

## The Commissioner of Finance

in his letter of September 20th, 1921, to the Mayor, Board of Control and Council, wrote:

“As everything possible should be done to reduce the cost of civic administration, I would strongly urge, not only that the Estimates be prepared earlier, but that an arbitrary date be set for the first collection of taxes—say, the 1st of April.

“This would result in a saving to the city of a great deal of money now expended on interest for temporary borrowings. Last winter, when the borrowings of the city reached their maximum, temporary loan interest amounted to \$1,200 per day. This suggestion, if followed, would also obviate the undesirable practice of operating the city departments on interim appropriations.”

These being the facts, what moral right have the citizens' representatives to delay for another year—at the citizens' expense—a reform which is at the same time eminently practical and necessary?

The speeding up of the Estimates and the establishment of an earlier date for the payment of the first instalment of taxes has been advocated for at least eight years. Is the candidate for whom you are to vote at the next civic election pledged in favor of the change?

## EFFECTIVE CITIZEN CO-OPERATION

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

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### CITY BUDGET STORY No. 6

Some of Toronto's Expenditures are Termed

**“Uncontrollable”**

Some are Termed

**“Controllable”**

But the “Uncontrollable” can be controlled by taking forethought, and the “Controllable” can not be controlled without taking forethought.

*Is it too early to begin to think about  
Toronto's capital and current  
expenditures for 1922*

?

Public Expenditures Do Not  
Control Themselves.

Should Estimates be made before any money is spent or after the Expenditure has been going on for some time?

The Commissioner of Finance has stated that the first instalment of taxes should be payable by, say, April 1st. If so, the Estimates must be passed by February 15th. If the Estimates are to be properly studied by the Board of Control, City Council and taxpayers, the draft Estimates should be in printed form by the middle of January. If the draft Estimates are to be ready by that time, the Estimates of the civic departments and of the Board of Education must be in the hands of the Finance Commissioner by the first week in January.

As usual, when a step in advance is proposed, numerous reasons are advanced why it is impossible to take the step. Some of the reasons are:

- i. The books are not closed until after the end of the year, so that the column for expenditures for the year preceding the business year could not be filled out;
- ii. For the same reason operating accounts and balance sheets for the year just closing could not be presented;
- iii. It is impossible to estimate so far in advance what should be spent in the budget year.

Where there's a will there's a way.

One way that has been suggested is as follows:

- i. The books will be complete to the end of November. The expenditure for December can be estimated with sufficient accuracy to present tentative figures in the column for actual expenditures.
- ii. In the same way, tentative operating accounts and balance sheets can be presented.
- iii. The expenditure column, the operating accounts and the balance sheets can be amended by the end of January so as to present the actual figures to Council before the final adoption of the Estimates.
- iv. It is not impossible to estimate the expenditures so far in advance. It is only more difficult. It is impossible to say just what will be spent in a year until the year is over, but that would not be a valid argument for refusing to make estimates at all. Neither is the difficulty of making departmental estimates in November and December a valid argument for not actually making such estimates at that time. Any necessary changes in the tentative estimates which become apparent before the middle of February can be drawn to the attention of Council and corrected by it.

The Commissioner of Finance points out that "if any relief is to be had in 1922, the only measuring stick that can effectively be used are the Estimates of 1919." For this reason the Estimates for 1922, in addition to the actual and estimated expenditures of 1920, should have columns for the estimated and the actual expenditures of 1919. If there is room for but one of these, the actual expenditures of 1919 should be the one given.