

## EFFECTIVE CITIZEN CO-OPERATION

WHAT IS EVERYBODY'S BUSINESS SHOULD  
BE EACH BODY'S BUSINESS

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There are four certain ways  
of getting a municipality into  
financial difficulties :

1. By overestimating revenue ;
2. By underestimating expenditures ;
3. By charging to capital account what should be paid out of current revenues.
4. By operating so-called revenue producing departments at a loss.

At some periods in the past,  
Toronto has suffered from all  
four of these methods of  
"letting George do it"—later on.

One index of efficiency in financial administration is an excess of actual revenues over estimated revenues.

1916 was the first year in four years when, according to the official estimates, the revenues of Toronto, from all sources other than taxation, exceeded the estimates of these revenues.

REVENUE OTHER THAN FROM TAXATION		
Year	Estimated	Actual
1913	\$3,421,778.00*	\$3,152,339.00
1914	3,970,574.00	3,482,271.00
1915	3,824,449.00	3,672,688.00
1916	3,979,466.00	4,139,840.00

This year  
will Toronto live within its income  
and  
pay out of current income all expenditures justly attributable to 1918?  
Or will it continue conditions which  
make for a soaring tax rate?

\*In the 1913 Estimates, \$119,038.00 was deducted from this total, being a deficiency in Estimated Revenue, 1912.