

# 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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White Paper Number Nine

January 24, 1916

## SCHOOL STORY No. 5

### During 1914 the Toronto Board of Education expended on Maintenance Account for Collegiates and High Schools

(not including the Technical and Commercial High Schools)

**\$324,060.40**

Deducting from this amount

\$1,400.00 for superannuation allowance

\$5,759.00 for evening school salaries

\$1,703.38 for the use of high school plant by evening schools  
there remains a net expenditure on day schools of collegiate  
and high school rank of

**\$315,198.02**

Adding to this amount interest at 4½%\* on the very conservative official valuation of collegiate and high school real property we arrive at the

**total cost of Collegiate and High School Education**

**\$377,034.32**

not **\$303,629.57** as indicated but not totalled in the recent estimates given out by the Board.

This represents an expenditure per  
pupil in effective attendance of

**\$122.89**

not \$91.51 on registered attendance  
or \$98.97 on average attendance as indicated  
but not averaged in the Board's statement

\*Probably a higher rate should be used, which would mean a higher total and per pupil cost.



Of the total cost of Collegiates and High Schools, made up of \$315,198.02 actually paid out of the maintenance fund, and \$61,836.30 representing  $4\frac{1}{2}\%$  interest on the plant, only about \$25,000 or \$30,000 could by any conservative estimate be considered as in any sense a capital charge. No part of this, however, under the present accounting system of the Board, could be deducted rightly from the current charges. If, for example, such expenditures were spread over a term of five years, the same thing would have to be done for similar expenditures last year and for each preceding year for five years. The real expenditure then for such quasi-capital charges for 1914 would be the sum of  $\frac{1}{5}$  of the expenditures for each of the five years 1910, 1911, 1912, 1913 and 1914. Only in case the 1914 expenditure for such items exceeded the average for the five years, and only by so much, should the total be reduced. Even including apparently extraordinary improvement outlays on two schools, the total deduction at all justifiable could hardly exceed \$15,000, representing less than \$5.00 per pupil.

Yet, leaving interest charges entirely out of consideration, the statement of the Board of Education is \$57,715.95 less than total current costs as given by the Secretary-Treasurer even after making deductions for evening schools and superannuation allowance. The Board of Education also underestimates the interest charges by \$15,688.80 through the simple process of reducing the valuation of Collegiate and High School properties (as given in the 1914 report) from \$1,374,140 to \$1,025,500. The total of these deductions, \$73,404.75, is equivalent to a reduction of per pupil cost of nearly \$24.00.

It is a remarkable fact that the total costs used to figure per pupil costs in the Board of Education statement, including interest

charges not, of course, appearing in the Secretary-Treasurer's report, were \$11,568.45 less than that official's total with evening school deductions, etc.

It is also worthy of note that the Board's per capita is figured on the number of pupils on the register, and only for the months between January and June, inclusive. As the only children whom the schools are educating are the children who are in school, and as the average attendance gives full credit for partial attendance, the average daily attendance is the only proper basis for figuring per pupil costs. By using the registered number one is crediting the school with giving schooling for a year to boys and girls who may have attended but a fraction of a year. On the registration basis the per pupil costs would be the same whether a school's attendance is 50 per cent. or 100 per cent. of the registration.

The Bureau in the succeeding schedules has, therefore, figured the per pupil costs on the basis of average as well as registered attendance. The Bureau was unable to get the figures for average attendance during the whole year, and hence was compelled to use the average attendance for the first six months of the year (1914 annual report).\* Probably this average is over the mark, and the corresponding per pupil costs, therefore, under the mark.

\*The figure used by the Bureau for registered attendance was 3318, as given in the recent statement by the Board reproduced on the following page. The number given in the Board's 1914 report was 3317.

The figure used by the Bureau for average attendance was 3068, the official figures for the corresponding period as given in the Board's 1914 report.



**Report of Cost per Pupil, per annum, in the Schools**  
 compiled by  
**The Board of Education**

**Totaled and Arranged by the  
 Bureau of Municipal Research**

| Expenditures   | Jarvis St.            | Parkdale             | Harbord St.           | HumberSide            | Riverdale             | Oakwood            | Malvern Av.          | N. Toronto           | Total               | Cost per Registered Pupil | Cost per pupil in average attendance |
|--|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|--------------------|----------------------|----------------------|---------------------|---------------------------|--------------------------------------|
| Supplies (Clerk of Supplies).....  | \$2,712.92            | \$2,190.67           | \$3,436.33            | \$2,812.19            | \$3,500.00            | \$82.91            | \$2,123.20           | \$1,296.37           | <b>\$20,860.62</b>  | <b>\$ 6.29</b>            | <b>\$ 6.80</b>                       |
| Repairs and Caretakers' salaries (Building Dept.).....                     | 2,866.37              | 3,225.19             | 6,156.82              | 6,397.49              | 2,664.64              | 2,726.58           | 968.80               | 880.81               | <b>25,886.70</b>    | <b>7.80</b>               | <b>8.44</b>                          |
| Interest at 4½ per cent. on value of Buildings, grounds and equipment..... | 4,725.00<br>(105,000) | 4,095.00<br>(91,000) | 7,200.00<br>(160,000) | 5,850.00<br>(130,000) | 8,820.00<br>(196,000) | 9,077.50†          | 2,475.00<br>(55,000) | 3,915.00<br>(87,000) | <b>46,147.50</b>    | <b>13.91</b>              | <b>15.04</b>                         |
| Teachers' Salaries .....   | 32,666.75             | 33,112.50            | 40,510.00             | 28,927.50             | 23,201.00             | 27,739.00          | 14,510.00            | 8,750.00             | <b>207,416.75</b>   | <b>62.51</b>              | <b>67.61</b>                         |
| Expenses of administration .....   | 480.00                | 512.00               | 675.00                | 453.00                | 500.00                | 499.00             | 205.00               | 131.00               | <b>3,318.00</b>     | <b>1.00</b>               | <b>1.08</b>                          |
| <b>Total Expenditure .....</b>   | <b>\$43,451.04</b>    | <b>\$43,175.36*</b>  | <b>\$57,978.15</b>    | <b>\$44,440.18</b>    | <b>\$38,454.67</b>    | <b>\$40,914.99</b> | <b>\$20,282.00</b>   | <b>\$14,973.18</b>   | <b>\$303,629.57</b> | <b>\$91.51</b>            | <b>\$98.97</b>                       |
| <b>Receipts.</b>   |                       |                      |                       |                       |                       |                    |                      |                      |                     |                           |                                      |
| Government Grants (1) .....  | 1,280.80              | 1,311.20             | 1,314.87              | 1,488.80              | 1,747.00              | 1,641.40           | 1,360.00             | 872.12               |                     |                           |                                      |
| Fees from pupils (2).....  | 4,156.00              | 4,362.00             | 6,056.00              | 3,537.00              | 2,637.00              | 3,001.00           | 1,184.00             | 1,068.00             |                     |                           |                                      |
| <b>Total Receipts.....</b>   | <b>\$5,436.80</b>     | <b>\$5,673.20</b>    | <b>\$7,370.87</b>     | <b>\$5,025.80</b>     | <b>\$4,384.00</b>     | <b>\$4,642.40</b>  | <b>\$2,544.00</b>    | <b>\$1,940.12</b>    |                     |                           |                                      |
| <b>Total net Cost.....</b>   | <b>38,014.24</b>      | <b>37,462.16</b>     | <b>50,607.28</b>      | <b>39,415.38†</b>     | <b>34,070.67</b>      | <b>36,272.59§</b>  | <b>17,738.00</b>     | <b>13,033.06</b>     |                     |                           |                                      |
| Number of pupils on rolls (3).....   | 480                   | 512                  | 675                   | 453                   | 363                   | 499                | 205                  | 131 (5)              |                     |                           |                                      |
| Cost per pupil.....  | \$79.19               | \$73.16              | \$74.97               | \$87.00               | \$93.85               | \$72.69            | \$86.52              | \$99.48              |                     |                           |                                      |
| Cost if fees are not charged (4).....                                      | \$87.75               | \$81.66              | \$83.94               | \$94.80               | \$101.10              | \$78.70            | \$92.29              | \$107.48             |                     |                           |                                      |
|  |                       |                      |                       |                       |                       |                    |                      |                      | <b>\$91.51</b>      | <b>\$98.97</b>            |                                      |

**SUPPLEMENTARY**

|  |         |                                       |       |                             |
|--|---------|---------------------------------------|-------|-----------------------------|
| Average cost to the taxpayer per pupil.....      | \$83.35 | Number of pupils paying fees.....     | 2,272 | } - - - <b>3318 Pupils.</b> |
| Average amount paid by Government per pupil..... | \$3.35  | Number of pupils not paying fees..... | 1,046 |                             |

\*Should be \$43,135.36  
 † " " 9,067.50  
 ‡ " " 39,414.38  
 § " " 36,282.99

- (1) Government grants come from the taxpayers of this country. It is probable that Toronto pays its share to the government funds. These do not, therefore, reduce the cost of education to those who pay for it. For purposes of comparison and administration it is necessary to use the costs excluding fees and government aid, as these vary from community to community and from year to year.
- (2) In so far as these are fees from resident pupils, they are of the same nature as water rates or other contributions for services rendered and, therefore, do not reduce the cost to citizens of Toronto.
- (3) These numbers represent the registration for the first school term in the calendar year 1914. The average attendance figures used by the Bureau are for the same period and are official. The figures for the other half year are not obtainable by the Bureau.
- (4) As is evident from the foregoing statements, these figures are more nearly correct than those in the previous line.
- (5) In the 1914 Report this is given as 130. If 130 is correct, the per pupil cost for this school should be \$100.25, not \$99.48.



### Total and Per Pupil Costs in Collegiates and High Schools for 1914 According to Main Classes of Expenditure and Functions.<sup>(1)</sup>

| Character of Expenditure sub-divided according to Work Done               | TOTAL COST          | Cost per Registered Pupil | Cost per pupil in average attendance |
|---|---------------------|---------------------------|--------------------------------------|
| <b>Administration</b>   | \$ 5,488.82         | \$ 1.66                   | \$ 1.79                              |
| <b>Direct Operation</b>   | \$265,717.71        | \$ 80.08                  | \$ 86.61                             |
| Instruction.....  | 222,180.76          | 66.96                     | 72.42                                |
| Janitorial Service.....   | 16,352.88           | 4.93                      | 5.33                                 |
| Transportation and Communication*.....                                    | 9,326.17            | 2.81                      | 3.04                                 |
| Light, Heating and Water Services.....                                    | 14,492.65           | 4.37                      | 4.72                                 |
| Miscellaneous.....  | 3,365.25            | 1.01                      | 1.10                                 |
| <b>Upkeep</b>   | \$ 45,694.87        | \$ 13.77                  | \$ 14.89                             |
| Repairs.....  | 22,784.90           | 6.87                      | 7.43                                 |
| Replacements and Improvements**.....                                      | 22,909.97           | 6.90                      | 7.46                                 |
| TOTAL.....  | \$316,901.40        | \$ 95.51                  | \$103.29                             |
| PLUS interest on official valuation of school plant at 4½%†.....          | 61,836.30           | 18.64                     | 20.16                                |
| TOTAL.....  | \$378,737.70        | \$114.15                  | \$123.45                             |
| LESS proportionate charge for use of High School plant by evening schools | 1,703.38            | .52                       | .56                                  |
| <b>Total and Per Pupil High School Costs for 1915</b>                     | <b>\$377,034.32</b> | <b>\$113.63</b>           | <b>\$122.89</b>                      |

(1) In some cases complete analysis of items was impossible.

\*Transportation and Communication includes a new motor truck (\$2400). This affects the per pupil cost only \$0.78.

\*\*Some items under this heading are in the nature of capital charges and might be distributed over a term of years. As pointed out on page 2 this cannot be done while school accounts are kept on the present basis without absolutely destroying the value of per pupil cost statements.

†The Bureau, of course, deducted from the official figures all equipment values in order to arrive at the minimum interest charge.

### Total and Per Pupil Costs in Collegiates and High Schools for 1914 According to Objects of Expenditure.<sup>(1)</sup>

| Things Purchased  | TOTAL COST   | Cost per Registered Pupil | Cost per pupil in average attendance |
|---|--------------|---------------------------|--------------------------------------|
| <b>Personal Service</b>   | \$230,926.89 | \$ 69.60                  | \$ 75.27                             |
| Administrative Salaries..   | 5,267.00     | 1.59                      | 1.72                                 |
| Teachers' Salaries.....   | 209,736.75   | 63.21                     | 68.36                                |
| Caretakers' Salaries.....   | 15,923.14    | 4.80                      | 5.19                                 |
| <b>Services Other Than Personal</b>                                       | \$ 9,957.55  | \$ 3.00                   | \$ 3.24                              |
| Electricity, Gas & Water..  | 3,031.38     | .91                       | .99                                  |
| Telephone Service, Expressage and Auto Maintenance \$.....                | 6,926.17     | 2.09                      | 2.25                                 |
| <b>Supplies &amp; Equipment</b>   | \$ 27,794.97 | \$ 8.38                   | \$ 9.06                              |
| Office.....   | 221.82       | .07                       | .07                                  |
| Educational.....  | 12,444.01    | 3.75                      | 4.06                                 |
| Janitorial.....   | 429.74       | .13                       | .14                                  |
| Coal.....   | 11,461.27    | 3.46                      | 3.74                                 |
| Motor Truck*.....   | 2,400.00     | .72                       | .78                                  |
| General.....  | 838.13       | .25                       | .27                                  |
| <b>Fixtures, Fittings, Improvements to buildings and sites*</b>           | \$ 22,909.97 | \$ 6.90                   | \$ 7.47                              |
| <b>Fixed Charges</b>  | \$ 61,836.30 | \$ 18.64                  | \$ 20.16                             |
| <b>Unclassified</b>   | \$ 25,312.02 | \$ 7.63                   | \$ 8.25                              |
| TOTAL.....  | \$378,737.70 | \$114.15                  | \$123.45                             |
| LESS proportionate charge for use of High School plant by evening schools | 1,703.38     | .52                       | .56                                  |
| TOTAL.....  | \$377,034.32 | \$113.63                  | \$122.89                             |

(1) In some cases a complete analysis of items was impossible.

\*Part of this should strictly be charged to Wages (Personal Service), part to Supplies and part to its present heading "Services Other than Personal." Although it is possible to segregate some items under each of these heads, a large number of items in the report cannot be separated. Hence, as a residuum would be unavoidable in any event, all are grouped under this item which, although unscientific, is readily understood.

\*See opposite page.



## Queries

Is it not true that inaccurate and ill-digested facts with regard to school finances and school processes must inevitably lead to inefficient and ill-adapted methods of educating, classifying and promoting Toronto's children, and that the habit of mind which produces the one will tolerate the other?

Should the accounts of a school system automatically produce the facts as to per pupil costs or should these be left to school principals who have had nothing to do with the school accounts and naturally cannot be in touch with all the accounting facts?

Should the accounts produce the facts for all grades of schools on the same principle, or should each type of school be allowed to determine its own method and produce its own facts?

Should a school system which spends annually on current account over \$3,000,000 have the most up-to-date system of accounting and a method of reporting which will make it safe to use the facts it reports in one's thinking, or is Toronto so well off and so sure of its children's careers that it can afford to take a sporting chance?