

# 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 No. 61

November 15th, 1922

## The Toronto Civic Budget for 1922 (continued)

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The City's expenditure from the proceeds of General Taxation naturally divides itself into two main groups, corresponding in the main to the City's two great elected governing bodies, i.e. the City Council and the Board of Education.

In the succeeding pages the expenditure from taxation controlled by the City Council is placed under the heading "General" and the expenditure from taxation of the Board of Education, grouped with that of the Separate School Board, is placed under the heading "School."

Certain special taxation—never occurring before and, it is to be hoped, never occurring again—is segregated in order to make comparisons more intelligible and more specific.

The material is presented in simple form. There is no good reason why the average citizen cannot find time to study it and draw for himself or herself certain very obvious conclusions as to civic tendencies in expenditure from general taxation.



TABLE I.

**TOTAL TAXATION FOR GENERAL AND SCHOOL PURPOSES FROM 1907-1922**  
(With totals of Civic "War" taxation and provincial "War Tax" stated separately).

Purpose	1907	1912	1917	1918	1919	1920	1921	1922
General	\$2,306,508	\$4,252,502	\$9,752,565	\$9,047,719	\$10,735,130	\$12,622,906	\$15,508,950	\$15,135,418
School	1,108,966	2,099,931	3,924,928	4,338,062	4,906,304	6,396,788	7,126,871	8,436,808
Civic War Expenditure *			630,402	4,349,634	2,018,254	451,406	441,167	431,767
Provincial War Tax			589,168	605,728				
<b>TOTAL</b>	<b>\$3,415,474</b>	<b>\$6,352,433</b>	<b>\$14,897,063</b>	<b>\$18,341,143</b>	<b>\$17,659,688</b>	<b>\$19,471,100</b>	<b>\$23,076,988</b>	<b>\$24,003,993</b>

\*In addition to the above stated Civic War Expenditure, the Board of Education spent on account of the war:

1917	\$81,064.68
1918	81,804.42
1919	42,782.60

These items were so small that they have not been deducted from the School Expenditures from general taxation.

TABLE II.

**PER CAPITA TAXATION FOR GENERAL AND SCHOOL PURPOSES FROM 1907-1922**  
(With Civic "War" taxation and provincial "War Tax" stated separately).

Purpose	1907	1912	1917	1918	1919	1920	1921	1922
General	\$ 8.46	\$10.19	\$20.59	\$18.48	\$21.50	\$24.62	\$29.67	\$28.29
School	4.07	5.03	8.28	8.86	9.83	12.47	13.63	15.77
Civic War Expenditure			1.33	8.88	4.04	.88	.85	.81
Provincial War Tax			1.24	1.24				
	\$12.53	\$15.22	\$31.44	\$37.46	\$35.37	\$37.97	\$44.15	\$44.87

TABLE III.

**PERCENTAGE OF TOTAL TAXATION DEVOTED TO GENERAL PURPOSES AND SCHOOL PURPOSES**

(With percentages of Civic "War" taxation and provincial "War Tax" stated separately).

Purpose	1907	1912	1917	1918	1919	1920	1921	1922
General	67.53%	66.94%	65.47%	49.33%	60.79%	64.83%	67.21%	63.05%
School	32.47%	33.06%	26.35%	23.65%	27.78%	32.85%	30.88%	35.15%
Civic War Expenditure			4.23%	23.72%	11.43%	2.32%	1.91%	1.80%
Provincial War Tax			3.95%	3.30%				
	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %

IT IS TO BE NOTED

- That the total expenditure from general taxation increased,
  - in the period from 1907-1912, 85.99%;
  - in the period from 1912-1917, 134.59%;
  - in the period from 1917-1922, 61.07%;
- That the "general" taxation increased,
  - in the period from 1907-1912, 84.37%;
  - in the period from 1912-1917, 129.34%;
  - in the period from 1917-1922, 55.19%;
- That the "school" taxation increased,
  - in the period from 1907-1912, 89.36%;
  - in the period from 1912-1917, 86.91%;
  - in the period from 1917-1922, 114.96%;



## IT IS FURTHER TO BE NOTED

(and this is a better basis for comparison)

1. That the "total" taxation per person (man, woman and child) increased,
  - (a) in the period from 1907-1912, 21.47%,
  - (b) in the period from 1912-1917, 106.57%,
  - (c) in the period from 1917-1922, 42.72%;
2. That the "general" taxation per person (man, woman and child) increased,
  - (a) in the period from 1907-1912, 20.45%,
  - (b) in the period from 1912-1917, 102.06%,
  - (c) in the period from 1917-1922, 37.39%;
3. That the "school" taxation per person (man, woman and child) increased,
  - (a) in the period from 1907-1912, 23.56%,
  - (b) in the period from 1912-1917, 64.61%,
  - (c) in the period from 1917-1922, 90.46%.

### TABLE III. INDICATES

that the percentage of "general" taxation on the total has not reached the level at which it stood previous to the war, but that "school taxation" has reached its previous percentage of the total and surpassed it, although in 1921 there was a temporary apparent jump in the "general" percentage and a corresponding, temporary apparent slump in the "school" percentage.

The increase of taxation at a rate faster than the increase in population is practically universal in all governments, national, provincial or state, and municipal, and aside from the effects of the war, seems to be due to four main factors:—

1. The taking on of new functions;
2. The extension of the scope of old functions;
3. The increase in prices of all things governments must purchase for these functions;
4. The failure to develop any adequate form of control to meet these new conditions.

Do we need some more adequate form of control or do we not?  
If so, when should it start, and with whom?