

Public libraries, when supported by the tax-payers of a municipality, thrust aside the idea of voluntary contribution. It is better that we should have them in this form than not at all. But if all the citizens are to be compelled to provide novels for the class who read them, a principle is consecrated that would carry us very far. If the tax-payer is to supply novels for amusement, why not subsidize the theatre, as in Paris? It will not do to answer that the theatre is a school of immorality, for it would remain to be shown that novels are always free from the same objection. The fate of an English book often depended upon how Mudie would regard it; occasionally he almost controlled entire editions, and there were books which, if he would not take, had small chance of success. The dear books issued in England make lending libraries a peculiar necessity; where books are cheaper, as in France and the United States, the necessity is not so urgent. Yet in the latter, free public libraries are very numerous.

—In the course of our article on the "Failure List," which appeared in these columns last month, reference was made to the stoppage of Messrs. Smith, Wade & Co. as having swelled the liabilities of the first nine months of the current year. Our attention has been drawn to the fact that the firm in question has not assigned or compromised with its creditors, and that it is not true that it stopped or swelled Quebec liabilities as named. We find that Messrs. Smith, Wade & Co. have retained control of their business, and have continued same without stoppage or interruption up to the present time.

TORONTO'S DEBT AND RATE OF TAXATION.

In our last issue we dealt with Toronto's debt, giving its amount, and showing in detail for what purposes, and under what authority it had been created, with a schedule of the amounts of the debentures issued to pay for the various improvements, and the years in which they mature.

It is intended now to deal with the city's rate of taxation, which is fourteen and one-half mills on the dollar this year, and is based upon an assessment of \$136,500,000. The area of Toronto is approximately 11,000 acres, or eighteen square miles, with a population less than 200,000. The wide area of the city adds to the expense of the municipality. The area of New York is little more than that of Toronto, yet it has 1,750,000 souls, for whom the same amount of lighting, and less than a proportionate police protection, will suffice, so that a per capita estimate of civic taxation will always tell in favor of the place where population is densest.

The city has two sources of revenue, one from direct taxation, which will this year yield \$1,934,775, the other its productive institutions, which will produce the sum of \$610,800, the total revenue being \$2,545,575, the various items of which are derived from the following sources:

General rate, — 14½ mills on \$136,500,000	\$1,979,250 00
Statute labor tax ..	1,500 00
	\$1,980,750 00
Less—Taxes on non-resident lands, Court of Revision allowances, and probable losses, say, average allowances in former years	45,975 00
	\$1,934,775 00
Surplus from 1889	\$ 4,700 00
Water-works revenue, including city water supply	425,000 00
Rentals of city property, including police stations	45,000 00
Licenses of all kinds	69,000 00
Market and weigh house fees	18,000 00
Police Court fines and fees	16,000 00
Arrears of taxes	11,000 00
Provincial Government, proportion of Crown witness fees	600 00
Provincial Government, proportion of cost of prisoners maintained	4,000 00
County of York, proportion of cost of prisoners maintained ..	1,200 00
City registry office, proportion of fees to city	14,000 00
City Division Court, fees on suits entered	300 00
City officials, fees funded to city ..	2,000 00
Total	\$2,545,575 00

Out of this amount the civic expenditure has to be met. The outlays may be properly divided into two classes, controllable and uncontrollable; for the expenditures on administration of justice, the public library, board of health and the police department are so far as the Council is concerned virtually uncontrollable, the regulation of these branches of the municipal government being in the hands of outside boards or commissions. The interest, and the sinking fund for its redemption, are also uncontrollable items. The amount of money under the control of the Council is not two-fifths the whole annual revenue. This is exemplified by the following table of figures showing how the 14½-mill rate is appropriated:—

	Mills in dollar.
For interest and other charges on general city debt	4.50
" interest on public, separate and high school debt, and to defray part of the expenses of public, separate and high schools	3.03
" administration of justice, including police and jail departments	2.26
" free library rate	.27
" street local rate—general street maintenance, sweeping, cleaning, watering and lighting streets, repairing roadways and sidewalks	3.30
" general city purposes other than above	1.14
Total mills in dollar	14.50

For the expenditure of this two-fifths of the whole revenue, the Council is directly responsible, and it is here that saving, if it is to be effected at all, must be made. No better idea can be given of the purposes for which the citizens' monies are appropriated by the Council, than the various items of expenditure for the current year, by the different committees:—

UNCONTROLLABLE.	
Debt charges (exclusive of schools and public library)	\$ 614,620
Administration of justice	38,000
Police department	242,688
Jail	28,105
Free library	36,881
Industrial schools	9,000
Toronto University	6,000
Public schools	345,078
High schools	40,510

Separate schools	29,322
Local board of health	12,400
City registry offices	6,500
Annuity	2,000
Parkdale liabilities	13,914
Damage claim	16,500
	\$1,441,518

CONTROLLABLE.

Executive Committee:	
Law department	\$ 9,000
Special (street railway arbitration) ..	5,000
Claims for damages	7,000
Salaries	11,000
Printing	10,000
Advertising	5,500
Stationery and blank books	5,500
Publishing rolls	4,000
Assessment department	6,500
Salaries	13,238
Interments	850
Election expenses	5,500
Miscellaneous	17,500
Bank accommodation	20,000
Official salaries	53,552
Re-consolidation of city by-laws ..	1,000
Charitable grants	26,250
Special for buildings	1,450
Toronto general and other hospitals ..	24,500
Insurance	6,000
Dominion Day celebration	5,000
Committee on Works:	
General expenditure	135,000
Salaries	20,000
Street cleaning	48,000
Special	11,700
Committee on Water Works:	
General maintenance	104,800
Salaries	55,200
Fire and Light:	
Ordinary expenditure	11,770
Horses and drivers	13,000
New plant	6,475
Superannuation fund	2,500
Salaries	73,475
Water supply—hydrants	54,000
Street lighting	143,003
Water, fuel, gas	5,148
Committee on Property:	
General repairs, etc.	\$13,264
Sundry public buildings	8,219
Rents paid to walks and gardens fund	1,236
Fuel supply	5,000
Gas supply	2,000
Water supply, city buildings	700
Salaries	3,740
Committees on parks and gardens:	
General expenditure	12,800
Exhibition Park	12,593
Military Memorial Park	500
Committee on markets and health:	
Public markets	12,304
Health department	46,100
Street watering	22,430
Water supply	20,000
New plant	3,900
License department	4,300
New dog pound	2,100
Esplanade viaduct	7,000
	\$1,104,057

This year the increase in uncontrollable expenditure has been \$192,701, in the controllable \$81,630 over last year. This is not more than commensurate with the increased assessment, for the rate of taxation has been the same for both years. With increased territory there must be increased police surveillance, water supply, lighting and fire protection. Take the case of the police: in the last two years the ambulance and patrol wagon departments have been added, and the force has been largely increased. New taxpayers ask some return for their taxes, and the result is incessant demand for further police protection. In this way the expenditure is kept up to the revenue, although the value of the assessable property steadily increases. The problem which the city has soon to face is a possible decrease in the assessment, while a reduction in the efficiency of the various services