

# 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

21 KING STREET EAST



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## A MILL

in monetary value is equivalent to one-tenth of a cent—a negligible value. When it is applied in the form of a tax rate to Toronto's school assessment for 1928, however, it produces \$922,717.57—by no means a negligible sum. Any increase in school or municipal expenditures sufficient to increase the tax rate one mill is, therefore, a matter of moment to Toronto's taxpayers.

A small increase in expenditures in any one service may seem of little consequence in its effect on the tax rate. The sum total of many such small increases, however, may be of great consequence. The tables in this report give a comparison of estimated revenues and expenditures in detail for the years 1927 and 1928, analyzed in relation to the rate of taxation.

**CITY OF TORONTO**  
**REVENUE, ANALYZED MILL RATE, ETC**  
**1927 and 1928**  
(Based on Official Estimates for each Year)

A.—TAXATION	Amount of Levy		Mill Rate		Assessment Basis	
	1928	1927	1928	1927	1928	1927
For Public Schools	\$8,659,643	\$8,398,412	9.90	9.75	\$874,711,455	\$861,375,593
For Separate Schools	684,087	668,490	14.25	14.10	48,006,117	47,410,643
For Total Schools	9,343,730	9,066,902	As above	As above	922,717,572	908,786,236
For General Purposes	18,685,988	18,532,356	21.90	22.05	853,241,469	840,492,347
For all Purposes (gross)	28,029,718	27,599,758	31.80 P.	31.80 P.	As above	As above
Less Reserve	605,672	626,775	36.15 S.	36.15 S.		
Total Net Taxation	27,424,046	26,972,983	71 M.	75 M.		
<b>B.—REVENUE OTHER THAN TAXATION</b>						
<b>SOURCE</b>						
Surplus available for App'n	\$ 810,388	\$ 262,060	1928	1927	The tax rate in Toronto is the same for the year 1928 as it was in 1927.	
Gen'l appropriations withdrawn	51,990	51,990			being 31.80 mills for Public School support and 36.15 mills for Separate School support.	
General revenue	1,238,400	1,238,350(1)				
Surplus Canadian Nat'l Exhibition Waterworks	760,772	6,278				
Total Revenue other than taxation	2,861,550	628,050				
Total Revenue (Inc. net taxation)	30,285,596	29,107,721				

(1) After deduction of estimated Royal Winter Fair revenue to conform with 1928 estimates.

**CITY OF TORONTO**  
**EXPENDITURES AND ANALYZED TAX RATE**  
**1927 and 1928**  
(Based on Official Estimates of each Year)

SERVICE	Amount of Expenditure		Equivalent in Mills <sup>(2)</sup>	
	1928	1927	1928	1927
<b>Schools</b>				
Industrial	\$ 12,723	\$ 12,778	.014†	.014†
Secondary:				
Technical	758,571	723,397	.823†	.796†
Commercial	510,001	424,435	.554†	.467†
Collegiate	1,244,469	1,201,245	1.350†	1.322†
Elementary:				
Public or Separate	6,251,408	6,157,913	* 7.148	* 7.148
	552,070	545,222	**11.500	**11.500
Total School Expenditure	\$ 9,329,242	\$ 9,064,990	9.90* or 14.25**	9.75* or 14.10**
<b>General</b>				
Telephone Exchange	\$ 7,000	\$ 6,500	.008	.008
Court of Revision	7,500	7,500	.009	.009
City Relief Office	15,128	13,778	.018	.016
Special Grants	30,350	33,575	.036	.039
Audit Dept.	78,146	72,000	.091	.086
Law Dept.	82,770	89,345	.097	.106
City Council	76,903	111,230	.090	.132
Unemployment Relief	100,000	125,000	.117	.149
Architect's Dept.	160,109	143,579	.187	.171
City Clerk's Dept.	149,536	146,250	.175	.174
Court's Inquests, etc.	198,550	189,694	.233	.226
Mothers' Allow. Com.	210,000	200,000	.246	.238
Assessment Dept.	308,022	288,396	.361	.343
Treasury Dept.	331,836	306,385	.388	.365
Public Libraries	383,925	370,900	.450	.441
Items at large	586,834	573,111	.688	.682
Hospitals and Homes	804,536	772,000	.943	.918
Health Dept.	1,080,370	1,048,092	1.266	1.247
Property Dept.	1,228,008	1,145,399	1.439	1.363
Parks Dept.	1,173,296	1,175,344(1)	1.375	1.423
Works Dept.	1,368,243	1,326,567	1.604	1.578
Street Cleaning Dept.	1,847,581	1,808,323	2.165	2.151
Police Dept.	2,257,490	2,031,737	2.646	2.417
Fire Dept.	2,593,909	2,402,210	3.040	2.858
Undist. Debt. Chgs.	4,400,819	4,304,638(1)	5.158	5.122
Total Departmental, etc.	\$19,480,911	\$18,691,553	22.83	22.26
<b>Deficits Spl. Services</b>				
Housing	\$ 13,995	\$ 14,505	.016	.017
Abattoir	41,170	10,976	.048	.014
Royal Winter Fair	73,044	86,818	.084	.102
Island Ferry	82,600	45,754	.095	.054
Can. Nat. Exhibition	102,967		.120	
Radials	430,000	473,125	.504	.536
Harbour Commission	731,667	720,000	.857	.857
Total deficits Spl. Services	\$ 1,475,443	\$ 1,351,178	1.72	1.58
Total Gen'l Exp.	20,956,354	20,042,731	24.55	23.84
Total Exp.	30,285,596	29,107,721	*34.45 or **38.80	*33.59 or **37.94

(1) Made to conform with 1928 estimates by placing Royal Winter Fair under Special Services. \*Public School. \*\*Separate School.  
(2) Rate in mills calculated on general assessment unless otherwise noted.  
(†) Based on total school assessment.

## COMMENT

1. The Assessment for Public School <sup>ok</sup> purposes increased 1.55% in 1928 over 1927 and the amount of taxation for that purpose 3.1%. For Separate School <sup>supporters</sup> purposes these figures were 1.25% and 2.3% respectively and for General purposes 1.5% and .83% respectively.
2. The mill rate for elementary public schools and for separate schools is the same in 1928 as in 1927, but increases are shown in the mill rate in 1928 for Technical Schools, Commercial Schools and Collegiates.
3. Mill rates for the following general services are **up** in 1928 compared with 1927: City Relief Office, Audit Dept., Architect's Dept., Courts Inquests, etc., Mothers' Allowance, Assessment Dept., Treasury Dept., Libraries, Items at large, Hospitals and Homes, Health Dept., Property Dept., Works Dept., Street Cleaning Dept., Police Dept., Fire Dept., and undistributed Debt Charges.
4. The mill rate for deficits on special services is 1.72 in 1928 compared with 1.58 in 1927.
5. Based on an estimated population of 583,000 for 1928, the net (i.e., after deduction of allowances, etc.) per capita tax including schools, is \$47.04 in 1928 compared with \$47.33 in 1927. If the amount levied for ratepayers' share of local improvements were added in each case the total per capita tax in 1928 would be \$50.41 compared with \$50.54 in 1927.
6. If all the assessment liable to school taxes were also liable to general taxes, the rate would have been 30.15 mills in 1928 and 1927 instead of 31.80 mills for public school supporters in each instance. For separate school supporters it would have been 34.50 instead of 36.15. If the exempted assessed value of the property of self sustaining civic commissions had been included, the tax rate would have been still lower. The withdrawal of other exemptions would still further reduce the rate. The reduction of the tax rate so effected would not reduce the total taxes or total expenditures but it would give a wider distribution of the tax burden among those who benefit from municipal expenditures out of taxation and revenues other than taxation.