POLICY BRIEF:
Cost-cutting options for municipalities

Colin Craig & Franco Terrazzano | **February 2021**

Executive Summary

As Canadians look for solutions to our nation's economic woes arising from the COVID-19 pandemic and government-imposed lockdown measures, it is important to pay close attention to the decisions made by municipal governments and the unique role they could play in stalling recovery efforts.

Provincial governments and the federal government are heavily dependent on incomes taxes and sales taxes for their revenues. Both of those revenue sources tend to decrease during recessions as workers and businesses earn less.

Conversely, municipal governments are heavily dependent on property taxes. Unlike consumption taxes and income taxes, property taxes do not decrease as soon as businesses and individuals face difficult financial times. For a business that is on the edge of bankruptcy, a property tax increase, or even a property tax freeze, could be enough to drive the enterprise under and leave workers unemployed.

With this in mind, it would be beneficial for Canada's economy if municipal governments curtailed expenditures and reduced taxes. This policy brief examines 10 examples of initiatives municipalities could pursue to reduce costs without impacting core services. They include:

1. **Lead by example:** Politicians and executive staff could lead by example by taking pay reductions and curbing discretionary spending.
2. **Salary reductions:** Reduce compensation for city employees to reflect what has happened to incomes outside of government.
3. **Pension reform:** Reform municipal pensions and benefits so they are more in-line with the private sector.
4. **Eliminate business subsidies:** Politicians can best help the economy by letting families and businesses keep more of their own money, rather than having bureaucrats pick winners and losers.
5. **Prioritize spending:** Focus on priorities such as policing and road repair, not discretionary areas such as new public art, professional sports facilities, etc.
6. **Utilize managed competition:** Tender more city services, but support city employees with developing their own bids.
7. **Sell surplus land/assets:** Review city land and assets to determine opportunities to dispose of unneeded inventory.
8. **Gainsharing:** Create an employee rewards system to incentivize staff to come forward with ideas to reduce costs.
9. **Utilize new technology:** Explore opportunities to use new technology to reduce costs.
10. **Share ideas:** Spend more time speaking with other municipal governments about innovative ways to reduce costs instead of gathering to devise strategies to raise taxes.

A Calgary business displays its large property tax increase

Provincial governments and the federal government could also benefit from this policy brief. When a municipal government seeks financial support, a senior level of government could respond by asking municipal governments if they have pursued each measure on this list before asking for assistance.

For example, a municipal affairs minister could ask if the municipality has curtailed its wages and benefits? Has it focused spending on priorities or is it still paying for public art and other luxuries?

Individual taxpayers can also use this document. For example, when it's time for the municipality to set its budget, taxpayers could ask their local representatives whether they have implemented these 10 recommendations before raising taxes. This document can also be used during municipal elections – taxpayers could ask candidates whether they support these recommendations.

Introduction

Beginning in 2014, Alberta's economy went into a downturn as global oil prices plummeted. Calgary in particular was hit hard as large energy sector companies began laying off thousands of workers.

However, small and medium-sized businesses were also impacted as fewer citizens had the funds to dine out for meals regularly, purchase goods from local stores and enjoy other services.

While the drop in global oil prices was difficult for businesses to cope with, countless news stories about business closures featured entrepreneurs pointing to government policies that contributed to their demise, including property tax increases.

Despite Calgary's economic woes, its city council continued to increase spending and raise taxes on struggling businesses and families. Frustrations ultimately culminated in a protest at city hall featuring many local business owners in 2019. By that point, many businesses had publicly shared the enormous tax hikes they faced.

For example, Kensington Auto, a local auto repair shop, posted on its signage that its annual property tax bill had risen from $12,000 in 2009 to $75,000 in 2019. Wurst, a German-themed restaurant and pub, posted publicly that its property tax bill had risen from $74,000 in 2014 to $208,000 in 2019. Many other businesses shared similar stories.

Ultimately, Calgary's property tax problem stemmed from a council that refused to control costs and adapt to the new reality that the city's economy faced.

Virtually all of Canada now finds itself in a similar situation. Unemployment has spiked coast-to-coast as a result of COVID-19 and government lockdowns. Business bankruptcies have ballooned, leaving many workers dependent on financial support from the federal government. The Canadian Federation of Independent Business estimated in July, 2020, that between 55,000 and 218,000 businesses could close for good due to COVID-19 and government lockdowns.

Many businesses are pondering whether or not they will need their current office space (or as large a footprint) in the future as many workers have proven they can work from home.

City halls across Canada need to adapt for these changes.

Property tax increases, or even property tax freezes, could be deadly for thousands of businesses that are on the cusp of having to close their doors for good. And each decision to close has a compounding effect throughout the economy as employees are laid off and other businesses subsequently lose contracts (suppliers, rug cleaning services, accounting services, etc.).

With that in mind, the Canadian Taxpayers Federation and SecondStreet.org developed a top 10 list of initiatives that municipalities could pursue to reduce their expenditures and property taxes. Ultimately, this would help ease the financial pressure that struggling businesses are facing across the country and would help save thousands of jobs.

Property tax reductions could also help struggling families. A tax reduction could help some families put food on their table, pay their mortgage, pay off debt or perhaps support a local business.

Opportunities for Savings

There are countless examples of ways municipal governments could be more cost-effective in Canada. This report has identified 10 broad categories and provides background for each example.

1. Politicians lead by example

Spending restraint must start with leadership at the top. This is something that business leaders know all too well.

"The reason our executives took the [20 per cent] rollback right away wasn't because of investor pressure, it was because our employees are taking a hit," said Dale Dusterhoft, President and CEO of Alberta-based Trican Well Services Ltd. "We can't ask our people to do something different than us."[1]

In order for governments to provide meaningful tax relief, they'll need to address a key cost pressure: labour. But before the bureaucracy will be willing to share in the downturn and take a pay cut, politicians will have to lead by example.

Since the COVID-19 downturn began, some councillors and mayors have taken pay cuts to show solidarity with struggling taxpayers and show leadership to the bureaucracy. Examples of council members taking pay cuts include:

- Halifax Mayor Mike Savage took a 20 per cent pay cut and Councillor Zurawski took a 10 per cent pay cut[2]
- Lethbridge city council took a 10 per cent pay cut[3]
- Burnaby city council took a 10 per cent pay cut[4]

Unfortunately, not all council members have been willing to share in the tough times. While business and families are struggling through the COVID-19 downturn, the Mayor of Beauceville François Veilleux suggested he deserves an extra 33 per cent in compensation.[5] And that's after he doubled his salary and expenses in 2019. In British Columbia, the City of Kelowna's councillors and mayor are set to receive salary increases.[6]

In addition to scaling back salaries, councils could also look to reduce the cost of their benefits. In Calgary, Councillor Jeromy Farkas turned down the costly pension and transition payments that other council members will receive.[7] Other councilors in Canada who are set to receive expensive defined benefit pensions could follow Farkas' lead or push to reform the pension system to a RRSP-style benefit that does not put taxpayers on the hook to cover pension plan shortfalls.

Other council benefits that could be scaled back include:

Vehicles and travel: Calgary's mayor is provided a car and each councillor receives a $9,400 car allowance.[8] Edmonton, Surrey and Vancouver offer a costly car allowance for their mayors, averaging $12,079 per year.

Transition payments: Vancouver, Surrey, Calgary, Edmonton, Winnipeg, Mississauga, Toronto and Ottawa offer transition payments to councillors when they leave office.[9]

Health Spending Accounts: Some cities offer their councillors health spending accounts that range up to $500.[10]

2. Salary reductions for city staff

Labour costs make up the largest expense category of many city budgets. For example, labour costs make up more than half of Calgary and Edmonton's budgets.[11] Meaningful tax relief will require municipal employees to take a pay cut.

While there have been many stories of private sector workers taking pay cuts through downturns, we could not locate any examples of government employees taking a pay cut since the outbreak of the virus. In fact, municipal pay reductions are very scarce in Canada.

SecondStreet.org filed Freedom of Information requests with 13 major cities in Canada asking for details on pay reductions negotiated with various government employee bargaining units, but not a single city had any records of a negotiated pay cut.

The following is a summary of the results:[12]

- **Vancouver:** Did not come up with any data, indicating there were no records available.
- **Edmonton:** Data provided for the City of Edmonton's union agreements dates back to 1985 and shows no pay reductions since that time
- **Calgary:** Data provided for the City of Calgary's unions agreements dates back to 1974 and shows no pay reductions since that time.
- **Saskatoon:** Did not come up with any data, saying that there were no records available.
- **Regina:** Data provided for the City of Regina's union agreements dates back to 2008 and shows no pay reductions since that time.
- **Winnipeg:** Unaware of any examples of the city reducing pay for employees.[13]
- **Mississauga:** Indicated they have not negotiated any pay cuts, noting "The City has not negotiated a pay reduction with a bargaining unit."
- **Toronto:** Did not have a summary document available and did not provide data on the last pay cut provided
- **Ottawa:** The City of Ottawa indicated they have no data available, and that there have been no pay reductions since amalgamation in 2001.
- **Montreal:** Did not provide any data, noting that there were no records available.
- **Moncton:** The city noted that "at no point have pay reductions been issued to bargaining units (Unions)."
- **Halifax:** Data provided for the numerous City of Halifax unions dates back to 1997, with no pay reduction recorded since that time.
- **St. John's:** Data provided for the numerous City of St. John's unions dates back to 2007 with no pay reduction recorded since that time.

Ideally, union leaders and cities will be able to agree on the need for pay reductions to help struggling families and businesses receive tax relief. But it's council that controls the budget. Councils will have to communicate firmly to union leaders and make it clear that the budget will be reduced by a certain percentage and the union leaders can either accept pay cuts or job losses. A similar approach was taken by the Alberta government in the 1990s, which led to government employees accepting a five per cent wage reduction. To reduce the tension between council and current municipal employees, council could also consider further reducing the pay of future employees, similar to the reforms made by the province of Saskatchewan when it moved future employees into a less costly pension plan (more on this below).

3) Pension reform

Pension costs are one of the fastest growing areas of municipal spending in Canada, yet they've largely flown under the radar when it comes to news coverage.

For example, in 2009 the City of Toronto spent $115 million on current service contributions for the Ontario Municipal Employees Retirement System (OMERS), which is a pension plan enjoyed by most city employees.[14] By 2019, the city's annual bill for the pension had grown to $211 million, an 83 per cent increase.[15]

The city's increase in spending on OMERS far outstripped increases in spending on other city services over the same period – Toronto's police force (29 per cent) and transit services (six per cent) to name two examples of core services. Total city spending rose from $9.9 billion to $12.8 billion (29 per cent) during the same period.

In Calgary, we find a similar phenomenon. In 2009, the city spent approximately $75 million on the Local Authorities Pension Plan, which is the main pension plan for most city employees.[16] A decade later, the city's annual bill for the pension had ballooned to $137 million, an 83 per cent increase.[17]

Similar to Toronto, Calgary's increase in spending on this pension has far exceeded increases to city services such as policing (58 per cent), firefighting (59 per cent) and transit (65 per cent) over the same period.[18]

In addition to the absolute costs, a key issue with these plans is the risk associated with their structure. These defined benefit plans guarantee specific payments in retirement, regardless of the funds' performance. This means that taxpayers can be put on the hook to pay for pension plan fund shortfalls. Over time, we have repeatedly seen this happen: shortfalls are routinely "fixed" by increasing the contribution rates put in by governments (taxpayers) and employees.

Some readers may wonder how pension spending at cities across Canada could increase substantially without much in the way of public discourse. The answer likely lies in the fact that pensions are complex and many people are not familiar with how they operate.

Second, some city councils are conflicted as council members are enrolled in the very pensions they oversee. For example, members of Toronto's city council, as well as Mississauga and Ottawa, will receive the OMERS pension upon retirement.[19] Thus, those elected officials have no incentive to blow the whistle on ballooning costs.

Pension reform could help city halls reduce their expenses in this area and reduce the risk of requiring taxpayers to chip in more money to cover the shortfall of these defined benefit pension plans.

For precedent in this area, politicians can look to Saskatchewan's former New Democrat premier Allan Blakeney and the reforms he enacted in the late 1970s.[20] He allowed existing employees to remain in the pension plans they belonged to, but new employees were put in a less costly defined contribution pension. This approach also protects taxpayers from having to bailout pensions through higher and higher contributions.

Cities could copy Blakeney's approach or simply match each employee's RRSP contributions to a set limit each year – say, $5,000. In the case of Calgary, which paid an average of more than $10,000 per employee into its pension in 2019, contributing, say, $5,000 into each employee's RRSP could allow for significant savings.

Considering 77.5 per cent of workers outside of government do not have workplace pensions, these reform options would still be generous.[21] This approach would also allow municipalities to discontinue the cost of providing second and in some cases third pensions for select municipal employees.

4) Eliminate business subsidies

Many Canadians would tell you that elected officials are expected to help grow the economy. While some politicians attempt to reach this goal by giving taxpayer dollars to select businesses, a more effective approach would be to let families and businesses keep more of their own money and support businesses by reducing red tape and cutting taxes.

In the Spring of 2019, Calgary's business community held a rally outside of city hall demanding spending restraint and tax relief, not taxpayer-funded subsidies. Yet, the City of Calgary has refused to discontinue its $100-million corporate subsidy program, known as the Opportunity Calgary Investment Fund.[22] Rather than having politicians and bureaucrats pick which businesses receive subsidies, municipalities with these types of funds could use the money for direct tax relief. That way businesses can compete for customers and the city's residents can directly decide which companies receive their support.

Another example of a major subsidy in Calgary would be the decision by councillors to contribute about $300 million towards the construction of a new arena for the Calgary Flames.[23] An alternative approach would be to reduce taxes by $300 million and let each business and household decide if they wish to support the Flames by purchasing a ticket to a game, buying Flames merchandise, etc.

Another example of a municipal subsidy program comes from the Quebec municipality of Trois-Rivières, which gave the company Kruger $250,000.[24] Interestingly, by law, Quebec municipalities are only allowed to give business $250,000 in direct subsidies (Montreal and Quebec City can give up to $300,000). A similar law could be adopted in other provinces, but to end business subsidies entirely.

5. Focus on priorities

It's especially important during difficult times for politicians to prioritize spending on the essentials, such as fixing pot holes. Unfortunately, there have been numerous examples of politicians claiming the cupboards are bare then spending taxpayers' money on frivolous expenses.

Some examples of this problem come from Vancouver and Montreal city halls. Vancouver's city employees spent more than $300,000 on luxury chairs and office furniture during the pandemic and Montreal city hall commissioned a $600,000 art piece only a few weeks after claiming it was cash strapped.[25] [26]

The City of Toronto is also a prime example of a council that could better focus on cutting unnecessary spending before asking for more tax dollars. For example, the city spent $160,000 installing 25 kilometres of bike lanes in Scarborough as part of its pandemic response in the spring of 2020, only to spend $80,000 just five months later tearing them out.

But this is just the tip of the iceberg. Toronto Mayor John Tory also confirmed he wants to proceed with building Rail Deck Park, a park built in the air above the railways on the west side of Union Station. The city's estimate pegs the price tag for the park at $1.7 billion, but a report released by the CTF shows the park will cost at least $3.8 billion.[28] Clearly, a floating park is not a priority compared with services such as road repair, policing, ambulance services, etc.

There are also services which cities could completely discontinue, such as running municipal golf courses. For example, data obtained by the CTF shows that the City of Calgary lost over $2 million through its golf courses between 2015-2017.[29] And if we exclude Shaganappi Point (the only course that regularly turns a profit), the city lost more than $3 million. What these figures don't account for, however, are opportunity costs.

Clearly, many municipalities could find significant savings by focusing on essential services, essential infrastructure priorities, delaying the nice-to-have items on their list, getting out of the business of business and halting expenditures on public art.

6. Managed competition

Every day in Canada, citizens and businesses shop around for the best deal possible. Whether we're talking about buying goods such as televisions and cars, or services such as having someone paint their homes, shopping around can save citizens money.

Governments also shop around for goods and services, but there is room to do more.

Instead of simply putting more government services out for tender (eg. cutting the grass in city parks, garbage pick-up, security services for a government building, etc.), governments could pursue what is known as "managed competition."

In short, this approach sees governments help city employees (currently providing the service in question) put together their own bids and compete against private sector bids. This way city employees have an opportunity to keep their jobs provided they can put together a cost-effective bid.

The City of Indianapolis pioneered this method in the 1990s under mayor Stephen Goldsmith. Many tenders for city services were ultimately won by private companies. However, there were several examples of city employees winning bids.

Under the old model, City of Indianapolis employees had no incentive to provide services more cost-effectively. However, under a managed competition model, city employees had every reason to make tough choices and reduce expenses.

For example, City of Indianapolis employees won the bid for pothole repair services. Their bid cut costs by 25 per cent while increasing output by 68 per cent.[30] They achieved the savings by trimming management overhead, remounting some patching equipment and reducing the size of their work crews from eight men and two trucks to five men and one truck.

For years the employees were capable of coming forward with these changes, but had absolutely no incentive to do so.

7. Sell surplus land/assets/review reserves

The profit motive incentivizes private businesses to sell surplus goods and land they aren't using or won't need in the future.

Governments of course are not driven by the same incentive so it is not uncommon to see governments let valuable land and assets sit idle for years before they are sold.

For example, the City of Winnipeg's 2007 Economic Opportunity Commission report flagged valuable city land that was being used as a snow dumping site.[31] The land wasn't sold for another seven years (2014).[32]

The CTF flagged in 2009 that the City of Winnipeg owned valuable riverfront property outside of city limits.[35] In 2011, when the city eventually put the 44-acre parcel of land up for sale, media reported that the land had never been used and that the city had owned the property for 40 years.

Before asking for more tax dollars, councillors in municipalities could review land and major capital assets to determine if any are surplus and not necessary in the future. Councillors could also review city reserve funds and determine whether some of the money could be used to fund essential services or be used for tax relief.

For example, The City of Calgary has nearly $2.5 billion in its various reserve accounts, according to the city's most recent annual report. The city's largest reserve is the Fiscal Stabilization Reserve which has a balance of $426 million as of 2019. The FSR is "a contingency reserve for urgent situations with significant financial implications." In 2019, council also created the Major Capital Projects Reserve and deposited $424 million in it for several discretionary projects. At the very least, the money remaining in the Major Capital Projects Reserve could be used for tax relief.

8. Gainsharing

As we have noted in this report, governments are often inefficient as they lack the profit motive that drives private businesses to root out waste.

One tool governments can use to reduce inefficiencies is an incentive rewards program known as gainsharing.

In short, the program rewards employees financially if they identify ideas that save the government money while maintaining output levels. Governments share part of the savings with employees, so it's a win-win model.

For example, after gainsharing was introduced in the State of Maryland, some employees at the highways maintenance division questioned why they were paying a private company each year to haul away damaged highway signage that state employees regularly gathered and piled up at their public works yard. The government employees recognized that such metal had a significant value so instead of paying someone to take away the material, the material could be sold to a metal recycling company.

As a result of this decision, the State of Maryland raised $15,000 in revenue and split the funds between the employees and the state.[36]

One can easily see how this idea could work well at reducing costs in government.

For example, some employees might decide their division no longer needs a large office footprint as most employees could work from home and meeting space could be rented as needed. Savings from such a decision could be split with employees and the government.

What gainsharing does is incentivize employees to reduce costs. And regardless of how employees find the savings, the key is for output to be maintained or increased. The fine points of this program can of course be customized by municipality (eg. perhaps there's a cap on maximum bonuses, the sharing of annual savings could be phased out over a few years, etc.)

9. Utilize new technology to save money

More than 20 years after email was adopted as a common workplace communications tool, some government bodies in Canada still refuse to communicate with the public through that medium. Some government bodies even prefer materials be faxed.

To say that governments are often slow to adopt new technologies is an understatement.

However, that does not mean there haven't been bright spots, many which can save governments significant amounts of money while improving services at the same time.

For example, many cities have installed transit technology called Active Transit Signal Priority on their buses. When placed on a bus, this device can communicate with upcoming traffic signals and direct them to stay green a little longer or turn green a little earlier to ensure the vehicle can travel with fewer stops and delays. This not only reduces travel time for transit riders, in some cases, it could help cities avoid building costly new infrastructure in order to provide more expedient travel for transit riders. Sometimes this technology is combined with dedicated street lanes, allowing transit to travel even faster without having to build new dedicated subway lines, train lines or bus rapid transit corridors.

As noted in the previous section, technological change could now allow governments to shift some of their positions to work-from-home arrangements. In fact, many employees have already made the shift during COVID-19. If governments permanently shift some employees to telework positions, savings could be realized through lower real estate rental costs, lower costs related to owning and maintaining buildings, utility charges, insurance, etc.

Furthermore, COVID-19 has resulted in many professions, including governments and politicians, utilizing technology to meet online rather than in-person. If governments can use technology during the pandemic to save travel costs, surely this tool can be used more often when we return to normal.

Technological change could also be as simple as changing light bulbs. For example, Calgary has estimated it is saving $250,000 per year by switching 80,000 light bulbs to LED lighting.[37] In Markham, the city estimates it is saving $795,000 per year after switching to LED bulbs.[38] As the city spent $5.3 million on switching its lighting, it expects this initiative will pay for itself within 6.7 years and yield significant savings after that period.

In Surrey, the government spent $9 million to replace its copper wiring in streetlights with aluminum wiring. In just two years, the city has already saved over $3.5 million through a reduction in copper theft.[39]

Governments should examine how utilizing new technology could save taxpayers money.

10. Share ideas

For decades, many large municipal governments in Canada have gathered to discuss how they can raise more revenues through higher taxes, new taxes and fees. They've also been quite active when it comes to working together to demand higher levels of government provide more funding.

But taxpayers could benefit from municipal governments gathering more often to discuss something else: their best cost-effective ideas. Many municipalities in Canada have implemented innovative strategies to reduce costs and provide services more cost-effectively.

Note that in 2016, the Manning Centre released a report with 290 examples of unique and innovative initiatives that municipal governments have pursued to reduce spending. The ideas ranged from the aforementioned light bulb examples to the City of Victoria renting out its city hall for weddings. The report noted Regina partnered with Coca-Cola and Pepsi to raise over $35,000 for new recreation equipment, Fredericton is saving over $20,000 each year through its anti-idling policy for city buses and Markham is saving over $1 million annually by using new technology to pave its roads.[41 42 43]

If Canadian municipalities exchanged cost-saving strategies with their counterparts from the U.S. and other nations, even more savings opportunities could be identified.

Conclusion

If municipal governments do not adapt for Canada's current economic climate, they could impede our nation's economic recovery. Property tax increases or freezes could be enough to drive more businesses into bankruptcy, increasing unemployment in local communities. Similarly, tax increases could cause more households to file for bankruptcy or suffer from other social costs.

As this policy brief demonstrates, there are many ways municipalities could improve their operations to become more cost-effective without cutting core services.

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