

# 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.

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## The 1931 Budget of Current Revenues and Expenditures for the City of Toronto

Story No. 3

The total estimated current expenditure out of taxation and miscellaneous revenue other than taxation for 1931, as stated in Story No. 2, re this series, is \$37,486,425.

Out of this, \$18,659,092 will go to salaries, and wages, fees and other payment for the services of persons employed by the City, Board of Education, Library Board and Separate School Board in producing general services, to be paid for out of general revenues, and this amount does not include salaries and wages paid by City-owned public utilities, including the water system and Civic Abattoir. To debt charges, i.e., interest, sinking fund and repayment of principal in instalments, will go \$7,411,177. The purchase of supplies, contractual services, upkeep of plant, etc., will account for the remainder, \$11,416,156.

A degree of estimation is necessarily involved in redistributing the items in the official estimates for the purpose of this classification, and some slight changes have been found necessary in the methods used by the Bureau from year to year; but these factors do not affect the main features. All figures represent estimates of expenditure and not actual expenditure.

**Comparison of Estimated Current Expenditures out of Taxation and Miscellaneous General Revenue  
Other Than Taxation for the Years 1931, 1930, 1929, 1928 and 1927,  
Analyzed According to Objects of Expenditure**

OBJECTS OF EXPENDITURE	TOTAL					PER CAPITA					PER CENT OF TOTAL EXPENDITURE	
	1931	1930	1929	1928	1927	1931	1930	1929	1928	1927	1931	1927
Salaries, Wages and other pay- ments for personal services..	\$18,659,092	\$18,076,871	\$17,043,200	\$16,201,115	\$15,500,915	\$29.62	\$29.08	\$28.11	\$27.66	\$27.20	49.77%	51.5%
Other Services .....	1,926,521	1,558,028	1,374,943	1,389,944	1,383,210	3.06	2.51	2.26	2.37	2.43	5.14%	4.6%
Heat, Light and Power .....	995,928	985,655	937,490	892,975	883,715	1.58	1.59	1.55	1.53	1.55	2.66%	2.9%
Supplies other than Heat, Light and Power .....	2,552,255	2,511,405	2,498,200	2,580,478	2,421,147	4.05	4.04	4.13	4.41	4.25	6.81%	8.0%
Upkeep of Structures and Equ- ipment (not including previous items)	1,814,716	1,768,310	1,698,404	1,418,600	1,268,003	2.88	2.84	2.80	2.42	2.22	4.84%	4.2%
Debt Service .....	7,411,177	6,662,214	6,048,920	6,236,927	6,195,804	11.76	10.72	9.98	10.65	10.87	19.77%	20.6%
Interest .....	4,122,266	3,888,667	3,492,750	3,653,377	3,591,989	6.54	6.26	5.76	6.24	6.30	11.00%	11.9%
Debt Retirement .....	3,288,911	2,773,547	2,556,170	2,583,550	2,603,815	5.22	4.46	4.22	4.41	4.57	8.77%	8.7%
Unclassified .....	3,913,333	3,152,880	2,663,728	2,583,411	2,108,011	6.21	5.07	4.39	4.41	3.70	10.44%	7.0%
Capital outlay from current revenue .....	213,403	491,414	744,073	60,000	366,120	.34	.79	1.22	.10	.64	.57%	1.2%
<b>Totals.....</b>	<b>\$37,486,425</b>	<b>\$35,206,777</b>	<b>\$33,009,077</b>	<b>\$31,363,450</b>	<b>\$30,126,925</b>	<b>\$59.50</b>	<b>\$56.64</b>	<b>\$54.44</b>	<b>\$53.55</b>	<b>\$52.86</b>	<b>100%</b>	<b>100%</b>

**COMMENT AND QUERY.**

1. The total estimated payments for salaries, wages and other payments for the services of persons went up from \$15,500,915 in 1927 to \$18,076,871 in 1930, and to \$18,659,092 in 1931. The increase this year is the smallest in four years. The percentage of the total has remained almost stationary for some years. The drop in percentage of total expenditure this year is due not to a decrease in this item but to increases in other items.
2. This large bill for salaries and wages, etc., includes the salaries and wages paid by the Board of Education, but does not include salaries and wages paid by the Water Department or

the Civic Abattoir, nor, of course, those paid by the public utility commissions. Some years ago the city service proper was classified and scales of remuneration established. This was a great step in advance. But has any general study been made to determine what staffs were inadequate, adequate and more than adequate for the service to be performed? Is this not equally important with the setting up of salary and wage scales and possibly more important from the standpoint of the control of the total amount paid in salaries and wages?

3. What effect would the cutting down of the number of administrative departments have in better co-ordination of the various staffs; in decreasing the pressure for appropriations, and reducing the total number of employees without reducing the efficiency of the various services?

4. In the interests of citizens, taxpayers and civic employees, granted the establishment of a retirement or pension fund, should any personnel additions or replacements be made until a staff survey has been made and acted upon, and until a carefully worked out method of appointing and retirement on a strictly merit basis for the City as a whole has been adopted?
  
5. Could the money saved by reducing the size of the City Council, and increasing its efficiency by the establishment of longer and overlapping terms of office, be better used to increase the pay attached to administrative positions in the Civic Service which largely determines the cost and efficiency of the various Civic Services? William A. Robson, of the London (Eng.) School of Economics and Political Science, writes, "The vital question to be considered is not, however, whether Mr. Brown or Dr. Smith is receiving more than we should like him to have, or more than he deserves from a moral point of view, **having a view to our own incomes or some one else's needs.** The real question is whether it is necessary to pay the salary in present circumstances **in order to obtain the best man for the job.** The efficiency of the **municipal service** should be the sole criticism in fixing the salaries of leading officials." It might be added that it should apply to the whole service in finding the rates of pay of all employees, and should also be the determining factor in deciding on the size of the various civic departmental establishments.
  
6. Should not the size of the establishment of each department be brought to the attention of the City Council and taxpayers at each Budget making time by standardizing departmental budget forms so as to show not only the total of proposed salaries and wages, etc., but itemized so as to show how these totals are arrived at? Thus:

**Salaries and Wages:**

1 Senior Clerk at \$2,000.....	\$2,000
2 Clerks at \$1,560.....	3,120
3 Junior Clerks at \$820.....	2,460
1 Office Assistant at \$640.....	640
etc., etc.	