## BUREAU OF MUNICIPAL RESEARCH

TORONTO'S CITIZENS CAN CONTROL TORONTO'S AFFAIRS ONLY THROUGH FREQUENT, PROMPT, ACCURATE AND PERTINENT INFOR-MATION WITH REGARD TO TORONTO'S BUSINESS.

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## THE CITY BUDGET FOR 1942

is supposed to represent the plan of current expenditure for 1942. Yet before it is passed, at least two-and-one-half months will have slid by without any definite plan. Detailed clear-cut plans and detailed specifications are supposed to be drawn up before, not after, work actually starts. Why should this not apply to municipal operations?

The lightest civic vote in recent years was cast at the last election. It is said to be because there was an acclamation for Mayor. May it not have been partly because the electors had not before them anything detailed or concrete with regard to 1942 expenditures, for the supervision of which they were electing trustees to act for them?

Democracy, even a civic democracy, cannot operate in a vacuum. Totalitarian systems of government may. The preparation and distribution of a tentative budget before the civic election would enable candidates to state their positions in detail and would enable electors to formulate intelligent views and to decide which candidates most nearly meet their views. It is hard to get one's mental teeth, as it were, into the nebulosities of election speeches. The slogan "Investigate before you Invest" is sound, but not sound and fury, which is often all the elector has to go by when investigating as to his investment in aldermen.

The 1942 budget should be based on 1942 needs—needs of citizens and of the nation as well as of civic departments—not on 1941 needs, presumably the basis of the 1941 Estimates.

What do the Citizens and Taxpayers of Toronto Need Most Now To restrict 1942 Estimates to 1941 expenditures may be defensible as a point of departure. No doubt the Board of Control will add in some places and reduce in others. No

doubt we should spend no more than in 1941. Also, no doubt we should spend much less. In 1929 at the height of the boom the civic budget provided for a general and school tax levy of \$29,189,590, in 1941 for a levy of \$31,313,119. (On a per capita basis the tax levy of 1929 was slightly less than that of 1941). It is true that in 1932 the levy was \$34,582,889\*; but does anyone contend that in a war year, when the nation is struggling for its very existence, we should spend on local services more than in 1929? Would the citizens demand all the services they get and pay for if they realized the facts in their true perspective?

The City of Ottawa estimates, as printed, set forth not only what the departmental increases are, but why they are. No doubt the Toronto Board of Control knows "what" and "why".

Should Estimates Show Detailed Reasons for Increases and Decreases? In the forthcoming Estimates should not those who pay the bills be told? Or should they be told only "what"? Our enemies, who seek our lives and property, have sacrificed butter to buy guns. Can we not sacrifice some public services

now—which may be sacrificed later in any case if we do not win—for guns to protect our lives and property? The taxpayer and bond subscriber will attend to this if he is given a

Capacity for great Sacrifice exists if proper Example set in peace-time expenditures and reduction in peace-time expenditures and reduction in peace-time services. Citizens also might be much more enthusiastic about making personal sacrifices within their own control if their trustees made sacrifices on their behalf.

We shall no doubt hear much about the tax-rate in the

Be Not next few weeks. The tax-rate is a quotient or a

Deceived multiplier. Otherwise it means little or nothing.

The important questions are—

- 1. What amounts are to be spent?
- 2. On what items?
- 3. Why?

Besides it is only one of four tax-rates which citizens must consider, directly or indirectly,

- 1. The Municipal Tax-rate.
- 2. The Provincial Tax-rate.
- 3. The Dominion Tax-rate for peace-time services.
- 4. The War Tax-rate.

Where do these tax-rates converge? On the pockets of the same citizens!

<sup>\*</sup> From page 13 of 1941 Estimates.

For over a quarter of a century the Bureau of Municipal Research has maintained a watch tower in the interests of citizens and taxpayers. Its services have been limited by the extent of the financial and moral support given to it. Its services were never more needed. Each citizen may think that alone he or she cannot do much. Co-operative effort supplies the key to effective action.

Toronto can set an example in civic leadership not only by expressing its determination in words, but in action.