

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

CITY BUDGET FACTS

1916

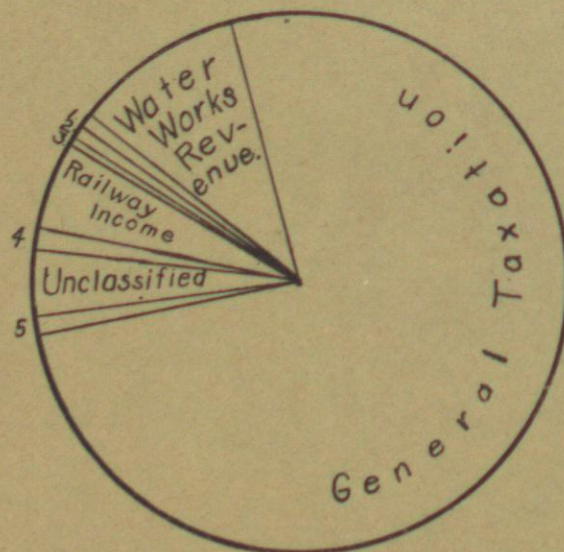
ISSUED BY THE
BUREAU OF MUNICIPAL RESEARCH
819-820 TRADERS BANK BUILDING, TORONTO
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AN ANALYSIS OF TORONTO'S BUDGET FOR 1916

BASED UPON THE OFFICIAL ESTIMATES, REARRANGED BY THE
BUREAU OF MUNICIPAL RESEARCH SO AS TO SHOW COSTS
OF SERVICES RENDERED AND OF THINGS PURCHASED.

INCOME \$17,168,128.65.

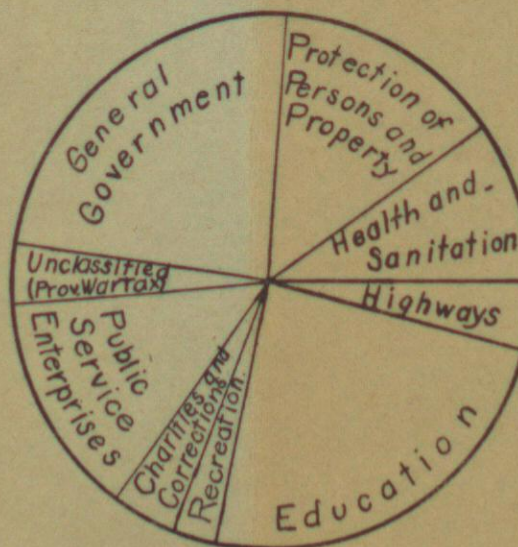
WHERE IT COMES FROM



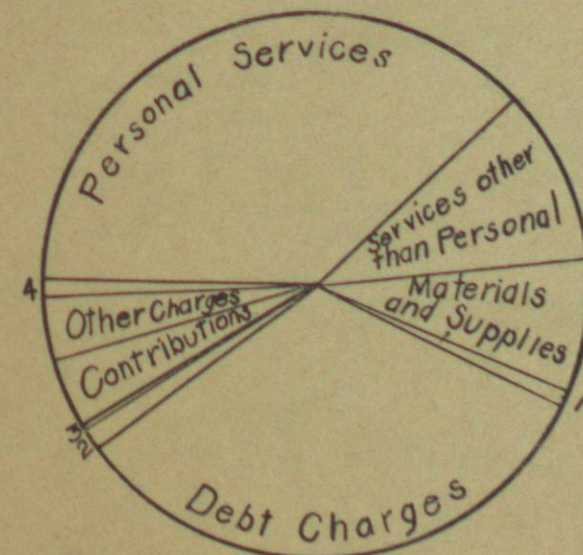
1. Civic Car Line Revenue.
2. Civic Abattoir Revenue.
3. Income from other Revenue Producing Services.
4. Rentals of City Property.
5. Educational Revenue.

OUTGO \$17,168,128.65.

WHERE IT GOES



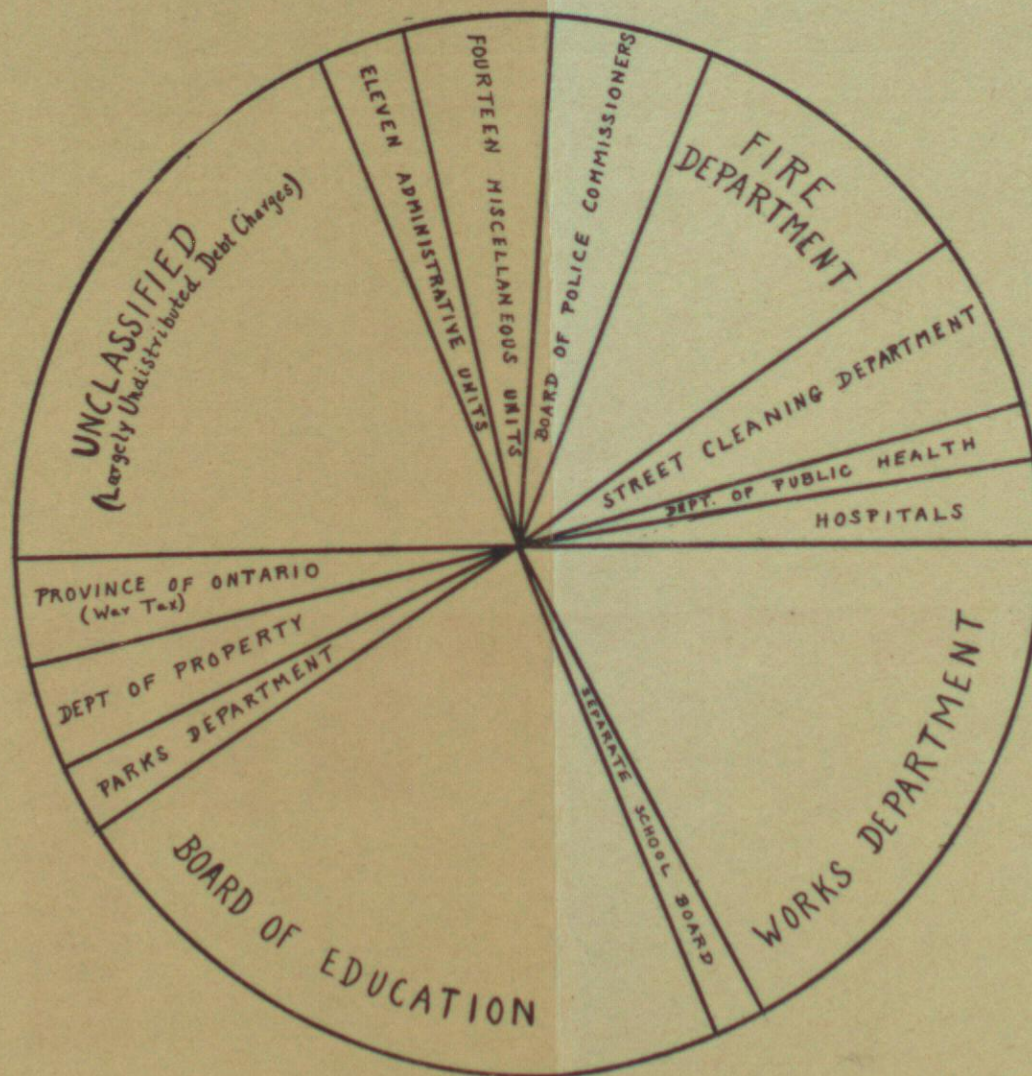
HOW IT GOES



1. Equipment.
2. Rent, Insurance, Taxes, etc.
3. Pensions.
4. Capital Outlay.

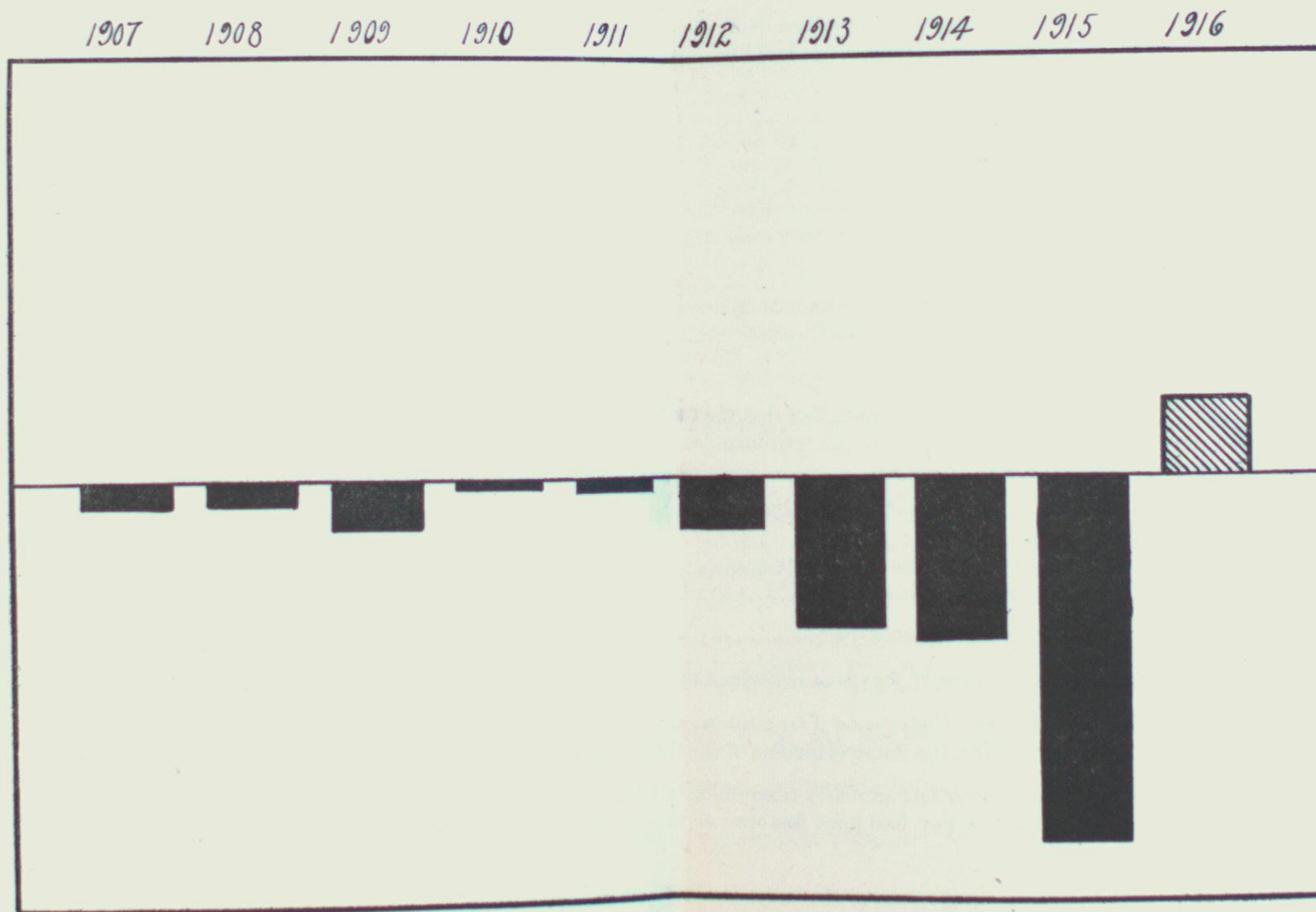
NOTE—The total of the city's official estimates is \$16,981,048.65. Above totals include \$187,080 of educational revenue deducted from expenditures in the official estimates.

WHO SPENDS IT?



1916 is the First Year in the Last Ten that the City has Commenced with a Surplus.

The accumulated deficits or surpluses of the City at
the commencement of each year from 1907 to 1916



The nine Deficits appear below the line, the Surplus above the line.

WHAT IS A CITY BUDGET?

At this time of the year everyone is thinking of budgets, personal or otherwise. The City of Toronto will soon be in the midst of the preparation of the estimates for another year. The Bureau of Municipal Research has considered this an opportune time for the issuance of its annual analysis of the city budget, together with a somewhat fuller discussion of budget procedure than that included in last year's analysis.

Fundamentally, a Budget is a work-expenditure-revenue-programme for a definite period. Toronto's Budget for 1916 consists of the programme of service to the public which the city proposes to render during that period, estimates of the cost of the service and a plan for raising the necessary funds.

Before we begin to draft a budget for a given period we naturally want to know something about the preceding conduct of the business. We should know, among other things:

How much the city owes and how much it owns;

How much it cost to run the city last year;

How much the expenditures exceeded the revenue last year, or vice versa.

The final draft of a city budget, therefore, should include:

- I. A general balance sheet, with subsidiary balance sheets of the capital fund, general fund, trust fund, and sinking funds;
- II. A general operating account with subsidiary operation accounts, for capital funds, current funds, trust funds, and sinking funds;
- III. A fund statement showing the condition of the funds, taking into consideration authorized expenditures and resources available to meet them;
- IV. Estimates of the expenditures necessary to carry on the various main functions of government—subdivided into capital outlays and expense—classified by departments and work done or services rendered by departments, itemized according to cost of things purchased in rendering these services and supported, where possible, by unit costs;
- V. Proposal for raising the necessary funds, including an estimate of miscellaneous income.
- VI. A statement of debenture funds necessary to carry on work to be paid for out of debenture funds.

The Bureau understands that rapid progress is being made towards making possible the first three statements in the list. With regard to the last three headings, it may be said that the development of estimate-making procedure is necessarily a slow one, as is proved by the universal experience of other cities. The City of Toronto may confidently expect that within a reasonable term of years its method of planning annual expenditures will be second to none.

In general, appropriation by general departmental functions (classes of work to be done) and by things purchased, is preferable to appropriations for particular pieces of work to be done. It is, in many cases, absolutely impossible to tell just what the individual jobs will be during the coming year, though it is possible—by a study of experience of past years, with proper consideration of the growth of the city and differences in ruling prices—to estimate very closely the cost of each general function or class of work to be

done, and the costs of objects and services to be purchased in doing the various classes of work. As supporting data, however, explaining why the appropriations by classes of work and things purchased are asked for, a detailed schedule of work which will probably and possibly be done during the year should be submitted, the cost of which should total the same as the total of requested appropriations. Thus the department head will be allowed the leeway necessary for economical and efficient administration, through the power to utilize things purchased according to the changing necessities of the public service, while the Board of Control and Council will have a guarantee that the departmental estimates have been carefully worked out and, at regular intervals, can check up a department head by requiring regular reports setting forth the progress of the work and explaining any deviation from the tentative or explanatory work programme.

There can be no doubt that, especially in a constructing department or one dealing with mechanical operations, the tentative estimates should contain a programme of proposed work and unit costs of each kind of work. Inasmuch, however, as all unit costs are based on the costs of objects and services purchased, there is no valid reason why such departments should not request appropriations by general departmental function or organization unit, and costs of objects of expenditure within these functions or organization units, submitting the work programme and unit costs as supporting data. In any event, the estimates of every department should contain an analysis of proposed departmental expenditures by general functions and costs of objects and services purchased to perform these functions, this being the only form in which the majority of departments can present their estimates effectively. Otherwise the city will continue as at present in ignorance of what is proposed to be spent for salaries and wages, contractual services, supplies and materials, equipment, etc.—information which is absolutely essential for comparative purposes and as explanatory of increases and decreases in total costs of government and which is called for in the recent city official report on uniform accounting. At present, some appropriations are made by general departmental functions, some by things purchased, and still others by individual jobs. It is evident that these cut across one another as, for instance, when amounts paid in salaries and wages are buried within job costs, as well as in general departmental functions. Thus, neither the aldermen nor the taxpayer, nor even the administrator, can know the total proposed expenditure by classes of work to be done, by things to be purchased, or by jobs to be completed. It is impossible, at present, to get a complete picture of the city's programme from any angle. A general picture of the present budget programme would be made up of confused and intermingled glimpses from all three viewpoints—a sort of puzzle picture effect with no possible solution to the puzzle. There can be no doubt that the annual budget programme should give definite information in two dimensions and fairly accurate information in a third.

Again, proposed expenditures out of the year's current revenue should be divided into expense and capital outlay. It has been a prevailing custom in the past to dwell on those instances where current expenditures have been paid out of borrowings. The fact that considerable capital expenditures have been paid out of current revenue has been hidden by the present form of budget estimates and treasurer's report, but is clearly revealed in the analysis which is submitted herewith.

The value of comparative data bearing on the costs of objects of expenditure is well illustrated by the significance of changes in the ratio of total salaries and wages to total expenditure from year to year. This knowledge is not readily available in Toronto owing to the lack of budget standardization and the absence of necessary data

from the reports of city treasurers in the past. Aside from changes in the ratio of salaries and wages to total expenditure, the presentation to Council each year in clear form of the city's proposed expenditure on salaries and wages, supplies, equipment, repairs, contractual services, etc., could not fail to have a wholesome effect. It would tend to lend impetus to the movement for a thorough study of actual conditions in the civic service with a view to establishing grades of work, standards of work, rates of pay, equal pay for equal work; elimination of unnecessary positions, if any; establishing of new positions where necessary; decreasing pay for relatively overpaid work; increasing pay for relatively underpaid work; setting up a city-wide system on a basis of merit and faithful service alone. Reform of the civil service where necessary, and elimination of waste motion, cannot be effected on a basis of opinion, but only as the result of a study getting down to each individual position.

The summaries which are contained in the body of this pamphlet are intended for nothing but summaries. They classify all proposed expenditures by general functions, departmental functions (classes of work done), or working divisions, and objects of expenditure (things purchased). This analysis is only approximate in many cases, as often small items in the official estimates had to be divided arbitrarily.* That the analysis was possible at all is due to the courtesy of the Commissioners of Works, Street Cleaning, and Parks, who in a busy season and at considerable pains supplied the Bureau with information that it could not secure, even approximately, by its own efforts. It will be noted that the "unclassified" column has been eliminated from this year's budget analysis.

It has been the custom in Toronto to include the revenue-producing or trading undertakings of the city in the regular current budget, the estimated expenses of these businesses being included in the regular appropriations and their income being included among the city's miscellaneous revenues. Notwithstanding that operation accounts, showing estimates, deficits or surpluses, for these services are now included in the appendix to the city estimates, grave misunderstandings have been caused as to their financial status by the practice referred to. In the regular budget their expenses and income do not appear together so that deficits or surpluses are not apparent, and many have taken the so-called revenue as net revenue to the city applied to the reduction of the tax rate. As a matter of fact, from the standpoint of the city's budget, these undertakings have been, to date, mostly deficit-producing rather than revenue-producing. For the reason that it is probably advisable at the present stage for the City Council and Board of Control to keep direct budgetary control of the trading operations of the city, the Bureau in this analysis has followed the present practice, but has drawn attention in footnotes to the real facts of the case, and has included in the appendix a summary setting forth operating deficits or surpluses.

The surest way of securing the conduct of trading operations without a loss is to make extremely clear the annual deficits or surpluses. Inasmuch as these services should, if properly managed, have no effect upon the tax rate whatever, it may be found advisable to develop a "municipal trading operations" budget separate from the regular budget, placing in the latter only the net profits or net losses of the trading operations on the expenditure and revenue sides respectively. This method of control would necessitate the appointment of an official with as free a hand in their management as a manager of a private concern would have.

There has been a misapprehension in the minds of some that estimates calling for appropriations by general departmental function and object of expenditure did not give sufficient information, or information as detailed as formerly. It is true that it subordinates but not eliminates such items as postage, car tickets, etc., which should be regarded simply as explanatory details and not as appropriating units. Under any uniform classification any number of details desired may be included. It is just as easy to give details under a standardized system as under the present unstandardized system. The only

*In estimating the amount of capital expenditures to be paid out of current revenue, only those items were included which were manifestly of a capital nature. Probably the capital outlay from revenue is considerably larger than this estimate shows.

question is: when do details cease to give real information? As a matter of fact, the classification described above does give more real information of use in administrative control, because it indicates the cost of the main classes of work which each department is organized to perform, with a sub-division of these costs into costs of things purchased in fulfilling departmental functions. Moreover, such estimates are always supported by very detailed functional and object of expenditure costs, though these need not be included in the public estimates. The fact that such supporting details were not printed in the official estimates of the Health Department for 1916 seems to have contributed to the misapprehension. With the kind consent of the department, we are including in the main analysis a rather detailed summary, similar to those of other departments, and in Appendix I. a very detailed, supporting memorandum, with a sample page of comparative data as prepared by the department for every one of its divisions. A careful examination of these data will convince any citizen that estimates based on departmental functions and object of expenditure, when accompanied by the proper supporting documents, give not only all the worth while information formerly supplied but contain much salient information completely missing from estimates as formerly prepared. In following years it may be possible to submit also a supporting work programme with unit costs. This will, however, always be difficult in departments like the Department of Public Health and of much less utility or significance than in constructing departments. The city and the Health Department are to be congratulated on the accounting and purchasing reorganization which is now being effected by the Department, and which in connection with budget reform should effect considerable departmental economies.

It should hardly be necessary to emphasize the importance to a city of an annual budget prepared under uniform procedure for the different city departments and containing comparative information covering a period of years. The expenditure of any one year may not be particularly significant but tendencies of expenditure extending over a term of years may be exceedingly significant. Every one who is responsible for conducting a business even if it be only a family's domestic business, knows that the only way waste can be eliminated is to plan properly the expenditure of every dollar. Waste is natural to humanity, and universal. It comes of itself, but will not go of itself. It is the duty of the Corporation of the City of Toronto to stop all waste by effectively planning expenditure. It is a duty, because a dollar wasted means a dollar subtracted from those social and community services which, although not absolutely essential to existence, are essential to community comfort and amenity. If we had so much money that all necessary and desirable community services could adequately be provided for without taking thought, it would be a waste of energy to exert oneself to stop waste. But such is not the case.

At the risk of tiresome repetition we repeat herewith the stages in the city budget-making which in our judgment are necessary for effective control of the city's business:

The completion of department estimates on or before October 15th;

The completion of a draft budget by the Commissioner of Finance on or before November 15th, containing such explanations and recommendations as he thinks desirable;

The distribution of copies of the draft budget to public libraries and to citizen organizations desiring copies;

The holding of public budget hearings by the Mayor, where citizens can criticize proposed expenditures and make recommendations, all hearings to be attended by the Commissioner of Finance;

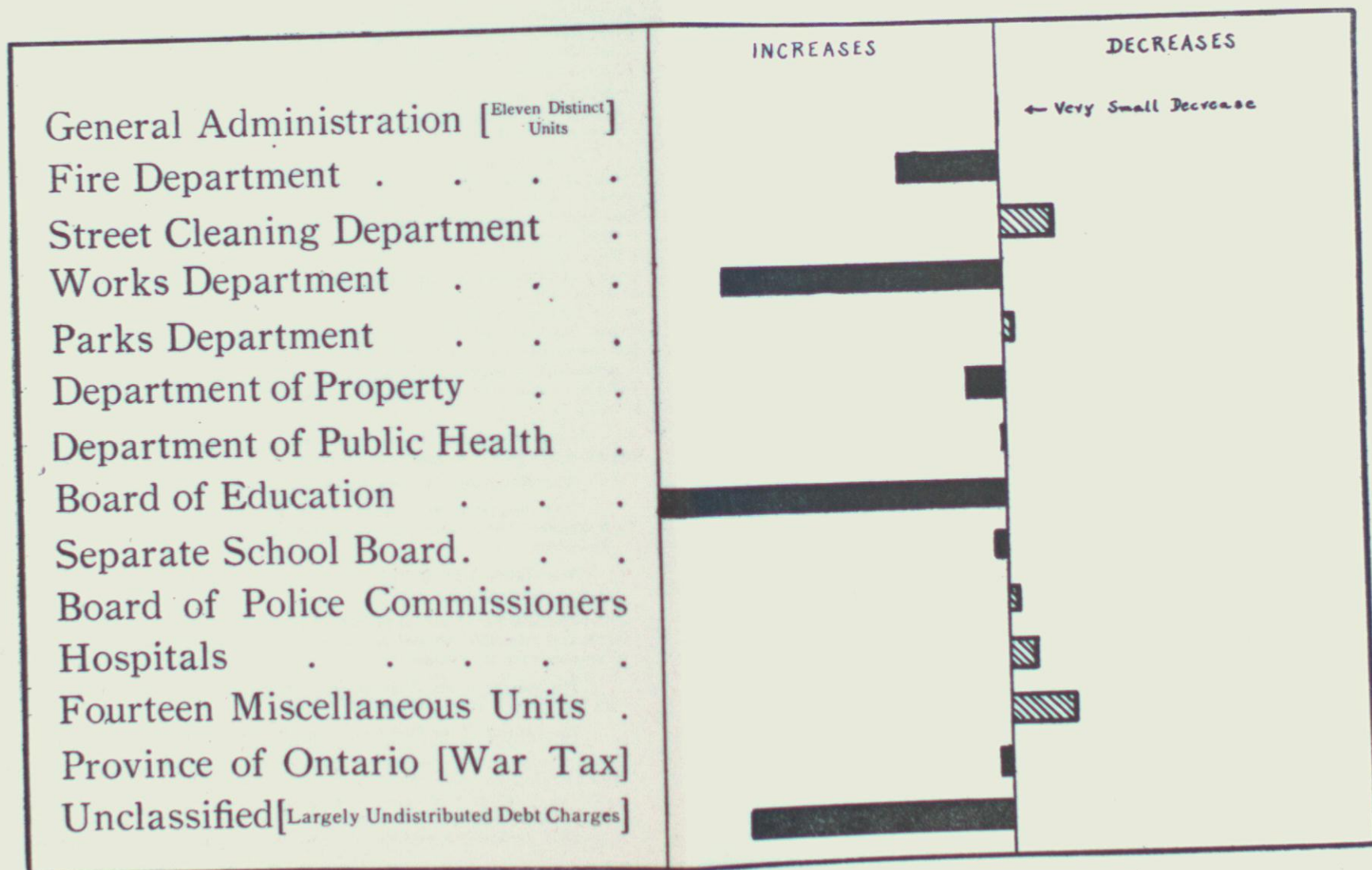
The passing of the draft budget on or before December 15th, subject to its revision by the Council of the succeeding year.

The passing of the final budget by the incoming Council on or before February 1st.

BUREAU OF MUNICIPAL RESEARCH.

How the Estimated Cost of Conducting the City's Affairs This Year Compares with the Estimated Cost Last Year.

A comparison of the gross estimated expenditures for 1916,
with the corresponding figures for 1915, by organization units.



PART II—The City's Estimates for 1916

SUMMARY STATEMENTS.

	Page
Statement 1—A summary statement showing at a single glance the proposed expenditures of all departments of the city government for 1916, together with the anticipated sources of revenue to meet such expenditures.....	8
“ 2—Which answers the question—“What is each activity to cost?” An analysis of the expenditures by main functions...	8
“ 3—Which answers the question—“Who makes the expenditures?” An analysis of the expenditures by departments or other organization units	9
“ 4—Which answers the question—“What is to be purchased?” An analysis of the expenditures by objects purchased. This statement also shows the amount of capital expenditures proposed to be made out of current funds.....	9

THE PROPOSED EXPENDITURES IN DETAIL.

Statement 5—The proposed expenditures for “General Government”.....	10
“ 6— “ “ “Protection of Persons and Property”	11
“ 7— “ “Health and Sanitation”.....	12
“ 8— “ “Highways”.....	13
“ 9— “ “Education”.....	14
“ 10— “ “Recreation”.....	15
“ 11— “ “Charities and Correction”	16
“ 12— “ “Public Service Enterprises and Other Municipal Trading Operations”.....	17
“ 13— “ “Unclassified Items”.....	18

THE ANTICIPATED REVENUE IN DETAIL.

Statement 14—The anticipated revenue other than taxation, including earnings of Public Service Enterprises and other Municipal Trading Operations	19
“ 15—The anticipated revenue from taxation, with details as to the assessment and the rate of taxation.....	19

STATEMENT I.

A Summary Statement showing at a glance the proposed expenditures of all departments of the city government for 1916, together with the anticipated sources of revenue to meet such expenditures.

The proposed gross expenditures are.....	*\$17,168,128.65
The anticipated revenue other than taxation is.....	** 3,944,868.00
Leaving proposed net expenditures of.....	\$13,223,260.65
The surplus from last year is.....	221,573.00
Making the amount to be raised by taxation.....	\$13,001,582.65

*Total requirements, without deduction of special revenue of the Board of Education or of that part of the requirements of the Separate School Board not met out of Government grants or taxation.

**Including all revenues, estimated and presumptive, of all organization units included in the official estimates.

STATEMENT II.

Which answers the question, "What is each activity of the City Government to cost?"

An analysis of the expenditures by main functions.

Main Function	Gross Expenditures	Revenue Other Than Taxation	Net Expenditures
General Government	\$ 3,999,378.00	\$1,441,015.00	\$ 2,558,363.00
Protection of Persons and Property.....	2,390,686.00	91,530.00	2,299,156.00
Health and Sanitation.....	1,593,020.65	8,000.00	1,585,020.65
Highways	710,311.00	39,900.00	670,411.00
Education	4,139,334.00	187,080.00	3,952,254.00
Recreation	409,364.00	3,400.00	405,964.00
Charities and Correction.....	727,697.00	16,392.00	711,305.00
Public Service Enterprises and other Municipal Trading Operations	2,616,317.00	2,157,551.00	458,766.00
Unclassified Items (The Provincial War Tax).....	582,021.00	.....	582,021.00
Total.....	\$17,168,128.65	\$3,944,868.00	\$13,223,260.65

STATEMENT III.

Which answers the question, "Who makes the expenditures?"

An analysis of the expenditures by departments or other organization units.

Organization Units	Gross Expenditures	Revenue Other Than Taxation	Net Expenditures
City Council.....	\$ 38,100.00	\$.....	\$ 38,100.00
Mayor's Office	6,180.00	.....	6,180.00
Audit Department	14,750.00	.....	14,750.00
Treasury Department	139,936.00	.....	139,936.00
City Clerk's Department.....	89,200.00	.....	89,200.00
Law Department	46,332.00	.....	46,332.00
Assessment Department	116,934.00	.....	116,934.00
Court of Revision.....	4,800.00	.....	4,800.00
City Hall Switchboard	2,264.00	.....	2,264.00
City Relief Office.....	2,850.00	.....	2,850.00
Commission on Claims	15,000.00	.....	15,000.00
Fire Department	1,584,572.00	.....	1,584,572.00
Street Cleaning Department.....	935,248.00	1,860.00	933,388.00
Works Department	2,935,670.00	2,003,775.00	931,895.00
Parks Department	364,998.00	.....	364,998.00
Department of Property.....	563,826.00	213,918.00	349,908.00
Department of Public Health.....	315,358.65	6,300.00	309,058.65
City Architect's Department.....	61,225.00	23,050.00	38,175.00
Board of Education.....	3,786,100.00	115,000.00	3,671,100.00
Separate School Board.....	248,094.00	72,080.00	176,014.00
University of Toronto.....	6,000.00	.....	6,000.00
Public Library Board.....	158,740.00	.....	158,740.00
Board of Police Commissioners.....	872,973.00	35,000.00	837,973.00
Miscellaneous Courts of Justice.....	167,524.00	33,120.00	134,404.00
Juvenile Court	15,000.00	200.00	14,800.00
Registry Offices	14,416.00	.....	14,416.00
City Jail	33,360.00	12,000.00	21,360.00
Industrial Schools	21,965.00	.....	21,965.00
Public Hospitals	500,000.00	.....	500,000.00
Social Service Commission.....	8,262.00	.....	8,262.00
Neighborhood Workers' Association.....	3,369.00	.....	3,369.00
Children's Aid Society.....	5,500.00	.....	5,500.00
Miscellaneous Charitable and other Organizations, etc., receiving grants from City	120,061.00	.....	120,061.00
Toronto Harbour Commissioners.....	15,092.00	.....	15,092.00
Canadian National Exhibition Board.....	109,111.00	27,450.00	81,661.00
Province of Ontario (War Tax).....	582,021.00	.....	582,021.00
Unclassified*	3,263,297.00	1,401,115.00	1,862,182.00
	<u>\$17,168,128.65</u>	<u>\$3,944,868.00</u>	<u>\$13,223,260.65</u>

*The large amount of "Unclassified" is due to the fact that the city authorities have only partially distributed the debt charges by organization units.

STATEMENT IV.

Which answers the question "What is to be purchased?"

An analysis of the expenditures by objects purchased. This statement also shows the amount of capital expenditures proposed to be made out of current funds.

CHARACTER OF EXPENDITURE	Gross Expenditures
Object Purchased	
Expense:	
Personal Services (Salaries and Wages).....	\$6,506,810.02
Services other than Personal.....	1,818,558.57
Materials and Supplies.....	1,351,137.93
Equipment	205,935.50
Debt Charges	5,521,207.00
Rent, Insurance, Taxes, etc.....	203,491.63
Pensions	50,427.00
Contributions	678,338.00
Other Charges	666,983.00
	<u>\$17,002,888.65</u>
Capital Outlay	<u>165,240.00</u>
	<u>\$17,168,128.65</u>
 Gross Expenditures as above	<u>\$17,168,128.65</u>
Revenue other than Taxation.....	3,944,868.00
 Net Expenditures	<u>\$13,223,260.65</u>

STATEMENT V.
The Proposed Expenditures for
GENERAL GOVERNMENT.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.										
		E X P E N S E S										Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges		
City Council	\$ 38,100.00	\$ 24,000.00	\$ 14,100.00									
Legislation	27,600.00	24,000.00	3,600.00									
Reception of Distinguished Guests	7,500.00		7,500.00									
Radial By-law Publicity	3,000.00		3,000.00									
Mayor's Office	\$ 6,180.00	\$ 6,180.00										
(Assistance to Mayor)												
Audit Department	\$ 14,750.00	\$ 14,250.00	\$ 125.00	\$ 375.00								
(Auditing and Control of City's Accounts)												
Treasury Department	\$ 139,936.00	\$ 127,975.00	\$ 6,955.00	\$ 4,048.00								
General Control of City's Funds	73,161.00	68,650.00	3,930.00			\$ 958.00						
Collection of Taxes	59,995.00	54,195.00	3,025.00	2,398.00		581.00						
Issuing of Licenses	6,780.00	5,130.00		1,650.00		377.00						
City Clerk's Department	\$ 89,200.00	\$ 54,200.00	\$ 24,800.00	\$ 9,500.00								
General Clerical and Secretarial Work	62,200.00	36,700.00	16,000.00	9,500.00		\$ 700.00						
Elections	27,000.00	17,500.00	8,800.00									
Law Department	\$ 46,332.00	\$ 43,732.00	\$ 2,550.00	\$ 50.00		700.00						
(Legal Advice and Prosecution of Suits)												
Assessment Department	\$ 116,934.00	\$ 99,884.00	\$ 14,600.00	\$ 2,450.00								
Assessment for Taxation	105,181.00	89,031.00	14,150.00	2,000.00								
City Survey	11,753.00	10,853.00	450.00	450.00								
Court of Revision	\$ 4,800.00	\$ 4,800.00										
(Hearing Appeals Regarding Assessments)												
City Hall Switchboard	\$ 2,264.00	\$ 2,264.00										
(Telephone Service)												
Department of Property	\$ 191,476.00	\$ 77,192.00	\$ 44,042.00	\$ 38,526.00	\$ 12,141.00		\$ 19,575.00					
Maintenance and Care of City Hall and other Public Buildings	141,802.00	56,983.00	43,467.00	19,977.00	1,800.00		19,575.00					
Garage Service	46,440.00	18,125.00		17,974.00	10,341.00							
Conducting Employment Bureau	3,234.00	2,084.00	575.00	575.00								
Commission on Claims	\$ 15,000.00											
(Provision for Compensation for Injuries or Damages for which the City is Liable)										\$ 15,000.00		
Miscellaneous Associations, etc., Receiving Grants from City	\$ 19,035.00											
(Assistance to Various Miscellaneous Organiza- tions)									\$ 19,035.00			
Toronto Harbour Commissioners	\$ 15,092.00											
(Percentage on Estimated Expenditure)											\$ 15,092.00	
Works Department	\$ 38,682.00	\$ 12,874.25	\$ 16,922.40	\$ 4,850.35	\$ 535.00		\$ 3,500.00					
Transportation Service (Tugs, Automobiles, etc.)	35,182.00	12,874.25	16,922.40	4,850.35	535.00							
Insurance—Employer's Liability—on Employees	3,500.00						3,500.00					
Unclassified	\$ 3,261,597.00	\$ 8,334.00	\$ 8,333.00	\$ 8,333.00		\$ 3,225,271.00						
Undistributed City Debt Charges	\$ 3,085,271.00					3,085,271.00					\$ 11,326.00	
Interest on Bank Advances Prior to Collection of Revenue	140,000.00					140,000.00						
Payments for Local Improvements on City Property	11,326.00											
Miscellaneous	25,000.00	8,334.00	8,333.00	8,333.00							\$ 11,326.00	
Total	\$ 3,999,378.00	\$ 475,685.25	\$ 132,427.40	\$ 68,132.35	\$ 12,676.00	\$ 3,225,271.00	\$ 24,733.00		\$ 19,035.00	\$ 30,092.00	\$ 11,326.00	

STATEMENT VI.
The Proposed Expenditures for
PROTECTION OF PERSONS AND PROPERTY.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Miscellaneous Courts of Justice..... (Conducting Trials, Inquests, etc.)	\$ 167,524.00	\$ 119,500.00					\$48,024.00				
Juvenile Court	\$ 15,000.00	\$ 12,870.00	\$ 1,160.00	\$ 200.00	\$ 270.00		\$ 300.00		\$ 200.00		
(Trial of Boys and Girls)											
Board of Police Commissioners.....	\$ 872,973.00	\$ 758,693.00	\$ 38,300.00	\$34,123.00	\$ 4,031.00		\$27,826.00	\$10,000.00			
Conducting Police Court.....	19,000.00	19,000.00									
General Police Protection.....	853,973.00	739,693.00	38,300.00	34,123.00	4,031.00		27,826.00	10,000.00			
Fire Department	\$1,219,437.00	\$ 411,450.00	\$652,464.00	\$55,184.00	\$45,390.00	\$24,478.00	\$ 5,000.00	\$ 8,750.00	\$ 96.00		\$16,625.00
Fire Protection	1,219,266.00	411,450.00	652,293.00	55,184.00	45,390.00	24,478.00	5,000.00	8,750.00	96.00		16,625.00
Lighting for Military Purposes at Island.....	171.00		171.00								
Department of Property.....	\$ 31,111.00		\$ 29,111.00		\$ 2,000.00						
Maintenance of Fire Halls.....	9,691.00		7,691.00		2,000.00						
Maintenance of Police Stations.....	2,091.00		2,091.00								
Maintenance of Registry Offices.....	18,729.00		18,729.00								
Recovery of Bodies.....	600.00		600.00								
Miscellaneous Associations, etc., Receiving Grants from City	\$ 8,500.00								\$ 8,500.00		
(Aid to Military Organizations)											
City Architect's Department.....	\$ 61,225.00	\$ 54,350.00	\$ 4,975.00	\$ 1,875.00			\$ 25.00				
(Supervision of Building)											
Street Cleaning Department.....	\$ 500.00		\$ 250.00	\$ 250.00							
(Conducting Animal Pounds)											
Registry Offices	\$ 14,416.00		\$ 14,416.00								
(Registering Contracts and other Documents)											
Total.....	\$2,390,686.00	\$1,356,863.00	\$740,676.00	\$91,632.00	\$51,691.00	\$24,478.00	\$81,175.00	\$18,750.00	\$ 8,796.00		\$16,625.00

STATEMENT VII.
The Proposed Expenditures for
HEALTH AND SANITATION.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS									
		Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S										Capital Outlay
Analyzed (a) By Organization Units (b) By Main Activities	Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges		
Department of Public Health	\$ 315,358.65	\$ 226,720.07	\$ 35,462.60	\$ 42,896.85	\$ 8,051.50		\$ 2,146.63		\$ 61.00	\$ 20.00	
Administration—Executive and Staff Service..	20,072.33	12,320.34	4,842.45	1,290.00	575.00		1,039.54		5.00		
“ —Records and Statistics.....	6,025.00	4,854.00	375.00	250.00	300.00		246.00				
“ —Accounting and Purchasing...	3,710.00	3,500.00	100.00	10.00	100.00						
Diagnoses, Vaccinations, etc.....	2,771.25	1,600.00	985.00	160.00	15.00		11.25				
Laboratory Service	30,926.60	22,798.00	5,000.75	2,085.35	1,029.50		13.00				
Social Service Co-operation	7,035.00	6,600.00	300.00	20.00	100.00				15.00		
Public Health Nursing	49,755.57	41,353.07	3,990.00	2,545.00	1,772.00		80.00		15.50		
Child Hygiene	1,442.00	1,000.00	422.00	15.00	5.00						
Housing and Industrial Hygiene.....	6,323.00	5,990.50	257.00	25.00	50.00				.50		
Inspection of Baby and Maternity Homes.....	700.00	700.00									
Inspection of Meat, Slaughter-houses and Abattoirs	5,471.00	5,350.00	41.00	70.00	10.00						
Inspection of Other Food Supplies.....	3,105.00	2,300.00	710.00	15.00	80.00						
Communicable Diseases and Quarantine Service	25,163.00	21,317.00	1,408.00	2,270.00	148.00					20.00	
Conducting Isolation Hospitals—Main Hospital	63,296.00	25,820.00	5,958.00	28,208.00	3,310.00						
“ “ —Smallpox Hosp.	3,924.90	2,065.00	113.90	1,581.00	140.00				25.00		
“ “ —Measles Hosp.	6,732.00	832.00	5,000.00	900.00							
Plumbing and Drainage.....	23,057.16	21,170.16	1,717.00	125.00	45.00						
General Sanitation Service.....	32,180.00	30,100.00	1,870.00	50.00	160.00						
Free Dental Service	14,721.60	10,730.00	1,595.70	1,659.00	105.00		631.90				
Morgue and Ambulance Service.....	8,947.24	6,320.00	776.80	1,618.50	107.00		124.94				
Board of Education	\$ 53,400.00	\$ 50,000.00	\$	\$ 3,400.00							
(Medical Inspection of Public School Children)											
Department of Property.....	\$ 24,896.00	\$ 12,448.00	\$ 6,224.00	6,224.00							
(Conducting Public Lavatories)											
Street Cleaning Department.....	\$ 910,130.00	\$ 773,704.00	\$ 20,828.00	93,053.00			\$ 3,225.00	\$ 9,320.00			\$10,000.00
Administration and General Services.....	44,463.00	24,540.00	7,328.00	1,525.00			1,750.00	9,320.00			
Cleaning and Oiling Streets and Culverts.....	363,361.00	337,361.00	10,000.00	16,000.00							
Collecting Garbage and Refuse.....	353,303.00	350,803.00		2,500.00							
Conducting Disposal Plants.....	24,000.00	12,000.00		2,000.00							10,000.00
Stables and Shops.....	125,003.00	49,000.00	3,500.00	71,028.00			1,475.00				
Works Department	\$ 289,236.00	\$ 92,532.91	\$10,785.61	\$119,739.48				\$ 780.00		\$45,498.00	\$19,900.00
(Maintenance of Sewer System)											
Total.....	\$1,593,020.65	\$1,155,404.98	\$73,300.21	\$265,313.33	\$ 8,051.50		\$ 5,371.63	\$10,100.00	\$ 61.00	\$45,518.00	\$29,900.00

STATEMENT VIII.
The Proposed Expenditures for
HIGHWAYS.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Fire Department	\$350,820.00		\$350,820.00								
(Street Lighting)											
Works Department	\$334,873.00	\$113,511.41	\$12,091.83	\$174,596.76			\$ 390.00	\$ 3,130.00		\$ 3,500.00	\$27,653.00
Repairs and General Maintenance of Roadways...	275,387.00	78,002.29	11,255.73	161,745.98			390.00	3,130.00		3,500.00	17,363.00
Maintenance of Bridges, Railway Crossings, etc...	59,486.00	35,509.12	836.10	12,850.78							10,290.00
Street Cleaning Department	\$ 24,618.00	\$ 24,618.00									
(Snow Removal)											
Total	\$710,311.00	\$138,129.41	\$362,911.83	\$174,596.70			\$ 390.00	\$ 3,130.00		\$ 3,500.00	\$27,653.00

STATEMENT VIII.
The Proposed Expenditures for
HIGHWAYS.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Fire Department	\$350,820.00		\$350,820.00								
(Street Lighting)											
Works Department	\$334,873.00	\$113,511.41	\$12,091.83	\$174,596.76			\$ 390.00	\$ 3,130.00		\$ 3,500.00	\$27,653.00
Repairs and General Maintenance of Roadways...	275,387.00	78,002.29	11,255.73	161,745.98			390.00	3,130.00		3,500.00	17,363.00
Maintenance of Bridges, Railway Crossings, etc...	59,486.00	35,509.12	836.10	12,850.78							10,290.00
Street Cleaning Department	\$ 24,618.00	\$ 24,618.00									
(Snow Removal)											
Total	\$710,311.00	\$138,129.41	\$362,911.83	\$174,596.70			\$ 390.00	\$ 3,130.00		\$ 3,500.00	\$27,653.00

STATEMENT IX.
The Proposed Expenditures for
EDUCATION.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									Capita Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Board of Education	\$3,726,500.00	\$2,213,728.00	\$216,592.00	\$253,664.00	\$ 80,617.00	\$848,153.00	\$44,526.00	\$12,775.00	\$25,300.00	.....	\$31,145.00
Administration and Supervision	148,317.00	113,536.00	7,850.00	6,150.00	.....	.....	15,781.00	.....	.....	.....	5,000.00
Conducting Elementary Schools	2,728,136.00	1,632,689.00	174,750.00	187,569.00	65,262.00	618,591.00	21,900.00	11,375.00	16,000.00	.....	.....
“ Secondary Schools	429,625.29	271,496.00	25,393.00	24,720.00	10,805.00	82,911.29	3,600.00	1,400.00	9,300.00	.....	.....
“ Technical Schools	318,574.00	152,042.00	7,183.00	28,400.00	100.00	124,209.00	695.00	.....	.....	.....	5,945.00
“ Commercial Schools	101,847.71	43,965.00	1,416.00	6,825.00	4,450.00	22,441.71	2,550.00	.....	.....	.....	20,200.00
Separate School Board	\$ 248,094.00	\$ 150,000.00	\$ 25,000.00	\$ 31,000.00	\$ 9,000.00	\$ 32,094.00	\$ 1,000.00	.....	.....	.....	.....
(Conducting Elementary Schools)											
University of Toronto	\$ 6,000.00	.....	.....	.....	.....	.....	.....	.....	\$ 6,000.00	.....	.....
(Endowment to University)											
Public Library Board	\$ 158,740.00	\$ 79,050.00	\$ 13,500.00	\$ 11,400.00	\$ 36,488.00	\$ 13,252.00	\$ 5,050.00	.....	.....	.....	.....
(Conducting Reference and Circulating Libraries)											
Total	\$4,139,334.00	\$2,442,778.00	\$255,092.00	\$296,064.00	\$126,105.00	\$893,499.00	\$50,576.00	\$12,775.00	\$31,300.00	.....	\$31,145.00

STATEMENT X.
The Proposed Expenditures for
RECREATION.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Parks Department	\$364,998.00	\$234,907.00	\$16,510.00	\$48,022.00	\$ 1,433.00	.....	\$18,483.00	\$ 4,800.00	.....	\$ 852.00	\$39,991.00
Administration and General Services.....	45,578.00	27,104.00	4,270.00	6,500.00	.....	.....	7,704.00	.....	.....	.....	.....
Maintaining Parks	227,836.00	135,671.00	10,170.00	27,670.00	.....	.....	9,534.00	4,800.00	.....	.....	39,991.00
Conducting Playgrounds, Rinks & Toboggan Slides...	56,584.00	41,591.00	2,070.00	9,393.00	1,433.00	.....	1,245.00	.....	.....	852.00	.....
Care of Shade Trees.....	35,000.00	30,541.00	.....	4,459.00	.....	.....	.....	.....	.....	.....	.....
Board of Education	\$ 6,200.00	\$ 4,900.00	.....	\$ 1,300.00	.....	.....	.....	.....	.....	.....	.....
Conducting Playgrounds	5,900.00	4,900.00	.....	1,000.00	.....	.....	.....	.....	.....	.....	.....
High School Rinks and Games.....	300.00	.....	.....	300.00	.....	.....	.....	.....	.....	.....	.....
Fire Department	\$ 14,315.00	.....	\$14,315.00	.....	.....	.....	.....	.....	.....	.....	.....
(Lighting of Parks and Island)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Property	\$ 23,851.00	\$ 14,516.00	\$ 2,065.00	\$ 7,270.00	.....	.....	.....	.....	.....	.....	.....
(Conducting Bathing Stations)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$409,364.00	\$254,323.00	\$32,890.00	\$56,592.00	\$ 1,433.00	.....	\$18,483.00	\$ 4,800.00	.....	\$ 852.00	\$39,991.00

STATEMENT XI.
The Proposed Expenditures for
CHARITIES AND CORRECTION.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Public Hospitals	\$500,000.00									\$500,000.00	
(Care of Poor Patients)											
Social Service Commission.....	\$ 8,262.00	\$ 6,886.00	\$ 754.00	\$ 162.00	\$ 100.00		\$ 360.00				
(Social Service)											
Neighborhood Workers' Association.....	\$ 3,369.00	\$ 2,700.00	\$ 481.00	\$ 134.00	\$ 54.00						
(Social Service)											
Children's Aid Societies.....	\$ 5,500.00									\$ 5,500.00	
(Social Service)											
City Relief Office.....	\$ 2,850.00	\$ 2,850.00									
(Social Service)											
Miscellaneous Associations, etc., receiving Grants from City	\$ 92,526.00									\$ 92,526.00	
(Assistance to Charitable Organizations)											
Unclassified	\$ 1,700.00									\$ 1,700.00	
(Interment of Poor Persons)											
Industrial Schools	\$ 21,965.00					\$ 2,545.00				\$ 19,420.00	
(Correction of Children)											
Department of Property.....	\$ 58,165.00	\$ 18,803.00	\$ 5,510.00	\$32,427.00	\$ 1,425.00						
(Conducting Industrial Farms)											
City Jail	\$ 33,360.00	\$ 21,100.00	\$ 1,660.00	\$10,200.00	\$ 400.00						
(Confinement of Prisoners)											
Total.....	\$727,697.00	\$ 52,339.00	\$ 8,405.00	\$42,923.00	\$ 1,979.00	\$ 2,545.00	\$ 360.00			\$619,146.00	

STATEMENT XII.

The Proposed Expenditures for
PUBLIC SERVICE ENTERPRISES
and Other Municipal Trading Operations.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Works Department	\$2,272,879.00	\$566,308.38	\$175,003.13	\$241,320.49	.....	\$1,253,684.00	\$22,403.00	\$ 560.00	.....	\$ 5,000.00	\$ 8,600.00
Operation of Civic Car Lines.....	451,588.00	159,211.69	65,818.99	71,921.32	.....	149,636.00	.....	.....	.....	5,000.00	.....
Operation of Civic Water Works.....	1,821,291.00	407,096.69	109,184.14	169,399.17	.....	1,104,048.00	22,403.00	560.00	.....	.....	\$ 8,600.00
Department of Property.....	\$ 234,327.00	\$ 64,059.00	\$ 25,777.00	\$114,564.00	\$ 4,000.00	\$ 25,615.00	.....	\$ 312.00	.....	.....	.....
Conducting Markets, Stock Yards and Weigh Houses	49,217.00	13,849.00	15,752.00	19,304.00	.....	.....	.....	312.00	.....	.....	.....
Conducting Civic Abattoir.....	185,110.00	50,210.00	10,025.00	95,260.00	4,000.00	25,615.00	.....	.....	.....	.....	.....
Canadian National Exhibition Board..... (Conducting Annual Exhibition)	\$ 109,111.00	\$ 920.00	\$ 12,076.00	.....	.....	\$ 96,115.00	.....	.....	.....	.....	.....
Total.....	\$2,616,317.00	\$631,287.38	\$212,856.13	\$355,884.49	\$ 4,000.00	\$1,375,414.00	\$22,403.00	\$ 872.00	.....	\$ 5,000.00	\$ 8,600.00

STATEMENT XIII.
The Proposed Expenditures for
UNCLASSIFIED ITEMS.

EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF CURRENT FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		EXPENSES									Capital Outlay
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	
Province of Ontario (War Tax)	\$582,021.00										\$582,021.00
Total	\$582,021.00										\$582,021.00

STATEMENT XIV.

REVENUE OTHER THAN TAXATION.

GENERAL GOVERNMENT.

Department of Property:

Garage Service Revenue..... \$ 39,900.00

Unclassified:

Railway Franchise, Privileges, Revenue, etc..\$ 968,267.00
Rentals of Miscellaneous City Property.... 246,923.00
Miscellaneous License Fees and Convictions. 106,340.00
Excess Proceeds and Other Revenue on Property sold for Taxes..... 74,023.00
Dividends on shares in Consumers' Gas Co... 1,500.00
Miscellaneous Petty Revenue..... 4,062.00
1,401,115.00
\$1,441,015.00

PROTECTION OF PERSONS AND PROPERTY.

Miscellaneous Courts of Justice:

Provincial Government's Proportion of Cost of Trials, Inquests, etc.....\$ 25,250.00
County of York's Proportion of Cost of Civil Justice 7,370.00
Division Court Fees..... 500.00

Juvenile Court:

Fees \$ 33,120.00
200.00

Board of Police Commissioners:

Police Court Fines and Fees..... 35,000.00

City Architect's Department:

Building Permit Fees.....\$ 12,000.00
Elevator Fees 4,300.00
Electric Sign Inspection Fees..... 6,750.00
23,050.00

Street Cleaning Department:

Animal Pound Fees..... 160.00

HEALTH AND SANITATION.

Department of Public Health:

Hospital Fees, etc.....\$ 5,000.00
Plumbing and Draining Inspection Fees, etc. 1,300.00
\$ 6,300.00

Street Cleaning Department:

Removal of Waste from Factories..... 1,700.00
8,000.00

HIGHWAYS.

Works Department:

Street Area Rentals..... 39,900.00

EDUCATION.

Board of Education:

Elementary Schools—Government Grants...\$ 53,000.00
Secondary Schools—Government Grants, Students' Fees, etc..... 37,000.00
Technical Schools—Grants, Students' Fees, etc. 20,000.00
Commercial Schools—Students' Fees, etc.... 5,000.00
\$ 115,000.00

Separate School Board:

Government Grant\$ 4,822.00
Proportion of Estimated Cost of Separate Schools not covered by government grant or taxation. (If spent would have to be raised from other sources)..... 67,258.00
72,080.00
187,080.00

RECREATION.

Department of Property:

Harrison Bath Fees..... 3,400.00

CHARITIES AND CORRECTION.

Department of Property:

Revenue from Industrial Farm..... \$ 4,392.00

City Jail:

Provincial Government's Share of Cost of Maintaining City Jail.....\$ 11,000.00
County of York's Share of Cost of Maintaining City Jail..... 1,000.00
12,000.00
16,392.00

PUBLIC SERVICE ENTERPRISES.

Works Department:

Water Works Revenue.....\$1,762,925.00
Civic Car Lines Revenue..... 200,950.00
\$1,963,875.00

Department of Property:

Civic Abattoir Revenue.....\$ 152,150.00
Revenue from Markets, Stock Yards, and Weigh Houses 14,076.00
166,226.00

Canadian National Exhibition Board:

Exhibition Receipts in Excess of Direct Operating Expenses\$ 25,000.00
Rentals of Exhibition Property..... 2,450.00
27,450.00
2,157,551.00

Total..... \$3,944,868.00

STATEMENT XV.

The anticipated revenue from Taxation, with details as to the assessment and the rate of taxation.

1. General Rate—Total Assessment \$581,951,013.00.*

(a) For the City at large—15 mills on an assessment of \$577,505,134.00\$8,662,577.00
(b) For property in North Rosedale, annexed to the City by Royal Proclamation—11 mills on an assessment of \$4,445,879.00 48,905.00
\$8,711,482.00

2. School Rate—Total Assessment \$582,021,431.00.

6½ mills on the above assessment..... 3,783,139.00

3. The Provincial War Tax—Total Assessment \$582,021,431.00.

1 mill on the above assessment..... 582,021.00

\$13,076,642.00

Less Allowance for uncollectable taxes, allowances and adjustments..... 75,059.35

Total Amount to be raised by Taxation..... \$13,001,582.65

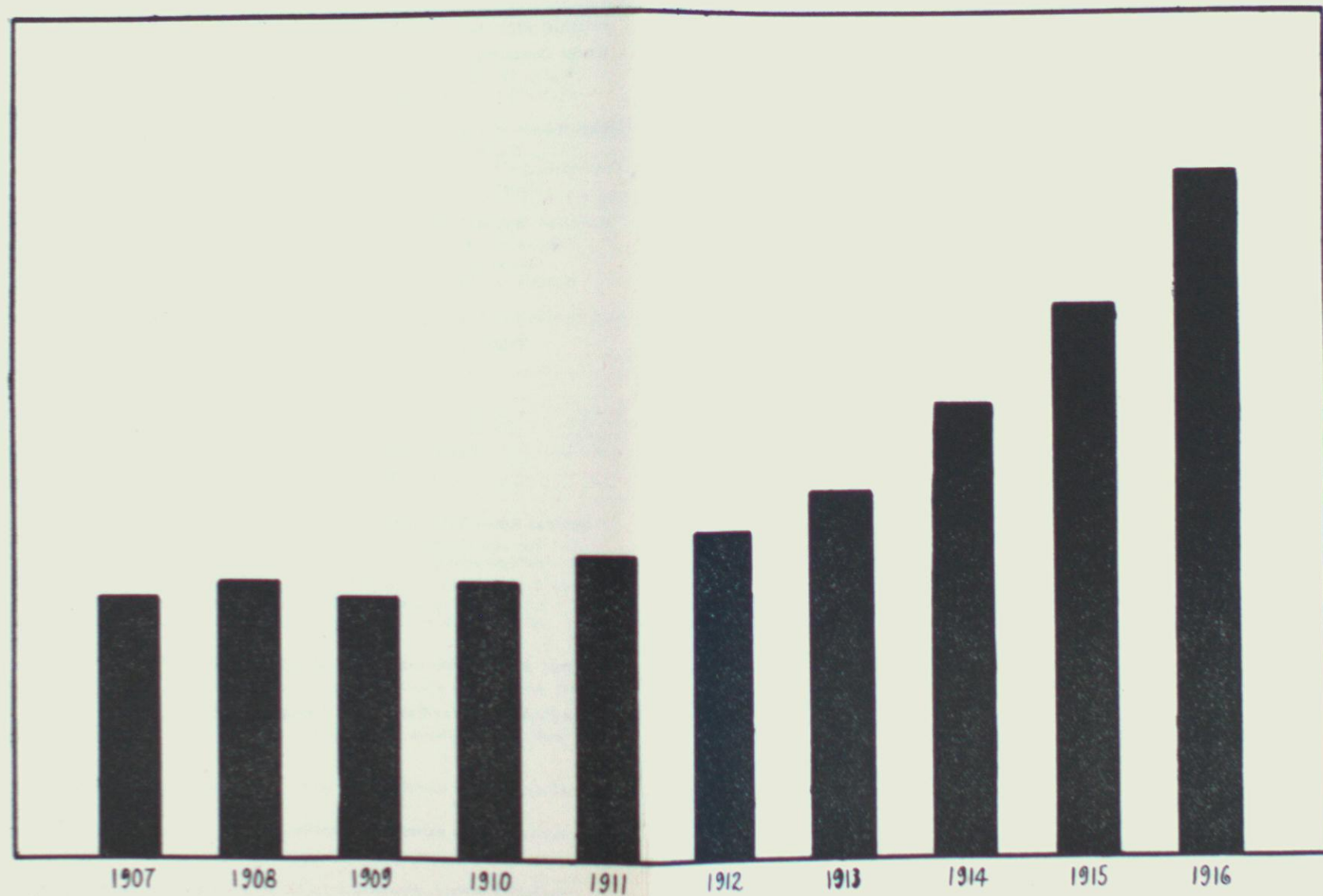
*Certain property, amounting in all to \$70,418.00, is exempt from General Rates, but not from School Rates or Provincial War Tax.

Per Capita Debt Charges

1907 - 1916

BASED ON OFFICIAL ESTIMATES.

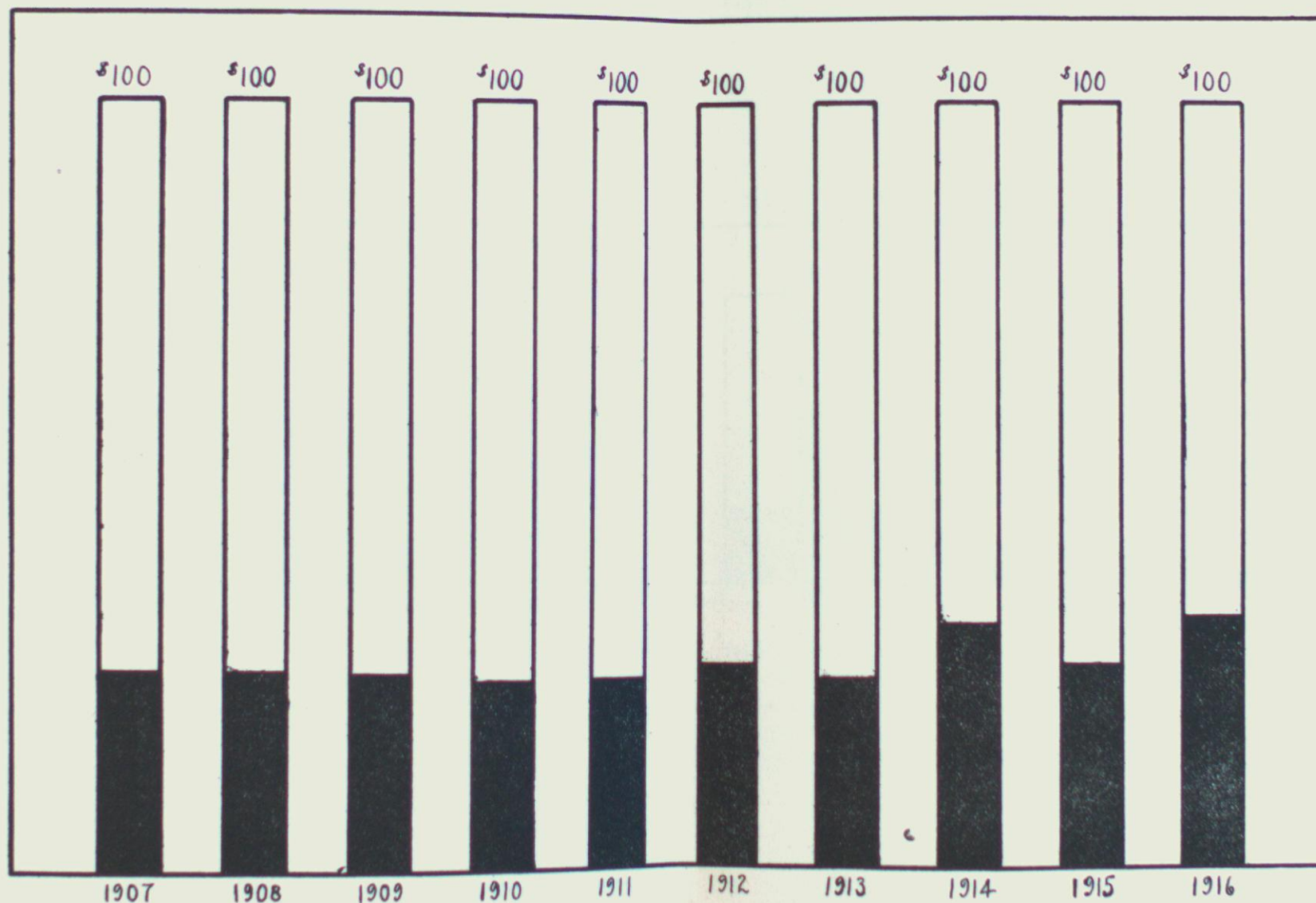
1907-\$4.75 1916-\$12.00



Proportion of each \$100 of Revenue consumed by Debt Charges
1907 - 1916

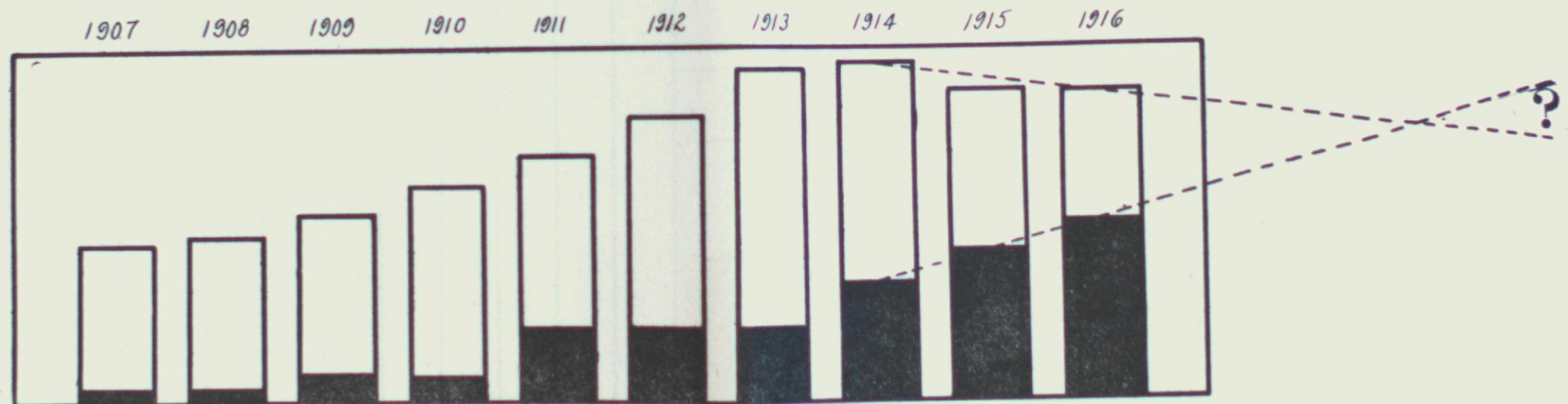
BASED ON OFFICIAL ESTIMATES.

1907-\$26.00 1916-\$33.00



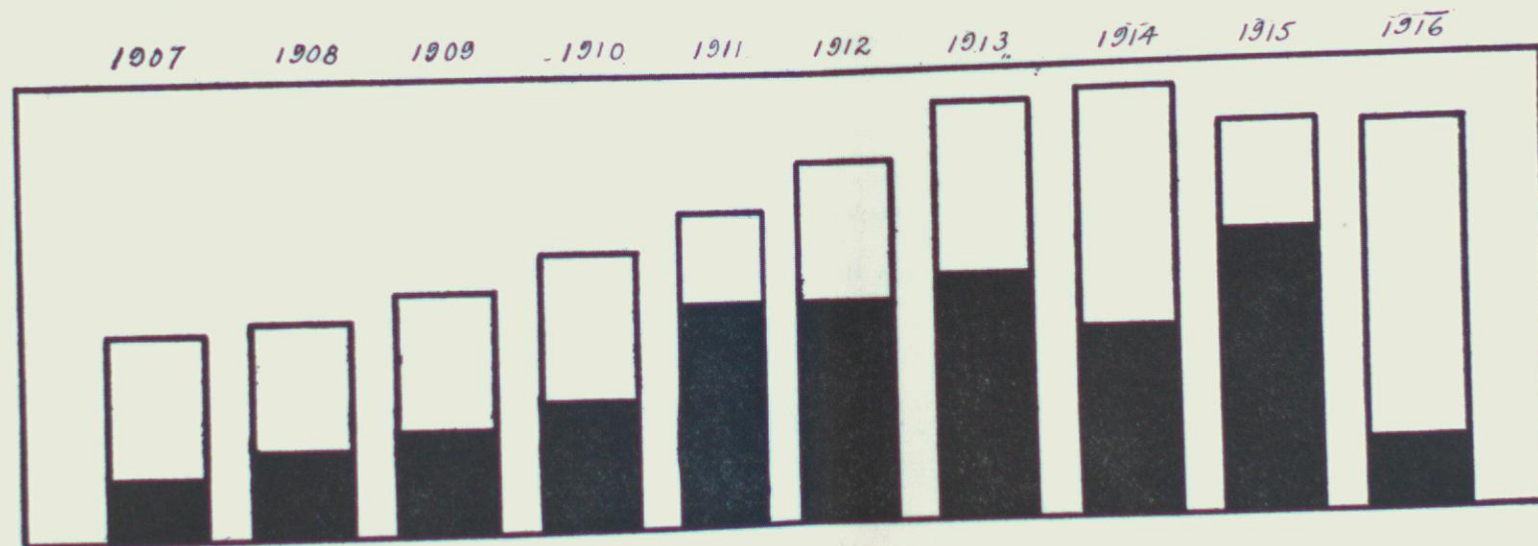
The shaded portions represent the Debt Charges.

How the Annual Debt Charges on Track Allowance Repairs and Reconstruction,
paid for by borrowed money, are overtaking the Annual Income
of the City from the Toronto Street Railway.



The large rectangles represent the City's Income from the Toronto Street Railway.
The shaded portions represent the Debt Charges on the Street Railway Paving Debt.
The light portions represent the sums which have been applied to the reduction of taxation.
If the present policy of paying for track reconstruction and repairs were to be continued until 1921,
what proportion of the City's Income from the Street Railway Company would be consumed in
Debt Charges ?

This Chart shows
What would have been left annually from the City's Income from the
Toronto Street Railway, if the repairs and reconstruction had
been financed on the pay-as-you-go policy.



The above shows the results which would have followed if the city had paid as it went for track allowance reconstruction and repairs.
The large rectangles represent the city's Income from the Toronto Street Railway.
The shaded portions represent actual Expenditures on reconstruction and repairs (1916 estimated).
The light portions represent what would have been surpluses to be used to reduce taxation.
Is there any connection between the small Estimated Expenditures this year and the large Debt Charges for this year shown on the preceding chart? Are these Expenditures on track allowance upkeep to be still further reduced or retained at the same level? If so, what will be the effect on the condition of the track allowance and on the payments for its upkeep after 1921?

APPENDIX I.—AN EXAMPLE OF A WELL DRAWN SET OF DEPARTMENTAL ESTIMATES—THE DEPARTMENT OF PUBLIC HEALTH'S ESTIMATES FOR 1916 TOGETHER WITH THEIR SUPPORTING DETAIL

	Page
Statement 1—The estimates as passed by the City Council.....	25
“ 2—The details supporting the estimates, showing the large amount of explanatory data which was available.....	25
“ 3—A sample page from the estimates, showing how the results of the past years are used as a basis for estimating costs for the coming year.....	35

STATEMENT I.

The Department of Public Health's Estimates for 1916 as passed by the City Council.

Personal Services	\$226,720.07
Outside Services	35,462.60
Materials and Supplies.....	42,896.85
Plant and Equipment.....	8,051.50
Fixed Charges.....	2,146.63
Contributions	61.00
Rights, Obligations and Payment of Debt.....	20.00
GRAND TOTAL.....	\$315,358.65

STATEMENT II.

HEALTH DEPARTMENT ESTIMATES.

ADMINISTRATION—DIVISION OF ACCOUNTING AND PURCHASING.

Personal Services:

Salaries, Permanent Staff—Full time:

1 Chief Accountant	\$ 1,500.00
1 Accountant	1,100.00
1 Accountant	900.00

\$ 3,500.00

Outside Services:

Printing, Binding and Advertising.....	100.00
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Supplies and Material:

Office Supplies	10.00
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Plant and Equipment:

Office Equipment:

Filing Equipment	\$ 50.00
Miscellaneous Office Equipment.....	50.00
	100.00
	\$ 3,710.00

ADMINISTRATION—EXECUTIVE AND STAFF SERVICE.

Personal Services:

Salaries, Permanent Staff—Full time:

1 Medical Officer of Health.....	\$ 7,000.00
1 Secretary	1,500.00

\$ 8,500.00

Salaries, Temporary Staff—Full time:

Stenographers:

1 at \$15 a week.....	\$ 785.00
2 at \$13 a week.....	1,360.67
1 at \$12 a week.....	628.00

Multigraph Operators:

1 at \$9 a week.....	471.00
1 at \$5 a week.....	261.67

1 Messenger at \$6 a week.....	314.00	3,820.34	\$12,320.34
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Outside Services:

Transportation of Persons:

Other than Local	\$ 150.00
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Subsistence and Support of Persons:

Hotels and Meals	150.00
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Communication Service:

Telegraph	\$ 2.75
Telephone	122.70
Postal	1,500.00
	1,625.45

Printing, Binding and Advertising:

Printing and Binding (including material)	\$ 2,598.00
Cuts and Electros.....	100.00
Typewriting and Multigraphing....	25.00
Photographing and Blueprinting....	10.00
	2,733.00

Contractual Repairs to Equipment.....

50.00

Special and Miscellaneous:

Typewriter Inspection Service.....	\$ 84.00
Miscellaneous Services	50.00
	134.00
	\$ 4,842.45

Supplies and Material:

Office Supplies (Stationery, etc.).....	\$ 1,190.00
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Special and Miscellaneous:

Electrical Supplies	\$ 30.00
Miscellaneous	70.00
	100.00
	1,290.00

Plant and Equipment:**Furniture and Furnishings:**

Furniture	\$ 25.00	
Miscellaneous Furnishings	15.00	40.00

Heat, Light and Power Equipment:

Electric Lamps, etc.....		25.00
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Office Equipment:

Filing Equipment	\$ 25.00	
Miscellaneous Office Equipment....	135.00	160.00

Special and Miscellaneous:

Library Stock (Books, Maps, etc.)..	\$ 150.00	
Miscellaneous Equipment	200.00	350.00
		\$ 575.00

Fixed Charges:

Insurance on Buildings.....	\$ 958.84	
Insurance on Equipment.....	80.70	1,039.54

Contributions and Gratuities:

Membership in Societies.....		5.00	\$ 20,072.33
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ADMINISTRATION—DIVISION OF RECORDS AND STATISTICS.**Personal Services:****Salaries, Permanent Staff—Full time:**

1 Statistician	\$ 1,400.00	
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Salaries, Temporary Staff—Full time:**Assistant Statisticians:**

1 at \$15 a week.....	\$ 785.00	
1 at \$13 a week.....	680.33	

1 Tabulating Machine Operator at

\$11 a week.....	575.67	
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Filing Clerks:

2 at \$6 a week.....	628.00	
3 at \$5 a week.....	785.00	3,454.00
		\$ 4,854.00

Outside Services:

Communication Service—Postal.....	\$ 100.00	
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Printing, Binding and Advertising:

Printing and Binding (including material)	\$ 200.00	
Cuts, Electros, Composition.....	10.00	
Typewriting and Multigraphing....	15.00	
Photographing and Blueprinting...	10.00	235.00

Contractual Repairs to Equipment.....	25.00	
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Miscellaneous Services	15.00	375.00
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Supplies and Material:

Office Supplies (Stationery, etc.).....	\$ 225.00	
Miscellaneous Supplies	25.00	250.00

Plant and Equipment:**Office Equipment:**

Filing Equipment	\$ 200.00	
Miscellaneous Office Equipment....	50.00	250.00

Special and Miscellaneous:

Library Stock—Books, Maps, etc..	\$ 25.00	
Miscellaneous Equipment	25.00	50.00
		\$ 300.00

Fixed Charges:

Rent of Equipment (Tabulating Machine).....	246.00	\$ 6,025.00
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DIVISION OF BABY HOMES.**Personal Services:****Salaries, Permanent Staff—Part time:**

1 Medical Inspector		\$ 700.00
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DIVISION OF COMMUNICABLE DISEASES AND QUARANTINE.**Personal Services:****Salaries, Permanent Staff—Full time:**

1 Division Chief.....	\$ 1,500.00	
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Clerks:

1 at \$1,000.....	\$ 1,000.00	
2 at \$ 950.....	1,900.00	

Disinfectors:

2 at \$1,000.....	\$ 2,000.00	
1 at \$ 900.....	900.00	

Inspectors:

4 at \$1,000.....	4,000.00	
5 at \$ 950.....	4,750.00	
1 at \$ 900.....	900.00	\$16,950.00

Wages:

Full Time—Temporary Nurses.....	\$ 25.00	
Part Time—Guardians of Quarantin- ed Houses	4,342.00	4,367.00
		\$21,317.00

Outside Services:**Transportation of Persons:**

Local Trolley Fares.....	\$ 530.00	
Suburban Trolley Fares.....	40.00	
		\$ 570.00

Subsistence and Support of Persons:

Contractual Hospital Maintenance..	\$ 60.00	
Per diem Payments in lieu of Sub- sistence	50.00	110.00

**Subsistence and Care of Horses, Storage and
Care of Vehicles.....**

373.00

Communication Service—Telephone

30.00

Printing, Binding and Advertising:

Printing and Binding (including material)	\$ 80.00	
Photographing and Blueprinting....	5.00	85.00

Special and Miscellaneous:

Payments to Provincial Board of Health and Hospitals for Treat- ing Rabies and Administering Diarsenal	\$ 190.00	
Miscellaneous Services	50.00	240.00

\$ 1,408.00

Supplies and Material:**Food:**

Cereal and Cereal Products.....	\$ 45.00
Fruit and Vegetables.....	80.00
Produce	290.00
Meat, Fish and Fowl.....	230.00
Canned Goods	80.00
Bread and Other Baked Goods.....	40.00
Miscellaneous Food Products.....	235.00

1,000.00

Fuel:

Coal.....	\$ 135.00
Wood	15.00

150.00

Soap, Cleansers, Polishes and Cleaning Supplies.. 100.00

Clothing

5.00

Technical Supplies:

Formaldehyde and other Fumigators..	\$ 1,000.00
Other Drugs and Chemicals.....	10.00
Miscellaneous Technical Supplies...	5.00

1,015.00

\$ 2,270.00

Plant and Equipment:

Harness and Vehicle Accessories.....	\$ 30.00
Office Equipment (Filing).....	35.00
Cleaning Equipment (Brushes and Brooms).....	8.00

Special and Miscellaneous:

Library Stock (Books, Maps, etc.)..... 75.00

148.00

Rights, Obligations and Payment of Debt:

Payments for Property Destroyed to Prevent Spread of Disease

20.00

\$ 25,163.00

DIVISION OF THE DIAGNOSTICIAN.**Personal Services:**

Salaries, Permanent Staff—Full time:

1 Diagnostician

\$ 1,600.00

Outside Services:

Transportation of Persons:

Garage Service

\$ 900.00

Communication Service:

Telephone

30.00

Contractual Repairs to Equipment..... 50.00

Miscellaneous Services

5.00

985.00

Supplies and Material:**Technical Supplies:**

Antitoxin, Vaccine and other serums	\$115.00
Other Drugs and Chemicals.....	5.00

\$ 120.00

Office Supplies

5.00

Automobile Supplies

35.00

160.00

Plant and Equipment:

Toilet Accessories

2.00

Technical Equipment:

Medical and Surgical

13.00

15.00

Fixed Charges:

Insurance on Equipment (Automobile)..... 11.25

\$ 2,771.25

DIVISION OF FOOD INSPECTION.**Personal Services:**

Salaries, Permanent Staff—Full time:

1 Chief Inspector

\$ 1,300.00

1 Inspector

1,000.00

\$2,300.00

Outside Services:

Transportation of Things:

Local Cartage and Horse Hire.....

\$ 250.00

Subsistence and Care of Horses, Storage and Care of Vehicles

335.00

Printing and Binding (including material)..... 100.00

Contractual Repairs to Equipment..... 25.00

710.00

Supplies and Material:

Office Supplies (Stationery, etc.)..... 15.00

Plant and Equipment:

Furniture

\$ 5.00

Harness and Vehicle Accessories..... 40.00

Office Equipment (Filing)

5.00

Special and Miscellaneous Scales and Weights... 30.00

80.00

\$ 3,105.00

DIVISION OF MORGUE AND AMBULANCE.**Personal Services:**

Salaries, Permanent Staff—Full time:

1 Division Chief

\$ 950.00

Ambulance Drivers:

1 at \$1,000.00

1,000.00

1 at \$ 850.00

850.00

Morgue Caretakers:

1 at \$1,000.00

1,000.00

1 at \$ 950.00

950.00

\$ 4,750.00

Salaries, Temporary Staff—Full time:

2 Ambulance Drivers at \$15.00 a week.....

\$ 1,570.00 \$ 6,320.00

Outside Services:

Subsistence and Care of Horses, Storage and Care of Vehicles

\$ 25.00

Communication Service—Telephone

64.00

Furnishing of Light and Power:

Electricity

\$ 130.00

Gas

15.00

145.00

Contractual Repairs to:

Equipment

\$ 490.00

Structures

15.00

505.00

Special and Miscellaneous:

Water Service

37.80

776.80

Supplies and Material:

Forage:			
Hay	\$ 150.00		
Miscellaneous	25.00	\$ 175.00	
Fuel—Coal		475.00	
Soap, Cleansers, Polishes and Cleaning Supplies..		20.50	
Clothing		156.00	
Technical Supplies:			
Sundry Drugs and Chemicals.....		20.00	
Automobiles Supplies (Gasoline, etc.).....		402.00	
Special and Miscellaneous:			
Ice	\$ 100.00		
Floor Wax and Polish.....	50.00		
Containers	5.00		
Miscellaneous	215.00	370.00	\$1,618.50

Plant and Equipment:

Furniture and Furnishings—Bedding.....		5.00	
Heat, Light and Power Equipment—Electric....		23.00	
Lavatories and Toilet Accessories.....		25.00	
Cleaning Equipment:			
Brushes and Brooms.....	\$ 4.00		
Miscellaneous	30.00		
		34.00	
Special and Miscellaneous:			
Library Stock	\$ 10.00		
Miscellaneous	10.00	20.00	107.00

Fixed Charges:

Insurance on Equipment (Motor Ambulance)....	\$ 111.94		
Licenses (Motors and Chauffeurs).....	13.00	124.94	\$ 8,947.24

DIVISION OF HOSPITALS—ISOLATION HOSPITAL.**Personal Services:**

Salaries, Permanent Staff—Full time:			
1 Medical Superintendent	\$ 2,500.00		
1 Assistant Superintendent	1,200.00		
		\$ 3,700.00	

Salaries, Temporary Staff—Full time:			
Doctors	\$ 1,200.00		
Superintendent of Nurses.....	1,000.00		
Nurses	6,810.00		
Bookkeepers	1,045.00		
Engineers	2,500.00		
Housekeeper	650.00		
Cooks	520.00		
Maids	2,847.00		
Porter	312.00		
Orderlies	1,286.00		
Laundry Employees	3,900.00	22,070.00	

Professional Fees	50.00	\$25,820.00	
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Outside Services:

Transportation of Persons:			
Local Trolley Fares	25.00		
Ambulance Hire	5.00	\$ 30.00	
Transportation of Things—Local Cartage.....		700.00	
Communication Service:			
Telephone	\$ 292.00		
Postal	50.00		
		342.00	
Printing, Binding and Advertising:			
Printing and Binding (including material)	\$ 140.00		
Photographing and Blueprinting....	10.00		
		150.00	
Furnishing of Light and Power:			
Electricity	\$ 1,440.00		
Gas	560.00		
		2,000.00	
Contractual Repairs:			
To Equipment	\$ 500.00		
To Structures	\$ 1,500.00		
		2,000.00	
Special and Miscellaneous:			
Water Service	\$ 681.00		
Laundry Service	5.00		
Miscellaneous	50.00	736.00	\$ 5,958.00

Supplies and Material:

Food:			
Cereals and Cereal Products	\$ 400.00		
Fruit and Vegetables	1,850.00		
Produce (Milk, Butter, Eggs, Cheese, Honey)	6,650.00		
Meat, Fish and Fowl.....	2,800.00		
Canned Goods	350.00		
Bread and other Baked Goods.....	800.00		
Miscellaneous Food Supplies	2,000.00	\$14,850.00	

Fuel:			
Coal	\$ 6,850.00		
Wood	50.00	6,900.00	

Soap, Cleansers, Polishes and Cleaning Supplies		1,700.00	
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Clothing and Dry Goods:			
Clothing	\$ 600.00		
Linen, Cotton and Woollen Cloth....	300.00	900.00	

Technical Supplies:			
Antitoxin, Vaccine and other Serums.\$	648.00		
Other Drugs and Chemicals.....	1,170.00		
Miscellaneous	490.00	2,308.00	

Office Supplies		25.00	
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Special and Miscellaneous:			
Ice	\$ 700.00		
Floor Wax and Polish.....	200.00		
Containers	40.00		
Electrical Supplies	75.00		
Plumbing, Heating and Boiler Room Supplies	200.00		
Miscellaneous	310.00	1,525.00	\$28,208.00

Plant and Equipment:

Furniture and Furnishings:				
Bedding	\$ 1,500.00			
Furniture	210.00			
Draperies, Curtains, etc.	120.00			
Miscellaneous	10.00	\$ 1,840.00		
<hr/>				
Equipment for the Preparation and Serving of Food		460.00		
Heat, Light and Power Equipment:				
Electric	\$ 250.00			
Miscellaneous	75.00	325.00		
<hr/>				
Technical Equipment:				
Medical and Surgical Equipment...	\$ 325.00			
Dental Equipment	3.00			
Miscellaneous	12.00	340.00		
<hr/>				
Office Equipment—Miscellaneous		10.00		
Cleaning Equipment:				
Laundry Equipment	\$ 100.00			
Brushes and Brooms	100.00	200.00		
<hr/>				
Special and Miscellaneous:				
Library Stock (Maps, Books, etc.)..	\$ 25.00			
Garden and Hand Tools	35.00			
Miscellaneous	75.00	135.00	\$ 3,310.00	\$ 63,296.00

DIVISION OF HOSPITALS—MEASLES HOSPITALS.**Personal Services:**

Salaries, Temporary Staff—Full time:				
Miscellaneous		\$ 832.00		

Outside Services:

Subsistence and Support of Persons:				
Contractual and Hospital Maintenance:				
Regular Retaining Fee of Private Measles Hospital	\$ 1,800.00			
Extra Patients	3,200.00	5,000.00		

Supplies and Material:

Food:				
Cereals and Cereal Products	\$ 20.00			
Fruit and Vegetables	125.00			
Produce (Milk, Butter, Eggs, Cheese, Honey)	405.00			
Meat, Fish and Powl	200.00			
Canned Goods	30.00			
Bread and other Baked Goods	40.00			
Miscellaneous Food Products	80.00	900.00	\$ 6,732.00	

DIVISION OF HOSPITALS—SMALLPOX HOSPITAL.**Personal Services:**

Salaries, Temporary Staff—Full time:			
Nurses	\$ 925.00		
Cooks	590.00		
Orderlies	550.00	\$ 2,065.00	

Outside Services:

Communication Service—Telephone	50.00		
Furnishing of Light and Power—Electricity	53.90		
Contractual Repairs to Equipment	10.00	113.90	

Supplies and Material:

Food:				
Cereals and Cereal Products	\$ 25.00			
Fruit and Vegetables	190.00			
Produce (Milk, Butter, Eggs, Cheese, Honey)	390.00			
Meat, Fish and Powl	325.00			
Canned Goods	45.00			
Bread and other Baked Goods	60.00			
Miscellaneous Food Products	135.00	\$ 1,170.00		
<hr/>				
Fuel:				
Coal	\$ 220.00			
Wood	75.00	\$ 295.00		
<hr/>				
Soap, Cleansers, Polishes and Cleaning Supplies ..		50.00		
Clothing and Dry Goods:				
Clothing	\$ 35.00			
Linen, Cotton and Woollen Cloth ..	5.00			
		40.00		
<hr/>				
Special and Miscellaneous:				
Ice	\$ 15.00			
Floor Wax and Polish	1.00			
Miscellaneous	10.00	26.00	1,581.00	

Plant and Equipment:

Furniture and Furnishings:				
Bedding	\$ 69.00			
Furniture	31.00			
Miscellaneous	5.00	\$ 105.00		
<hr/>				
Equipment for the Preparation and Serving of Food		25.00		
Heat, Light and Power Equipment:				
Miscellaneous		5.00		
<hr/>				
Cleaning Equipment:				
Laundry Equipment	\$.50			
Brushes and Brooms	4.00			
Miscellaneous50	5.00	140.00	

Contributions and Gratuities:

Burial Expenses		25.00	\$ 3,924.90	
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DIVISION OF HOUSING AND INDUSTRIAL HYGIENE.

Personal Services:

Salaries, Permanent Staff—Full time:
 1 Division Chief\$ 1,400.00
 Inspectors—2 at \$1,000..... 2,000.00 \$ 3,400.00

Salaries, Temporary Staff—Full time:
 Inspectors:
 1 at \$13.50 a week.....\$ 706.50
 3 at \$12.00 a week..... 1,884.00 2,590.50 \$ 5,990.50

Outside Services:

Transportation of Persons:
 Local Trolley Fares.....\$ 200.00
 Suburban Trolley Fares..... 2.00
 \$ 202.00

Printing, Binding and Advertising:
 Printing and Binding (including material)\$ 45.00
 Photographing and Blueprinting.. 10.00 55.00 257.00

Supplies and Material:

Miscellaneous 25.00

Plant and Equipment:

Office Equipment (filing) 50.00

Contributions and Gratuities:

Memberships in Societies50
 \$ 6,323.00

DIVISION OF LABORATORIES.

Personal Services:

Salaries, Permanent Staff—Full time:
 1 Epidemiologist and Acting Director\$ 2,150.00
 1 Bacteriologist 1,850.00
 1 Technician 1,000.00

Chemists:
 1 at \$1,600..... 1,600.00
 1 at \$1,350..... 1,350.00

Dairy Farm Inspectors:
 2 at \$1,500..... 3,000.00
 1 at \$1,450..... 1,450.00

1 Assistant in Experimental and Chlorination Plant 850.00

5 Milk Inspectors at \$1,100..... 5,500.00 \$18,750.00

Salaries, Temporary Staff—Full time:
 1 Milk Inspector\$ 900.00
 Stenographer-Clerk, 1 at \$12 a week. 628.00
 Extra Help 150.00
 3 Assistants at \$15 a week..... 2,355.00 4,033.00

Wages, Full Time Service—Extra Help..... 15.00 \$22,798.00

Outside Services:

Transportation of Persons:
 Local Trolley Fares.....\$ 320.00
 Suburban Trolley Fares..... 2.00
 Local Ferry Fares..... 50.00
 Garage Service 900.00
 Miscellaneous Local and Suburban Transportation of Persons..... 25.00
 Transportation of Persons other than Local or Suburban..... 1,375.00
 \$ 2,672.00

Transportation of Things:
 Local Cartage\$ 67.00
 Transportation of Things other than Local or Suburban..... 135.00
 202.00

Subsistence and Support of Persons:
 Hotel and Meals..... 830.00

Communication Service:
 Telephone\$ 21.90
 Postal 140.00
 Messenger 375.00
 536.90

Printing, Binding and Advertising:
 Printing and Binding (including material)\$ 250.00
 Typewriting and Multigraphing... 30.00
 280.00

Furnishing of Light and Power:
 Electricity\$ 77.50
 Gas 7.35
 84.85

Contractual Repairs:
 To Equipment\$ 75.00
 To Structures 125.00
 200.00

Special and Miscellaneous:
 Laundry Service\$ 50.00
 Miscellaneous 145.00 195.00 \$ 5,000.75

Supplies and Material:

Food:
 Produce\$ 25.00
 Meat, Fish and Fowl..... 44.00
 Miscellaneous Food Products..... 2.00 \$ 71.00

Forage—Miscellaneous 8.00

Fuel—Coal 11.25

Soap, Cleansers, Polishes and Cleaning Supplies.. 40.00

Clothing 23.50

Technical Supplies:
 Sundry Drugs and Chemicals.....\$ 1,013.00
 Miscellaneous Technical Supplies.. 500.00 1,513.00

Office Supplies 50.00

Automobile Supplies 6.85

Special and Miscellaneous:
 Ice\$ 90.00
 Containers 109.00
 Electrical Supplies 5.00
 Miscellaneous 157.75 361.75 \$ 2,085.35

Plant and Equipment:

Furniture and Furnishings:			
Miscellaneous	\$	2.50	
Heat, Light and Power Equipment:			
Miscellaneous		8.00	
Vehicles and Accessories.....		3.00	
Lavatories and Toilet Accessories.....		6.00	
Technical Equipment—Miscellaneous		700.00	
Office Equipment:			
Filing	\$	65.00	
Miscellaneous		5.00	
			70.00
Special and Miscellaneous:			
Library Stock (Books, Maps, etc.)..	\$	40.00	
Miscellaneous		200.00	240.00
			\$ 1,029.50

Fixed Charges:

Rent of Buildings	\$	10.00	
Insurance of Equipment.....		3.00	13.00
			\$ 30,926.60

DIVISION OF MEAT INSPECTION.**Personal Services:**

Salaries, Permanent Staff—Full time:			
1 Acting Chief Inspector.....	\$	1,350.00	
Salaries, Temporary Staff—Full time:			
3 Inspectors at \$1,200.....	\$	3,600.00	
Salaries, Temporary Staff—Part time:			
1 Inspector.....		400.00	4,000.00
			\$ 5,350.00

Outside Services:

Transportation of Persons:			
Other than Local or Suburban.....	\$	5.00	
Communication Service—Telegraph		1.00	
Printing, Binding and Advertising:			
Printing and Binding (including material)	\$	25.00	
Photographing and Blueprinting..		10.00	35.00
			41.00

Supplies and Material:

Clothing	\$	25.00	
Technical Supplies:			
Sundry Drugs and Chemicals.....	\$	5.00	
Miscellaneous Technical Supplies....		20.00	25.00
Miscellaneous		20.00	70.00

Plant and Equipment:

Miscellaneous		10.00	\$ 5,471.00
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DIVISION OF PUBLIC HEALTH NURSES.**Personal Services:****Salaries, Permanent Staff—Full time:**

1 Superintendent of Nurses at \$1,400 for one-half year only.....	\$	700.00	
1 Acting Superintendent of Nurses		1,200.00	
1 Head Office Nurse.....		900.00	
1 Stenographer and Storekeeper....		728.00	
			\$ 3,528.00

Salaries Temporary Staff—Full time:

4 Supervising Nurses at \$900.....	\$	3,600.00	
Nurses—32 at \$900.....		28,800.00	
6 at \$900 for 8 months only		3,600.00	
1 Messenger at \$5 a week.....		261.67	
			36,261.67

Salaries, Temporary Staff—Part time:

Cleaners—3 at \$1.20 a week.....	\$	188.40	
1 at \$5.00 a month.....		60.00	248.00

Salaries, Temporary Staff—Part time:

Overtime Pay to Cleaners.....		15.00	
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Professional Fees:

Medical Service at Clinics.....		1,300.00	\$41,353.07
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Outside Services:**Transportation of Persons:**

Local Trolley Fares.....	\$	1,060.00	
Suburban Trolley Fares.....		12.00	
Ambulance Hire		190.00	\$ 1,262.00

Transportation of Things:

Local Cartage	\$	900.00	
Transportation other than Local....		200.00	1,100.00

Subsistence and Support of Persons:

Contractual Hospital and Institutional Maintenance		375.00	
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Communication Service:

Telegraph	\$	2.00	
Telephone		212.00	
Postal		140.00	354.00

Printing, Binding and Advertising:

Printing and Binding (including material)	\$	700.00	
Cuts, Electros, Composition.....		15.00	
Photographing and Blueprinting....		40.00	755.00

Contractual Repairs to Equipment.....

		16.00	
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Special and Miscellaneous:

Laundry Service	\$	125.00	
Miscellaneous		3.00	128.00
			\$ 3,990.00

Supplies and Material:

Food:			
Cereals and Cereal Products.....	\$ 45.00		
Produce	5.00		
Miscellaneous Food Products.....	50.00	\$ 100.00	
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Sosp, Cleansers, Polishes and Cleaning Supplies..		25.00	
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Clothing and Dry Goods:			
Clothing	\$ 115.00		
Linen, Cotton and Woollen Cloth....	5.00	120.00	
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Technical Supplies:			
Sundry Drugs and Chemicals.....	\$ 650.00		
Miscellaneous Technical Supplies..	250.00	900.00	
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Office Supplies			
		575.00	
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Special and Miscellaneous:			
Ice	\$ 650.00		
Containers	75.00		
Miscellaneous	100.00	825.00	\$ 2,545.00
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Plant and Equipment:

Furniture and Furnishings:			
Floor Coverings	\$ 10.00		
Bedding	5.00		
Furniture	340.00		
Draperies, Curtains, etc.....	15.00	\$ 370.00	
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Equipment for the Preparation and Serving of Food			
		150.00	
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Heat, Light and Power Equipment:			
Electrical		10.00	
Lavatories and Toilet Accessories		10.00	
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Technical Equipment:			
Medical and Surgical Equipment..	\$ 50.00		
Miscellaneous Technical Equipment	75.00	125.00	
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Office Equipment:			
Filing	\$ 875.00		
Miscellaneous	40.00	915.00	
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Cleaning Equipment:			
Brushes and Brooms	\$ 1.00		
Miscellaneous	5.00	6.00	
<hr/>			
Special and Miscellaneous:			
Scales and Weights.....	\$ 146.00		
Library Stock (Books, Maps, etc.)..	35.00		
Miscellaneous	5.00	186.00	\$ 1,772.00
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Fixed Charges:

Rent of Space in Buildings.....	80.00
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Contributions:

Membership in Societies	15.50	\$ 49,755.57
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DIVISION OF PLUMBING AND DRAINAGE.

Personal Services:

Salaries, Permanent Staff—Full time:			
1 Division Chief	\$ 1,600.00		
<hr/>			
Clerks:			
1 at \$1,200.....	1,200.00		
1 at \$1,000.....	1,000.00		
1 at \$ 950.....	950.00		
1 at \$ 574.....	574.00		
1 Stenographer	678.16		
<hr/>			
Plumbing Inspectors and Smoke Testers:			
1 at \$1,450.....	1,450.00		
1 at \$1,400.....	1,400.00		
<hr/>			
Plumbing Inspectors:			
2 at \$1,450.....	2,900.00		
1 at \$1,400.....	1,400.00		
3 at \$1,300.....	3,900.00		
1 at \$1,000.....	1,000.00		
<hr/>			
Drain Inspectors:			
1 at \$1,300.....	1,300.00		
1 at \$1,000.....	1,000.00	\$20,352.16	
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Salaries, Permanent Staff—Full time:		33.00	
Overtime Pay to Inspectors.....			

Salaries, Temporary Staff—Full time:		785.00	\$21,170.16
1 Plumbing Inspector at \$15 a week.....			

Outside Services:

Transportation of Persons:			
Local Trolley Fares.....	\$ 585.00		
Suburban Trolley Fares.....	75.00	\$ 660.00	
<hr/>			
Transportation of Things:			
Local Cartage		15.00	
<hr/>			
Subsistence and Care of Horses, Storage and Care of Vehicles (Board of two horses at \$1 a day)			
		732.00	
<hr/>			
Printing, Binding and Advertising:			
Printing and Binding (including material)	\$ 250.00		
Photographing and Blueprinting...	10.00	260.00	
<hr/>			
Contractual Repairs to Equipment.....			
		25.00	
Miscellaneous		25.00	1,717.00
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Supplies and Material:

Office Supplies	\$ 100.00		
Miscellaneous	25.00	125.00	

Plant and Equipment:

Office Equipment—Filing	\$ 25.00		
<hr/>			
Special and Miscellaneous:			
Garden and Hand Tools.....	\$ 15.00		
Miscellaneous	5.00	20.00	45.00
<hr/>			
			\$ 23,057.16

DIVISION OF SANITATION.

Personal Services:

Salaries, Permanent Staff—Full time:

1 Division Chief	\$ 2,000.00
1 First-class Clerk and Ass't Division Chief..	1,400.00

Clerks:

1 at \$950.....	950.00
1 at \$850.....	850.00
1 at \$600.....	600.00

Sanitary Inspectors:

1 at \$1,100.....	1,100.00
2 at \$1,000.....	2,000.00
11 at \$ 950.....	10,450.00
3 at \$ 900.....	2,700.00
4 at \$ 850.....	3,400.00

Bakeshop Inspectors:

1 at \$1,000.....	1,000.00
1 at \$ 950.....	950.00

3 Restaurant Inspectors at \$900.....	2,700.00	\$30,100.00
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Outside Services:

Transportation of Persons:

Local Trolley Fares.....	\$ 1,500.00
Suburban Trolley Fares.....	100.00
	\$ 1,600.00

Communication Service—Postal	10.00
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Printing, Binding and Advertising:

Printing and Binding (including material)	\$ 225.00
Typewriting and Multigraphing.....	25.00
	250.00

Miscellaneous.....	10.00	\$ 1,870.00
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Supplies and Material:

Special and Miscellaneous:

Electrical Supplies	\$ 40.00
Miscellaneous	10.00
	50.00

Plant and Equipment:

Heat, Light and Power Equipment:

Electrical	\$ 10.00
Office Equipment—Filing	150.00
	160.00
	\$ 32,180.00

DIVISION OF DENTAL CLINICS.

Personal Services:

Salaries, Permanent Staff—Full time:

1 Division Chief	\$ 1,400.00
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Salaries, Temporary Staff—Full time:

1 Nurse	900.00
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Salaries, Temporary Staff—Part time:

Dentists—3 at \$900.....	\$ 2,700.00
7 at \$800.....	5,600.00
1 Cleaner	130.00
	\$ 8,430.00
	\$10,730.00

Outside Services:

Communication Service:

Telephone	\$ 50.00
Postal	10.00
	\$ 60.00

Furnishing of Light and Power:

Electricity	\$ 25.00
Gas70
	25.70

Contractual Repairs to Equipment.....	30.00
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Special and Miscellaneous:

Laundry Service	\$ 380.00
Making Teeth	1,100.00
	1,480.00
	1,595.70

Supplies and Material:

Soap, Cleansers, Polishes and Cleaning Supplies..	\$ 5.00
Clothing	95.00

Technical Supplies:

Sundry Drugs and Chemicals.....	\$ 110.00
Teeth	400.00
Other Dental Supplies	1,039.00
	1,549.00

Office Supplies	10.00
	1,659.00

Plant and Equipment:

Heat, Light and Power Equipment:

Electrical	5.00
Technical Equipment—Dental	100.00
	105.00

Fixed Charges:

Rent of Space in Buildings.....	\$ 600.00
Insurance on Equipment.....	31.90
	\$ 631.90
	\$ 14,721.60

DIVISION OF SOCIAL SERVICE.

Personal Services:

Salaries, Permanent Staff—Full time:		
1 Division Chief.....	\$ 1,200.00	
Salaries, Temporary Staff—Full time:		
6 Nurses at \$900	\$ 5,400.00	\$ 6,600.00

Outside Services:

Transportation of Persons:		
Local Trolley Fares.....	\$ 50.00	
Transportation other than Local or Suburban	75.00	\$ 125.00
Subsistence and Support of Persons:		
Hotel and Meals.....	75.00	
Communication Service—Postal.....	75.00	
Printing and Binding (including material).....	25.00	300.00

Supplies and Material:

Office Supplies	\$ 10.00	
Miscellaneous	\$ 10.00	20.00

Plant and Equipment:

Furniture	\$ 10.00	
Office Equipment:		
Filing	\$ 65.00	
Miscellaneous	5.00	70.00
Special and Miscellaneous:		
Library Stock (Books, Maps, etc.).....	20.00	100.00

Contributions and Gratuities:

Membership in Societies.....	15.00	\$ 7,035.00
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DIVISION OF CHILD HYGIENE.

Personal Services:

Salaries, Temporary Staff—Part time:		
1 Physician		\$ 1,000.00

Outside Services:

Transportation of Persons:		
Other than Local	\$ 37.00	
Subsistence and Support of Persons:		
Hotel and Meals.....	\$ 28.00	
Contractual Hospital and Institutional Maintenance	40.00	68.00
Printing and Binding (including material).....	277.00	
Miscellaneous	40.00	422.00

Supplies and Material:

Miscellaneous	15.00
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Plant and Equipment:

Miscellaneous	5.00	\$ 1,442.00
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GRAND TOTAL.....\$315,358.65

STATEMENT III.

A sample page from the Estimates of the Health Department showing how the results of the past years are used as a basis for estimating costs for the coming year.

CITY OF TORONTO DEPARTMENT OF PUBLIC HEALTH ESTIMATES FOR 1916 BUDGET.										DIVISION : Laboratories. FUNCTION : Laboratory Service, including Supervision of Water and Milk Supply.										PERSONAL SERVICES					Page L 1.			
																				Includes all salaries or wages, professional fees, extra help, witness fees or other compensation for personal services, whether permanent or temporary.								
Line No.	TITLE OF POSITION	New or Old Position N-New O-Old	REQUESTED 1916				EXPENDITURES, 1915				ESTIMATES, 1915*				EXPENDITURES 1914*				COMPARISON OF REQUESTS FOR 1916 WITH EXPENDITURES FOR 1915			RECOM- MENDED BY BOARD OF HEALTH	RECOM- MENDED BY BOARD OF CONTROL	FINAL ALLOWANCE BY COUNCIL				
			No. of Incum- bents	Unit of Time	RATE	AMOUNT	No. of Incum- bents	Unit of Time	RATE	AMOUNT	No. of Incum- bents	Unit of Time	RATE	AMOUNT	No. of Incum- bents	Unit of Time	RATE	AMOUNT	INCREASES	DECREASES	REASONS							
1	SALARIES																											
2	Permanent Staff						\$18,750 00						\$16,852 25						\$2,000 00	\$102 25		\$18,750 00	\$17,250 00	\$18,750 00				
3	Full Time Service																		2000, 00			18,750 00	17,250 00	18,750 00				
4	Regular Salaries						18,750 00						16,750 00															
5	Epidemiologist and Acting																		50 00			2,150 00	2,150 00	2,150 00				
6	Director	O	I	Y	\$2,150	2,150 00	1	Y	\$2,100	2,100 00									50 00			1,850 00	1,850 00	1,850 00				
7	Bacteriologist	O	I	Y	1,850	1,850 00	1	Y	1,800	1,800 00									50 00			1,000 00	1,000 00	1,000 00				
8	Technician	O	I	Y	1,000	1,000 00	1	Y	950	950 00									50 00			1,600 00	1,600 00	1,600 00				
9	Chemists	O	I	Y	1,600	1,600 00	1	Y	1,550	1,550 00									50 00			1,350 00	1,350 00	1,350 00				
10	"	O	I	Y	1,350	1,350 00	1	Y	1,350	1,350 00												3,000 00	1,500 00	3,000 00				
11	Dairy Farm Inspectors	1N-10	2	Y	1,500	3,000 00	1	Y	1,500	1,500 00									1,500 00			1,450 00	1,450 00	1,450 00				
12	"	O	I	Y	1,450	1,450 00	1	Y	1,400	1,400 00									50 00			5,500 00	5,500 00	5,500 00				
13	Milk Inspectors	O	5	Y	1,100	5,500 00	5	Y	1,050	5,250 00									250 00									
14	Assistant in Experimental																					850 00	850 00	850 00				
15	and Chlorination Plant	O	I	Y	850	850 00	1	Y	850	850 00																		
16	Full Time Service																											
17	Overtime Pay												102 25							102 25								
18	Technician												48 68							48 68								
19	Milk Inspector												53 57							53 57								
20																												
21	SALARIES																		19 50	32 50		4,033 00	4,033 00	4,033 00				
22	Temporary Staff					4,033 00							4,046 00															
23	Full Time Service																		19 50	32 50		4,033 00	4,033 00	4,033 00				
24	Regular Salaries					4,033 00							4,046 00															
25	Milk Inspector	O	I	Y	900	900 00	1	Y	900	900 00									10 00			900 00	900 00	900 00				
26	Stenographer-Clerks	Extra Help				150 00	1	W	20	140 00									2 00			150 00	150 00	150 00				
27	"	O	I	W	12	628 00	1	W	12	626 00												628 00	628 00	628 00				
28	Clerk						1	W	16 25	32 50										32 50		2,355 00	2,355 00	2,355 00				
29	Assistants	O	3	W	15	2,355 00	3	W	15	2,347 50																		
30																			1 71			15 00	15 00	15 00				
31	WAGES					15 00							13 29									15 00	15 00	15 00				
32	Full Time Service					15 00							13 29						1 71									
						\$22,798 00							\$20,911 54						\$2,021 21	\$134 75		\$22,798 00	\$21,298 00	\$22,798 00				

*In later years it will be possible to fill out all columns.

APPENDIX II:—PUBLIC SERVICE ENTERPRISES AND OTHER MUNICIPAL TRADING OPERATIONS.

WHEN THE CITY GOES INTO BUSINESS

that is, establishes undertakings to be supported like most businesses by revenues arising from the undertakings themselves, and not out of taxation, it does not and should not expect profits, as profits mean that consumers are bearing an additional burden in order that the taxpayer may have a lighter load. On the other hand, the city does, and ought to, expect that such undertakings should carry themselves, otherwise the consumer or user of the publicly-owned utilities is getting his service at less than cost at the expense of the taxpayer, who must pay the deficits. The only exception to this general rule for Toronto is the Canadian National Exhibition which is largely in the nature of an educational institution and, to a considerable extent, like other educational institutions, might well be paid for out of general taxation. The benefits of greatest value arising from the Exhibition can neither be connected with particular individuals nor measured as to amount. The whole city benefits.

As a general proposition, the running of publicly-owned utilities on other than a self-supporting basis is liable to do untold harm to the principle of public ownership.

Following are to be found statements of revenue and income of some of the city's so-called revenue-producing enterprises, going back when possible over the last ten years.

THE FINANCIAL RESULTS OF OPERATING THE TORONTO WATER WORKS FROM 1907 TO 1916, INCLUSIVE.

Year	Expenditures (Including Debt Charges)	Income	LOSS (Profits underlined)	
			Amount	Per cent. of Income
1907.....	\$ 509,213.60	\$ 543,267.35	\$ 34,053.75	6.2
1908.....	571,921.68	563,306.59	8,615.09	1.5
1909.....	587,229.76	639,524.68	52,294.92	8.1
1910.....	736,551.73	751,528.26	14,976.53	1.9
1911.....	778,592.47	822,637.23	44,044.76	5.3
1912.....	1,101,355.96	980,552.62	120,803.34	12.3
1913.....	1,227,059.77	1,080,493.01	146,566.76	13.5
1914.....	1,524,130.39	1,181,097.80	343,032.59	29.04
1915.....	1,318,091.68	1,575,750.91	257,659.23	16.3
Estimated				
1916.....	1,821,291.00	1,762,925.00	58,366.00	3.3
Total.....	\$10,175,438.04	\$9,901,083.45	\$274,354.59	2.7

It will be noticed that there was only one deficit in the first five years, and only one surplus in the last five years. It will further be noticed that the surplus of 1915 was coincident with the raising of the water charges to the Fire Department from \$185,225 to

\$537,351, an increase of \$352,126, or \$94,466.77 more than the book surplus. The question naturally arises whether the charges to the Fire Department in former years were too light—to the advantage of the taxpayer and the loss of the consumer—or whether the charge in 1915 was too high—to the advantage of the consumer, to the loss of the taxpayer, and to the apparent eclipse of the deficit and its conversion into a handsome profit.

It will still further be noted that the deficit (estimated) reappears in 1916, notwithstanding the continued increase in the charges to the Fire Department. The table below indicates that while the general income from private consumers has increased but 135 per cent., the income from the city departments has increased 712 per cent. Is this disparity entirely justified by changes in the relative water consumption of private consumers and city departments? If it has been the result of increased relative consumption by city departments, what was the cause of the sudden increased consumption by the Fire Department in 1915, and is the reappearance of the deficit this year due to a continued undercharge of city departments?

Again, the charges to departments other than to the Fire Department have decreased 15 per cent. in ten years, while those to the Fire Department have increased 1120 per cent. Is this because the Fire Department was relatively undercharged before 1915?

The fact seems to be that in 1915 the following policy was adopted with regard to the water charges to the Fire Department, as follows:

“That the cost of the Water Works System be divided between the fire service and the general consumers in the proportion of 32 per cent. to fire protection and 68 per cent. to the general supply service; and that the entire annual debt charge on account of the high pressure fire system be also charged to fire protection.”

Roughly speaking, this was arrived at by

- 1st—Calculating the cost of constructing a water system for ordinary purposes;
- 2nd—Calculating the cost of constructing a system for fire purposes equal to the present in efficiency;
- 3rd—Getting the ratio between the two;
- 4th—Applying this ratio to the apportioning of annual ordinary debt charges between the Fire Department and general consumers of water. One-twentieth of the operating expenses were also included in figuring the charges to the Fire Department.

If the charges to the Fire Department are to be determined by the cost of building for it a separate system, why not so base the charges to the Street Cleaning Department, the Parks Department, individual factories, and, in fact, each private consumer?

Is it not a fact that the water department is producing a commodity for sale to the public at cost, and that consumers should pay for this commodity in proportion to what they consume? Why single out one consumer, the Fire Department, to charge on a different basis? It is true that the city is inadequately metered, yet for the private consumer we are able to approximate equality of treatment. Bearing in mind that the Fire Department pays all the charges incident to the high pressure system, is it securing approximate equality of treatment in relation to other consumers of water, whether city departments or private individuals and firms?

Is it not time that an exhaustive study be made of water works revenue to determine what each city department should pay, and what rates private citizens and manufacturing plants should pay, to cover their just proportion of the cost of supplying water? The amazing and apparently erratic fluctuations in water charges to the Fire and other city departments, in some cases at the psychological moment for threatened deficits, would thus be obviated and citizens would have the assurance that all charges were being made on the basis of a definite policy based on all the facts.

Below is appended a table showing increase or decrease of income derived from city departments and from private consumers:

ANALYSIS OF WATER WORKS INCOME.

Year	Income from Fire Department	Income from Other City Departments	General Income	Total Income
1907.....	\$ 53,850.00	\$ 30,221.75	\$ 459,195.60	\$ 543,267.35
1908.....	55,650.00	30,861.69	476,794.90	563,306.59
1909.....	61,545.00	31,286.24	546,693.44	639,524.68
1910.....	67,175.00	34,577.73	649,775.53	751,528.26
1911.....	73,925.00	32,281.35	716,430.88	822,637.23
1912.....	159,950.00	29,037.00	791,565.62	980,552.62
1913.....	178,460.00	28,667.00	873,366.01	1,080,493.01
1914.....	185,225.00	23,673.28	972,199.52	1,181,097.80
1915.....	537,351.00	16,389.42	1,022,010.49	1,575,750.91
Estimated				
1916.....	657,150.00	25,775.00	1,080,000.00	1,762,925.00
Total.....	\$2,030,281.00	\$282,770.46	\$7,588,031.99	\$9,901,083.45

THE FINANCIAL RESULTS OF OPERATING THE CIVIC CAR LINES FOR THE LAST THREE YEARS.

Year	Expenditures (Including Debt Charges)	Income	LOSS	
			Amount	Per cent. of Income
1914.....	\$ 250,102.25	\$167,498.12	\$ 82,604.13	49.3
1915.....	332,074.25	199,980.49	132,093.76	66.05
Estimated				
1916.....	451,588.00	200,950.00	250,638.00	124.7
Total.....	\$1,033,764.50	\$568,428.61	\$465,335.89	81.8

THE FINANCIAL RESULTS OF OPERATING

THE CIVIC ABATTOIR

FOR THE LAST THREE YEARS.

Year	Expenditures (Including Debt Charges)	Income	LOSS	
			Amount	Per cent. of Income
1914.....	\$ 68,422.28	\$ 25,579.22	\$ 42,843.06	167.4
1915.....	174,556.96	133,032.05	41,524.91	31.2
Estimated				
1916.....	185,110.00	152,150.00	32,960.00	21.6
Total.....	\$428,089.24	\$310,761.27	\$117,327.97	37.7

It will be noted with gratification that the losses on the abattoir seem to be growing less as the business grows larger.

THE FINANCIAL RESULTS OF OPERATING THE CANADIAN NATIONAL EXHIBITION FOR THE LAST THREE YEARS.

Year	Maintenance and Debt Charges Paid by City Directly	Less payments from Exhibition Association (excess of receipts over operating expenses)	Net amount to be paid out of City revenues
1914.....	\$124,585.54	\$29,106.71	\$ 95,478.83
1915.....	89,903.64	45,148.13	44,755.51
Estimated			
1916.....	109,111.00	25,000.00	84,111.00
Total.....	\$323,600.18	\$99,254.84	\$224,345.34

In 1916

**Each dollar of the \$13,001,582.65 raised by
taxation represents in services purchased**

Education	29.9	cents
General Government	19.3	"
Protection	17.4	"
Health	12.0	"
Charities and Correction	5.4	"
Highways	5.1	"
War Tax	4.4	"
Public Service Enterprises	3.4	"
Recreation	3.1	"
Total	<u>100</u>	cents

The City of Toronto caters to the community needs of nearly 500,000 people. It spends on current account, annually, nearly \$19,000,000 (including local improvement charges) contributed, directly or indirectly, by from 90,000 to 100,000 heads of families. This money should be well spent and community needs well met.

The head of a Toronto household pays,
on the average, at least

\$190.00 per year

for the privilege of living in the city.

If he has to spend \$190.00 on any
item of private expenditure during
the year he considers it thoroughly.

Can the average house-
holder afford not to spend
190 minutes in reading
and thinking about the
subject matter of this
pamphlet

?

11.20

CITY OF TORONTO
ARCHIVES

folio 2