

28  
210

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

**CITIZEN CONTROL**  
... OF THE ...  
**CITIZENS' BUSINESS**

ISSUED BY THE  
**Bureau of Municipal Research**

813-820 TRADERS BANK BUILDING, TORONTO

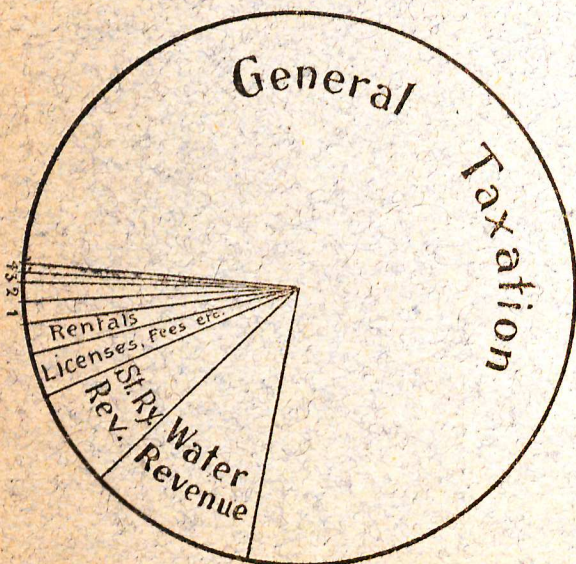
Telephone, Main 3620

# TORONTO'S BUDGET FOR 1915

Based upon the official draft and final estimates, rearranged by the Bureau of Municipal Research so as to show costs of services rendered and of things purchased

**INCOME \$16,758,282**

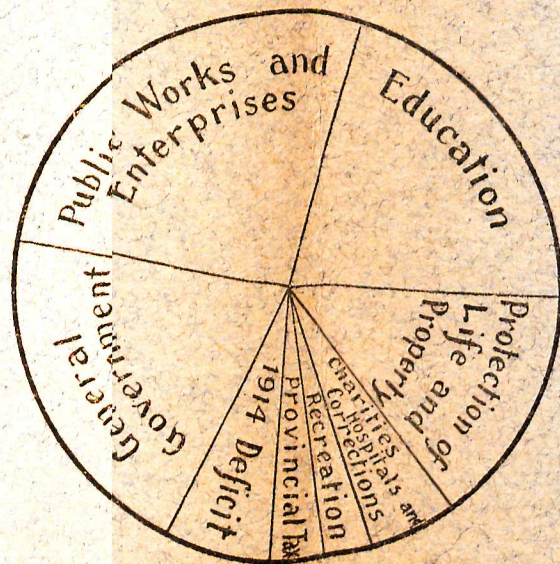
**Where it comes from**



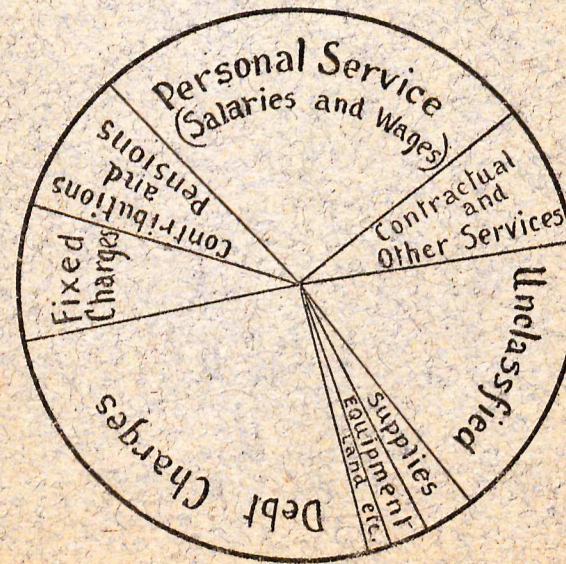
1. Civic Car Line
2. Abattoir
3. Other Revenue Producing Services
4. Miscellaneous

**OUTGO \$16,758,282**

**Where it goes**



**How it goes**



# Bureau of Municipal Research

Supported by the Voluntary Contributions of its Members

A CITIZEN ORGANIZATION ESTABLISHED

TO

**Ascertain** } facts as to City Government and to co-  
**Analyze** } operate with other citizen agencies, and,  
**Publish** } when desired, with the Civic Departments  
in securing administrative reforms.

---

**TRUSTEES:**

SIR EDMUND B. OSLER  
LT.-COL. A. E. GOODERHAM  
JOSEPH HENDERSON

**EXECUTIVE:**

JOHN MACDONALD,  
*President*  
JOHN FIRSTBROOK,  
*Vice-President*  
JOHN I. SUTCLIFFE,  
*Secretary*

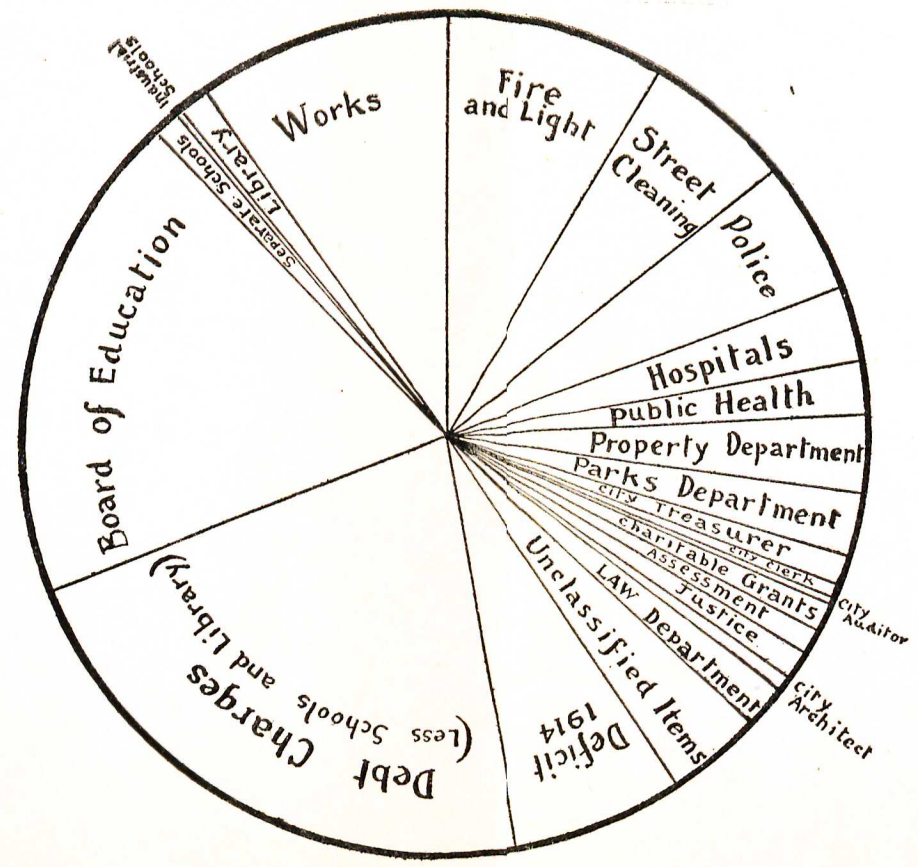
WALTER J. BARR  
C. S. BLACKWELL  
D. A. DUNLAP  
HENRY F. GOODERHAM  
F. B. HAYES  
OLIVER HEZZELWOOD

NORMAN A. HOWIE  
J. P. HYNES  
G. H. MUNTZ  
H. C. TOMLIN  
FRANK WISE

HORACE I. BRITTAIN, *Director*

# 1915 Estimates by Existing Departments and Organization Units

Deficit 1914 .....	\$1,041,599
Debt Charges, less those for Schools and Library .....	3,745,069
Board of Education .....	3,163,772
Separate School Board .....	159,118
Industrial Schools .....	23,245
Public Library Board .....	154,536
Department of Works .....	1,669,954
Fire Department (with Light) .....	1,443,753
Street Cleaning Department .....	1,011,986
Police .....	889,106
Hospitals .....	540,639
Public Health Department .....	309,876
Property Department .....	487,798
Parks Department .....	381,177
City Treasurer's Office .....	197,953
City Clerk's Office .....	89,396
City Auditor's Office .....	13,944
Charitable Grants .....	191,467
Assessment Department .....	123,979
Administration of Justice .....	167,524
City Architect's Office .....	94,990
Law Department .....	44,325
Unclassified Items .....	247,761
Provincial War Tax .....	565,315
<b>Total .....</b>	<b><u>\$16,758,282</u></b>



## Table of Contents

---

LETTER OF TRANSMITTAL .....	5
ESTIMATES, 1915—CAPITAL ACCOUNT .....	7
DRAFT ESTIMATES, 1915—CURRENT ACCOUNT—	
Classification Code .....	8
Summary .....	9
General Government .....	10
Protection of Life and Property .....	11
Public Works and Enterprises .....	11
Charities, Hospitals and Corrections .....	12
Education .....	12
Recreation .....	13
Unclassified .....	13
ESTIMATES FOR 1914 AND 1915—COMPARATIVE TABLES—	
Summary .....	14
General Government .....	14
Protection of Life and Property .....	15
Public Works and Enterprises .....	15
Charities, Hospitals and Corrections .....	16
Education .....	16
Recreation .....	17
DEBT CHARGES—Summary .....	17
FINAL ESTIMATES, 1915 .....	18
SUMMARY STATEMENT OF ESTIMATED REVENUE FOR 1915 .....	19
APPENDIX A—Estimates, 1914, Reconciliation .....	19
APPENDIX B—Specimen Pages—Official Estimates .....	20
APPENDIX C—Revenue Producing Services .....	21
APPENDIX D—Graphical Tables .....	23

# Letter of Transmittal to the Citizens

September, 1915.

TO THE CITIZENS OF THE CITY OF TORONTO:

**T**HE Bureau of Municipal Research, as a group of citizens, has had the city's draft estimates for 1915 re-analyzed and the items re-grouped so as to make the statement more readily understandable to its members.

In the hope that a statement which has proved itself serviceable to the Bureau may help all other citizens not accountants, and not fully informed as to the details of the city's business, this pamphlet has been issued for general distribution.

It may be asked why the final estimates were not taken. This is a fair question to which there is a definite answer, viz.: the differences between the two amount to only \$21,202 on an expenditure of sixteen and three-quarter millions of dollars, while the deductions from and additions to the draft estimates were often in "lump" and not in itemized form, so that the proper classifications could not be made by the Bureau.

The city government, of course, exists for the purpose of getting certain work done. Getting the work done involves purchasing certain things. The estimates of the city and of every department, therefore, should itemize proposed expenditures in two ways:

1. The costs of the various kinds of work to be done—functions.
2. The costs of various things to be bought—objects of expenditure.

The costs of functions must, of course, total the same as the costs of objects of expenditure. As far as possible, therefore, the Bureau has analyzed all proposed expenditures according to work to be performed or functions, and things to be bought or objects of expenditure.

In practice, owing to the fact that detailed costs of work done are usually lacking in the estimates, it was found necessary to limit the statement of costs of work done to the costs of departments and divisions or bureaus of departments, whose general functions are fairly well known to the taxpayers. In practice also, owing to the fact that certain departments and divisions of departments state their costs in terms of work to be done and not at all by objects to be purchased, it was found necessary to set up a column for unclassified items of expenditure. Thus a department or section of a department may not state what it proposes to pay in salaries or wages. These may be included in the total cost of certain work to be done. In such cases, as it is impossible to determine how much personal service has been bought by the department or section concerned, the Bureau has been compelled to use the "unclassified items" column, which would disappear if estimates were made and accounts kept so as to show a complete picture of the city's business. Until all departments make their statements so as to show both cost of work done and objects bought, a complete statement of the city's programme cannot be made to the taxpayer. A great improvement would be effected if such forms were selected for uniform practice in all departments.

The fact that the amount paid in salaries and wages, either in total or itemized form, is omitted from the estimates of certain organization units may be due to a desire to avoid the unseemly discussion of individual salaries, such as have occurred at various times in the past, and perhaps also to avoid the appearance of improper influence in the raising of salaries and wages, such as has been frequently charged. It is undoubtedly true that, under civil service regulations, the responsible heads of departments should be supreme in their departments as far as promotions and demotions are concerned, and efforts to safeguard such independence must have the sympathy of thinking citizens. The question may be raised, however, whether it is necessary to suppress all information with regard to salaries and wages in order to avoid discussions of individual salaries and infringements on the rights and duties of departmental heads.

It has been found possible elsewhere to secure the same result by presenting the material in impersonal form thus:

10 employees (of each class) at \$1,200 .....	\$ 12,000
20 employees at \$800 .....	16,000
1,000 employees for 200 days each, at \$2.50 per day .....	500,000

The question may further be raised whether anything can justify the withholding of such important information as the amount the city proposes to pay in salaries and wages. The giving of pertinent and true information can do no permanent harm. If the procedure of discussing individual salaries is wrong, is not the remedy to reform the procedure, not to suppress all discussion both good and bad by withholding the facts? Information of value to the public should be public information.

The summary presented on page 9 illustrates what is meant by analysis according to "work done" and "things bought." The headings arranged horizontally, namely:

Personal Service (salaries and wages),  
Services Other than Personal,  
Supplies,  
Equipment, etc., etc., etc.

represent things to be bought by the city or objects of expenditure. The headings arranged vertically, namely:

General Government,  
Protection of Life and Property,  
Public Works and Enterprises,  
Charities, Hospitals, and Corrections,  
Education,  
Recreation, etc.,

represent work to be done or functions to be performed by the city. These functions do not necessarily represent departments. The classification of departmental functions in Toronto is such that functions naturally related may be found in several departments, and functions not naturally related may be found in the same department.

In the supporting details following page 9 it has also been found necessary to divide up certain city departments which are called upon to do a variety of unrelated work, so that the total expenditures of these departments can be arrived at only by addition of sub-totals appearing on different pages.

The capital letters along the margin constitute a "key," so arranged as to assist the memory, which, by being used in the marking of all vouchers as they pass through, will greatly facilitate accounting control.

Owing to the lack of uniformity in the classification of the various departmental estimates and to other obstacles, it was necessary to omit many details. Nevertheless, the statement indicates how clearly the facts as to the city's programme or budget might be presented to the taxpayers. The adoption and thorough-going putting into practice of the recommendations as to the city accounting made in the report of the City Treasurer, the City Auditor and the Works Commissioner would supply the necessary basis for annual estimates and budget prepared along the general lines of this pamphlet. Until this is done, as far as the City Council and taxpayers are concerned, the city must continue to operate by "guesstimate" rather than by estimate. There can be no really effective and coherent city plan, because the necessary fact basis is lacking. There will always be waste where proper planning is impossible, and where accurate statements of cost and amount of objects purchased and cost and amount of work done are not automatically and currently obtainable for every department by the legislative and administrative authorities.

For the information of those who have no copy of the official estimates, two pages from the same are reproduced for comparative purposes on page 20 of this pamphlet.

Wherever people live in groups it has been found that some things can be done better conjointly than severally. Governments are merely committees of the people charged with the performance of such work. A city government, then, is a committee of citizens elected for the purpose of doing things which can be done better by the citizens as a city corporation than by citizens as individuals. Obviously the duty of such a committee, either through a sub-committee or otherwise, is to:

1. Decide what work needs to be done during a given year;
2. Determine the extent of the city's resources available for the year's work;
3. Eliminate for the year, if necessary, work, the non-performance of which will cause the least inconvenience and will not lead to permanent loss;
4. Draw up a detailed statement of the work to be done, together with a statement of how the funds are to be provided;
5. Authorize the doing of the work by the executive departments and vote the necessary funds.

These are the essential steps in budget-making. The result is a city budget, which is "simply a concrete expression of the city's needs for a definite term, accompanied by the provision of the means for meeting those needs."

Granting an organization like that of Toronto, with a Council and Board of Control, the draft estimates or tentative budget submitted to Council by the Board of Control should contain:

1. A brief explanatory statement by the Mayor and Board of Control concerning the plans submitted and proposed methods of raising the necessary funds;
2. A series of comparative summary financial statements, namely:
  - a—A Balance Sheet.
  - b—An Operation Account.
  - c—A Surplus Account.
  - d—A Comparative Fund Balance Sheet (current fund, loan fund, trust funds, sinking fund).
  - e—A Debt Statement.
3. Summaries of Estimates, namely:
  - a—A comparative summary of actual past and estimated future revenues;
  - b—A comparative summary of actual and estimated expenditures classified by:
    1. Organization units and functions (work programme);
    2. Organization units and character of expenditure (expenses, fixed charges, etc.);
    3. Organization units and objects of expenditure.
  - c—Statement of additions to and deductions from departmental estimates effected by the Mayor and Board of Control.\*

It is evident that all these pieces of classified information are necessary for an intelligent discussion of the proposed budget by the members of Council and for clear thinking by the people who pay the bills. It probably would be admitted by all authorities that if budget-makers and taxpayers had had this information during the last few years great savings in capital and current expenditures would have been effected, and actual expenditures would have been more effectively applied.

The Bureau regrets that in this pamphlet it is unable to present to the citizens the statements called for under 1 and 2 above. It also regrets that it has been necessary to include in its general analysis all expenses and income of revenue producing undertakings, instead of including simply the surpluses or deficits of these undertakings, leaving the details of these accounts for separate supporting statements. Summaries of such separate accounts, however, will be found on page 21, copied directly from the official estimates.

Entirely outside of the fact that informed and convinced taxpayers are more apt to be ungrudging taxpayers, the people who pay the bills have a right to know:

1. How their money has been spent and with what results;
2. How it is proposed to spend their money and for what purposes.

With this end in view, not only should financial and work reports be made after the fact at frequent intervals, but statements of proposed expenditure should be scattered broadcast through the agency of the press and by the distribution of printed summaries to be sent to all citizens' organizations and placed in buildings of public resort, such as post-offices and drug stores, with invitations to the

public to take away copies. The participation of the rank and file of those who pay the bills should be secured by holding public hearings to which representatives of city organizations and citizens generally would be invited. These should be hearings in which the city fathers did the hearing and taxpayers did the talking. Perhaps the clearest idea of the proposed procedure will be given by listing in concrete form the actual steps in public budget-making:

- Sept. 15—Departmental chiefs directed by Council to prepare estimates for the succeeding year, to be submitted to the Board of Control by December 1st;
- Nov. 15—Beginning of continuous public hearings on departmental estimates, presided over by the Mayor;
- Dec. 1—Submission to Council by the Mayor and Board of Control of tentative budget representing their policy as to next year's programme.
- Dec. 1-10—Discussion of tentative budget by Council, allowing for hearings of deputations and individuals;
- Dec. 20—Passing of the tentative budget, subject to action of next year's Council.
- Jan. 1—Election of incoming Mayor, Board of Control and Council.
- Jan. 2-10—Further discussion of budget by Council.
- Jan. 14—Passing of the budget.
- Feb. 14—Payment of the first instalment of taxes.

It is apparent that the following advantages would result from such procedure:

1. The city's policy would be determined by the city's needs and resources, not by needs or lack of resources of any local special interests.
2. Budget discussions would turn on impersonal facts, not on biased personal theories.
3. Elections would tend to turn on policies for making cities better places in which to live, and not on personalities.
4. More people would know what they were paying taxes for through a regular avenue for budget-making co-operation.
5. The small taxpayer would be put on a more equal footing with the large taxpayer, who can, if necessary, afford to pay to have a representative at the City Hall.
6. The whole city's programme would come to be settled by the whole city.
7. The citizens would more cheerfully bear the burden of government.

Respectfully submitted,

HORACE L. BRITTAIN,  
Director.

For the Executive Committee—

JOHN MACDONALD,  
President.

JOHN I. SUTCLIFFE,  
Sec.-Treas.

\*Adapted from Municipal Research, N.Y.

## City of Toronto, Estimates for 1915 (Capital Account)

### EXPENDITURES NOT DIRECTLY AFFECTING TAXATION.

#### Debentures Maturing during the Year:

General .....	\$ 44,508	
City's share of Local Improvements .....	200,427	
Ratepayers' share of Local Improvements .....	434,675	
	\$ 679,610	
Short Loans .....	1,150,000	
		\$ 1,829,610

Annual debt charges on Toronto Hydro-Electric debentures ..... \$ 367,770

#### Capital Expenditures authorized:

Advanced expenditures for which debenture by-laws will be passed .....	\$8,345,727	
Estimated expenditure (1915) for which debenture by-laws will be passed .....	4,550,133	
Expenditures for which debenture by-laws have been passed .....	2,108,991	
Expenditures authorized by the Ontario Government .....	387,843	
		\$15,392,694

#### Grants for Patriotic Purposes:

Insurance on Toronto Soldiers .....	\$ 221,484	
Rifles, Ammunition, and Purchase of Horses .....	157,855	
Relief for Belgians .....	5,604	
	\$ 384,943	

Works Department distributing accounts ..... 525,000

Ratepayers' share of debt charges on Local Improvements ..... 1,481,742

Interest maturing on short-term loans made for Local Improvements previous to completion ..... 210,000

Total expenditures not directly affecting taxation ..... \$20,191,759

### RECEIPTS TO MEET THESE EXPENDITURES.

Moneys from the Sinking Fund .....	\$1,048,384	
Special taxation from annexed districts .....	31,226	
Proceeds of Local Improvement debenture notes .....	750,000	
		1,829,610

Interest and Sinking Fund to be received from the T. H. E. .... 367,770

#### Proceeds from debenture sales:

For advanced special works expenditure .....	\$8,345,727	
For estimated special works expenditures (1915) .....	4,550,133	
For works already provided for by debenture by-laws ....	2,108,991	
For works authorized by the Ontario Government .....	387,843	
		15,392,694

Debenture sales to meet expenses for patriotic expenditures ..... 384,943

Bank loans and transfers to meet expenditures for material, etc., purchased by Board of Works ..... 525,000

Local improvement annual rates assessed against properties concerned 1,481,742

Bank loans to meet these interest charges, to be recouped when work is completed and debentures issued ..... 210,000

Total Receipts ..... \$20,191,759



# Summary Draft Estimates, 1915

## Current Account Classification Code.

### 1. Personal Services:

Salaries; Wages (when definitely stated).

### 2. Services other than Personal:

Transportation (Fares; Garage Service; Expressage; etc.).  
Communication (Postage; Telephone; Telegraph; Messages).  
Advertising.  
Heat, Light and Power.  
Water Service.  
General Repairs.  
Any other services of a contractual nature.

### 3. Debt Charges:

Interest; Sinking Fund and Commission.

### 4. Fixed Charges:

Debt Charges (when not chargeable to the City's Debt Service); Rent;  
Insurance.

### 5. Contributions and Pensions:

Pensions.  
Charitable Grants.  
Allowances (superannuation).  
Damages and Claims.

### 6. Supplies:

Office, scientific and educational supplies.  
Fuel; Cleaning Supplies.  
Wearing Apparel; Dry Goods.  
Provisions.  
Forage and other supplies for animals.  
Medical and laboratory supplies.  
Seeds, bulbs and greenhouse supplies.

### 7. Equipment and Materials:

Heat, Light, Power and Electrical Equipment.  
Construction Equipment.  
Live Stock.  
Office equipment and furniture.  
Caretaking, educational and recreational equipment.  
Medical and laboratory equipment.  
Fire fighting equipment.  
All materials which go into production or construction when separately stated; materials, however, are mostly included in contractual services or contained in unclassified items.

### 8. Land, Buildings and other Capital Outlay:

Permanent Improvements.

### 9. Unclassified Items:

Miscellaneous.

Items stated in functions such as "Scavenging" or "Bridge Repair and Maintenance" or "Park Maintenance," where labor, supplies or other expenses are not separately given.

## Summary of Draft Estimates (Current Account), 1915

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
G. General Government .....	\$ 605,054	\$ 163,134	\$2,287,349	\$ 178,132	\$ 27,615	\$ 59,457	\$ 2,450	\$ .....	\$ 33,481	\$3,356,672
P. Protection of Life and Property ....	1,447,168	634,219	.....	59,339	18,750	113,713	73,461	2,000	5,054	2,353,704
W. Public Works and Enterprises .....	142,988	385,552	1,290,873	13,145	14,244	42,050	145,160	.....	2,560,094	4,594,106
C. Charities, Hospitals and Correction .	55,856	5,778	2,545	360	747,474	50,830	8,950	400	3,130	875,323
E. Education .....	2,079,849	153,459	677,704	63,115	19,625	215,850	126,474	140,450	6,900	3,483,426
R. Recreation .....	55,301	32,668	71,847	4,230	.....	8,448	1,729	36,877	255,835	466,935
UD. Deficit 1914 .....	.....	.....	.....	1,041,599	.....	.....	.....	.....	.....	1,041,599
UP. Provincial Tax .....	.....	.....	.....	.....	565,315	.....	.....	.....	.....	565,315
<b>TOTAL .....</b>	<b>\$4,386,216</b>	<b>\$1,374,810</b>	<b>\$4,330,318</b>	<b>\$1,359,920</b>	<b>\$1,393,023</b>	<b>\$490,348</b>	<b>\$358,224</b>	<b>\$179,727</b>	<b>\$2,864,494</b>	<b>\$16,737,080</b>

N.B.—In succeeding statements, black face type represents totals, light type underneath, details.

G

## General Government, Draft Estimates, 1915

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
GD. General Debt (other than distributed) \$	.....	\$	\$2,287,349	\$	\$	\$	\$	\$	\$	\$2,287,349
GJ. Administration of Justice: .....	147,124	300	.....	48,024	.....	100	200	.....	.....	195,748
GJC. Courts, Juries, etc. ....	119,500	.....	.....	48,024	.....	.....	.....	.....	.....	167,524
GJP. Police Court .....	18,000	.....	.....	.....	.....	.....	.....	.....	.....	18,000
GJJ. Juvenile Court .....	9,624	300	.....	.....	.....	100	200	.....	.....	10,224
GR. Relief Office .....	2,600	.....	.....	.....	.....	.....	.....	.....	.....	2,600
GG. Reception of Distinguished Guests. ....	.....	10,000	.....	.....	.....	.....	.....	.....	.....	10,000
GC. Commission on Claims .....	.....	.....	.....	.....	15,000	.....	.....	.....	.....	15,000
GL. Law Department .....	37,175	7,150	.....	.....	.....	.....	.....	.....	.....	44,325
GA. Assessment Department .....	103,981	15,098	.....	.....	.....	4,900	.....	.....	.....	123,979
GCR. Court of Revision .....	4,800	.....	.....	.....	.....	.....	.....	.....	.....	4,800
GCA. Controllers and Aldermen .....	16,500	2,998	.....	.....	.....	.....	.....	.....	.....	19,498
GM. Mayor and Mayor's Office .....	13,072	.....	.....	.....	.....	.....	.....	.....	.....	13,072
GE. Miscellaneous Expenses .....	2,264	36,819	.....	105,000	12,615	.....	.....	.....	.....	156,698
GAA. City Auditor's Office .....	13,944	.....	.....	.....	.....	.....	.....	.....	.....	13,944
GCC. City Clerk's Department .....	44,600	14,496	.....	.....	.....	30,300	.....	.....	.....	89,396
GT. City Treasurer's Department: .....	123,062	7,630	.....	.....	.....	3,585	.....	.....	2,509	136,786
GTO. Treasurer's Office .....	66,422	3,430	.....	.....	.....	.....	.....	.....	.....	69,852
GTT. Collection of Taxes .....	52,210	4,200	.....	.....	.....	3,585	.....	.....	.....	59,995
GTL. License Office .....	4,430	.....	.....	.....	.....	.....	.....	.....	2,509	6,939
GP. Property Department: .....	95,932	68,643	.....	25,108	.....	20,572	2,250	.....	30,972	243,477
GPA. General Administration and Care of Public Buildings .....	62,826	59,859	.....	25,108	.....	1,900	2,250a	.....	2,000	153,943
GPB. Harrison and East End Baths .....	11,271	8,784	.....	.....	.....	.....	.....	.....	.....	20,055
GPL. Public Lavatories .....	.....	.....	.....	.....	.....	.....	.....	.....	21,981b	21,981
GPG. City Garage .....	17,314	.....	.....	.....	.....	18,672	.....	.....	.....	35,986
GPR. Recovery of Bodies .....	.....	.....	.....	.....	.....	.....	.....	.....	400	400
GPF. Free Bathing .....	.....	.....	.....	.....	.....	.....	.....	.....	4,300	4,300
GPE. Civic Employment Bureau .....	4,521	.....	.....	.....	.....	.....	.....	.....	2,291	6,812
<b>TOTAL</b> .....	<b>\$ 605,054</b>	<b>\$ 163,134</b>	<b>\$2,287,349</b>	<b>\$ 178,132</b>	<b>\$ 27,615</b>	<b>\$ 59,457</b>	<b>\$ 2,450</b>	<b>\$</b>	<b>\$ 33,481</b>	<b>\$3,356,672</b>

\* Includes Telephone, Switchboard and Bank Accommodation; Commutation of Rates and Miscellaneous Appropriations.

† Includes Election Expenses, and Secretary and Stenographer for Board of Control.

‡ For other functions of this department see "Public Works and Enterprises" and "Charities and Corrections."

§ Also includes smoke inspection.

a Final Estimates—\$600 added.

b Final Estimates—\$4,000 added.

P

## Protection of Life and Property

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
PP. Police Department .....	\$ 751,915	\$ 39,516	\$ .....	\$ 27,826	\$ 10,000	\$21,057	\$ 20,792	\$ .....	\$ .....	\$ 871,106
PH. Medical Health Department ..... a	214,764b*	28,981b†	.....	600	.....	46,224‡	4,153	2,000	4,754	301,476
PF. Fire Department ..... c	405,031§	555,883	.....	29,478d	8,750	41,765	45,225	.....	.....	1,086,132
PA. City Architect's Department .....	57,390	4,565	.....	1,435	.....	3,500	.....	.....	.....	66,890
PE. Electrical Inspection Department ...	18,068	5,274	.....	.....	.....	1,167	3,291	.....	300	28,100
<b>TOTAL .....</b>	<b>\$ 1,447,168</b>	<b>\$ 634,219</b>	<b>\$ .....</b>	<b>\$ 59,339</b>	<b>\$ 18,750</b>	<b>\$ 113,713</b>	<b>\$ 73,461</b>	<b>\$ 2,000</b>	<b>\$ 5,054</b>	<b>\$ 2,353,704</b>

a Includes Isolation and Smallpox Hospitals.

b Reductions of Board of Control are deducted from these items.

c All except "Street Lighting" (see "Public Works").

d Includes \$24,478 debt charges on High Pressure System.

\* Final Estimate—\$5,700 added.

† Final Estimate—\$1,400 added.

‡ Final Estimate—\$1,300 added.

§ Final Estimate—\$5,000 added.

W

## Public Works and Enterprises

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
WR. Street Railway Pavements .....	\$ .....	\$ .....	\$ 462,308	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 462,308
WS. Street Cleaning Department .....	25,625	.....	.....	808	8,684	31,750	58,000a	.....	897,119	1,021,986
WD. Department of Works: .....	55,308	18,124	803,617	11,062	5,560	2,000	10,750	.....	1,625,317	2,531,738
WDR. Roadway Section .....	.....	.....	.....	.....	.....	.....	.....	.....	400,599	400,599
WDS. Sewer Section .....	.....	.....	.....	.....	.....	.....	.....	.....	228,358b	228,358
WDB. Railway and Bridge Section .....	.....	.....	.....	.....	.....	.....	.....	.....	75,655	75,655
WDM. Marine Section .....	.....	.....	.....	.....	.....	.....	.....	.....	16,419	16,419
WDC. Civic Car Lines .....	.....	.....	127,377	.....	5,000	.....	.....	.....	241,204	373,581
WDW. Water Works .....	.....	.....	.....	2,900	560	.....	10,750	.....	662,082	676,292
WDWR. W. W. Revenue Branch .....	55,308	2,800	.....	59	.....	2,000	.....	.....	1,000	61,167
WDG. General .....	.....	15,324	.....	8,103	.....	.....	.....	.....	.....	23,427
WDD. Debt Service .....	.....	.....	676,240	.....	.....	.....	.....	.....	.....	676,240
WP. Property Department: .....	62,055	15,506	24,948	1,275	.....	8,300	76,410	.....	37,658	226,152
WPM. Public Markets ..... *	5,425	750c	.....	.....	.....	.....	.....	.....	20,168	26,343
WPC. Cattle Market and Stock Yards.	9,724	14,256	.....	1,275	.....	.....	.....	.....	.....	25,255
WPA. Civic Abattoir .....	46,906	500d	24,948	.....	.....	8,300	76,410e	.....f	17,490	174,554
WF. Fire Department: .....	.....	351,922	.....	.....	.....	.....	.....	.....	.....	351,922
WFL. Street Lighting .....	.....	351,922g	.....	.....	.....	.....	.....	.....	.....	351,922
<b>TOTAL .....</b>	<b>\$ 142,988</b>	<b>\$ 385,552</b>	<b>\$ 1,290,873</b>	<b>\$ 13,145</b>	<b>\$ 14,244</b>	<b>\$ 42,050</b>	<b>\$ 145,160</b>	<b>\$ .....</b>	<b>\$ 2,560,094</b>	<b>\$ 4,594,106</b>

\* Includes Weighing and Coal Inspection.

a Final Estimate—\$10,000 Deducted.

b Final Estimate— 3,000 Added.

c Final Estimate— 350 Added.

d Final Estimate— 1,000 Added.

e Final Estimate— 2,000 Added.

f Final Estimate— 6,000 Added.

g Final Estimate— 699 Added.

c

## Charities, Hospitals and Corrections

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
CJ. City Jail .....	\$ 30,200	\$ 2,270	\$ .....	\$ .....	\$ .....	\$ 23,600	\$ 3,280	\$ 400	\$ .....	\$ 59,750
CC. Children's Aid Societies .....	.....	.....	.....	.....	5,500	.....	.....	.....	.....	5,500
CI. Industrial Schools .....	.....	.....	2,545	.....	20,700	.....	.....	.....	.....	23,245
CH. Public Hospitals .....	.....	.....	.....	.....	540,639	.....	.....	.....	.....	540,639
CP. Interment of Poor Persons .....	.....	.....	.....	.....	1,000	.....	.....	.....	.....	1,000
CS. Social Service Commission .....	6,706	372	.....	360	.....	495	130	.....	140	8,203
CN. Neighborhood Workers' Ass'n. ..	2,650	231	.....	.....	.....	435	340	.....	120	3,776
CG. Charitable Grants: .....	.....	.....	.....	.....	179,635	.....	.....	.....	.....	179,635
CGI. House of Industry .....	.....	.....	.....	.....	110,000	.....	.....	.....	.....	110,000
CGP. House of Providence .....	.....	.....	.....	.....	18,000	.....	.....	.....	.....	18,000
CGH. Homes—Miscellaneous .....	.....	.....	.....	.....	23,400	.....	.....	.....	.....	23,400
CGS. Societies—Miscellaneous .....	.....	.....	.....	.....	6,600	.....	.....	.....	.....	6,600
CGHD. Hospitals and Dispensaries .....	.....	.....	.....	.....	1,300	.....	.....	.....	.....	1,300
CGSS. Special Grants—Miscellaneous ..	.....	.....	.....	.....	20,335*	.....	.....	.....	.....	20,335
CP. Property Department: .....	16,300	2,905	.....	.....	.....	26,300	5,200	.....	2,870	53,575
CPFM. Men's Industrial Farm .....	12,500	1,805	.....	.....	.....	20,200	3,600	.....	2,140	40,245
CPFV. Women's Industrial Farm .....	3,800	1,100	.....	.....	.....	6,100	1,600	.....	730	13,330
<b>TOTAL</b> .....	<b>\$ 55,856</b>	<b>\$ 5,778</b>	<b>\$ 2,545</b>	<b>\$ 360</b>	<b>\$ 747,474</b>	<b>\$ 50,830</b>	<b>\$ 8,950</b>	<b>\$ 400</b>	<b>\$ 3,130</b>	<b>\$ 875,323</b>

\* \$147 deducted.

E

## Education

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
EL. Public Library .....	\$ 60,000	\$ 26,500	\$ 13,252	\$ 6,000	\$ .....	\$ 4,500	\$ 42,434	\$ 450	\$ 1,400	\$ 154,536
EU. Toronto University .....	.....	.....	.....	.....	6,000	.....	.....	.....	.....	6,000
EB. Board of Education: .....	1,934,849	107,841	662,186	32,881	13,625	194,850	72,040	140,000	5,500	3,163,772
EBP. Public Schools .....	1,586,948*	54,142	445,117	10,900	12,225	154,390*	56,250	140,000	5,000	2,464,972
EBO. Board's Offices .....	.....	.....	.....	15,781	.....	.....	.....	.....	.....	15,781
EBH. Collegiate Institutes & High Schools	218,084*	30,868	105,748	575	1,400	29,730	12,095	.....	500	399,000
EBT. Technical High School .....	93,870*	21,227	111,321	1,175	.....	7,775	2,045	.....	.....	237,413
EBC. High School of Commerce & Finance	35,947*	1,604	.....	4,450	.....	2,955	1,650	.....	.....	46,606
ES. Separate Schools .....	85,000*	19,118	2,266	24,234†	.....	16,500	12,000	.....	.....	159,118
<b>TOTAL</b> .....	<b>\$2,079,849</b>	<b>\$ 153,459</b>	<b>\$ 677,704</b>	<b>\$ 63,115</b>	<b>\$ 19,625</b>	<b>\$ 215,850</b>	<b>\$ 126,474</b>	<b>\$ 140,450</b>	<b>\$ 6,900</b>	<b>\$3,483,426</b>

\* Revenue and other deductions were taken off these items.

† Includes \$22,734 Debt Charges on debentures issued by the Board.



## Summary of Comparative Tables

	1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
General Government .....	\$2,819,275	\$2,880,573	\$3,356,672	\$ 539,597	\$ 63,498	\$ 476,099	16.5
Protection of Life and Property .....	1,910,181	1,936,630	2,353,704	417,074	.....	417,074	21.5
Public Works and Enterprises .....	4,251,692	4,203,063	4,594,106	558,947	167,904	391,043	9.3
Charities, Hospitals and Corrections .....	580,036	766,780	875,323	108,543	.....	108,543	14.1
Education .....	3,229,672	3,381,744	3,483,426	104,309	2,627	101,682	3.0
Recreation .....	643,833	615,105	466,935	.....	148,170	148,170*	24.0
<b>TOTAL</b> .....	<b>\$13,434,689</b>	<b>\$13,783,895</b>	<b>\$15,130,166</b>	<b>\$1,728,470</b>	<b>\$ 332,199</b>	<b>\$1,346,271</b>	<b>9.7</b>
Overdrafts 1914—Net .....	\$ .....	\$ .....	\$ 93,785	\$ .....	\$ .....	\$ .....	...
Supplementary Appropriations and Liabilities 1914 .....	.....	.....	349,140	.....	.....	.....	...
Revenue Deficit 1914 .....	.....	.....	598,674	.....	.....	.....	...
Provincial Tax 1915 .....	.....	.....	565,315	.....	.....	.....	...
<b>GRAND TOTAL</b> .....	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$16,737,080</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>...</b>

\* Decrease.

## General Government

	1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
General Debt .....	\$1,771,695	\$1,778,904	\$2,287,349	\$ 508,445	\$ .....	\$ .....	28.5
Administration of Justice .....	177,072	190,238	195,748	5,510	.....	.....	2.8
Relief Office .....	2,550	2,550	2,600	50	.....	.....	2.0
Reception of Distinguished Guests .....	20,000	16,971	10,000	.....	6,971	.....	41.0
Commission on Claims .....	15,000	14,289	15,000	711	.....	.....	4.7
Law Department .....	41,654	40,991	44,325	3,334	.....	.....	8.1
Assessment Department .....	128,106	122,470	123,979	1,509	.....	.....	1.2
Court of Revision .....	4,800	4,800	4,800	.....	.....	.....	...
Mayor, Controllers and Aldermen (including Mayor's Office) .....	29,156	29,161	32,570	3,409	.....	.....	11.8
Miscellaneous Expenses .....	147,595	206,219	156,698	.....	49,521	.....	24.0
City Auditor's Office .....	10,750	10,272	13,944	3,672	.....	.....	35.7
City Clerk's Office .....	87,850	88,641	89,396	755	.....	.....	0.8
City Treasurer's Department .....	119,034	124,584	136,786	12,202	.....	.....	9.8
Property Department .....	* 264,013	250,483	243,477†	.....	7,006	.....	2.8
<b>TOTAL</b> .....	<b>\$2,819,275</b>	<b>\$2,880,573</b>	<b>\$3,356,672</b>	<b>\$ 539,597</b>	<b>\$ 63,498</b>	<b>\$ 476,099</b>	<b>16.5</b>

\* Includes only "General" functions and Insurance. (See also "Public Works and Enterprises" and "Charities and Corrections.")

† Final Estimates—\$4,600 added.

## Protection of Life and Property

	1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
Police Department .....	\$ 831,676	\$ 849,131	\$ 871,106	\$ 21,975	\$ .....	\$ .....	2.5
Medical Health Department .....	277,958	296,708	301,476†	4,768	.....	.....	1.6
Fire Department .....	* 730,847	729,951	1,086,132‡	356,181	.....	.....	48.7
City Architect's Department .....	59,025	60,400	66,890	6,490	.....	.....	10.7
Electrical Inspection .....	10,675	440	28,100	27,660	.....	.....	...
<b>TOTAL .....</b>	<b>\$1,910,181</b>	<b>\$1,936,630</b>	<b>\$2,353,704</b>	<b>\$ 417,074</b>	<b>\$ .....</b>	<b>\$ 417,074</b>	<b>21.5</b>

\* Except Street Lighting.

† Final Estimates—\$8,400 added.

‡ Final Estimates—\$5,000 added.

## Public Works and Enterprises

	1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
Department of Works .....	\$1,550,349	\$1,578,316	\$1,794,331	\$ 236,192	\$ 20,177	\$ 216,015	13.7
Roadway Section .....	304,660	336,619	400,599	63,980	.....	.....	19.0
Sewer Section .....	177,504	201,721	228,358*	26,637	.....	.....	13.2
Railway and Bridge Section .....	80,863	78,072	75,655	.....	2,417	.....	3.1
Marine Section .....	26,907	28,030	16,419	.....	11,611	.....	41.4
General .....	.....	.....	23,427	23,427	.....	.....	...
Civic Car Lines .....	303,317	251,433	373,581	122,148	.....	.....	48.5
Water Works .....	657,098	682,441	676,292	.....	6,149	.....	0.9
Waterworks Revenue Branch .....	59,947	58,869	61,167	2,298	.....	.....	3.9
Waterworks—Debt Service .....	808,097	808,097	676,240	.....	131,857	.....	16.3
Street Railway Pavements .....	361,182	361,182	462,308	101,126	.....	.....	28.0
Street Cleaning Department .....	971,402	942,803	1,021,986**	79,183	.....	.....	8.4
Street Lighting (Fire Department) .....	410,113	367,792	351,922†	.....	15,870	.....	4.3
Property Department .....	90,602	86,004	226,152	140,148	.....	.....	165.5
Public Markets .....	36,347	20,840	26,343‡	5,503	.....	.....	26.4
Cattle Markets and Stock Yards .....	16,701	16,388	25,255	8,867	.....	.....	54.1
Civic Abattoir .....	37,554	48,776	174,554§	125,778	.....	.....	257.8
<b>TOTAL .....</b>	<b>\$4,251,692</b>	<b>\$4,203,063</b>	<b>\$4,594,106</b>	<b>\$ 558,947</b>	<b>\$ 167,904</b>	<b>\$ 391,043</b>	<b>9.3</b>

\* Final Estimates—\$ 3,000 added.

\*\* Final Estimate — 10,000 deducted.

† Final Estimates— 699 added.

‡ Final Estimates— 350 added.

§ Final Estimates— 9,000 added.



## Charities, Hospitals and Corrections

	1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
Children's Aid Societies .....	\$ 5,500	\$ 5,500	\$ 5,500	\$ .....	\$ .....	\$ .....	...
Social Service Commission .....	7,500	7,774	8,203	429	.....	.....	5.5
Neighborhood Workers Association .....	.....	215	3,776	3,561	.....	.....	...
Interment of Poor Persons .....	1,300	970	1,000	30	.....	.....	3.0
Charitable Grants .....	150,385	172,932	179,635*	6,703	.....	.....	3.8
Public Hospitals .....	313,435	467,567	540,639	73,072	.....	.....	15.6
City Jail .....	54,475	58,020	59,750	1,730	.....	.....	2.9
Industrial Farms (Property Department) .....	34,800	36,351	53,575	17,221	.....	.....	47.4
Industrial Schools .....	12,641	17,451	23,245	5,794	.....	.....	33.2
<b>TOTAL</b> .....	<b>\$ 580,036</b>	<b>\$ 766,780</b>	<b>\$ 875,323</b>	<b>\$ 108,543</b>	<b>\$ .....</b>	<b>\$ 108,543</b>	<b>14.1</b>

\* Final Estimates—\$147 deducted.

## Education

	1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
Public Library .....	\$ 128,300	\$ 141,552	\$ 154,536	\$ 12,984	\$ .....	\$ .....	9.2
Toronto University .....	6,000	6,000	6,000	.....	.....	.....	...
Separate Schools .....	160,279	160,279	159,118	.....	1,161	.....	0.7
Board of Education .....	2,935,093	3,073,913	3,163,772	91,325	1,466	89,859	2.9
Board's Offices .....	15,781	15,781	15,781	.....	.....	.....	...
Public Schools .....	2,377,588	2,446,783	2,464,972	18,189	.....	.....	0.7
Collegiate Institutes and High Schools .....	307,855	365,250	399,000	33,750	.....	.....	9.2
Technical High School .....	182,882	198,027	237,413	39,386	.....	.....	19.8
High School of Commerce and Finance .....	50,987	48,072	46,606	.....	1,466	.....	3.0
<b>TOTAL</b> .....	<b>\$3,229,672</b>	<b>\$3,381,744</b>	<b>\$3,483,426</b>	<b>\$ 104,309</b>	<b>\$ 2,627</b>	<b>\$ 101,682</b>	<b>3.0</b>

## Recreation

	1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
<b>Parks Department</b> .....	\$ 500,000	\$ 465,934	\$ 380,877	\$ 12,197	\$ 97,254	\$ 85,057*	18.2*
Relief Works .....	35,470	.....	.....	.....	.....	.....	...
General Administration .....	31,384	34,545	40,872	6,327	.....	.....	18.3
Parks and Public Squares .....	245,808	245,302	183,465†	.....	61,837	.....	25.2
Forestry Department .....	39,547	39,285	36,559	.....	2,726	.....	6.9
Supervised Playgrounds .....	38,156	31,155	37,025	5,870	.....	.....	18.8
Rinks and Toboggan Slides and Concerts .....	22,644	27,527	21,876	.....	5,651	.....	20.5
Island Park .....	37,282	36,379	24,818	.....	11,561	.....	31.7
Exhibition Park and Buildings .....	49,709	51,741	36,262	.....	15,479	.....	29.9
<b>Exhibition Account</b> .....	143,833	149,171	86,058	.....	63,113	63,113*	42.3
<b>TOTAL</b> .....	\$ 643,833	\$ 615,105	\$ 466,935	\$ .....	\$ .....	\$ 148,170*	24.0

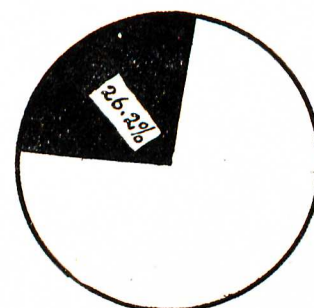
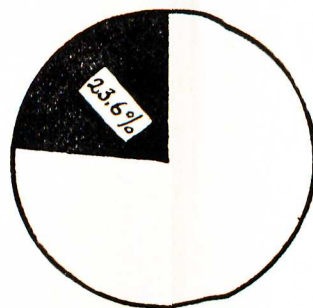
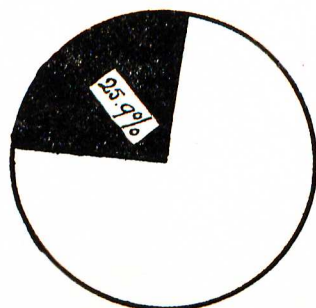
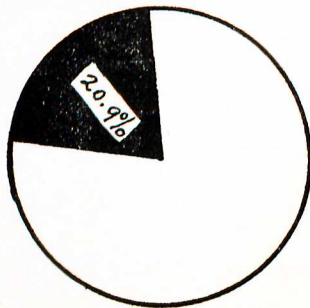
\* Decrease.

† Final Estimates—\$300 added.

## Debt Charges Summary

	1914 Estimates.	1914 Expenditure.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
				Increase.	Decrease.		
<b>General Debt</b> .....	\$1,771,695	\$1,778,904	\$2,287,349	\$ 508,445	\$ .....	\$ .....	28½
<b>Street Railway Debt (Pavements)</b> .....	361,182	361,182	462,308	101,126	.....	.....	28
<b>Waterworks</b> .....	808,097	808,097	676,240	.....	131,857	.....	16
<b>Civic Car Lines</b> .....	87,609	87,609	127,377	39,768	.....	.....	45
<b>Civic Abattoir</b> .....	22,554	22,554	24,948	2,394	.....	.....	10
<b>Board of Education</b> .....	554,620	554,620	662,186	107,566	.....	.....	19½
<b>Separate Schools</b> .....	2,266	2,266	2,266	.....	.....	.....	..
<b>Industrial Schools</b> .....	2,541	2,541	2,545	4	.....	.....	..
<b>Public Library</b> .....	13,252	13,252	13,252	.....	.....	.....	..
<b>Exhibition</b> .....	71,847	71,847	71,847	.....	.....	.....	..
<b>TOTAL</b> .....	\$3,695,663	\$3,702,872	\$4,330,318	\$ 759,303	\$ 131,857	\$ 627,446	17
<b>Interest</b> .....	\$2,202,964	\$2,202,964	\$2,633,334	\$ 430,370	\$ .....	\$ .....	19½
<b>Sinking Fund</b> .....	1,482,699	1,490,699	1,686,984	196,285	.....	.....	13
<b>Commission</b> .....	10,000	9,209	10,000	791	.....	.....	9
<b>TOTAL</b> .....	\$3,695,663	\$3,702,872	\$4,330,318	\$ 627,446	\$ .....	\$ 627,446	17

The black sectors represent the proportion of the expenditures of the last five fiscal years which have gone to debt charges.



## Final Estimates 1915

### ADDITIONS TO OR DEDUCTIONS FROM DRAFT ESTIMATES

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Added.	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
<b>General Government:</b> .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 600	\$ .....	\$ 4,000	\$ 4,600
Property Department .....							600		4,000	4,600
<b>Protection of Life and Property:</b> .....	10,700	1,400				1,300				13,400
Medical Health Department .....	5,700	1,400				1,300				8,400
Fire Department .....	5,000						2,000	6,000	3,000	13,049
<b>Public Works and Enterprises:</b> .....		2,049							3,000	3,000
Department of Works .....										350
Property Department—Markets .....		350					2,000	6,000		9,000
Property Department—Abattoir .....		1,000								699
Street Lighting .....		699							300	300
<b>Recreation:</b> .....									300	300
Parks Department .....										
<b>TOTAL ADDITION</b> .....	\$ 10,700	\$ 3,449	\$ .....	\$ .....	\$ .....	\$ 1,300	\$ 2,600	\$ 6,000	\$ 7,300	\$ 31,349

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Deducted.	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
<b>Public Works and Enterprises:</b> .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 10,000	\$ .....	\$ .....	\$ 10,000
Street Cleaning .....							10,000			10,000
<b>Charities, Hospitals and Corrections:</b> .....					147					147
Charitable Grants .....					147					147
<b>TOTAL DEDUCTION</b> .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 10,147

Net Addition .....	\$ 21,202
Draft Estimates 1915 .....	16,737,080
<b>Final Estimates 1915</b> .....	<u>\$16,758,282</u>

## APPENDIX A.

## Summary Statement of Estimated Revenue for 1915

### Revenue other than Taxation

Water Revenue*	\$1,639,773	
Street Railway	1,000,451	
Licenses, Fines, Fees and Penalties	427,431	
Rentals	280,823	
Civic Car Lines*	200,000	
Civic Abattoir*	140,000	
Other Revenue Producing Services*	80,986	
Miscellaneous	54,985	
	\$3,824,449	
<b>Revenue from Taxation.</b>		
General rate, 16 mills on \$560,853,158	\$8,973,650	
General rate, 12 mills on \$4,279,421 (property in North Rosedale)	51,353	
Public, High, Technical and Separate School Grants (6 mill rate)	3,391,891	
Provincial War Tax, one mill on an assessment of \$565,315,165	565,315	
	\$12,982,209	
Less Taxes uncollectable and other reductions	48,376	
	12,933,833	
	\$16,758,282	

\*See Appendix C, page 21.

## Estimates 1914

### Reconciliation of Estimates 1914 "as passed" and as stated in "Draft Estimates, 1915"

Estimates 1914 as passed	\$14,086,447	
Estimates 1914 as in "Draft Estimates 1915"	13,434,689	
Plus Items from 1914 Estimates "as passed"—		
Public Library Debt Charges	\$ 13,252	
Insurance—Annual and other Risks	20,000	
Registrar, County of York	2,500	
Property Department—two Firehalls	10,000	
	45,752	
Overdrafts, Special Items and Supplementary Items 1913 (in Estimates 1914 as passed):		
Public Library	\$ 500	
Juvenile Court	280	
Committee on Works	148,535	
Water Works	8,798	
Street Cleaning Department	27,098	
Property Department — Difference between amounts as passed and stated in Draft Estimates	3,047	
	188,258	
Expenditure 1913 (overdrafts)	446,936	
	\$14,115,635	
Less Items stated in 1915 Draft Estimates but not in "1914 Estimates as passed":		
Street Lighting—North Toronto and Moore Park	\$ 5,162	
Parks Department—not deducted (transferred to Exhibition Account)	23,461	
Bank Accommodation—Interest already charged to "Separate Schools"	525	
	29,148	
	\$14,086,487	\$14,086,447*

\*Difference of \$40.00 may be a clerical error.

APPENDIX B.

Specimen Pages from Official Estimates of the City of Toronto

Water Works Account

<b>Expenditure.</b>	
<b>Maintenance.</b>	
<b>Pumping Stations and Water Supply.</b>	
1. Filtration Plant .....	\$ 60,000 00
2. Main Pumping Station .....	175,670 00
3. High Level Pumping Station .....	56,000 00
4. West Toronto Pumping Station .....	3,500 00
5. East Toronto Pumping Station .....	14,783 00
6. North Toronto Pumping Station .....	12,180 00
7. Island water supply .....	5,265 00
8. High Pressure Fire System .....	7,368 00
9. Settling Basin .....	1,178 00
10. Chlorination of water .....	12,631 00
11. Rental of water lot, Main Pumping Station .....	1,628 00
	\$350,203 00
<b>Main Extension.</b>	
12. Hydrants and valves .....	13,500 00
13. Water waste prevention .....	10,000 00
14. Reservoir—Works Department proportion .....	2,355 00
15. Raising and lowering mains .....	6,329 00
16. L. W. Smith annuity .....	560 00
	32,744 00
<b>Special Services.</b>	
17. Water supply by cart .....	600 00
18. St. Clair Avenue (west) bridge, 12-inch water main ...	1,295 00
	1,895 00

Committee on Property

**Public Buildings.**  
General repairs, cleaning, painting, plumbing, etc.,  
maintaining the several Public Buildings, and  
unforeseen expenses, as follows:

<b>Fire Halls.</b>	
No. 1—Bay Street .....	534 00
1. Central—Adelaide Street .....	534 00
2. No. 2—Portland Street .....	463 00
3. No. 3—Yonge Street .....	124 00
4. No. 4—Berkeley Street .....	288 00
5. No. 5—Lombard Street .....	383 00
6. No. 6—Queen Street .....	170 00
7. No. 7—Wilton Avenue .....	209 00
8. No. 8—College Street .....	207 00
9. No. 9—Dundas Street .....	439 00
10. No. 10—Yorkville Avenue .....	281 00
11. No. 11—Rose Avenue .....	154 00
12. No. 12—Bolton Avenue .....	243 00
13. No. 13—Brock Avenue .....	193 00
14. No. 14—Ossington Avenue .....	245 00
15. No. 15—Cowan Avenue .....	29 00
16. No. 17—Kew Beach .....	26 00
17. No. 18—Cowan Avenue .....	97 00
18. No. 19—Perth Avenue .....	241 00
19. No. 20—Keele Street .....	45 00
20. No. 21—Ford Street .....	150 00
21. No. 22—Main Street, East Toronto .....	392 00
22. No. 23—Howland Avenue .....	250 00
23. No. 24—Balmoral Avenue .....	36 00
24. No. 25—Wychwood Avenue .....	19 00
25. No. 26—Greenwoods Avenue .....	39 00
26. No. 27—Earlscourt .....	81 00
27. No. 28—North Toronto .....	498 00

5,836 00

**General.**

28. Painting 50 hose houses at Island .....	150 00
---	--------

## APPENDIX C

## Statement of Estimated Receipts and Disbursements of Revenue Producing Service for Year 1915

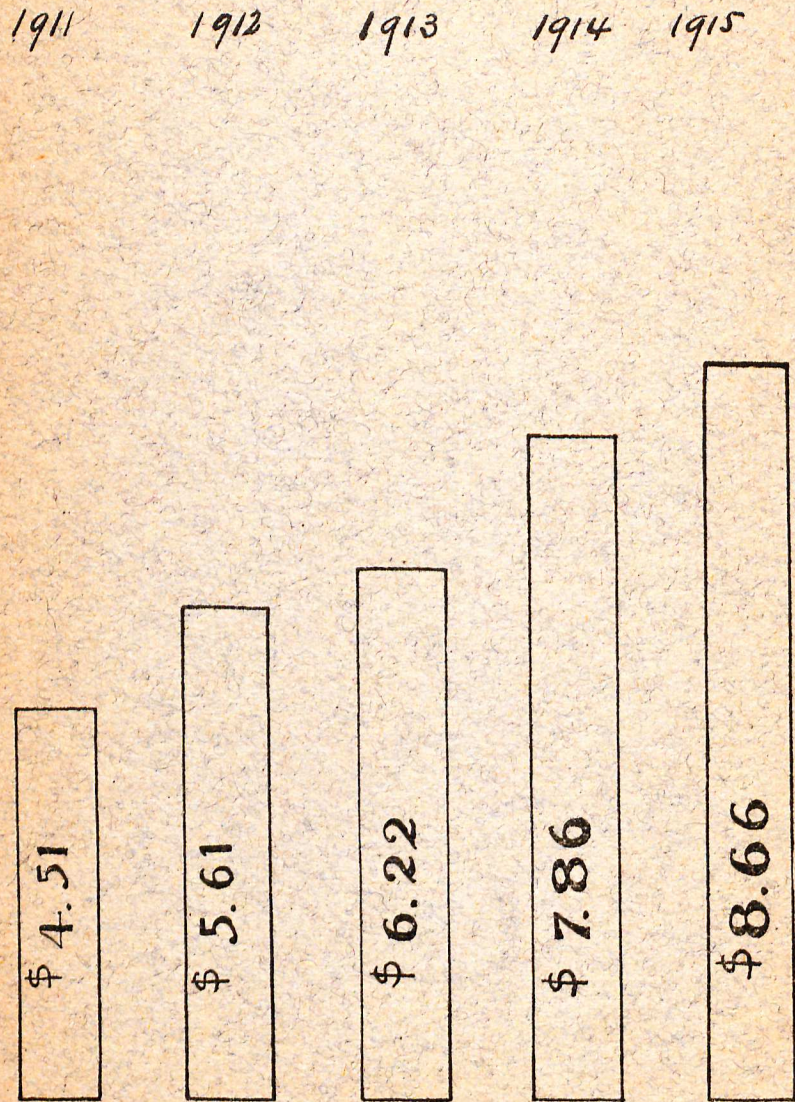
(Specimen statement taken from official "Estimates of the City of Toronto, 1915.")

<b>Estimated Receipts.</b>		<b>CIVIC ABATTOR.</b>	<b>Estimated Disbursements.</b>	
Rentals and sale of products .....	\$140,000 00	General Maintenance Accounts .....		\$158,606 00
Estimated Deficit .....	43,554 00	Debt Charges:		
		Debenture Interest .....	17,597 00	
		Sinking Fund .....	7,351 00	
				24,948 00
	<u>\$183,554 00</u>			<u>\$183,554 00</u>
		Estimated Deficit .....		\$43,554 00
<b>Estimated Receipts.</b>		<b>CIVIC CAR LINES.</b>	<b>Estimated Disbursements.</b>	
Passenger fares, etc. ....	\$200,000 00	General Maintenance Account .....		\$241,204 00
Estimated Deficit .....	173,581 00	Claims for Damages .....		5,000 00
		Debt Charges:		
		Debenture Interest .....	69,121 00	
		Sinking Fund .....	58,256 00	
				127,377 00
	<u>\$373,581 00</u>			<u>\$373,581 00</u>
		Estimated Deficit .....		\$173,581 00
<b>Estimated Receipts.</b>		<b>EXHIBITION ACCOUNT.</b>	<b>Estimated Disbursements.</b>	
Surplus profits and rental of buildings .....	\$25,000 00	General Maintenance Account .....		\$14,211 00
Estimated Deficit .....	61,058 00	Debt Charges:		
		Debenture Interest .....	\$43,387 00	
		Sinking Fund .....	28,460 00	
				71,847 00
	<u>\$86,058 00</u>			<u>\$86,058 00</u>
		Estimated Deficit .....		\$61,058 00
<b>Estimated Receipts.</b>		<b>WATER WORKS ACCOUNT.</b>	<b>Estimated Disbursements.</b>	
City Services and Water Takers .....	\$1,639,773 00	General Maintenance Account .....		\$745,969 00
		Debt Charges:		
		Debenture Interest .....	\$555,683 00	
		Sinking Fund .....	119,697 00	
		Commission .....	860 00	
				676,240 00
	<u>\$1,639,773 00</u>	Estimated Surplus .....		217,564 00
				<u>\$1,639,773 00</u>
Estimated Surplus .....	\$217,564 00			
<b>Estimated Receipts.</b>		<b>ELECTRICAL INSPECTION DEPARTMENT.</b>	<b>Estimated Disbursements.</b>	
Fees for Wiring Inspection .....	\$35,000 00	General Maintenance Account .....		\$28,100 00
		Estimated Surplus .....		6,900 00
	<u>35,000 00</u>			<u>\$35,000 00</u>
Estimated Surplus .....	\$6,900 00			
<b>Estimated Receipts.</b>		<b>GARAGE.</b>	<b>Estimated Disbursements.</b>	
Revenue from different Departments, etc. ....	\$35,986 00	General Maintenance Account .....		\$35,386 00
		Estimated Surplus .....		600 00
	<u>\$35,986 00</u>			<u>\$35,986 00</u>
Estimated Surplus .....	\$600 00			

## APPENDIX D.

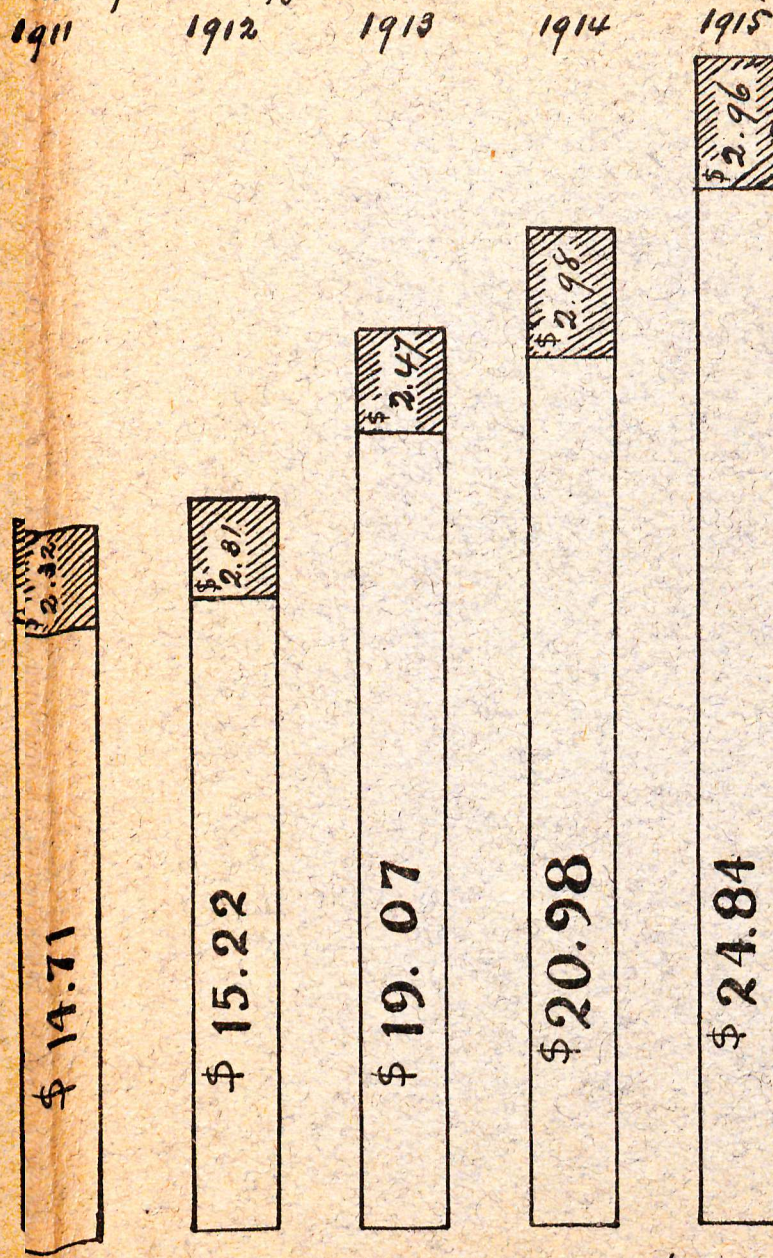
<i>Population Increase</i>					<i>Taxation Increase</i> (General and Special)				
<i>1915</i>	<i>1914</i>	<i>1913</i>	<i>1912</i>	<i>1911</i>	<i>1911</i>	<i>1912</i>	<i>1913</i>	<i>1914</i>	<i>1915</i>
500,000	470,144	445,575	417,250	374,991	\$ 6,387,398	\$ 7,315,733	\$ 9,594,405	\$ 11,265,068	\$ 13,900,636

Increase in per capita Debt Charges



Average annual debt charges per citizen—man, woman, child.

Per Capita Taxation Increase  
 White portions; general; shaded, local improvement.



Average annual taxation per citizen—man, woman, child.



11.20

CITY OF TORONTO  
ARCHIVES

folio 2