

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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CITIES DIFFER MATERIALLY IN THE
EXTENT
THOROUGHNESS
AND
ADMINISTRATIVE GROUPING

OF THE FUNCTIONS PERFORMED AND
SERVICES RENDERED TO THEIR CITIZENS.

It is, therefore, always dangerous, as well as difficult, particularly when cities are located in different provinces, with different methods of accounting and reporting, to attempt detailed and absolute comparisons as to costs of administration. However, so many general statements have been made as to civic expenditures in Toronto and Montreal, that it would seem to be in the interest of both cities to set forth as plainly as possible the budget estimates of both cities, including those services only which affect, directly or indirectly, ordinary, as distinct from special taxation.

GROUP I.

In this group are listed those expenditures which are the most nearly comparable in each City. Even in these instances the fact that expenditures are higher or lower in either place does not necessarily mean that extravagance or economy exists. It might mean that certain functions are being more extensively or less extensively carried on as the case may be or that more or less services are being rendered under similar headings.

FUNCTION	ESTIMATED EXPENDITURES		
	MONTREAL (pop. 700,000 Estimated)		TORONTO (pop. 542,187)
	1925	1924	1924
Debt Charges	\$6,883,210	\$6,614,563	\$5,786,907 (2)
Interest (1)	6,042,478 (5)	5,769,233 (5)	2,980,712
Sinking Fund or Instalments (1)	840,732	845,330	2,806,195
Schools (3)	7,303,786	7,047,675	8,474,475
Police Department	2,492,962	2,013,074	1,936,078
Fire Department	2,266,782	1,933,028	2,354,758
General.....	2,266,782	1,933,028	1,367,998
Water for Fire Protection			986,760
Pensions and Allowances	125,000 (4)	115,000 (4)	111,100 (4)
Total - - - -	\$19,071,740	\$17,723,340	\$18,663,318

- (1) Includes payments on account of Waterworks Debenture Debt in both instances, as it was not possible to separate all expenses in this connection in the case of Montreal.
- (2) Debt charges on Public Utilities including Exhibition Buildings and the Live Stock Arena and with the exception of the W. W. are excluded. Ratepayer's share of Local Improvements amounting to \$2,303,559 are also omitted.
- (3) Includes amounts for debt charges on school debt both cities.
- (4) Includes pensions paid in Water Works Department.
- (5) In Montreal Local Improvements are now financed by means of a Rotary Fund amounting to about \$15,000,000. Allowance for interest on amount has been made in the above figures.

GROUP II.

In this group of expenditures there is considerable difference in the function performed by each individual department, so that detailed expenditures are in no wise comparable, although when grouped the functions are nearly alike and there is, therefore, not the same objection to comparing total expenditures of this group. It must always be borne in mind, however, that the thoroughness and extent to which the function is performed is of vast importance, but the figures at least serve to show to just what extent such figures may differ as the demands of the citizens vary.

FUNCTION	MONTREAL (pop. 700,000 estimated)		TORONTO (pop. 542,187)	
	1925	1924	FUNCTION	1924
Dept. of Public Works	\$5,422,914	\$5,139,606	Operating Depts.	\$6,860,454
Director.....	44,000	39,800	Works Department	1,295,601
Technical Service	190,000	192,538	Water Works Operation	1,572,373 (b)
Road Department	2,315,624	2,056,984	Parks Department.....	923,222 (c)
Boiler Inspection	4,300	4,140	Property Department.....	1,137,258
Municipal Works Yard	545,000	519,215	Street Cleaning Department ...	1,775,000
Municipal Water Works.....	725,290	708,609	Architect's Department	157,000
Sewers	225,500	221,640	Administration	1,128,922
Incineration	620,000	592,412	Treas. Department	295,200
Building Inspection	29,000	25,460	Assessment Department.....	291,512
Lighting (Streets and Buildings)	474,200	531,513	Financial Items.....	179,000
Parks and Ferry	142,000	150,200	City Council	76,860
Playgrounds.....	76,000	67,995	Comm. on Claims	12,000
Mount Royal Park	32,000	29,100	Telephone Exchange	6,500
Administration	1,150,888	1,154,528	Court of Revision	7,500
Finance, City Clerk, etc.	1,021,503	1,035,093	City Clerk.....	143,750
(Includes Treasurer, Assessor, Licences, Markets, Purchasing and Sales, Remuneration to Mayor, Council, etc., Printing and Stationery.)			Law Department	62,300
Director of Departments	16,510	16,917	Audit Department.....	54,300
Law Department	53,075	46,160	Total - - -	\$7,989,376
Audit Department.....	59,800	56,358		
Total - - -	\$6,573,802 (c)	\$6,294,134 (c)		

- (b) Does not include retiring allowances which are in Group I.
 - (c) Expenditures on Exhibition Bldgs. and Live Stock Arena omitted. See III.
- (c) See Note III. page 6.

GROUP III.

In this group are assembled expenditures which are caused by entirely different functions in each City or which, while called by similar names, are in no wise comparable. They are set forth here to indicate the manner in which the totals are arrived at in each instance and also to point out the differences in functions performed by these two Cities.

FUNCTION	MONTREAL		TORONTO	
	1925	1924	FUNCTION	1924
Metropolitan Com.	\$ 350,000	\$ 300,000	Industrial Schools	\$ 14,228
Health Department	1,120,174	1,034,836	Public Library Board	362,667
Operation	342,344	315,406	City Fire Ins. Fund	1,000
Indigent Patients, etc.	777,830	719,430	Roadways, Contg. Reserve.....	184,000
Reserve Fund	605,515	575,840	Hospitals and Homes	850,000
Reserve to cover losses	100,000	100,000	Health Department General	840,000
Recorders Court	40,620	40,690	Welfare Branch	201,606
			Special Grants	25,139
			Life Saving Service	48,000
			Mothers Allowance Comms.	170,000
			Registry Office	6,600
			Toronto Harbor Comms.	80,826
			Unemployment Relief	90,000
			Miscellaneous Items	13,600
			City Relief Office	11,500
			General Courts and Inquests.....	168,000
			Juvenile Court	27,846
			Police Court	46,500
			Abattoir Deficit	4,771
			Housing Deficit	14,920
			Live Stock Arena Deficit	80,690
Total Group III. -	\$2,216,309	\$2,051,366	Total Group III. -	\$3,241,293
" " II. -	6,573,802	6,294,134	" " II. -	7,989,376
" " I. -	19,071,740	17,723,340	" " I. -	18,663,318
Grand Total - - -	\$27,861,851	\$26,068,840	Grand Total - - -	\$29,893,987

ESTIMATED REVENUE

SOURCE	MONTREAL		TORONTO	
	1925	1924	SOURCE	1924
Realty Tax	\$18,595,776	\$18,339,665	Revenue from Taxation (Realty, Business and Income).....	\$24,414,972
Business Tax.....	2,042,923	2,042,923	Water Works Revenue.....	3,425,360
Water Rates	2,641,022	2,641,022	General Revenue	1,177,800
Montreal Tramways.....	500,000	500,000	Surplus Exhibition Operations.....	81,576
*Other Revenues.....	3,032,893	2,043,748	Surplus (1923).....	\$29,099,708
Total - - - -	\$26,812,614	\$25,567,358	Total - - - -	\$30,204,829
Taxable Assessment	\$771,359,852	\$735,319,858	Taxable Assessment (General).....	\$786,888,630

The 1925 Montreal Estimates contain the following paragraph :

"The requisitions exceed the amount available by \$1,049,236.89. The Executive Committee will have to take such measures as they may deem advisable in order to maintain the equilibrium between the revenue and expenditure, while exerting every effort to provide for all absolute needs of the civic administration."

MONTREAL—(Reconciliation, 1925)

Estimated Expenditure	\$27,851,861
" Revenue.....	26,812,614
Difference as per note above.....	1,049,237

*Does not include interest paid on Special Rotary Fund.

TORONTO—(Reconciliation)

Estimated Revenue	\$30,204,829
Less Uncollectable Taxes	464,020
Total Real Revenue	\$29,740,809
Total Estimated Expenditures.....	\$29,893,987
Less Appn's Withdrawn	153,178
Total Revised Est. Exp.	\$29,740,809

DEBENTURE DEBT

1924

MONTREAL

Total Municipal Debt.....	\$136,346,553
" School Debt.....	28,840,162
Total Gross Debt,	\$165,186,715
Less Sinking Funds (1).....	11,554,201
	\$153,632,514
Less Water Works Net and Rotary Fund	41,203,254
Total Net General Debt.....	\$112,429,260

(1) School Sinking Fund of \$2,102,846 included.

TORONTO

Total Municipal Debt	\$150,040,233
" School Debt.....	25,306,286*
Total Gross Debt.....	\$175,346,519
Less Sinking Funds.....	31,096,952†
	144,249,567
Less Net Specially rated and Revenue Producing Debt.....	89,839,740
Total Net General Debt.....	\$54,409,827

* Includes Separate School, Debenture Debt of \$1,972,299 against which are Sinking Funds of \$355,941, but not Industrial School Debt of \$46,207.

† Includes Separate School Sinking Funds.

NOTES

- I. It will be noted by reference to the figures of group I. that Toronto expected to pay \$2,806,195 for sinking funds and instalments in 1924 in comparison with \$845,330 by Montreal ; That interest paid by Toronto was but \$2,980,712 compared with \$5,769,233 paid by Montreal.
- II. Montreal in 1925 expects to pay \$325,000 for interest on Temporary financing. No expenditure made for this purpose in Toronto since 1921.
- III. In Montreal there are only six Executive Department Heads who report to the Director of Departments, who alone reports to the Executive Committee.