

Citizen Control of the Citizen's Business

TORONTO'S CITIZENS CAN CONTROL TORONTO'S AFFAIRS ONLY THROUGH FREQUENT, PROMPT, ACCURATE AND PERTINENT INFORMATION WITH REGARD TO TORONTO'S BUSINESS.

ISSUED BY THE
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TORONTO'S BUDGET ESTIMATES

THE PRESENT
IS A TIME FOR PUTTING
FIRST THINGS FIRST

The questions we should ask now with regard to any proposed expenditure are :

Can We Afford to Make It?

and

Can We Afford Not to Make It?

Some Basal Facts

The per capita official assessed valuation of real property in Toronto has decreased in four years from \$1,098.62 to \$1,063.43.

Inasmuch as the valuation of real property is the only *safe* basis for estimating the *safe* limit of municipal borrowing, as distinguished from the legal limit, and as real property is the only certain guarantee of the payment of arrears of taxes, it is fitting that we should consider civic expenditures and civic commitments in relation to the assessed valuation of private real property, entirely apart from the assets of the city as such.

The per capita estimated expenditures from taxation have increased in four years from \$28.71 to \$36.98, or 28.8%.

The per capita gross funded debt has increased in four years from \$185.78 to \$212.62, or 14%, and the per capita net funded debt from \$147.69 to \$158.95, or 7.6%. The per capita net general debt (debt on public utilities excluded, although some of these do not carry their own debt charges) is \$90.44, or about \$450 per family, taking five as the average family.

Percentages of Increase in Estimated Expenditures From Taxation

Estimated expenditures from taxation alone have gone up from \$13,223,260.65 in 1916 to \$18,463,012.96 in 1919, or 39.6%.

Some departmental increases (1916-1919) in estimated expenditures are as follows:

City Relief Office	230.4%
City Council	82.1%
Department of Property	80.1%
Department of Health	80.0%*
Parks Department	76.1%
City Hall Switchboard	67.2%
Department of Works	44.9%†
Hospital Grants	43.7%
Separate School Board	37.1%
Fire Department	35.6%
City Architect's Department	31.4%
Industrial Schools	30.6%
Mayor's Office	29.3%
Police Department	29.0%
Street Cleaning Department	28.3%
Assessment Department	27.4%
Board of Education	26.1%
Law Department	21.8%
City Clerk's Department	21.6%
Treasury Department.....	20.8%
Public Library Board.....	19.5%
City Jail	16.8%
Juvenile Court	16.2%
Court of Revision	6.5%
Miscellaneous Courts of Justice	2.9%
Social Service Council	1.6%
City Auditor's Department	0.4%

*Estimates for the two years not really comparable as school medical inspection had been taken over by the Board of Public Health in the meantime.

†Not typical owing to the interruption of public works by the War.

Increases in Total Estimated Expenditures by Functions

	Percentage of Increase			
	1917 OVER 1916	1918 OVER 1917	1919 OVER 1918	1919 OVER 1916
General Government.....	7.84%	33.98%*	2.61%	26.95%*
Protection of Persons and Property.....	12.5	3.27	16.36	31.01
Health and Sanitation.....	20.	6.92	17.95	51.42
Highways	101.6	71.67	10.61	282.82
Education	2.04	9.5	12.57	25.79
Recreation	50.96	1.63	13.42	74.02
Charities and Correction	20.02	27.54	3.58*	47.81
Public Service Enterprises	1.03*	5.07	14.62	19.19
War Purposes & Special Grants	1.23	741.77	59.06*	248.81
TOTAL	12.08%	25.64%	3.09%	36.4%
Increase in Population.....	2.89%	3.34%	1.96%	8.41%

*Denotes a decrease.

Variations in Per Capita Estimated Expenditures by Functions

	1916	1917	1918	1919
General Government	\$ 8.69	\$9.10	\$5.81	\$5.85
Protection of Persons and Property.....	5.19	5.68	5.67	6.47
Health and Sanitation.....	3.46	4.04	4.18	4.83
Highways	1.54	3.02	5.02	5.45
Education	8.99	8.91	9.44	10.43
Recreation89	1.30	1.28	1.43
Charities and Correction	1.58	1.85	2.28	2.15
Public Service Enterprises	5.68	5.47	5.56	6.25
War Purposes & Special Grants	1.26	1.24	10.13	4.07
TOTAL	\$37.28	\$40.61	\$49.37	\$46.93

Increases in Total Estimated Expenditures by Objects of Expenditure.

	Percentage of Increase			
	1917 OVER 1916	1918 OVER 1917	1919 OVER 1918	1919 OVER 1916
Personal Services	5.39%	14.4%	15.13%	38.81%
Other Services.....	40.26*	19.09	1.41	50.98*
Debt Charges.....	26.65	13.12*	1.1*	23.61
Grants of all Kinds.....	13.8	503.99	63.93*	147.93
Other Expenses	29.75	11.09	29.65	89.71
Capital Outlay paid out of Revenue	100.55	16.96*	16.57	94.13
TOTAL	12.08%	25.64%	3.09%	36.4%
Increase in Population.....	2.89%	3.34%	1.96%	8.41%

*Denotes a decrease.

Variations in Per Capita Estimated Expenditures by Objects of Expenditure.

	1916	1917	1918	1919
Personal Services	\$14.24	\$14.58	\$16.14	\$18.23
Other Services.....	3.95	2.29	1.80	1.79
Debt Charges	11.99	14.76	14.09	13.67
Grants of all Kinds.....	1.47	1.63	9.52	3.37
Other Expenses.....	5.27	6.65	7.26	9.23
Capital Outlay paid out of Revenue36	.70	.56	.64
TOTAL	\$37.28	\$40.61	\$49.37	\$46.93

In the light of these figures and of the general conditions in the country, is the present a time for large expenditures out of borrowed funds?

Capital Funds must be raised this year or the city's credit pledged to the amount of \$5,912,150.00.

In addition the city has already committed itself to undertakings which will involve borrowings, or the pledging of the city's credit, to the extent of about \$30,000,000.00.

Should not proposals involving capital expenditures presented but not passed upon, be scrutinized very carefully? Such proposals aggregate over \$12,000,000.00.

It is interesting to note that total as well as per capita debt charges have been on the decrease for two years. This is entirely due to able financial administration. We cannot afford to lose the advantage of this by reversion to former methods or lack of methods.