

**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 1917

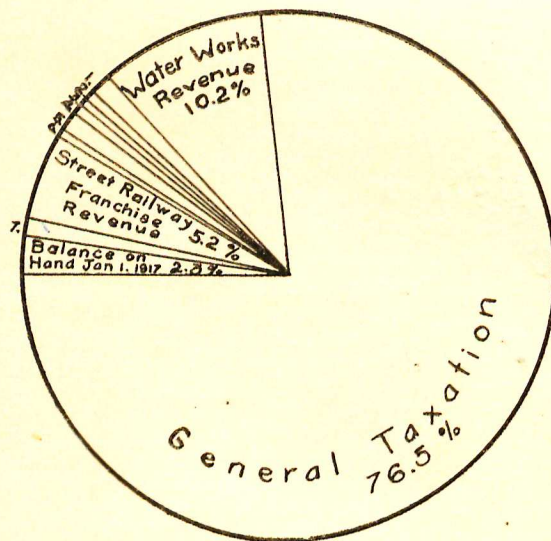
**ISSUED BY THE
BUREAU OF MUNICIPAL RESEARCH
818-820 TRADERS BANK BUILDING, TORONTO
TELEPHONE: MAIN 3620**

AN ANALYSIS OF TORONTO'S BUDGET FOR 1917

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 \$19,242,583.23

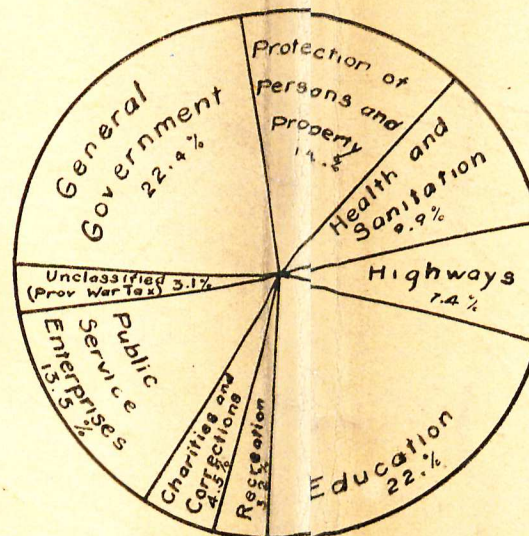
WHERE IT COMES FROM



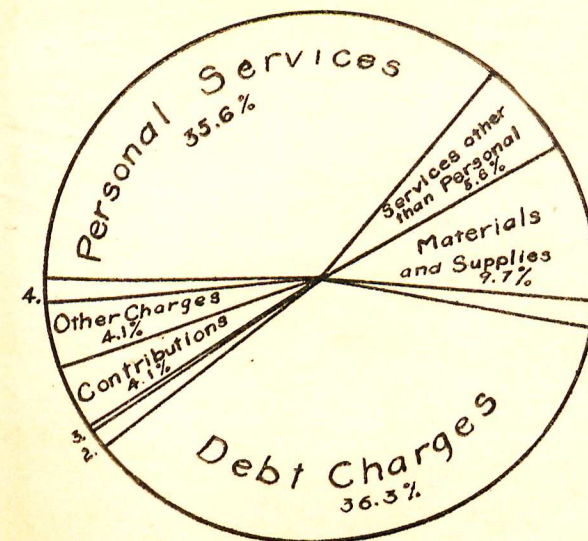
- | | |
|---|------|
| 1. Civic Car Line Revenue | 1.3% |
| 2. Civic Abattoir Revenue | .5% |
| 3. Income from other Revenue Producing Services | .5% |
| 4. Educational Revenue | .7% |
| 5. Rentals of City Property | 1.2% |
| 6. License Fees | .5% |
| 7. Unclassified | 1.1% |

OUTGO \$19,242,583.23

WHERE IT GOES



HOW IT GOES

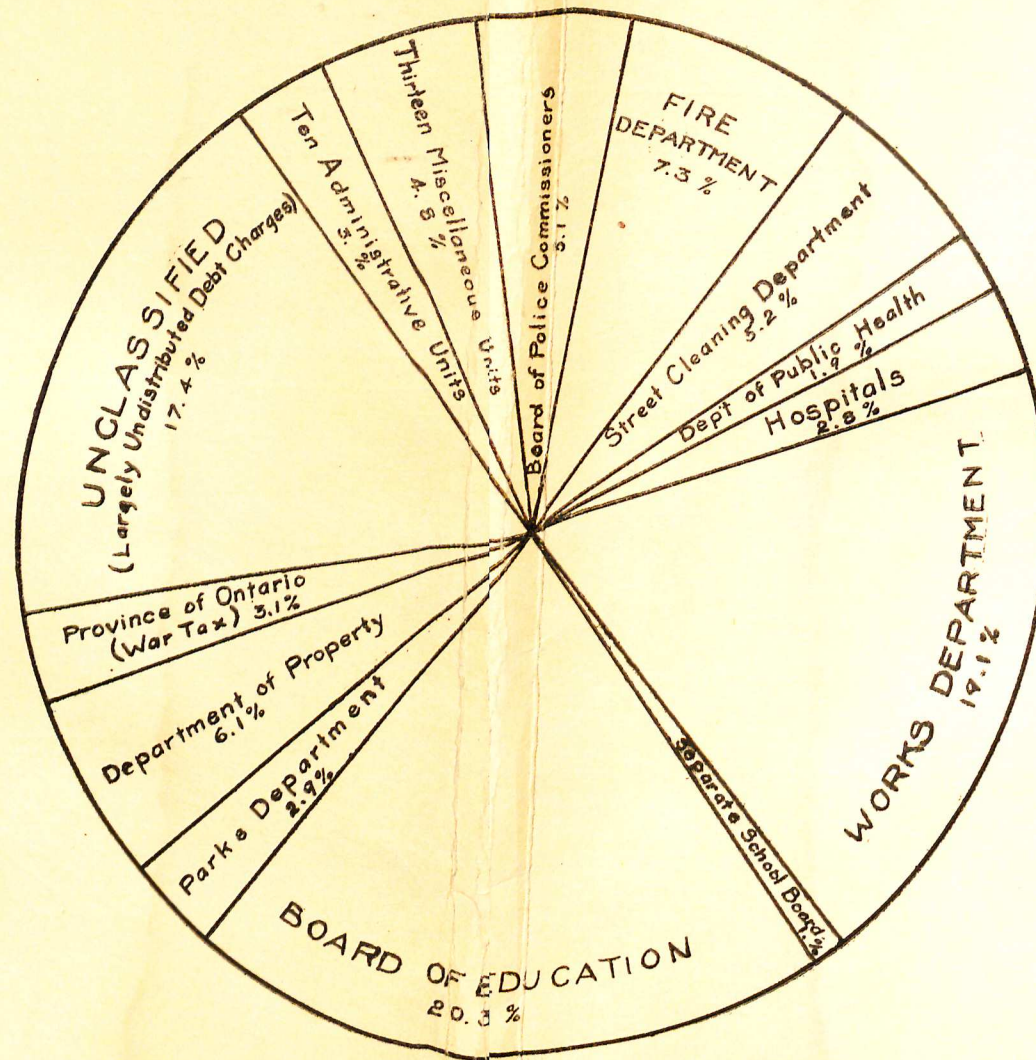


- | | |
|--------------------------------------|------|
| 1. Equipment | 1.6% |
| 2. Rent, Insurance, Taxes, etc. | 1.0% |
| 3. Pensions | .3% |
| 4. Capital Outlay | 1.7% |

NOTE—The total of the city's official estimates is \$19,029,747.48. Above totals include \$212,835.75 of educational revenue deducted from expenditures in the official estimates.

Dec 1917

WHO SPENDS IT ?



THIS PAMPHLET tells how it was proposed to spend the city's income for 1917. Shortly, men are to be elected whose duty it will be to decide how much money you are to contribute to the city's exchequer next year and how your contributions are to be spent.

The first stage in electing good aldermen is to select good candidates. If you fail in getting out good candidates, you fail in securing a good council.

There has never been a time in Toronto's history when citizen interest was as essential or could do as much good as at present. The forces at the City Hall working for economy and efficiency need the moral support of every patriotic citizen.

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LETTER OF TRANSMITTAL TO THE CITIZENS

December, 1917.

TO THE CITIZENS OF TORONTO:

The publication of the Bureau's analysis of the City Budget for 1917 has been delayed until near the close of the year. It is hoped that its discussion will be found helpful as the time approaches for the selection and election of men who will make next year's budget and supervise the expenditure of the city's income for 1918.

It may be said that the analysis herein presented is more accurate than that of last year owing to the improved form of the official estimates and the more complete information made available to the Bureau. The figures in this analysis vary somewhat, in detail, from the official figures owing to the fact that, after the various departments had submitted their estimates for the year, the City Council added considerable amounts for salary and wage increases. These additions, in many cases, were not distributed in the estimates but were shown in one lump sum for a department. In this analysis these amounts have been roughly distributed in the same proportion as the existing estimates for Personal Services (before granting the increases). It is to be hoped that in future, when increases are authorized, the official estimates will show just where the increases are to be made. Otherwise the value of the information given to the citizens is largely destroyed.

From the standpoint of financial reporting, the year 1917 has been signalized by the publication of the Annual Statement of the Commissioner of Finance for 1916. In 43 pages, that official gives a view of the city's financial position which has never before been offered to the citizens of Toronto. The report which it replaces was a ponderous document of about 310 pages containing many details poorly arranged, of doubtful meaning and of no interest to the citizen who wished to get a bird's-eye view of the city's business. For the first time, the citizens of Toronto have been presented with a consolidated balance sheet showing what the city owns and what the city owes, and supported by separate balance sheets of current funds, capital funds, sinking funds and trust funds. After the accounting procedure of the city has been fully reorganized it will be possible to preface every annual budget by a classified balance sheet showing the actual or probable position of the city at the beginning of the budget year, or at the end of the year preceding. This should be the first step in budget-making as no request for more funds should be made until the citizens have been told what has been done or will have been done with the funds voted for the preceding year. On pages 22 to 24 of this pamphlet are reproduced the balance sheets from the Finance Commissioner's Report. The interested citizen should obtain a copy of the report itself and read carefully the Commissioner's notes thereon which are even more valuable and illuminating than the balance sheets themselves. No doubt, in future years, the balance sheets will be more complete as the accounts suggested by the Commissioner are installed.

The presentation of a true operating account as the second prerequisite for requesting further funds will also have to wait for further accounting changes which will make it possible to state not only receipts and disbursements but revenues and expenditures.

As the year draws to a close, the problem of obtaining satisfactory candidates for the City Council arises. This year the problem is more acute than ever before as the necessity for economy and efficiency is greater than ever before. The type of next year's Council will determine not only the character of next year's administration, from a local standpoint, but may have far-reaching results of national and Imperial importance. The elector who surrenders to others the responsibility for selecting candidates is not only limiting his power of choice, but is throwing away an opportunity for civic service and is dodging a personal duty which no one but himself can discharge.

An hour of your time invested in practical work for the city's welfare at this juncture will bring greater returns than ever before possible.

JOHN MACDONALD,
President.

JOHN I. SUTCLIFFE,
Hon. Secretary.

Respectfully submitted,

BUREAU OF MUNICIPAL RESEARCH,

HORACE L. BRITAIN,
Managing Director.

The per family cost of running the City of Toronto has gone up, in one year, from

\$190 to \$213

per annum. This is largely, if not entirely, due to the war and past methods of financing. Nevertheless, your personal co-operation in the work of governing the city can be of great help at this juncture.

Part I.—The City's Estimates for 1917

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STATEMENT I.

A Summary Statement showing at a glance the proposed expenditures of all departments of the city government for 1917, together with the anticipated sources of revenue to meet such expenditures.

The proposed gross expenditures are.....	
The anticipated revenue other than taxation is.....	*\$19,242,583.23
Leaving proposed net expenditures of.....	4,086,973.00
The surplus from last year is.....	\$15,155,610.23
Making the amount to be raised by taxation.....	†448,037.47
	\$14,707,572.76

*Total requirements, without deduction of special revenue of the Board of Education and Separate School Board.

†The extra large surplus is due to the accumulation in past years of \$360,675.72 Sinking Funds for payment of debentures which were never issued. The Sinking Fund is now available for the reduction of taxation.

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 Functions	Gross Expenditures	Revenue Other Than Taxation	Net Expenditures
General Government	\$ 4,313,109.45	\$1,325,762.00	\$ 2,987,347.45
Protection of Persons and Property.....	2,689,610.78	138,906.00	2,550,704.78
Health and Sanitation.....	1,912,751.39	14,541.00	1,898,210.39
Highways	1,432,000.06	40,000.00	1,392,000.06
Education	4,223,912.24	125,474.00	4,098,438.24
Recreation	617,989.69	7,258.00	610,731.69
Charities and Correction.....	874,651.06	19,000.00	855,651.06
Public Service Enterprises and Other Municipal Trading Operations.....	2,589,390.48	2,416,032.00	173,358.48
Unclassified Items (The Provincial War Tax).....	589,168.08	.....	589,168.08
Total.....	\$19,242,583.23	\$4,086,973.00	\$15,155,610.23

STATEMENT III.

Which answers the question, "Who is to make 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	\$ 45,757.00	.....	\$ 45,757.00
Mayor's Office	7,164.00	.....	7,164.00
Audit Department	16,970.00	.....	16,970.00
Treasury Department	227,591.00	\$ 98,127.00	129,464.00
City Clerk's Department	91,435.00	.....	91,435.00
Law Department	44,892.00	.....	44,892.00
Assessment Department	120,668.00	.....	120,668.00
Court of Revision	4,800.00	.....	4,800.00
City Hall Switchboard	2,545.00	.....	2,545.00
Commission on Claims	10,000.00	.....	10,000.00
Fire Department	1,402,504.26	.....	1,402,504.26
Street Cleaning Department	1,005,024.39	1,560.00	1,003,464.39
Works Department	3,678,547.53	2,267,718.00	1,410,829.53
Parks Department	563,537.69	3,858.00	559,679.69
Department of Property	1,167,323.77	277,062.00	890,261.77
Department of Public Health	372,374.10	6,900.00	365,474.10
City Architect's Department	63,919.00	24,000.00	39,919.00
Juvenile Court	15,000.00	200.00	14,800.00
City Relief Office	7,303.00	.....	7,303.00
Social Service Commission	86,168.00	.....	86,168.00
Board of Education	3,903,928.14	120,500.00	3,783,428.14
Separate School Board	186,856.57	4,974.00	181,882.57
University of Toronto	6,000.00	.....	6,000.00
Public Library Board	159,342.53	.....	159,342.53
Board of Police Commissioners	991,692.45	82,086.00	909,606.45
Miscellaneous Courts of Justice	149,024.00	32,620.00	116,404.00
City Jail	20,108.00	12,000.00	8,108.00
Industrial Schools	23,590.79	.....	23,590.79
Public Hospitals	534,000.00	.....	534,000.00
Institution for Feeble-minded	12,638.21	.....	12,638.21
Toronto Harbor Commissioners	158,005.00	.....	158,005.00
Toronto & York Highway Commission	109,136.42	.....	109,136.42
Canadian National Exhibition Board	113,409.11	35,000.00	78,409.11
Province of Ontario (War Tax)	589,168.08	.....	589,168.08
Unclassified*	3,352,160.19	1,120,368.00	2,231,792.19
Total	\$19,242,583.23	\$4,086,973.00	\$15,155,610.23

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

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 general funds.

CHARACTER OF EXPENDITURE	Gross Expenditures
Objects Purchased	
Expense:	
Personal Services (Salaries and Wages)	\$ 6,852,536.34 ✓
Services other than Personal	1,086,405.12 ✓
Materials and Supplies	1,867,995.87 ✓
Equipment	310,391.62 ✓
Debt Charges	6,992,570.78 ✓
Rent, Insurance, Taxes, etc.	188,490.00 ✓
Pensions	57,934.00 ✓
Contributions	771,989.00 ✓
Other Charges	782,886.50 ✓
	\$18,911,199.23
Capital Outlay	331,384.00
	\$19,242,583.23
 Gross Expenditures as above	\$19,242,583.23
Revenue other than Taxation	4,086,973.00
 Net Expenditures	\$15,155,610.23

STATEMENT V.
The Proposed Expenditures for
GENERAL GOVERNMENT.

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Character of Expenditure (Expense and Capital Outlay) and (b) By Objects Purchased.									
		E X P E N S E S									
		Personal Services	Services Other Than Personal	Materials and Supplies	Equipment	Debt Charges	Rent Insurance Taxes, etc.	Pensions	Contri- butions	Other Charges	Capital Outlay
City Council	\$ 45,757.00	\$ 24,000.00	\$ 14,200.00								
Legislation	27,600.00	24,000.00	3,600.00							\$ 7,557.00	
Reception of Distinguished Guests	7,500.00		7,500.00								
Publicity and Miscellaneous	10,657.00		3,100.00								
Mayor's Office	\$ 7,164.00	\$ 7,164.00								7,557.00	
(Assistance to Mayor)											
Audit Department	\$ 16,970.00	\$ 16,666.00	\$ 104.00	\$ 200.00							
(Auditing and Control of City's Accounts)											
Treasury Department	\$ 158,953.00	\$ 141,833.00	\$ 6,600.00	\$ 5,250.00		\$ 4,312.00	\$ 958.00				
General Control of City's Funds	87,599.00	83,418.00	3,600.00				581.00				
Collection of Taxes	64,149.00	53,410.00	3,000.00	3,050.00		4,312.00	377.00				
Issuing of Licenses	7,205.00	5,005.00		2,200.00							
City Clerk's Department	\$ 91,435.00	\$ 57,835.00	\$ 8,600.00	\$ 24,000.00			\$ 1,000.00				
General Clerical and Secretarial Work	64,435.00	40,835.00	6,600.00	17,000.00							
Elections	27,000.00	17,000.00	2,000.00	7,000.00			1,000.00				
Law Department	\$ 44,892.00	\$ 44,892.00									
(Legal Advice and Prosecution of Suits)											
Assessment Department	\$ 120,668.00	\$ 104,565.00	\$ 9,903.00	\$ 6,200.00							
Assessment for Taxation, etc.	108,392.00	93,189.00	9,703.00	5,500.00							
City Survey	12,276.00	11,376.00	200.00	700.00							
Court of Revision	\$ 4,800.00	\$ 4,800.00									
(Hearing Appeals Regarding Assessment)											
City Hall Switchboard	\$ 2,545.00	\$ 2,545.00									
(Telephone Service)											
Department of Property	\$ 346,797.95	\$ 112,071.00	\$ 24,516.00	\$ 32,577.00	\$ 22,891.00	\$ 130,662.95	\$ 24,080.00				
Maintenance and Care of City Hall and other Public Buildings	296,141.95	89,213.00	22,305.00	22,466.00	7,415.00	130,662.95	24,080.00				
Garage Service	47,310.00	20,734.00	1,600.00	9,500.00	15,476.00						
Conducting Employment Bureau	3,346.00	2,124.00	611.00								
Commission on Claims	\$ 10,000.00									\$ 10,000.00	
(Provision for Compensation for Injuries or Damages for which the City is Liable)											
Toronto Harbor Commissioners	\$ 158,005.00										\$ 158,005.00
(Harbor Improvements)											
Works Department	\$ 40,072.00	\$ 10,656.00	\$ 16,500.00	\$ 2,368.25	\$ 191.75		\$ 10,356.00				
Transportation Service (Tugs, Automobiles, etc.)	32,466.00	10,656.00	16,500.00	2,368.25	191.75		2,750.00				
Miscellaneous Insurance and Workmen's Com- pensation	7,606.00						7,606.00				
Unclassified	\$ 3,265,050.50	\$ 7,750.00	\$ 7,500.00	\$ 7,500.00		\$ 3,147,544.50					
Undistributed City Debt Charges	2,947,544.50					2,947,544.50			\$ 59,905.00	\$ 2,438.00	\$ 32,413.00
Interest on Bank Advance prior to Collection of Revenue	200,000.00					200,000.00					
Commutation of Local Improvement Rates on City Property (Recently Acquired)	7,413.00										7,413.00
Special Grants to Various Organizations, etc.	52,655.00	250.00							52,405.00		
Purchase of Interurban Electric Co. Franchise	25,000.00										25,000.00
Manhood Suffrage Registration	2,438.00										
Miscellaneous	30,000.00	7,500.00		7,500.00					7,500.00	2,438.00	
Total	\$ 4,313,109.45	\$ 534,777.00	\$ 87,923.00	\$ 78,095.25	\$ 23,082.75	\$ 3,282,519.45	\$ 36,394.00		\$ 59,905.00	\$ 19,995.00	\$ 190,418.00

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

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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.)	\$ 149,024.00	\$ 101,000.00					\$ 48,024.00				
Juvenile Court (Trial of Boys and Girls)	\$ 15,000.00	\$ 13,185.00	\$ 1,152.00	\$ 538.00	\$ 125.00						
Board of Police Commissioners.....	\$ 991,692.45	\$ 834,109.00	\$ 10,000.00	\$ 46,997.00	\$ 30,000.00	\$ 21,431.45	\$ 39,155.00	\$ 10,000.00			
Conducting Police Court	19,698.00	19,698.00									
General Police Protection	971,994.45	814,411.00	10,000.00	46,997.00	30,000.00	21,431.45	39,155.00	10,000.00			
Fire Department (Fire Protection)	\$ 1,402,504.26	\$ 466,595.00	\$ 18,039.00	\$ 784,174.00	\$ 26,676.00	\$ 93,270.26	\$ 5,000.00	\$ 8,750.00			
Department of Property	\$ 67,471.07	\$ 3,611.00	\$ 1,198.00	\$ 8845.00	\$ 5,530.00	\$ 47,837.07					\$ 450.00
Maintenance of Fire Halls.....	9,243.00	2,360.00	33.00	1400.00	5,000.00						450.00
Maintenance of Police Stations.....	531.00	281.00	125.00	125.00							
Maintenance of Registry Offices.....	57,037.07	410.00	960.00	7300.00	530.00	47,837.07					
Recovery of Bodies	660.00	560.00	80.00	20.00							
City Architect's Department	\$ 63,919.00	\$ 57,294.00	\$ 2,725.00	\$ 3825.00			\$ 75.00				
(Supervision of Building)											
Total.....	\$ 2,689,610.78	\$ 1,475,794.00	\$ 33,114.00	\$ 844,379.00	\$ 62,331.00	\$ 162,538.78	\$ 92,254.00	\$ 18,750.00			\$ 450.00

STATEMENT VII.
The Proposed Expenditures for
HEALTH AND SANITATION.

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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	
Department of Public Health.....	\$ 372,374.10	\$ 261,320.00	\$ 29,588.00	\$ 50,304.00	\$ 7,190.00	\$ 22,159.10	\$ 1,742.00		\$ 71.00		
General Administration	34,629.00	25,655.00	1,228.00	5,340.00	1,090.00		1,291.00		25.00		
Medical Service	4,914.00	3,529.00	980.00	335.00	40.00		30.00				
Public Health Nursing, etc.	88,816.00	81,291.00	4,122.00	2,300.00	837.00		250.00		16.00		
Laboratory Service	37,675.00	28,593.00	5,580.00	2,960.00	480.00		37.00		25.00		
Isolation Hospital Service	108,182.10	39,340.00	10,538.00	32,805.00	3,325.00	22,159.10			5.00		
Quarantining and Disinfecting Service.....	13,858.00	10,041.00	2,025.00	1,775.00	17.00						
Food Inspection	10,255.00	9,378.00	712.00	95.00	70.00						
Dental Service	12,999.00	9,438.00	275.00	2,909.00	377.00						
Sanitation Service	51,910.00	47,453.00	3,562.00	471.00	424.00						
Miscellaneous	9,136.00	6,602.00	566.00	1,314.00	520.00		134.00				
Board of Education*	\$ 23,165.00	\$ 13,150.00	\$ 1,000.00	\$ 3,600.00					\$ 5,415.00		
(Medical Inspection of Public School Children)											
Department of Property	\$ 31,038.00	\$ 27,248.00	\$ 1,670.00	\$ 1,490.00	\$ 630.00						
(Conducting Public Lavatories)											
Street Cleaning Department	\$ 973,483.39	\$ 656,827.00	\$ 58,050.00	\$ 123,295.00	\$ 35,110.00	\$ 88,116.39	\$ 4,560.00	\$ 9,300.00	\$ 225.00		
General Administration	31,293.00	27,993.00	1,900.00	1,275.00	100.00				25.00		
Stables, Garage and Shops.....	133,750.00	49,860.00	3,700.00	70,770.00	6,010.00		3,410.00				
Street Cleaning—Patrol Service	157,925.00	143,075.00	150.00	500.00	14,000.00		200.00				
Street Cleaning—Semi-Patrol Service	28,918.00	28,218.00	300.00	150.00			50.00	200.00			
Street Cleaning—Culverts	10,875.00	10,475.00	400.00								
Street Cleaning—Flushing and Sprinkling ...	30,647.00	8,447.00	3,600.00	16,300.00	1,800.00		500.00				
Street Cleaning—Oiling	31,126.00	1,126.00		30,000.00							
Refuse Collection	394,310.00	346,810.00	45,000.00	1,300.00	200.00		200.00	600.00	200.00		
Refuse Disposal (Incineration)	146,139.39	40,823.00	1,000.00	3,000.00	13,000.00	88,116.39	200.00				
Unclassified	8,500.00							8,500.00			
Works Department	\$ 512,690.90	\$ 82,109.18	\$ 9,726.79	\$ 48,623.60	\$ 11,904.43	\$ 353,138.90	\$ 784.00	\$ 1,404.00	\$ 5,000.00		
(Sewers and Sewage Disposal)											
Total.....	\$1,912,751.39	\$1,040,654.18	\$8,034.79	\$227,312.60	\$ 54,834.43	\$ 463,414.39	\$ 7,086.00	\$10,704.00	\$ 5,711.00	\$ 5,000.00	

*The Medical Inspection of School Children has now been transferred to the Department of Public Health. It was not transferred until the middle of 1917, however, hence these expenditures.

STATEMENT VIII.
The Proposed Expenditures for
HIGHWAYS.

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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	
Department of Property (Street Lighting)	\$ 352,569.00	\$ 1,260.00	\$351,259.00	\$ 50.00							
Works Department	\$ 938,753.64	\$ 224,556.14	\$ 11,140.25	\$ 6,709.61	\$ 673.00	\$ 517,823.64	\$ 5,910.00	\$ 4,056.00		\$ 55,302.00	\$ 50,583.00
Repairs and General Maintenance of Roadways	520,668.78	195,176.00	10,299.00	6,122.00	673.00	185,289.78	1,480.00	3,744.00		55,302.00	7,583.00
Maintenance of Bridges, Railway Crossings, etc.	418,084.86	29,380.14	\$41.25	7,587.61		332,533.86	4,430.00	312.00			43,000.00
Street Cleaning Department	\$ 31,541.00	\$ 31,541.00									
(Snow Removal)											
Toronto & York Highway Commission	\$ 109,136.42									\$109,136.42	
(Maintenance of Suburban Highways)											
Total	\$1,432,000.06	\$ 257,357.14	\$362,399.25	\$ 6,759.61	\$ 673.00	\$ 517,823.64	\$ 5,910.00	\$ 4,056.00		\$164,438.42	\$ 50,583.00

STATEMENT IX.
The Proposed Expenditures for
EDUCATION.

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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	
Board of Education	\$3,871,713.14	\$2,302,428.00	\$191,583.00	\$254,893.00	\$ 89,666.00	\$ 941,331.14	\$ 8,450.00	\$13,900.00	\$ 69,462.00	.....	.....
Administration and Supervision	148,541.00	123,828.00	500.00	1,650.00	8,250.00	.....	.....	.....	14,313.00	.....	.....
Conducting Elementary Schools	2,819,197.72	1,695,574.00	162,750.00	197,058.00	61,186.00	641,640.72	7,850.00	12,500.00	40,639.00	.....	.....
" Secondary Schools	415,731.36	272,399.00	18,195.00	24,860.00	6,405.00	83,247.36	600.00	1,400.00	8,625.00	.....	.....
" Technical Schools	382,975.16	149,459.00	5,233.00	24,325.00	7,650.00	190,423.16	.....	.....	5,885.00	.....	.....
" Commercial Schools	105,267.90	61,168.00	4,905.00	7,000.00	6,175.00	26,019.90	.....	.....	.....	.....	.....
Separate School Board	\$ 186,856.57	\$ 102,000.00	\$ 10,000.00	\$ 37,403.95	\$ 3,000.00	\$ 32,952.62	\$ 1,500.00	.....	.....	.....	.....
(Conducting Elementary Schools)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
University of Toronto	\$ 6,000.00	.....	.....	.....	.....	.....	.....	.....	\$ 6,000.00	.....	.....
(Endowment to University)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Public Library Board	\$ 159,342.53	\$ 88,050.00	\$ 10,000.00	\$ 12,687.00	\$ 30,399.00	\$ 13,256.53	\$ 4,950.00	.....	.....	.....	.....
(Conducting Reference and Circulating Libraries)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$4,223,912.24	\$2,492,478.00	\$211,583.00	\$304,983.95	\$123,065.00	\$ 987,540.29	\$14,900.00	\$13,900.00	\$ 75,462.00	.....	.....

STATEMENT X.
The Proposed Expenditures for
RECREATION.

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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	\$ 563,537.69	\$ 255,811.00	\$ 10,290.00	\$ 50,001.00	\$ 4,728.00	\$ 191,673.69	\$12,556.00	\$ 4,000.00	\$ 1,234.00	\$ 4,235.00	\$ 29,009.00
(Maintaining Parks, Playgrounds, Rinks, To- boggan Slides and Care of Shade Trees)											
Board of Education	\$ 9,050.00	\$ 6,700.00		\$ 2,350.00							
(Conducting Playgrounds, Rinks and Games)											
Department of Property	\$ 45,402.00	\$ 16,105.00	\$ 17,829.00	\$ 8,593.00	\$ 1,375.00		\$ 1,500.00				
Lighting Parks and Island.....	15,689.00		15,689.00								
Conducting Bathing Stations	29,713.00	16,105.00	2,140.00	8,593.00	1,375.00		1,500.00				
Total.....	\$ 617,989.69	\$ 278,616.00	\$ 28,119.00	\$ 60,944.00	\$ 6,103.00	\$ 191,673.69	\$14,056.00	\$ 4,000.00	\$ 1,234.00	\$ 4,235.00	\$ 29,009.00

STATEMENT XI.
The Proposed Expenditures for
CHARITIES AND CORRECTION.

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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	\$ 534,000.00										
(Care of Poor Patients)											\$534,000.00
Social Service Commission	\$ 86,168.00	\$ 9,865.00	\$ 685.00	\$ 698.00	\$ 60.00		\$ 360.00				
Control of City's Charitable Grants.....	82,338.00	6,556.00	339.00	523.00	60.00		360.00				\$ 74,500.00
Operation of Neighborhood' Workers Asso- ciation	3,830.00	3,309.00	346.00	175.00							74,500.00
City Relief Office	\$ 7,303.00	\$ 5,056.00	\$ 500.00	\$ 700.00	\$ 47.00						
(Control of Hospital Orders, etc.)											\$ 1,000.00
Unclassified	\$ 87,109.69					\$ 87,109.69					
(Hospital and Charitable Grants)											
Industrial Schools	\$ 23,590.79					\$ 3,413.79					\$ 20,177.00
(Correction of Children)											
Department of Property	\$ 103,733.37	\$ 21,370.00	\$ 3,240.00	\$ 28,390.00	\$ 9,050.00	\$ 39,183.37	\$ 500.00	\$ 2,000.00			
(Conducting Industrial Farms)											
City Jail	\$ 20,108.00	\$ 13,208.00	\$ 475.00	\$ 6,200.00	\$ 225.00						
(Confinement of Prisoners)											
Institution for Feeble-minded	\$ 12,638.21					\$ 12,638.21					
(Care of the Feeble-minded)											
Total	\$ 874,651.06	\$ 49,499.00	\$ 4,900.00	\$ 35,988.00	\$ 9,382.00	\$ 142,345.06	\$ 860.00	\$ 2,000.00	\$ 629,677.00		

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

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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	\$2,187,030.99	\$ 562,006.02	\$225,940.08	\$207,648.4	\$ 21,865.44	\$1,090,859.99	\$13,575.00	\$ 4,212.00			\$ 60,924.00
Operation of Civic Car Lines.....	437,610.90	152,316.96	74,923.08	23,816.7	14,389.22	172,164.90					
Operation of Civic Water Works.....	1,749,420.09	409,689.06	151,017.00	183,831.7	7,476.22	918,695.09	13,575.00	4,212.00			60,924.00
Treasury Department	\$ 68,638.00	\$ 60,563.00	\$ 5,365.00	\$ 2,450.0	\$ 200.00		\$ 60.00				
(Collection of Water Works Revenue)											
Department of Property	\$ 220,312.38	\$ 99,872.00	\$ 16,923.00	\$ 37,435.0	\$ 8,855.00	\$ 53,470.38	\$ 3,395.00	\$ 312.00		\$ 50.00	
Conducting Markets, Stock Yards and Weigh Houses	75,267.71	31,332.00	6,523.00	4,185.0	1,615.00	27,855.71	3,395.00	312.00		50.00	
Conducting Civic Abattoir	145,044.67	68,540.00	10,400.00	33,250.0	7,240.00	25,614.67					
Canadian National Exhibition Board.....	\$ 113,409.11	\$ 920.00	\$ 12,104.00			\$ 100,385.11					
(Conducting Annual Exhibition)											
Total.....	\$2,589,390.48	\$ 723,361.02	\$260,332.08	\$247,533.4	\$ 30,920.44	\$1,244,715.48	\$17,030.00	\$ 4,524.00	\$	50.00	\$ 60,924.00

STATEMENT XII.
The Proposed Expenditures for
UNCLASSIFIED ITEMS.

EXPENDITURES TO BE PAID OUT OF GENERAL FUNDS Analyzed (a) By Organization Units (b) By Main Activities	AMOUNTS	EXPENDITURES TO BE PAID OUT OF GENERAL 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	
Province of Ontario	\$ 589,168.08										\$589,168.08
(War Tax)											
Total.....	\$ 589,168.08										\$589,168.08

STATEMENT XIV.

THE ANTICIPATED REVENUE OTHER THAN TAXATION.

GENERAL GOVERNMENT.

Treasury Department:

License Fees \$ 98,127.00

Department of Property:

Rent of Space in City Hall.....\$ 63,092.00
Garage Service Revenue 44,175.00 107,267.00

Unclassified:

Street Railway Franchise Revenue.....\$1,000,451.00
Rentals of Miscellaneous City Property..... 102,861.00
Provincial Railway Tax 8,500.00
Dividends on Consumers' Gas Co. Shares..... 1,500.00
Miscellaneous Revenues 7,056.00 1,120,368.00 \$1,325,762.00

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 \$ 32,620.00

Juvenile Court:

Fees 200.00

Board of Police Commissioners:

Police Court Fines and Fees.....\$ 58,000.00
Rent of Space in Police Stations..... 24,086.00 82,086.00

City Architect's Department.

Building Permit Fees\$ 12,000.00
Elevator Fees 4,300.00
Electric Sign Inspection Fees..... 7,700.00 24,000.00 138,906.00

HEALTH AND SANITATION.

Department of Public Health:

Hospital Fees\$ 5,000.00
Plumbing and Drainage Fees..... 1,900.00 \$ 6,900.00

Street Cleaning Department:

Removal of Waste from Factories.....\$ 1,400.00
Pound Fees 160.00 1,560.00

Works Department:

Sewer Connections 6,081.00 14,541.00

HIGHWAYS.

Works Department:

Street Area Rentals 40,000.00

EDUCATION.

Board of Education:

Elementary Schools—Government Grants.....\$ 53,000.00
Secondary Schools—Government Grants, Stu-
dents' Fees, etc. 37,000.00
Technical Schools—Grants, Students' Fees, etc. 25,000.00
Commercial Schools—Students' Fees, etc..... 5,500.00 \$ 120,500.00

Separate School Board:

Government Grant 4,974.00 125,474.00

RECREATION.

Parks Department:

Rentals of Parks Property.....\$ 3,858.00

Department of Property:

Harrison Bath Fees 3,400.00 7,258.00

CHARITIES AND CORRECTION.

Department of Property:

Revenue from Industrial Farm.....\$ 7,000.00

City Jail:

Provincial Government's Share of Cost of
Operating City Jail\$ 11,000.00
County of York's Share of Cost of Operat-
ing City Jail 1,000.00 12,000.00 19,000.00

PUBLIC SERVICE ENTERPRISES.

Works Department:

Water Works Revenue\$1,962,537.00
Civic Car Lines Revenue..... 259,100.00 \$2,221,637.00

Department of Property:

Civic Abattoir Revenue\$ 104,000.00
Revenue from Markets, Stock Yards and
Weigh Houses 55,395.00 159,395.00

Canadian National Exhibition Board:

Excess of Receipts over Direct Operating
Expenses 35,000.00 2,416,032.00

Total.....\$4,086,973.00

STATEMENT XV.

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

1. General Rate—Total Assessment \$584,343,609.00.

(a) For the City at large—17.8 mills on an assessment
of \$579,756,160.00 \$10,319,659.64

(b) For property in North Rosedale, annexed to the City
by Royal Proclamation—13.8 mills on an assessment
of \$4,587,449.00 63,306.79 \$10,382,966.43

2. School Rate—Total Assessment \$585,810,151.00.

3.7 mills on the above assessment 3,924,928.01

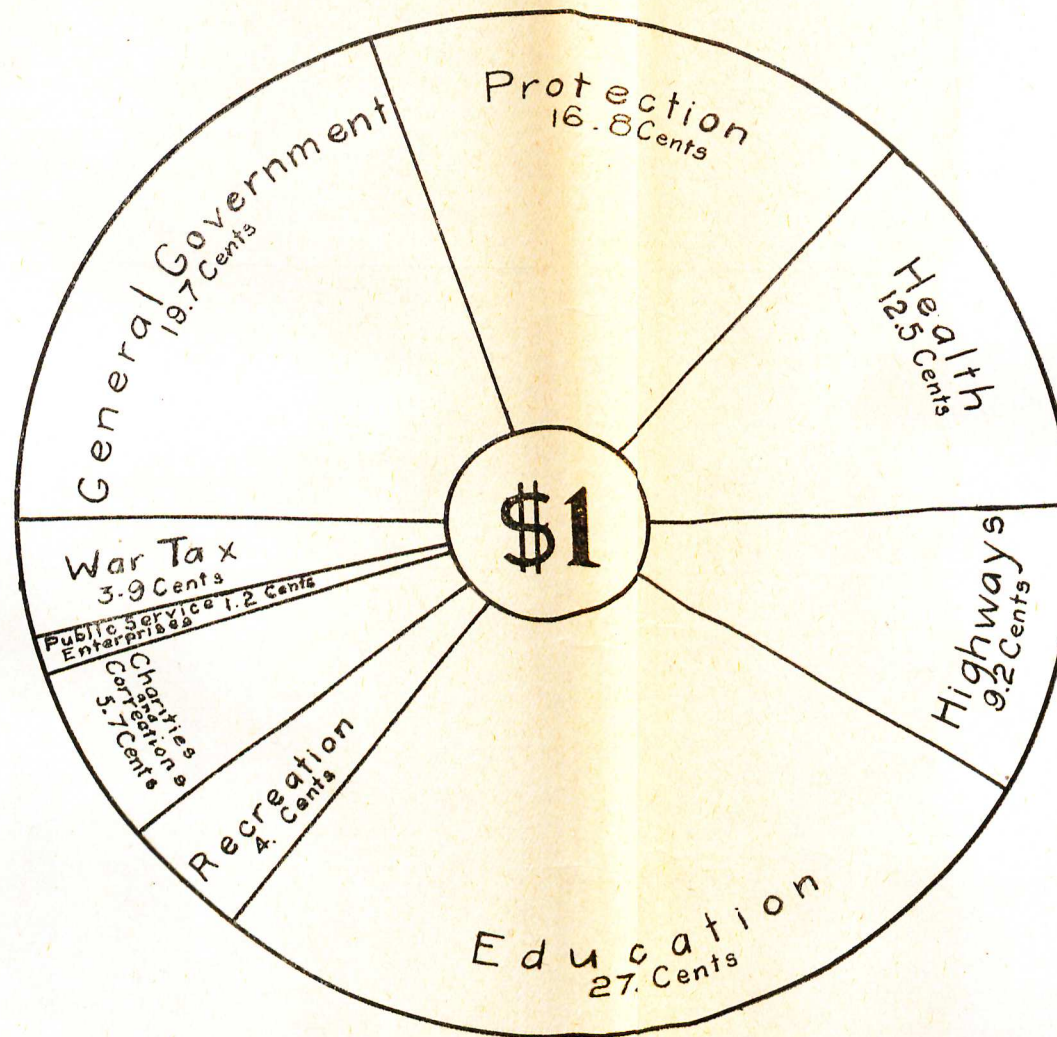
3. The Provincial War Tax—Total Assessment \$589,168,086.00.

1 mill on the above assessment..... 589,168.08

Less Allowance for uncollectable taxes, allowances and adjustments..... \$14,897,062.52 189,489.76

Total Amount to be raised by Taxation.....\$14,707,572.76

Where Each Dollar of Taxes Goes.

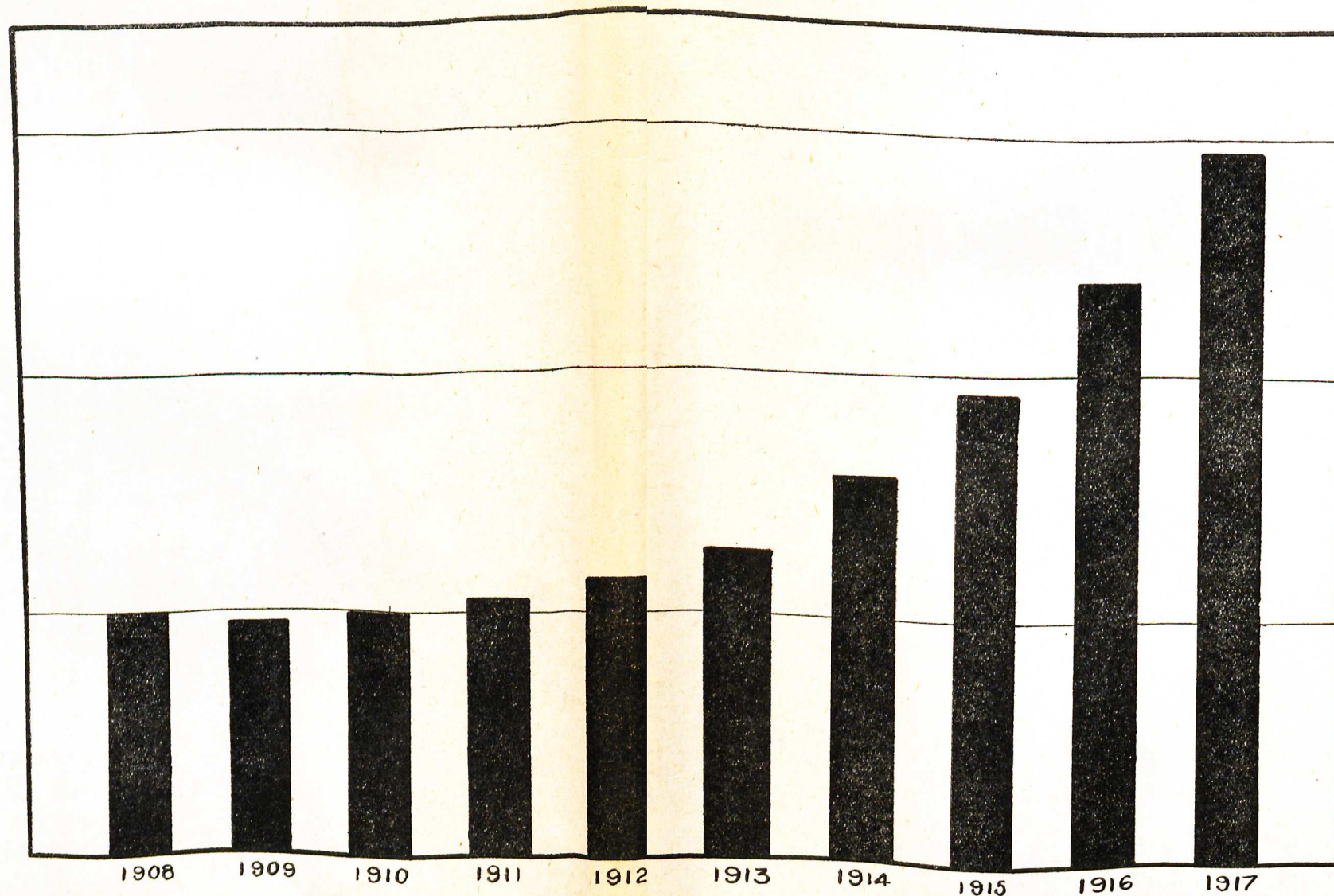


Per Capita Debt Charges 1908-1917

BASED ON OFFICIAL ESTIMATES

1908 - \$5.00

1917 - \$14.75

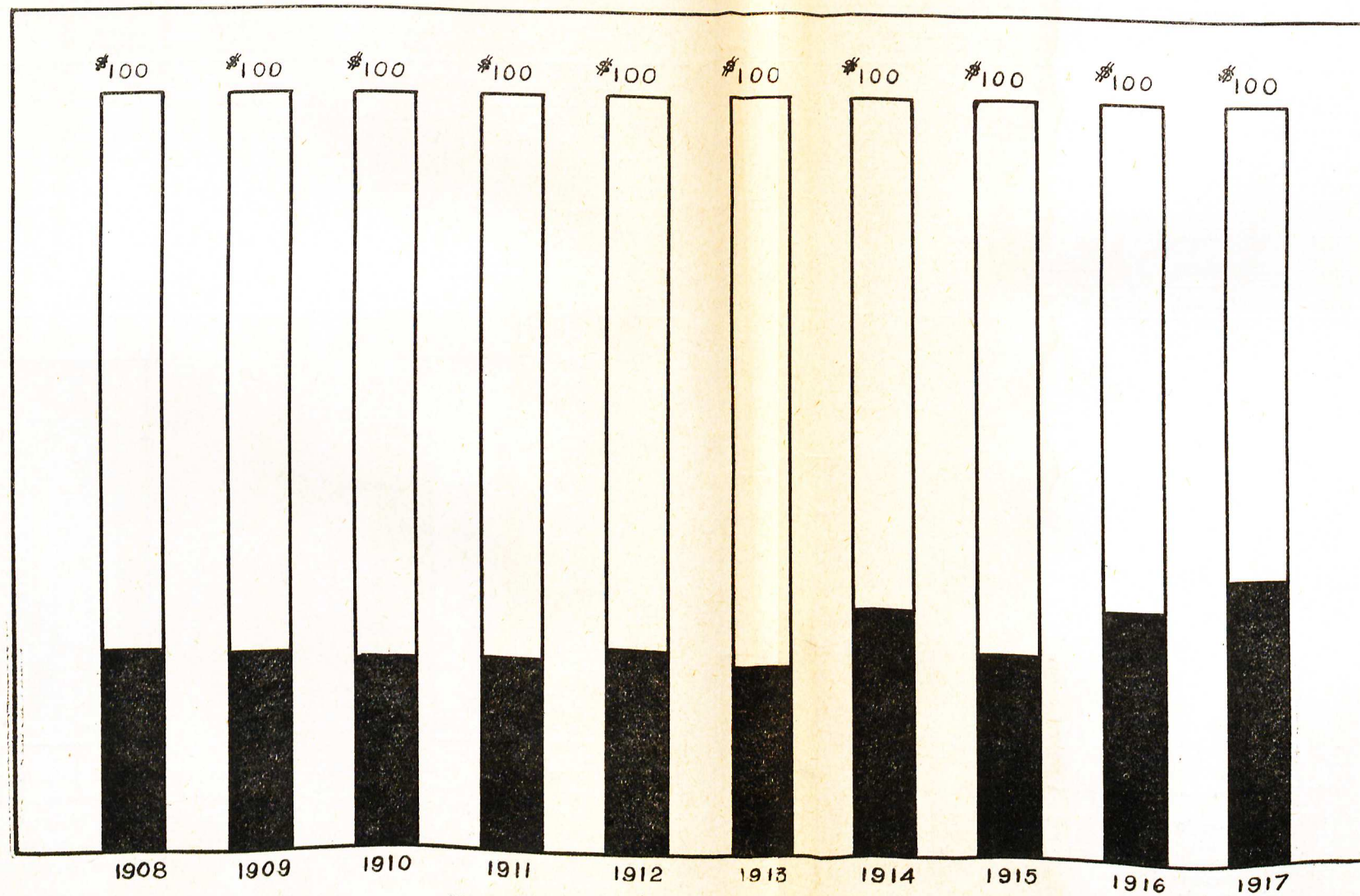


Proportion of each \$100 of Revenue consumed by Debt Charges 1908-1917

BASED ON OFFICIAL ESTIMATES

1908 - \$26.00

1917 - \$36.00



The shaded portions represent the Debt Charges

Part II.—PUBLIC SERVICE ENTERPRISES AND OTHER MUNICIPAL TRADING OPERATIONS

THE FINANCIAL RESULTS OF OPERATING THE TORONTO WATER WORKS FROM 1908 TO 1917, INCLUSIVE.

Year	Expenditures (Including Debt Charges)	Income	LOSS	
			Amount	Per cent. of Income
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
1916.....	1,737,824.68	1,784,403.43	*46,578.75	*2.6
Estimated				
1917.....	1,818,058.09	1,962,537.00	*144,478.91	*7.4
Total.....	\$11,400,816.21	\$11,341,831.53	\$ 58,984.68	0.5

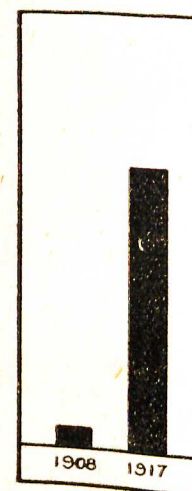
*Profits.



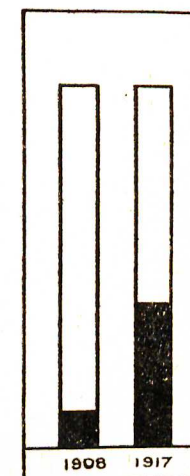
The above chart illustrates in a graphic manner the growth of the Toronto Water Works during the last ten years. The solid line represents the expenditure and the dotted line the income. The space between the two lines represents the profit (if the dotted line is higher), or the loss (if the solid line is the higher).

ANALYSIS OF WATER WORKS INCOME.

Year	Income from Fire Department	Income from Other City Departments	General Income	Total Income
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
1916.....	647,150.00	35,937.00	1,101,316.43	1,784,403.43
Estimated				
1917.....	773,312.00	29,225.00	1,160,000.00	1,962,537.00
Total.....	\$2,739,743.00	\$291,935.71	\$8,310,152.82	\$11,341,831.53



In 1908, the Fire Department paid \$55,650.00 for its water service. In 1917, the amount to be charged the Fire Department was estimated at \$773,312.00. In addition to these amounts the Fire Department has been charged with the debt charges incidental to the high pressure system.



In 1908, less than 10% of the income of the water works was derived from the Fire Department. In 1917, over 39% of the water works income is estimated to be derived from the Fire Department.

PART II.—CONTINUED.

THE FINANCIAL RESULTS OF OPERATING
THE CIVIC CAR LINES
FOR THE LAST FOUR 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	66.1
1916.....	343,975.17	225,031.38	118,943.79	52.8
Estimated				
1917.....	437,610.90	259,100.00	178,510.90	68.9
Total.....	\$1,363,762.57	\$851,609.99	\$512,152.58	60.1

THE FINANCIAL RESULTS OF OPERATING
THE CANADIAN NATIONAL EXHIBITION
FOR THE LAST FOUR 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
1916.....	111,266.44	34,613.18	76,653.26
Estimated			
1917.....	113,409.11	35,000.00	78,409.11
Total.....	\$439,164.73	\$143,863.02	\$295,296.71

THE FINANCIAL RESULTS OF OPERATING
THE CIVIC ABATTOIR
FOR THE LAST FOUR 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
1916.....	274,109.08	240,114.73	33,994.35	14.2
Estimated				
1917*.....	145,044.67	104,000.00	41,044.67	...
Total.....	\$662,132.99	\$502,726.00	\$159,406.99	...

*As the method of stating the income and expenditure of the Civic Abattoir in the official estimates has recently been altered so that income and expenditure on Trading Account are not shown, it is necessary to omit the percentage of loss in 1917.

APPENDIX-- BALANCE SHEETS FROM THE ANNUAL STATEMENT OF THE COMMISSIONER OF FINANCE FOR THE YEAR 1916

CONSOLIDATED BALANCE SHEET, 31ST DECEMBER, 1916

ASSETS

	Current Account	Capital Account (Inc. Sinking Fund)	Special and Trust Funds	Total
Cash on deposit and on hand.....	\$ 993,967.95	.....	\$ 3,352.27	\$ 997,320.22
Taxes receivable	4,372,407.74	.....	.....	4,372,407.74
Accounts receivable	480,296.79	.....	.....	480,296.79
Stores on hand	98,682.82	.....	.....	98,682.82
*Ratepayers' share local improvement rates.....	.....	\$ 14,058,174.42	.....	14,058,174.42
Properties, improvements, etc.	83,120.31	99,739,114.91	.....	99,822,235.22
Benefits, rights, etc., capitalized .....	.....	5,210,293.40	.....	5,210,293.40
Inter account loans, contra .....	.....	.....	758,132.08	758,132.08
	\$6,028,475.61	\$119,007,582.73	\$761,484.35	\$125,797,542.69

*Collections on account of ratepayers' share of local improvement rates are included in sinking funds and retained therein until debentures mature.

LIABILITIES

	Current Account	Capital Account (Inc. Sinking Fund)	Special and Trust Funds	Total
Accounts payable	\$1,590,193.11	\$ 643,366.69	.....	\$ 2,233,559.80
Accrued interest on funded debt.....	2,106,027.51	.....	.....	2,106,027.51
Temporary loans and accrued interest thereon.....	1,700,000.00	1,909,823.75	.....	3,609,823.75
Funded debt .....	.....	.....	.....	.....
Deduct sinking fund for redemption.....	\$97,735,321.24	.....	.....	.....
Net funded debt	23,062,347.20	74,672,974.04	.....	74,672,974.04
Funds held in trust .....	.....	.....	761,484.35	761,484.35
Sinking fund reserve .....	.....	23,062,347.20	.....	23,062,347.20
Other reserves	175,004.27	12,603.57	.....	187,607.84
Inter account loans, contra	221,154.78	536,977.30	.....	758,132.08
Surplus	236,095.94	18,169,490.18	.....	18,405,586.12
	\$6,028,475.61	\$119,007,582.73	\$761,484.35	\$125,797,542.69

In addition to the funded debt set forth in the foregoing statement, the City has guaranteed debentures for certain municipal enterprises amounting to \$5,275,000, as set forth on pages 31 and 32 of the (city) report on Funded Debt.

Audited and approved.

T. BRADSHAW,
Commissioner of Finance.

WALTER STERLING,
City Auditor.

CURRENT ACCOUNT BALANCE SHEET

31st DECEMBER, 1916.

ASSETS.

Cash on hand	\$ 324.89	
Cash in banks	993,643.06	
		\$ 993,967.95
Taxes receivable—current	\$4,159,903.30	
Taxes receivable—arrears	212,504.44	
		4,372,407.74
Accounts receivable	415,274.91	
Miscellaneous advances	65,021.88	
		4,852,704.53
Stores on hand	98,682.82	
Lands acquired at tax sale for taxes thereon	83,120.31	
		<u>\$6,028,475.61</u>

LIABILITIES.

Accounts payable	\$1,546,774.43	
Accrued interest on funded debt	2,106,027.51	
Revenue receipts repayable	43,418.68	
		3,696,220.62
Temporary loans		1,700,000.00
Due to other account funds		221,154.78
Reserve for loss on taxes		175,004.27
Departmental surplus	\$181,911.42	
Surplus	54,184.52	
		236,095.94
		<u>\$6,028,475.61</u>

CAPITAL ACCOUNT BALANCE SHEET

(INCLUDING SINKING FUND)

31st DECEMBER, 1916.

ASSETS.

*Ratepayers' share of local improvement rates	\$ 14,058,174.42
Permanent assets	99,739,114.91
Benefits, rights, etc., capitalized	5,210,293.40
	<u>\$119,007,582.73</u>

*Note.—Collections on account of ratepayers' share of local improvement rates are included in sinking fund and retained therein until debentures mature.

LIABILITIES.

Accounts payable	\$ 643,366.69
Temporary loans	1,855,500.00
Accrued interest on temporary loans	54,323.75
Due to other account funds	536,977.30
Funded debt	\$97,735,321.24
Deduct sinking fund for redemption	23,062,347.20*
Net funded debt	74,672,974.04
Sinking fund reserve	23,062,347.20
Reserve for sundry liabilities	12,603.57
Surplus	18,169,490.18
	<u>\$119,007,582.73</u>

In addition to the funded debt set forth in the foregoing statement, the City has guaranteed debentures for certain municipal enterprises amounting to \$5,275,000, as set forth on pages 31 and 32 of the (city) report on Funded Debt.

*Composition of Sinking Fund:

Cash in banks	\$ 1,449,506.24
Due by City	550,000.00
Investment in Dominion of Canada bonds and stock	975,486.67
Investment in City of Toronto debentures	19,801,240.83
Accrued interest on investments	286,113.46
	<u>\$23,062,347.20</u>

APPENDIX—CONTINUED.

SPECIAL AND TRUST FUND BALANCE SHEET

31st DECEMBER, 1916.

ASSETS.

Cash in banks	\$ 3,352.27
Due by other account funds	758,132.08
	<hr/>
	\$761,484.35
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LIABILITIES.

Funds Held in Trust, Etc.

Public subscription, memorial and relief funds.....	\$ 87,351.72
For benefit of private individuals, etc.	32,338.52
Life insurance money re war	575,716.36
Wages of civic employees on active service.....	55,547.44
Contractors' deposits	10,530.31
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	\$761,484.35
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NOTE ON SPECIAL AND TRUST FUND ACCOUNT BALANCE SHEET.

This statement exhibits special funds which have been deposited with, or retained by, the City. They are held primarily in trust for the benefit of particular interests (except contractors' deposits, which are deposited with the City as security for fulfilment of contracts), and are to be regarded almost entirely apart from the City's regular business.