in each study ranged between 8 to 12 percent. One of the reasons that the percentage splits may not be exactly the same for every report outlined above is due to the differences in tax structures for each jurisdiction.

² 2017 Toronto Budget Public Book (City of Toronto). (February 2017) Operating and Capital Budget [PDF file]. Retrieved from https://www.toronto.ca/ext/digital_comm/pdfs/finance/budget-summary-2017.pdf