

Municipal Finance

By JAMES MURRAY

THE CITIES OF WESTMOUNT AND OUTREMONT.

It is always a delight to read the annual reports of the two well administered cities of Westmount and Outremont, both suburbs of Montreal. Both reports show a high standard of efficiency in the administration of the finances, and in particular do they show healthy sinking funds, both being right up to date. In the administration of the sinking funds though there is a difference—Westmount's sinking fund being invested in outside securities and Outremont's sinking fund being large invested in local improvements. As to which is the best system is hard to say. Both have their good and weak points. Westmount, by spreading its investments outside reduces the risks, while Outremont, by investing its sinking funds in local improvements saves money. But the whole success or failure of a sinking fund depends on the personnel of the administering body itself, and both Westmount and Outremont in this are fortunate.

In these two suburban cities there is a similarity of administration. Both have managers appointed and responsible to the council, but again there is a difference in the fact that whereas the secretary-treasurer of Westmount is responsible to the manager, the secretary of Outremont is responsible to the council direct. And frankly we think the Outremont system the better for the reason that there is a vast difference between the general administration and the financial administration of a municipality. They are entirely separate functions and require totally different training, and the financial administration is of so much primary importance that the officer in charge should be directly responsible to the council. Of course, in the case of Westmount the manager (Mr. G. W. Thompson) and the secretary-treasurer (Mr. A. F. Bell) work so well together that successful administration is assured.

Before leaving these reports it would be well to point out the value to a municipality of efficiency in its principal officers. In manager Thompson and manager G. V. Duchastel (Outremont) we have two of the most able municipal engineers on this continent and in Messrs. Bell and E. T. Sampson of Outremont, two really expert treasurers. In these four men, though highly paid, the cities of Westmount and Outremont have a good investment.

As in business it pays a municipality to have the best brains to administer its affairs. Two other striking samples of successful investments in good officers are seen in Toronto in the case of a Finance Commission Bradshaw, and in Saskatoon in the case of Commissioner Yorath. In the cases of Westmount and Outremont the standard of official efficiency is also due to the thoroughness in which Mayors McLagan and Beaubien, both of whom control large businesses, go into every detail of their respective administrations. Again good examples of the value of having brainy men in municipal harness.

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The fifth annual report of the Toronto Bureau of Municipal Research in indicative not only of the practical interest taken in municipal research by a number of generous citizens, but of the amount of constructive work such a Bureau can do. Dr. Brittain, the director, in his concise report shows that seventeen bulletins were published by the Bureau, covering subjects, from taxation and assessments to voting. The expenses last year amounted to \$26,021 though as an offset \$5,869 was received for work done for outside bodies. The Toronto Bureau is the only one of its kind in Canada, though there are a number in the United States, all doing excellent constructive work in enlightening the citizens on local government and its activities.

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