## REAU OF MUNICIPAL RESEARCH

TORONTO'S CITIZENS CAN CONTROL TORONTO'S AFFAIRS ONLY
THROUGH FREQUENT, PROMPT, ACCURATE AND PERTINENT INFORMATION WITH REGARD TO TORONTO'S BUSINESS

137 WELLINGTON ST. W. TELEPHONE EL. 1904



TORONTO, CANADA

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Toronto Budget for 1945 Current Revenue and Expenditure Where the Money comes from and Where the Money goes to

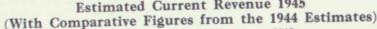
### STORY NO. 1

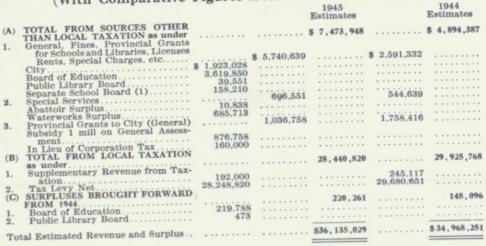
These Figures Contain a Story that Concerns Everyone They will Repay Study

### SOME HIGH SPOTS

|     | 50.112   | 1945<br>Estimates                       | (Approx.<br>Actual)        | Decrease<br>\$                  |
|-----|--|---|----------------------------|---------------------------------|
| (A) | General and School Tax Levy Total (Gross)  | 28,424,451.00<br>41.80                  | 29,958,498.00<br>44.26     | 1,534,047.00<br>2.46<br>(5.56%) |
|     | Per Average Family (4.75)  | 198.55                                  | 210.24                     | 11.69                           |
| ,,  | Tax Rates Public School Supporters Separate School Supporters                            | 31 . 45 Mills<br>34 . 60                | 32 .85 Mills<br>36 .55     | Decrease<br>1.40 Mills<br>1.95  |
| 400 | Increase in School Revenues (Apart from Taxation and prior Surplus)                      |   |                            | Increase                        |
| (0) | To and of Education  | 3,619,850.00<br>158,210.00              | 773,292.00<br>47,873.00    | 2,846,558.00<br>110,337.00      |
|     | Separate School Board  | 3,778,060.00                            | 821,165.00                 | 2,956,895.00                    |
|     | Total  |   |                            | Decrease                        |
| (D) | Decrease in Provincial Grants (Apart from Subsidy<br>Re Corporation Business Tax         | 876,758.00<br>160,000.00                | 1,758,416.00               | _                               |
|     | Total  | 1,036,758.00                            | 1,908,416.00               | 871,658.00                      |
| (E) | Net Increase in General Expenditures<br>Increase in salaries and wagesOther Maintenance. |   | 678,672.00<br>273,518.00   | 952,190.00                      |
|     | Other Maintenance.   |   |                            | 718,339.00                      |
|     | Le recrease in Debt Charges  |   |                            | 233,851.00                      |
|     | Net Increase in General Expenditures   |   |                            | Decrease                        |
| (F) | Ability to Bear Taxation as Measured by A<br>General Assessment<br>School Assessment     | ssessment<br>876,758,865<br>949,670,251 | 879,208,739<br>951,762,565 | 2,449.874<br>2,092,314          |

### WHERE THE MONEY COMES FROM Estimated Current Revenue 1945





(1) Estmated Toronto Share of Toronto and Suburban Separate School Board Revenues.

In addition there were L. I. Rate—Ratepayers share amounting to \$209,680, for 1945 and \$572,381,

# WHERE THE MONEY GOES

**Estimated Current Expenditures 1945** (With Comparative Figures from the 1944 Estimates)

| (With Comparative Figures from the 1744   | L'atilitates)  |                |
|---|----------------|----------------|
| (III Company  | 1945           | 1944           |
|   | Estimates      | Estimates      |
|   | \$ 6,025,690   | \$ 6,578,371   |
| (A) OVERHEAD—as under   |                |                |
| Debt Charges (Excluding Library). 1,400,280   |                |                |
| Courte  |                |                |
| DEDI DTMENTS - as under   | 1,343,938      | 1,256,886      |
|   |                |                |
| Cut- Charle's Donostment  |                |                |
| City Planning and Surveying Department  |                |                |
| City Andit Dengriment   |                |                |
| Law Department  |                |                |
| Mayor's Office  |                |                |
| Treasury Denartment   |                |                |
| City Council—General 143,334<br>City Council—Grants 40,605  |                |                |
| City Council—Grants   | \$ 8,172,982   | \$ 7,972,269   |
| (C) PROTECTIVE DEPARTMENTS—as under \$ 2,529,499  |                |                |
| 1,206,225   |                |                |
|   |                |                |
| Fire Department   |                | E 055 225      |
| CONCERNICE DEPARTMENTS—as under   | 5,656,569      | 5,055,235      |
| Department of Buildings   |                |                |
| Parks Department  |                |                |
| Property Department   |                |                |
| Street Cleaning Department  |                |                |
|   |                |                |
| (E) EDUCATION EXPENDITURE (including Debt Charges)—as   | 14,097,999     | 13, 209, 884   |
| under   | ***            |                |
| Roard of Education  |                |                |
| Separate School Doard   |                |                |
| Public Libraries Government Grants and other Expenditure from Government Grants and other 4.037.872 |                |                |
| Devenue   |                |                |
| (Including Crants to Public Library),   |                | 895,606        |
|   | 837,851        | 895,600        |
| (F) DEFICITS AND DEFICIENCIES ON SPECIAL SERVICES.  | \$36,135,029   | 8 34, 968, 251 |
| TOTAL   | \$ 50, 155,027 | 0.021700120    |
|   |                |                |

\*Government School Grants, \$3,570,634. (Approx).

### OBSERVATIONS

Comparison of the 1944 figures (Estimates) with those of 1945 (Estimates) shows that provision for:

- (a) Overhead expense decreased by over half a million dollars.
- (b) Administrative departments increased about \$87,000.
- Protective Departments increased by about \$200,000. (c)
- (d) Service Department increased about \$600,000.
- Educational services (including, of course, expenditures out of Government (e) grants) increased about \$888,000.
- Total estimated expenditures increased about \$1,165,000.

There is still no provision for "a special post-war rehabilitation reserve fund," (Page 15, 1944 estimates) but the Board of Control has sent on to Council in Report No. 20 which was adopted by Council "a suggested program of post-war works and improvements" to be undertaken by the City at a cost of about \$83/4 million. It is to be hoped that this will shortly be developed into a forward looking programme approved by the ratepayers.

#### OUERIES

- 1. How long will it take to absorb the whole of the net increase in government grants, general and school?
- When and if it is entirely absorbed, how much better off will local taxpayers be?
- Does the 1945 budget make adequate provision for the rehabilitation of the pavements, sidewalks, buildings and other physical assets of the City?

## From the 1945 Annual Report of the Bureau of Municipal Research

## RESULTS OF DEPARTMENTAL REGROUPING

The Report of the Advisory Committee (Hon. William J. Stewart, C.B.E., Chairman) states that a "reduction in the number of departments would:-

- (1) Decrease the element of inter-departmental overhead
- (2) Reduce the strain on overhead departments
- (3) Simplify and make more effective the supervisory functions of the Mayor, its Board of Control and the City Council
- (4) Tend to reduce the natural inter-departmental competition for funds
- (5) Combine in one department related functions which require co-ordination and would make such co-ordination a matter of routine
- (6) Facilitate interdepartmental co-ordination (co-operation)."

"In fine, it would promote effectiveness in the use of personnel and equipment, and would, if given a fair chance, result either in more service for the same money, or the same service for less money".

There are many excuses for taking no action or inadequate action. There always are and the history of human progress is largely the history of getting things done which could not be done. The fear, seldom justified, of terrible things which may happen in individual cases is a great deterrent.

It is to be hoped that the recent co-ordination of the Legal, Assessment and City Clerk's Departments will become actual as well as theoretical.

With regard to Report No. 20 of the Board of Control re "Programme of post-war works and improvements," the following questions among others are raised in the minds of taxpayers.

- 1. How much of the \$8\frac{3}{4} million dollars (approximately) is to be financed out of current revenues and how much out of borrowed funds?
- 2. If borrowed funds are to bear the lion's share, how and when are the proposals to be presented to the taxpayers?
- 3. Are these proposals related to and integrated with a complete City Plan?
- 4. How much of the total will go to salaries and wages, and how much to materials and land purchase?
- 5. What impact is the programme expected to make on employment of skilled and unskilled labour?