

In the interests both of the children and the taxpayers, the possibilities of cutting down costs by eliminating non-essential details, re-arranging the elements of the course of study, recasting the machinery of grading and promotion and improving the standard of instruction should be exhaustively explored. If the school year were lengthened to eleven months and divided into quarters, so that any child or teacher could take any three of the quarters in any year, or the whole four if conditions of health were favorable, a greater use would be made of the school plant, the percentage of overhead in the cost would be reduced and many pupils would make more rapid progress. Experience in actual practice has shown that, with proper safeguards, the "all the year round plan" is not prejudicial to health and has appreciably reduced the per pupil costs. (For full discussion see pp. 41 to 45, Bureau's report on the Park School, January, 1921.)

Toronto is in the position, as never before, where she must make every dollar count in producing community services, or else discontinue services which no self-respecting community should be compelled to do without.

At the present time economy with efficiency in an absolute essential in public education as in every other department of community life in Toronto.

## EFFECTIVE CITIZEN CO-OPERATION

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

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### CITY BUDGET STORY No. 4

## The City as School Master

It is estimated that the citizens of Toronto had in 1920 in their school property capital assets as follows:

Administration Building .....	\$ 235,700
Public Schools .....	17,473,555
Collegiate and High Schools ..	2,129,140
Technical Schools .....	2,421,000
High School of Commerce .....	666,000
Other real property of Board of Education .....	601,500
Separate Schools .....	1,366,823

This is a Total Investment of \$24,893,718

The future of Toronto as a City of Homes  
and

A Seat of Commerce and Industry

depends more on the proper utilization of this investment than on that of any investment made by the Community.



## EXPENDITURE ON EDUCATION

is of the nature of an investment rather than an expense, as education should increase the productive power, the thinking power, and the moral power of the growing generation of Toronto citizens.

### Per Pupil Cost of Public School Education\*

Year	Per Pupil	Increase Per Cent over 1906
1905	\$29.61	.....
1910	36.88	24.8%
1915	52.27	76.5
1918	61.28	106.1
1919	66.39	124.2
1920	92.07	210.9

While the accounting methods of the Board of Education have been improved during recent years, and per capita costs of past years, therefore, may not be strictly comparable, yet the change has not been so great as to completely destroy the comparative value of figures covering the past fifteen years. The Bureau in the above has re-arranged expenditure figures for 1905, 1910 and 1915, so as to conform as far as possible with present practice. Revenues from government grants, from fees, etc., have not been deducted from expense, as is the present practice of the Board, in order to get the so-called "net cost to the taxpayers." Neither revenues, nor sources of revenues have anything to do with the cost. The cost is the cost, irrespective of methods taken to meet the cost. Moreover, fees come largely from citizens of Toronto, and the Provincial grants are certainly not larger than are warranted by the contributions of the citizens of Toronto to the Provincial Treasury. The costs of "additional instruction" is included, as this instruction contributes to the general efficiency of the system. Similarly, items classified as "Expenses Not Applicable to Educational Costs" are included (some as real costs, others in lieu of real costs which cannot be ascertained), as all must be met out of revenue for school purposes. Night school costs, as far as they could be segregated, are omitted as is the present practice of the Board of Education.

\* Omitting the so-called "expenses not applicable to educational costs," the per capita costs for 1918, 1919 and 1920 would be, respectively, \$58.86, \$64.59, \$90.99.

### Per Pupil Costs of Secondary Education\*

Day Classes in	1918	1919	1920
Collegiate and High Schools .....	\$144.09	\$145.82	\$163.62
High School of Commerce.....	151.23	142.64	160.93
Technical Schools	180.46	145.87	185.61

\*These computed on same basis as public school cost.

### HOW CAN PER PUPIL COSTS BE DECREASED?

There are two ways in which the schools could cut down their total expenditures, school population remaining the same. These are—

- I. To reduce the amount of the service rendered;
- and
- II. To improve the quality of the service rendered.

#### Reduction of Amount of Services Rendered

An increase in the number of pupils per teacher would not be a reduction in the amount but in the quality of service rendered. There would be a slight initial saving which would be followed by a much larger increase in expenditure, as children would not complete the school course so quickly, the number of pupils in school would pile up and more teachers would have to be employed and more school rooms built. A decrease in the amount of service would involve the

pruning of the course of study. It is doubtful whether the number of subjects studied could be reduced without serious loss to the individual and to the community. It is held by many, however, that the time spent on several subjects could be decreased by proper co-ordination and the elimination of certain non-essential details. If feasible, this would lead to savings in current expenditures.

#### Improvement of the Quality of Service Rendered

The improvement of the quality of education always tends to diminish costs, as it helps the children more quickly and thoroughly to digest the course of study and therefore tends to cut down the number of children in the schools, to decrease relatively the number of teachers required and to check the increase in the physical plant. Cutting down the units of the course of study from ten months to five months and instituting in all grades semi-annual promotion would improve the quality of instruction, decrease the loss of children's time in school, and, therefore, cut down costs. Decreasing the number of children per teacher would improve the quality of instruction. Initially the costs would be increased, but shortly costs would begin to come down.

While considerable progress has been made along both these lines, much remains to be done.