

# 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

137 WELLINGTON ST. W.  
TELEPHONE EL. 1904



TORONTO,  
CANADA

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*White Paper No. 311*

*June 15th, 1946*

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## TORONTO BUDGET ESTIMATES FOR 1946

Revenue from all sources, affecting local taxation,—local estimated current taxes, local general revenues and proposed expenditure from this revenue.

### STORY NO. 1

These figures tell a story and will repay study

How the Money is Spent on Community  
Services

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How the Money is Raised to Meet Current  
Expenses

**HOW THE MONEY IS RAISED**  
**Estimated Current Revenue 1946**  
**(With Comparative Figures from 1945 Estimates)**

		1946 Estimates	1945 Estimates
<b>(A) TOTAL FROM SOURCES OTHER THAN LOCAL TAXATION as under</b>		\$ 8,680,390	\$ 7,975,678
1. General, Fines, Provincial Grants for Schools and Libraries, Licenses, Rents, Special Charges, etc.	\$2,392,247	\$6,453,420	\$5,740,639
City			
Board of Education (mostly Provincial Grants)	3,841,200		
Public Library Board (mostly Provincial Grants)	43,051		
Separate School Board (mostly Provincial Grants) (a)	176,922		
2. Special Services		628,581	696,551
Waterworks (Surplus)	628,581		
3. Provincial Grants to City		1,598,395	1,538,488
Subsidy 1 mill on General Assessment in lieu of Corporation Tax	381,395		
Government Grants—Direct Relief(c)	160,000		
Government Grants—Direct Relief(c)	557,000		
<b>(B) TOTAL FROM LOCAL TAXATION as under</b>		30,915,465	28,440,820
1. Supplementary Revenue from Taxation	120,000		
2. Tax Levy (Net)(b)	30,795,465		
<b>(C) SURPLUSES BROUGHT FORWARD FROM 1945</b>		245,501	220,261
1. Board of Education (Net)	226,571		
2. Public Library	3,425		
3. City's Surplus forward from 1945	15,505		
<b>Total Estimated Revenues and Surplus</b>		<b>\$39,841,362</b>	<b>(d)\$36,636,759</b>

- (a) Estimated Toronto Share of Toronto and Suburban Separate School Board Revenues.  
 (b) In addition there were L.I. Rates—Ratepayers share amounting to \$210,302 for 1946 and \$209,680 for 1945.  
 (c) Corresponding amount for 1945 is \$501,730.  
 (d) Increase as compared with 1945 total of White Paper No. 301 due to addition of Government Grants for Direct Relief.

**HOW THE MONEY IS SPENT**  
**Estimated Current Expenditures, 1946**  
**(With Comparative Figures from 1945 Estimates)**

		1946 Estimates	1945 Estimates
<b>(A) OVERHEAD—as under</b>		\$6,227,850	\$6,025,690
Debt Charges (Excluding Library)	\$4,086,424		
At Large	1,781,462		
Courts	359,964		
<b>(B) ADMINISTRATIVE DEPARTMENTS—as under</b>		1,502,284	1,343,938
City Clerk's Department	618,775		
General	\$175,929		
Assessment Division	301,546		
Legal Division	111,800		
Personnel Division	29,500		
City Planning and Survey Department	101,642		
City Audit Department	124,500		
Treasury Department	446,477		
General	\$168,198		
Tax and License Rev. Division	219,734		
Tax Office	\$197,512		
License Off.	22,222		
Pensions Administration	12,862		
Central Purch. and Stores	45,683		
Mayor's Office	26,498		
City Council—General	38,330		
City Council—Grants	46,062		
<b>(C) PROTECTIVE DEPARTMENTS</b>		\$10,084,426†	\$8,674,912†
Public Welfare Department	\$3,305,291†		
Health Department	1,357,795		
Police Department	3,031,314		
Fire Department	2,300,026		
<b>(D) SERVICE DEPARTMENTS—as under</b>		\$6,929,655	\$5,656,569
Department of Buildings	\$ 202,428		
Parks Department	1,323,100		
Property Department	1,447,756		
Street Cleaning Department	2,759,841		
Works Department	1,196,530		

		1946	1945
<b>(E) EDUCATION EXPENDITURE—(Including Debt Charges—as under)</b>		\$14,205,159	\$14,097,999
Board of Education	\$ 8,763,274		
Separate School Board	416,241		
Public Libraries	734,475		
Expenditures from Government Grants and other Revenues (Including Grants to Library)*	4,291,169		
<b>F) DEFICITS AND DEFICIENCIES ON SPECIAL SERVICES</b>		891,988	837,851
<b>TOTAL</b>		<b>\$39,841,362</b>	<b>\$36,636,759†</b>

- \* Government Grants to Schools, \$3,636,000 approx.  
 † Including Government Contribution Direct Relief, 1946, \$557,000—1945, \$501,730.  
 ‡ Increase as compared with 1945 total of White Paper No. 301 due to addition of Government Grants for Direct Relief. For particulars see † above.

**NOTE**

It is not only the money raised in taxes that the taxpayers and citizens are interested in. It is the total revenue that may be spent by their elected representatives.

They are interested in the total cost of local administration irrespective of the apparent source of revenue. As a matter of fact Provincial grants are from funds to which Toronto citizens contribute. For example, the schools do not cost less because they are receiving enlarged Provincial grants. The cost is the cost, and the citizens and taxpayers must demand economy and efficiency in the total local public expenditure whether or not large Provincial grants are received. If grants lead to increased expenditure without increased and improved service they will not be a blessing.

The Bureau of Municipal Research is, and has been from the first, supported by private subscriptions from public-spirited citizens. It has received no governmental or municipal grants, for the reason that its statements of facts, and suggestions as to policy, must not only be independent and unbiased, but must be so considered by the general public. The value of the Bureau to the citizens of Toronto depends on its independence as an agency of constructive criticism and citizen co-operation.

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