

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 1918

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ISSUED BY THE  
BUREAU OF MUNICIPAL RESEARCH  
813-820 TRADERS BANK BUILDING, TORONTO  
TELEPHONE : MAIN 3620

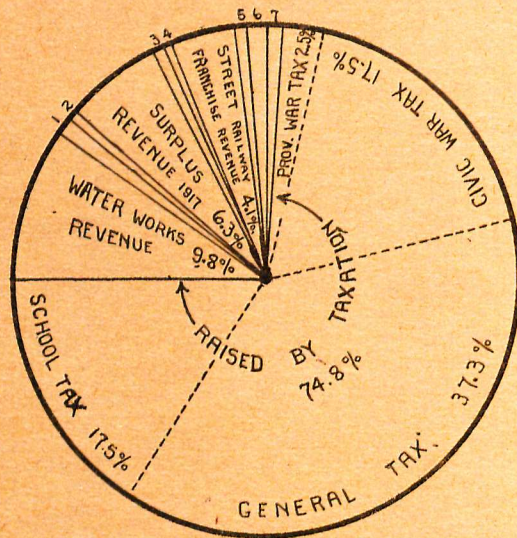
# AN ANALYSIS OF TORONTO'S BUDGET FOR 1918

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 \$24,177,730.21**

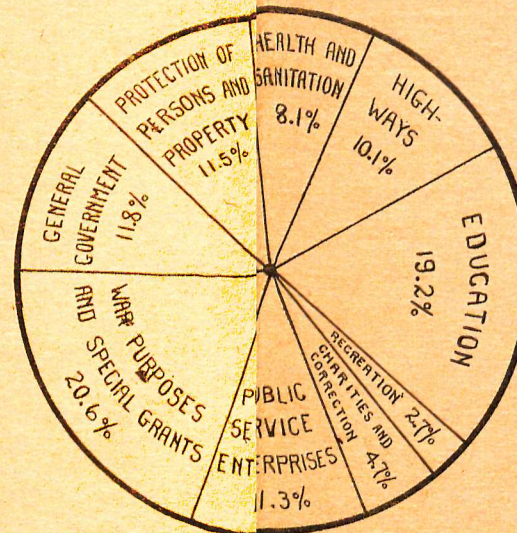
**OUTGO \$24,177,730.21**

WHERE IT COMES FROM

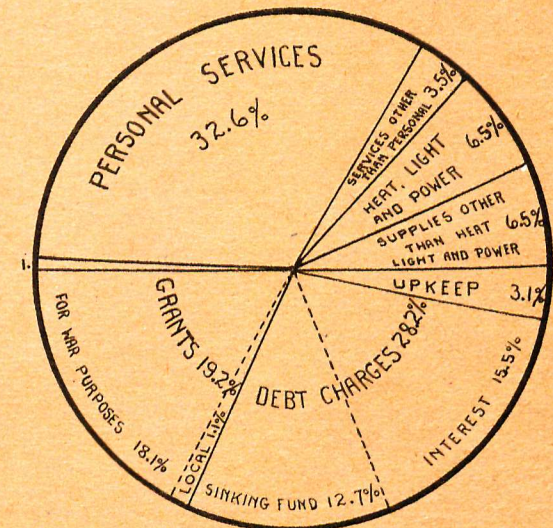


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|--|------|
| 1. Civic Car Line Revenue.....                       | 1.2% |
| 2. Civic Abattoir Revenue.....                       | .4%  |
| 3. Educational Revenue.....                          | .6%  |
| 4. Income from Other Revenue Producing Services.....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

WHERE IT GOES



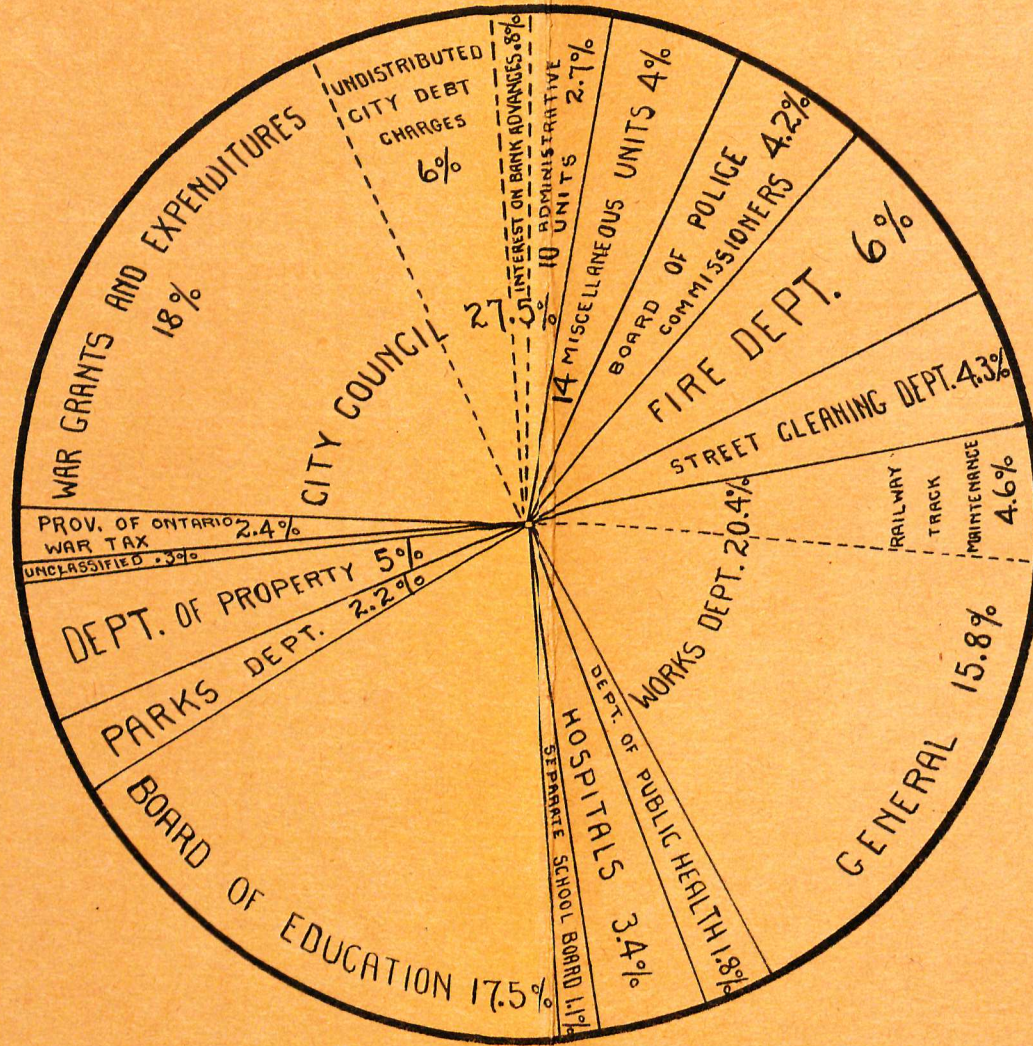
HOW IT GOES



- |                      |     |
|----------------------|-----|
| 1. Unclassified..... | .4% |
|----------------------|-----|

NOTE: The total of the city's official estimates is \$24,045,602.21. Above totals include \$132,128.00 of educational revenue deducted from expenditures in the official estimates.

# WHO SPENDS IT?



**T**HE City of Toronto caters to the community needs of approximately 500,000 people. It will spend on current account, during 1918, about \$24,000,000 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.

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## LETTER OF TRANSMITTAL TO THE CITIZENS.

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September, 1918.

To the Citizens of Toronto :

The time to begin the making of definite plans for carrying on the city's business next year is near at hand. As citizens we must begin to think about our civic business for next year, just as we plan for our private enterprises. It is generally conceded that the making of the city's budget for any year should not begin later than October of the preceding year. In any event, taxpayers must begin not later than that time to plan for the proper expenditure of the city's income, which they supply. As a first step toward such planning one must learn, if one does not know, what the plans were for this year's expenditure. The Bureau therefore presents herewith an analysis of the Official Estimates for 1918.

In preparing this analysis it has been necessary, to some extent, to make arbitrary divisions of some items; but, owing to the improvement in the form of estimate submitted by some departments to the City Council and to the co-operation of other departments in supplying the necessary information, such arbitrary distribution has been cut to a minimum, pending the adoption by the city of a uniform system of Official Estimates based on object of expenditure, character of expenditure, administrative units, and activities performed.

It is not sufficient merely to have one's opinion of a year's expenditure or of the efficiency of the men who controlled it. In order to be effective, the citizen must see to it that there will be three (or two, as the case may be) candidates for Aldermen in his Ward, four candidates for Controller and one candidate for Mayor, whom he should like to elect as custodians of his interests as a citizen during the coming year.

The men who select the candidates are the men who determine the quality of the city government. When a voter gets to the polling booth and does not see on the ballot the name of a single candidate for whom he cares to vote, he finds that, in effect, he has thrown away his franchise. The most he can do is to make a selection from the selections of other people who have been wiser in their generation or at least more instant in business.

The statements of the city's expenditures which have been issued this year are on a plane which, as to clearness, definiteness and comprehensiveness, has never been previously attained in this city and rarely in any city. Considerable improvement has also been made in the official estimates or budget and further improvements will undoubtedly be made as the accounting system is recast and as the burden of the war is lifted. The best way to insure the continuance of the present tendency is to send to the City Council and Board of Control men who will stand firmly behind progressive policies and the permanent officials who are giving them effect.

Respectfully submitted,

JOHN MACDONALD,  
President.

JOHN I. SUTCLIFFE,  
Hon. Secretary.

BUREAU OF MUNICIPAL RESEARCH,

HORACE L. BRITTAIN,  
Managing Director.

# PART I.—The City's Estimates for 1918

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### STATEMENT I.

A Summary Statement showing at a glance the proposed expenditures of all departments of the city government for 1918, together with the anticipated sources of revenue to meet such expenditures.

The proposed gross expenditures are .....	*\$24,177,730.21
The anticipated revenue other than taxation is .....	4,542,654.00
<hr/>	
Leaving proposed net expenditures of: .....	\$19,635,076.21
The surplus from last year is .....	† 1,527,404.16
<hr/>	
Making the amount to be raised by taxation .....	\$18,107,672.05

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

†Last year's surplus made up as follows:

Unexpended balances .....	\$ 69,086.14
Surplus revenue .....	238,697.99
Amount raised for debt charges on debentures not negotiated .....	843,703.18
Interest raised for temporary loans, but not required .....	275,911.85
Part of amount received through sale of lands acquired at tax sales, over and above cost to the city .....	100,000.00
<hr/>	
Total .....	\$1,527,404.16

### 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 .....	\$ 2,847,350.84	\$1,335,082.00	\$ 1,512,268.84
Protection of Persons and Property .....	2,777,608.76	151,516.00	2,626,092.76
Health and Sanitation .....	2,045,185.42	17,389.00	2,027,796.42
Highways .....	2,458,369.14	40,000.00	2,418,369.14
Education .....	4,625,310.59	132,128.00	4,493,182.59
Recreation .....	628,089.63	4,286.00	623,803.63
Charities and Correction .....	1,115,576.09	15,350.00	1,100,226.09
Public Service Enterprises and other Municipal Trading Operations .....	2,720,758.76	2,846,903.00	* 126,144.24
War Purposes and Special Grants .....	4,959,480.93	.....	4,959,480.93
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Total .....	\$24,177,730.21	\$4,542,654.00	\$19,635,076.21

\*Profit on Public Service Enterprises.

The only public service enterprise showing a profit is the Water Works Department, which shows an estimated profit of \$482,423.19. In this connection it may be well to note that water works revenues include a charge to the Fire Department of \$697,690.00. ("Water supply for fire protection," page 42, Fire Department official estimates.)



### 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 .....	\$ 68,800.00	.....	\$ 68,800.00
Mayor's Office .....	8,119.50	.....	8,119.50
Audit Department .....	16,356.00	.....	16,356.00
Treasury Department .....	244,024.00	\$101,700.00	142,324.00
City Clerk's Department .....	96,231.50	.....	96,231.50
Law Department .....	44,059.50	.....	44,059.50
Assessment Department .....	123,572.00	.....	123,572.00
Court of Revision .....	5,034.00	.....	5,034.00
City Hall Switchboard .....	2,779.00	12.00	2,767.00
Commission on Claims .....	15,000.00	.....	15,000.00
Fire Department .....	1,436,398.12	.....	1,436,398.12
Street Cleaning Department .....	1,029,248.39	1,700.00	1,027,548.39
Works Department .....	3,825,042.90	2,710,782.00	1,114,260.90
Parks Department .....	569,920.58	948.00	568,972.68
Department of Property .....	1,193,516.41	376,994.00	816,522.41
Department of Public Health .....	457,340.58	9,550.00	447,790.58
City Architect's Department .....	65,440.00	20,300.00	45,140.00
Juvenile Court .....	18,404.00	1,200.00	17,204.00
City Relief Office .....	9,162.00	.....	9,162.00
Social Service Commission .....	92,144.00	.....	92,144.00
Board of Education .....	4,234,217.29	129,000.00	4,105,217.29
Separate School Board .....	223,329.54	3,128.00	220,201.64
University of Toronto .....	14,100.00	.....	14,100.00
Public Library Board .....	163,913.66	.....	163,913.66
Board of Police Commissioners .....	1,030,919.95	99,166.00	931,753.95
Miscellaneous Courts of Justice .....	149,024.00	30,850.00	118,174.00
City Jail .....	29,102.00	7,350.00	21,752.00
Industrial Schools .....	22,567.57	.....	22,567.57
Public Hospitals .....	827,132.20	.....	827,132.20
Toronto Harbor Commissioners .....	83,222.00	.....	83,222.00
Toronto and York Highway Commission...	54,568.00	.....	54,568.00
Toronto and Hamilton Highway Commission	108,190.46	.....	108,190.46
Toronto Railway Company .....	1,119,064.41	1,000,451.00	118,613.41
Canadian National Exhibition Board .....	121,383.44	35,000.00	86,383.44
Province of Ontario (War Tax) .....	605,727.72	.....	605,727.72
Grants authorized by Council:—			
Special Grants .....	10,180.00	.....	10,180.00
War Grants and Expenditures .....	4,343,573.11	.....	4,343,573.21
Undistributed City Debt Charges .....	1,444,525.16	.....	1,444,525.16
Interest on Bank Advances .....	200,000.00	.....	200,000.00
Miscellaneous Charges .....	72,396.92	14,523.00	57,873.92
<b>Total . . . . .</b>	<b>\$24,177,730.21</b>	<b>\$4,542,654.00</b>	<b>\$19,635,076.21</b>

**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		
Objects Purchased		Gross Expenditures
<b>Expense:</b>		
Personal Services (Salaries and Wages) .....	\$7,905,785.56	
Services other than Personal .....	878,944.97	
Heat, Light and Power .....	1,061,625.93	
Supplies other than Heat, Light and Power .....	1,584,708.06	
Upkeep and Depreciation of Structures and Equipment...	790,070.07	
Interest on Borrowed Capital .....	3,793,490.26	
Sinking Fund Charges .....	3,107,463.81	
Grants: Local Grants .....	283,667.31	
War Grants .....	4,379,108.81	
Unclassified .....	117,690.53	
	<hr/>	\$23,902,555.31
Capital Outlay .....		275,174.90
		<hr/>
<b>Total</b> .....		<b>\$24,177,730.21</b>
		<hr/>
Gross Expenditures as above .....	\$24,177,730.21	
Revenue other than Taxation .....	4,542,654.00	
	<hr/>	
<b>Net Expenditures</b> .....	<b>\$19,635,076.21</b>	
		<hr/>

**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.								Capital Outlay
		E X P E N S E S								
		Personal Services	Services Other Than Personal	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Un- classified	
<b>City Council</b> .....	\$ 68,800.00	\$ 53,900.00	\$ 14,900.00	.....	.....	.....	.....	.....	.....	.....
Legislation .....	28,800.00	23,900.00	4,900.00	.....	.....	.....	.....	.....	.....	.....
Reception of Distinguished Guests .....	5,000.00	.....	5,000.00	.....	.....	.....	.....	.....	.....	.....
Publicity and Miscellaneous .....	35,000.00	30,000.00	5,000.00	.....	.....	.....	.....	.....	.....	.....
<b>Mayor's Office</b> .....	\$ 8,119.50	\$ 8,119.50	.....	.....	.....	.....	.....	.....	.....	.....
Assistance to Mayor .....	7,782.00	7,782.00	.....	.....	.....	.....	.....	.....	.....	.....
War Bonus .....	337.50	337.50	.....	.....	.....	.....	.....	.....	.....	.....
<b>Audit Department</b> .....	\$ 16,356.00	\$ 16,202.00	\$ 54.00	.....	\$ 100.00	.....	.....	.....	.....	.....
Auditing and Control of City Funds .....	16,200.00	16,046.00	54.00	.....	100.00	.....	.....	.....	.....	.....
War Bonus .....	156.00	156.00	.....	.....	.....	.....	.....	.....	.....	.....
<b>Treasury Department</b> .....	\$ 171,115.00	\$ 155,831.00	\$ 7,000.00	.....	\$ 6,934.00	\$ 450.00	.....	.....	.....	\$ 900.00
General Control of City Funds .....	90,270.00	85,070.00	4,300.00	.....	.....	.....	.....	.....	.....	900.00
Collection of Taxes .....	68,284.00	61,084.00	2,700.00	.....	4,050.00	450.00	.....	.....	.....	.....
Issuing of Licenses .....	7,953.00	5,069.00	.....	.....	2,884.00	.....	.....	.....	.....	.....
War Bonus .....	4,608.00	4,608.00	.....	.....	.....	.....	.....	.....	.....	.....
<b>City Clerk's Department</b> .....	\$ 96,231.50	\$ 55,931.50	\$ 16,800.00	.....	\$ 22,000.00	\$ 1,500.00	.....	.....	.....	.....
General Clerical and Secretarial Work .....	67,869.00	41,169.00	6,700.00	.....	20,000.00	.....	.....	.....	.....	.....
Elections .....	26,600.00	13,000.00	10,100.00	.....	2,000.00	1,500.00	.....	.....	.....	.....
War Bonus .....	1,762.50	1,762.50	.....	.....	.....	.....	.....	.....	.....	.....
<b>Law Department</b> .....	\$ 44,059.50	\$ 44,059.50	.....	.....	.....	.....	.....	.....	.....	.....
Legal Advice and Prosecution of Suits .....	43,512.00	43,512.00	.....	.....	.....	.....	.....	.....	.....	.....
War Bonus .....	547.50	547.50	.....	.....	.....	.....	.....	.....	.....	.....
<b>Assessment Department</b> .....	\$ 123,572.00	\$ 106,872.00	\$ 10,100.00	.....	\$ 6,600.00	.....	.....	.....	.....	.....
Assessment for Taxation .....	109,070.00	93,270.00	9,800.00	.....	6,000.00	.....	.....	.....	.....	.....
City Survey .....	11,200.00	10,300.00	300.00	.....	600.00	.....	.....	.....	.....	.....
War Bonus .....	3,302.00	3,302.00	.....	.....	.....	.....	.....	.....	.....	.....
<b>Court of Revision</b> .....	\$ 5,034.00	\$ 5,034.00	.....	.....	.....	.....	.....	.....	.....	.....
Hearing Appeals Regarding Assessment .....	4,800.00	4,800.00	.....	.....	.....	.....	.....	.....	.....	.....
War Bonus .....	234.00	234.00	.....	.....	.....	.....	.....	.....	.....	.....
<b>Carried Forward</b> .....	\$533,287.50	\$445,949.50	\$ 48,854.00	.....	\$ 35,634.00	\$ 1,950.00	.....	.....	.....	\$ 900.00

STATEMENT V.—CONTINUED.

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.								Capital Outlay
		E X P E N S E S								
		Personal Services	Services Other Than Personal	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Un- classified	
Brought Forward .....	\$ 533,287.50	\$ 445,949.50	\$ 48,854.00	\$ 35,634.00	\$ 1,950.00				\$ 900.00	
City Hall Switchboard .....	2,779.00	2,779.00								
Telephone Service .....	2,545.00	2,545.00								
War Bonus .....	234.00	234.00								
Department of Property .....	\$ 363,727.26	\$ 110,046.00	\$ 19,877.00	\$ 48,260.00	\$ 5,750.00	\$ 48,556.00	\$ 39,613.54	\$ 90,624.72	\$ 1,000.00	
Maintenance and Care of City Hall and Other Public Buildings .....	294,126.26	72,878.00	19,550.00	36,160.00	5,450.00	28,850.00	39,613.54	90,624.72	1,000.00	
Garage Service .....	51,000.00	19,494.00		12,000.00		19,506.00				
Conducting Employment Bureau .....	2,437.00	1,510.00	327.00	100.00	300.00	200.00				
War Bonus .....	16,164.00	16,164.00								
Commission on Claims .....	\$ 15,000.00								\$ 15,000.00	
(Compensation for Injuries or Damages for which the City is liable)										
Toronto Harbor Commissioners .....	\$ 83,222.00								\$ 83,222.00	
(Harbor Improvements)										
Works Department .....	\$ 132,413.00	\$ 111,525.40	\$ 2,000.00	\$ 4,851.25	\$ 3,670.35	\$ 10,366.00				
Transportation Service (Tugs, Automobiles, etc.) .....	31,310.00	12,478.40	2,000.00	4,851.25	3,670.35	8,310.00				
Miscellaneous Insurance and Workmen's Compensation .....	7,056.00	5,000.00				2,056.00				
War Bonus (Insurance) .....	78.00	78.00								
War Bonus (Works, General) .....	93,969.00	93,969.00								
Undistributed City Debt Charges .....	\$1,444,525.16						\$812,163.54	\$632,361.62		
Interest on Bank Advances Prior to Collection of Revenue .....	\$ 200,000.00							\$200,000.00		
Miscellaneous .....	\$ 72,396.92	\$ 6,560.00					\$ 56,615.54	\$ 7,266.92	\$ 1,954.46	
Commission on Payment of Coupons .....	7,266.92							7,266.92		
Workmen's Compensation Board .....	800.00	800.00								
Toronto & Niagara Power Co., Legislation, 1917 .....	2,035.00	2,035.00								
Corporation Share of Local Improvement Rates .....	56,615.54						56,615.54			
Registrar East and West York re Annexations .....	3,725.00	3,725.00								
Commutation Rates on Properties Acquired by City .....	1,954.46								1,954.46	
<b>Total</b> .....	<b>\$2,847,350.84</b>	<b>\$ 676,859.90</b>	<b>\$ 70,731.00</b>	<b>\$ 53,111.25</b>	<b>\$ 45,054.35</b>	<b>\$ 60,872.00</b>	<b>\$908,392.62</b>	<b>\$922,986.34</b>	<b>\$ 22,266.92</b>	<b>\$ 87,076.46</b>

**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.								Capital Outlay
		E X P E N S E S								
		Personal Services	Services Other Than Personal	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Un- classified	
Miscellaneous Courts of Justice (Conducting Trials, Inquests, etc.)	\$ 149,024.00	\$ 101,000.00				\$ 48,024.00				
Juvenile Court	\$ 18,404.00	\$ 16,222.00	\$ 1,047.00		\$ 600.00	\$ 150.00				\$ 385.00
Trial of Boys and Girls	17,858.00	15,676.00	1,047.00		600.00	150.00				385.00
War Bonus	546.00	546.00								
Board of Police Commissioners	\$1,030,919.95	\$ 869,553.00	\$ 16,100.00	\$ 24,595.00	\$ 8,850.00	\$ 81,003.00	\$ 6,722.80	\$ 15,596.15		\$ 8,500.00
Conducting Police Court	22,396.00	22,396.00								
General Police Protection	956,139.95	794,773.00	16,100.00	24,595.00	8,850.00	81,003.00	6,722.80	15,596.15		8,500.00
War Bonus	52,384.00	52,384.00								
Fire Department	\$1,436,398.12	\$ 516,410.50	\$ 15,472.00	\$ 13,533.00	\$723,890.00	\$ 62,129.00	\$ 27,947.15	\$ 68,116.47		\$ 8,900.00
Fire Protection	1,407,037.62	487,050.00	15,472.00	13,533.00	723,890.00	62,129.00	27,947.15	68,116.47		8,900.00
War Bonus	29,360.50	29,360.50								
Department of Property	\$ 77,422.69	\$ 12,070.00	\$ 1,880.00	\$ 8,380.00	\$ 2,308.00	\$ 2,970.00	\$ 14,484.45	\$ 32,330.24		\$ 3,000.00
Maintenance of Fire Halls	11,668.00	2,200.00	50.00	3,418.00	1,000.00	2,000.00				3,000.00
Maintenance of Police Stations	1,502.00	300.00	27.00	475.00	200.00	500.00				
Maintenance of Registry Office	63,652.69	9,070.00	1,723.00	4,487.00	1,108.00	450.00	14,484.45	32,330.24		
Recovery of Bodies	600.00	500.00	80.00			20.00				
City Architect's Department	\$ 65,440.00	\$ 58,090.00	\$ 3,450.00		\$ 2,300.00	\$ 1,600.00				
Supervision of Building	62,710.00	55,360.00	3,450.00		2,300.00	1,600.00				
War Bonus	2,730.00	2,730.00								
<b>Total . . . . .</b>	<b>\$2,777,608.76</b>	<b>\$1,573,345.50</b>	<b>\$ 37,949.00</b>	<b>\$ 46,508.00</b>	<b>\$737,948.00</b>	<b>\$195,876.00</b>	<b>\$ 49,154.40</b>	<b>\$116,042.86</b>		<b>\$ 20,785.00</b>

**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.								Capital Outlay
		E X P E N S E S								
		Person Services	Services Other Than Personal	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Local Grants	
Department of Public Health.....	\$ 457,340.58	\$ 327,257.60	\$ 25,927.22	\$ 16,470.00	\$ 47,210.00	\$ 18,246.66	\$ 14,888.50	\$ 7,270.60	\$ 70.00	\$.....
General Administration .....	21,534.20	19,472.20	877.00	5.00	465.00	690.00			25.00	
Medical, Dental and Quarantine Services.....	83,213.72	68,664.00	4,724.00	1,088.00	6,748.00	1,979.72			10.00	
Public Health Nursing, etc.....	104,944.92	92,387.70	4,252.22		6,199.00	2,086.00			20.00	
Laboratory Service .....	38,767.10	27,430.60	6,890.00	102.00	3,050.00	1,279.50			15.00	
Isolation Hospital Service .....	116,351.60	33,760.60	4,950.00	15,275.00	29,092.00	11,114.90	14,888.50	7,270.60		
Technical Records and Statistics .....	8,328.00	6,969.00	70.00		523.00	766.00				
Food Control .....	9,096.54	8,017.00	931.00		60.00	88.54				
Sanitation Service .....	64,058.00	59,510.00	3,233.00		1,073.00	242.00				
War Bonus .....	11,046.50	11,046.50								
Department of Property .....	\$ 31,824.00	\$ 27,500.00	\$ 600.00	\$ 800.00	\$ 2,724.00	\$ 200.00				
(Conducting Public Lavatories.)										
Street Cleaning Department.....	\$ 989,448.39	\$ 763,907.00	\$ 2,175.00	\$ 3,350.00	\$ 95,565.00	\$ 26,135.00	\$ 40,451.31	\$ 47,665.08	\$ 700.00	\$ 9,500.00
General Administration .....	34,243.00	30,739.00	1,875.00		1,000.00	629.00				
Stables and Shops .....	134,726.00	50,800.00			60,000.00	15,926.00				8,000.00
Street Cleaning—Patrol .....	156,209.00	155,000.00			200.00	1,009.00				
“ “ —Semi-Patrol .....	28,043.00	27,500.00			100.00	443.00				
“ “ —Culverts .....	10,700.00	8,800.00			1,500.00	400.00				
“ “ —Sprinkling and Flushing .....	12,221.00	5,200.00			6,521.00	500.00				
“ “ —Oiling .....	25,900.00	900.00			23,000.00	2,000.00				
Refuse Collection .....	352,610.00	351,700.00			90.00	120.00			700.00	
Refuse Disposal (Incineration) .....	159,577.39	62,836.00		1,350.00	2,584.00	3,191.00	40,451.31	47,665.08		1,500.00
Garage .....	12,587.00	7,800.00	300.00	2,000.00	570.00	1,917.00				
Weekly Gratuities .....	8,500.00	8,500.00								
War Bonus .....	54,132.00	54,132.00								
Works Department .....	\$ 566,572.45	\$ 130,685.00	\$ 47,755.21	\$ 9,036.30	\$ 27,283.72	\$ 5,924.87	\$ 95,787.58	\$ 250,098.87		
(Sewage and Sewage Disposal.)										
<b>Total . . . . .</b>	<b>\$2,045,185.42</b>	<b>\$1,249,350.50</b>	<b>\$ 76,457.43</b>	<b>\$ 29,656.30</b>	<b>\$172,782.72</b>	<b>\$ 50,506.53</b>	<b>\$151,127.39</b>	<b>\$305,034.55</b>	<b>\$ 770.00</b>	<b>\$ 9,500.00</b>

**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							
		Personal Services	Services Other Than Personal	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Un- classified
Department of Property (Street Lighting.)	\$ 314,567.00 \$ 1,244.00			\$313,273.00	50.00				
<b>Works Department</b>									
Repairs and General Maintenance of Roadways	\$ 822,179.27 \$ 210,150.60	\$ 21,992.50	\$ 1,821.00	\$ 73,346.00	\$ 8,986.90	\$139,203.20	\$292,070.29	\$ 74,608.78	
Maintenance of Bridges, Railway Crossings, etc.	\$ 357,414.97 \$ 173,521.60	12,915.50	513.00	61,572.00	2,365.90	50,106.49	51,194.48	5,226.00	
Street Cleaning Department	\$ 464,764.30 \$ 36,629.00	9,077.00	1,308.00	11,774.00	6,621.00	89,096.71	240,875.81	69,382.78	
(Snow Removal.)	\$ 39,800.00 \$ 39,000.00			\$ 500.00	\$ 300.00				
Toronto and York Highway Commission	\$ 54,568.00								\$ 54,568.00
Toronto and Hamilton Highway Commission	\$ 108,190.46				\$ 3,906.00	\$ 84,034.46	\$ 16,250.00		\$ 4,000.00
Toronto Railway Company (Reconstruction of Track Allowance.)	\$1,119,064.41				\$250,000.00	\$665,123.43	\$203,940.98		
<b>Total</b>	\$2,458,369.14 \$ 250,394.60	\$ 21,992.50	\$315,094.00	\$ 73,896.00	\$263,192.90	\$888,361.09	\$512,261.27	\$ 74,608.78	\$ 58,568.00

**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								
		Personal Services	Services Other Than Personal	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Un-classified	Capital Outlay
<b>Board of Education</b> .....	\$4,223,967.29	\$2,785,140.00	\$ 20,936.00	\$199,350.00	\$165,714.00	\$116,421.56	\$262,079.61	\$617,035.08	\$ 1,742.60	\$ 55,548.44
Administration and Supervision .....	149,211.00	141,161.00	.....	1,600.00	500.00	1,750.00	.....	.....	.....	4,200.00
Conducting Elementary Schools .....	3,140,253.75	2,084,229.00	16,302.00	154,400.00	134,369.00	97,146.56	172,029.26	487,331.16	1,293.33	43,153.44
“ Secondary Schools .....	447,932.52	313,320.00	2,200.00	19,900.00	10,685.00	15,725.00	23,506.56	59,352.58	148.38	3,095.00
“ Technical Schools .....	373,221.80	174,741.00	1,823.00	16,800.00	14,810.00	550.00	59,798.74	102,093.82	255.24	2,350.00
“ Commercial Schools .....	113,348.22	71,689.00	611.00	6,650.00	5,350.00	1,250.00	6,745.05	18,257.52	45.65	2,750.00
<b>Separate School Board</b> .....	\$ 223,329.64	\$ 131,298.25	\$ 3,000.00	\$ 26,314.00	\$ 9,500.00	\$ 15,000.00	\$ 357.74	\$ 36,354.88	\$ 4.77	\$ 1,500.00
(Conducting Separate Schools.)										
<b>University of Toronto</b> .....	\$ 14,100.00	.....	.....	.....	.....	.....	.....	.....	\$ 14,100.00	.....
Endowment to University .....	6,000.00	.....	.....	.....	.....	.....	.....	.....	6,000.00	.....
Toronto Teachers' Association .....	600.00	.....	.....	.....	.....	.....	.....	.....	600.00	.....
Art Museum of Toronto .....	7,500.00	.....	.....	.....	.....	.....	.....	.....	7,500.00	.....
<b>Public Library Board</b> .....	\$ 163,913.66	\$ 93,450.00	\$ 3,600.00	\$ 6,500.00	\$ 14,750.00	\$ 9,200.00	\$ 4,912.89	\$ 9,477.07	\$ 23.70	\$ 22,000.00
(Conducting Reference and Circulating Libraries.)										
<b>Total</b> . . .	\$4,625,310.59	\$3,009,888.25	\$ 27,536.00	\$232,164.00	\$189,964.00	\$140,621.56	\$267,350.24	\$662,867.03	\$ 15,871.07	\$ 79,048.44



**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								Capital Outlay
		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	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Un- classified	
<b>Parks Department</b> .....	\$ 569,920.68	\$ 267,249.00	\$ 8,561.00	\$ 14,736.00	\$ 53,686.00	\$ 12,746.00	\$ 67,969.51	\$ 128,190.17	\$ 16,783.00	.....
Maintenance of Parks .....	524,749.68	242,653.00	3,986.00	14,736.00	52,686.00	12,746.00	67,969.51	128,190.17	1,783.00	.....
Permanent .....	21,018.00	443.00	4,575.00	.....	1,000.00	.....	.....	.....	15,000.00	.....
War Bonus .....	24,153.00	24,153.00	.....	.....	.....	.....	.....	.....	.....	.....
<b>Board of Education</b> .....	\$ 10,250.00	\$ 7,500.00	.....	.....	\$ 2,750.00	.....	.....	.....	.....	.....
(Conducting Playgrounds, Rinks and Games.)										
<b>Department of Property</b> .....	\$ 47,919.00	\$ 16,083.00	\$ 500.00	\$ 20,836.00	\$ 9,000.00	\$ 1,500.00	.....	.....	.....	.....
Lighting Parks and Island .....	15,066.00	.....	.....	15,066.00	.....	.....	.....	.....	.....	.....
Conducting Bathing Stations .....	32,853.00	16,083.00	500.00	5,770.00	9,000.00	1,500.00	.....	.....	.....	.....
<b>Total</b> .....	\$ 628,089.68	\$ 290,832.00	\$ 9,061.00	\$ 35,572.00	\$ 65,436.00	\$ 14,246.00	\$ 67,969.51	\$ 128,190.17	\$ 16,783.00	.....

**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	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Local Grants		
Public Hospitals .....	\$ 827,132.20	\$550,000.00				\$ 24,132.52	\$ 62,977.15	\$189,522.53	\$	500.00	
Care of Poor Patients .....	550,000.00	550,000.00									
Reception Hospital .....	500.00									500.00	
Special Grants to meet Deficits:											
Hospital for Sick Children .....	38,313.72									38,313.72	
Toronto General Hospital .....	50,000.00									50,000.00	
Western Hospital .....	11,188.42									11,188.42	
National Sanitarium .....	40,000.00									40,000.00	
St. Michael's Hospital .....	17,020.39									17,020.39	
Women's College Hospital .....	33,000.00									33,000.00	
Hospital and Charitable Grants .....	87,109.67					24,132.52	62,977.15				
Social Service Commission .....	\$ 92,144.00	\$ 10,956.00	\$ 730.00	\$ 37.00	\$ 506.00	\$ 450.00			\$ 79,270.00	\$ 195.00	
City's Charitable Grants and Control of Same .....	87,675.00	7,086.00	399.00	12.00	371.00	410.00			79,270.00	127.00	
Operation of Neighborhood Workers' Association .....	3,923.00	3,324.00	331.00	25.00	135.00	40.00				68.00	
War Bonus .....	546.00	546.00									
City Relief Office .....	\$ 9,162.00	\$ 5,602.00	\$ 1,800.00	\$ 300.00	\$ 1,260.00	\$ 200.00					
Control of Hospital Orders, etc .....	8,928.00	5,368.00	1,800.00	300.00	1,260.00	200.00					
War Bonus .....	234.00	234.00									
Industrial Schools .....	\$ 22,567.57	\$ 19,949.00				\$ 701.63	\$ 1,912.16	\$	4.78		
(Correction of Children.)											
Department of Property .....	\$ 135,468.32	\$ 26,646.00	\$ 3,000.00	\$ 6,634.00	\$ 36,264.00	\$ 9,795.00	\$ 14,186.79	\$ 23,040.53		\$ 15,902.00	
(Conducting Industrial Farms.)											
City Jail .....	\$ 29,102.00	\$ 15,802.00	\$ 50.00	\$ 5,450.00	\$ 7,400.00	\$ 400.00					
Confinement of Prisoners .....	28,400.00	15,100.00	50.00	5,450.00	7,400.00	400.00					
War Bonus .....	702.00	702.00									
<b>Total</b> .....	<b>\$1,115,576.09</b>	<b>\$ 59,006.00</b>	<b>\$575,529.00</b>	<b>\$ 12,421.00</b>	<b>\$ 45,430.00</b>	<b>\$ 10,845.00</b>	<b>\$ 39,020.94</b>	<b>\$ 87,929.84</b>	<b>\$268,797.31</b>	<b>\$ 16,597.00</b>	

**STATEMENT XII.**

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								
		Personal Services	Services Other Than Personal	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Un-classified	Capital Outlay
<b>Works Department</b> .....	\$2,303,878.18	\$ 606,033.08	\$ 60,680.04	\$307,746.38	\$230,995.99	\$ 36,428.08	\$308,369.72	\$763,064.89	\$ 560.00	.....
Operation of Civic Car Lines .....	\$ 496,942.37	179,233.00	9,776.35	65,175.60	53,555.54	18,138.08	69,237.03	101,826.77	.....	.....
Operation of Civic Water Works .....	1,806,935.81	426,800.08	40,903.69	242,570.78	177,440.45	18,290.00	239,132.69	661,238.12	560.00	.....
<b>Treasury Department</b> .....	\$ 72,909.00	\$ 65,258.00	\$ 2,997.00	\$ 50.00	\$ 2,150.00	\$ 200.00	.....	.....	\$ 1,654.00	\$ 600.00
Collection of Water Works Revenue .....	69,399.00	61,748.00	2,997.00	50.00	2,150.00	200.00	.....	.....	1,654.00	600.00
War Bonus .....	3,510.00	3,510.00	.....	.....	.....	.....	.....	.....	.....	.....
<b>Department of Property</b> .....	\$ 222,588.14	\$ 103,983.00	\$ 5,950.00	\$ 29,225.00	\$ 9,796.00	\$ 17,117.00	\$ 16,586.52	\$ 36,883.86	\$ 46.76	\$ 3,000.00
Conducting Markets, Stock Yards and Weigh Houses.....	78,524.71	30,099.00	3,350.00	9,225.00	2,328.00	5,667.00	9,674.21	18,181.50	.....	.....
Conducting Civic Abattoir .....	141,606.43	71,427.00	2,600.00	20,000.00	7,468.00	11,450.00	6,912.31	18,702.36	46.76	3,000.00
War Bonus .....	2,457.00	2,457.00	.....	.....	.....	.....	.....	.....	.....	.....
<b>Canadian National Exhibition Board</b> .....	\$ 121,383.44	\$ 20,834.73	62.00	\$ 78.00	\$ 11,255.00	\$ 165.00	\$ 42,296.41	\$ 46,692.30	.....	.....
(Conducting Annual Exhibition.)										
<b>Total</b> .....	\$2,720,758.76	\$ 796,108.81	\$ 59,689.04	\$337,099.38	\$254,196.99	\$ 53,910.08	\$367,252.65	\$846,641.05	\$ 2,260.76	\$ 3,600.00

**STATEMENT XIII.**  
The Proposed Expenditures for  
**WAR PURPOSES AND SPECIAL GRANTS.**

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	Heat, Light and Power	Supplies Other Than Heat, Light and Power	Upkeep and Depreciation of Structures and Equipment	Sinking Fund	Interest on Borrowed Capital	Grants	
<b>Province of Ontario</b> .....	\$ 605,727.72									\$ 605,727.72
(War Tax—1 Mill on Assessment.)										
<b>War Grants and Expenditures</b> .....	\$4,343,573.21						\$368,834.97	\$211,537.15	\$3,763,201.09	
Balance of War Expenditures not provided by										
Debentures issued .....	467,850.55									467,850.55
Patriotic Fund Grant made in 1917 .....	500,000.00									500,000.00
British Red Cross Grant made in 1917 .....	125,000.00									125,000.00
Halifax Disaster Grant made in 1917 .....	92,174.70									92,174.70
Life Insurance Premiums for 1918 .....	186,000.00									186,000.00
Civic Life Insurance for 1918 .....	1,300,000.00									1,300,000.00
Clerical Assistance, Expenses, etc., Insurance Office .....	14,000.00									14,000.00
Salaries of Enlisted Civic Employees .....	492,134.00									492,134.00
Protection of Water and Sewage Works .....	66,513.00									66,513.00
Prisoners in Germany (1917) .....	5,000.00									5,000.00
One-half of Grant to Patriotic Fund, 1918 .....	500,000.00									500,000.00
Expenses re Returned Soldiers .....	4,000.00									4,000.00
Great War Veterans' Association .....	10,000.00									10,000.00
Debt Charges re War Expenditures .....	580,900.96						\$368,834.97	\$211,537.15	528.84	
<b>Total War Expenditures</b> .....	\$4,949,300.93						\$368,834.97	\$211,537.15	\$4,368,928.81	
<b>Special Grants</b> .....	\$ 10,180.00									\$ 10,180.00
(Miscellaneous Special Grants.)										
<b>Total</b> .....	\$4,959,480.93						\$368,834.97	\$211,537.15	\$4,379,108.81	

**STATEMENT XIV.**

**ANTICIPATED REVENUE OTHER THAN TAXATION.**

**GENERAL GOVERNMENT.**

**Treasury Department:**

License Fees ..... \$ 101,700.00

**Department of Property:**

Rentals of Miscellaneous City Property ..... \$104,479.00  
 Rent of Space in City Hall ..... 63,092.00  
 Garage Service Revenue ..... 48,450.00  
 City Hall Switchboard (Telephone, City Hall) ..... 12.00

**Works Department:**

Bond Fee ..... \$ 1,000.00  
 Don Improvement ..... 1,375.00

**General Revenue:**

Street Railway Franchise Revenue ..... \$1,000,451.00  
 Provincial Railway Tax ..... 7,000.00  
 Dividends on Consumers' Gas Co. Shares ..... 1,500.00  
 Miscellaneous Revenues ..... 6,023.00

**PROTECTION OF PERSONS AND PROPERTY.**

**Miscellaneous Courts of Justice:**

Provincial Government's Proportion of Cost of Trials, Inquests, etc. .... \$ 23,250.00  
 County of York's Proportion of Cost of Civil Justice ..... 7,600.00

**Juvenile Court:**

Fees ..... 1,200.00

**Board of Police Commissioners:**

Pound Fees ..... \$ 80.00  
 Police Court Fines and Fees ..... 75,000.00  
 Rent of Space in Police Stations ..... 24,086.00

**City Architect's Department:**

Building Permit Fees ..... \$ 11,000.00  
 Elevator Fees ..... 4,300.00  
 Electric Sign Inspection Fees ..... 5,000.00

**HEALTH AND SANITATION.**

**Department of Public Health:**

Hospital Fees ..... \$ 6,000.00  
 Smoke Testing Fees ..... 3,550.00

**Street Cleaning Department:**

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

**Works Department:**

Sewer Connections ..... 6,139.00

**HIGHWAYS.**

**Works Department:**

Street Area Rentals ..... \$ 40,000.00

**RECREATION.**

**Parks Department:**

Rental of Parks Property ..... \$ 948.00

**Department of Property:**

Harrison Bath Fees ..... 3,338.00

**EDUCATION.**

**Board of Education:**

Elementary Schools—Government Grants ..... \$ 60,000.00  
 Secondary Schools—Government Grants, Students' Fees, etc ..... 37,000.00  
 Technical Schools—Government Grants, Students' Fees, etc ..... 25,000.00  
 Commercial Schools—Government Grants, Students' Fees, etc. .... 7,000.00

**Separate School Board:**

Government Grant ..... 3,128.00

**CHARITIES AND CORRECTION.**

**Department of Property:**

Revenue from Industrial Farm ..... \$ 8,000.00

**City Jail:**

Provincial Government's Share of Cost of Operating City Jail ..... \$ 7,000.00  
 County of York's Share of Cost of Operating City Jail ..... 350.00

**PUBLIC SERVICE ENTERPRISES.**

**Works Department:**

Water Works Revenue ..... \$2,362,268.00  
 Civic Car Lines Revenue ..... 300,000.00

**Department of Property:**

Civic Abattoir Revenue ..... \$ 108,000.00  
 Revenue from Markets, Stock Yards and Weigh Houses ..... 41,635.00

**Canadian National Exhibition Board:**

Excess of Receipts over Direct Operating Expenses ..... 35,000.00

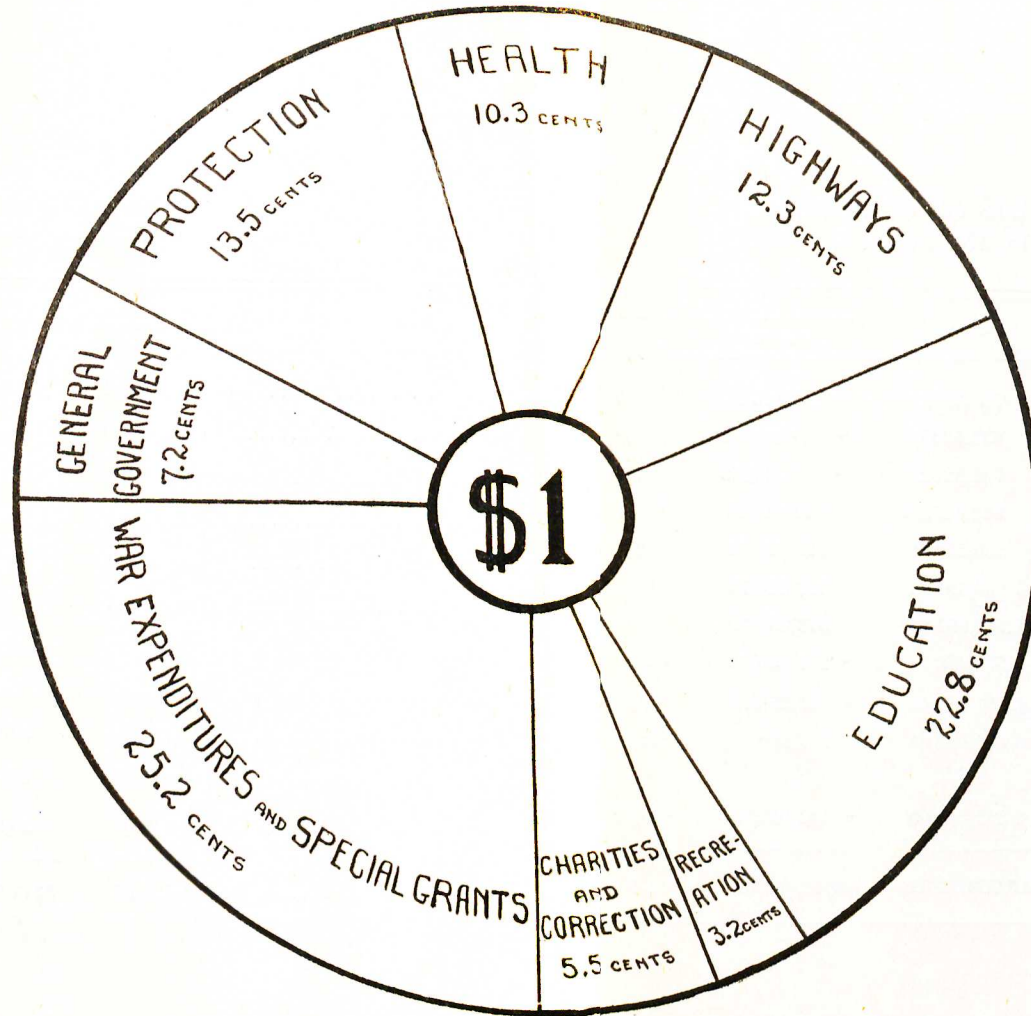
**Total** ..... \$4,542,654.00

**STATEMENT XV.**

**The Anticipated Revenue from Taxation, with Details as to the Assessment and the Rate of Taxation.**

- General Rate—Total Assessment \$600,778,145.00.**  
 15.06 mills on the above assessment ..... \$ 9,047,718.86
  - Civic War Expenditure—Total Assessment \$600,778,145.00.**  
 7.24 mills on the above assessment ..... 4,349,633.77
  - School Rate—Total Assessment \$602,508,636.00.**  
 7.20 mills on the above assessment ..... 4,338,062.17
  - Provincial War Tax—Total Assessment \$605,727,725.00.**  
 1 mill on the above assessment ..... 605,727.72
- Less Allowance for Uncollectable Taxes, Allowances and Adjustments ..... \$18,341,142.52  
 233,470.47
- Total Amount to be Raised by Taxation** ..... \$18,107,672.05

# Where Each Dollar of Taxes Goes.



**PART II.--PUBLIC SERVICE ENTERPRISES AND OTHER  
MUNICIPAL TRADING OPERATIONS**

**THE TORONTO WATER WORKS**

**THE FINANCIAL RESULTS OF OPERATION.  
FROM 1908 TO 1918, 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
1917 . . . . .	1,749,576.09	2,017,486.00	* 267,909.91	*13.2
Estimated				
1918 . . . . .	1,879,844.81	2,362,268.00	* 482,423.19	*20.0
<b>Total . . . . .</b>	<b>\$13,212,179.02</b>	<b>\$13,759,048.53</b>	<b>*\$546,869.51</b>	<b>* 3.9</b>

\*Profits.

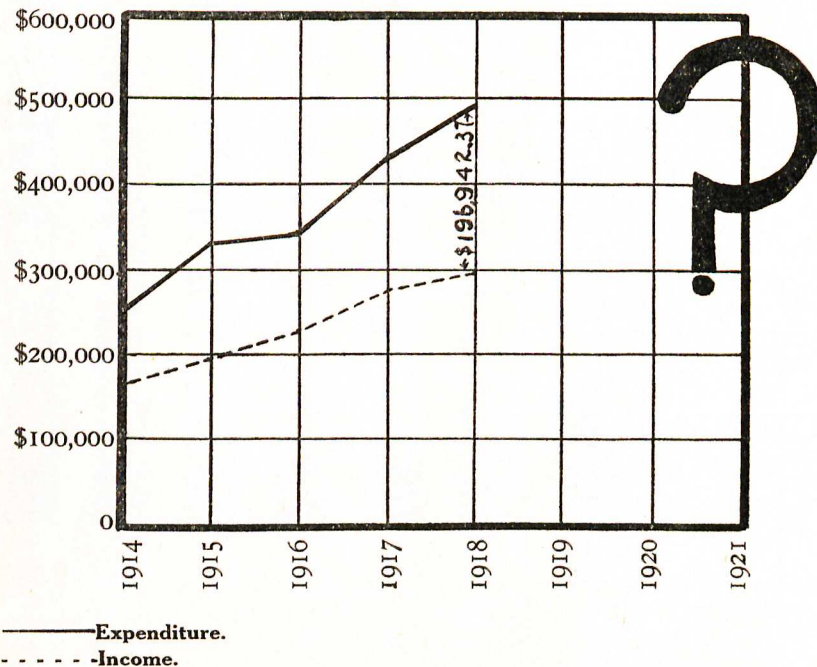
**ANALYSIS OF INCOME.  
FROM 1908 TO 1918, INCLUSIVE**

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
1917 . . . . .	760,687.00	28,221.00	1,228,578.00	2,017,486.00
Estimated				
1918 . . . . .	729,343.00	20,925.00	1,612,000.00	2,362,268.00
<b>Total . . . . .</b>	<b>\$3,456,461.00</b>	<b>\$311,856.71</b>	<b>\$9,990,730.82</b>	<b>\$13,759,048.53</b>

The Financial Results of Operating  
**THE CIVIC CAR LINES**  
 For the past five 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
1917 . . . . .	432,436.83	275,972.78	156,464.05	56.6
Estimated				
1918 . . . . .	496,942.37	300,000.00	196,942.37	65.6
<b>Total . . . . .</b>	<b>\$1,855,530.87</b>	<b>\$1,168,482.77</b>	<b>\$687,048.10</b>	<b>58.9</b>

Chart Showing Increasing Deficit from Operating  
 Civic Car Lines



The Financial Results of Operating  
**THE CANADIAN NATIONAL EXHIBITION\***  
 For the past five 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
1917 . . . . .	103,835.11	61,465.00	42,370.11
Estimated			
1918 . . . . .	121,383.44	35,000.00	86,383.44
<b>Total . . . . .</b>	<b>\$550,974.17</b>	<b>\$205,333.02</b>	<b>\$345,641.15</b>

\*The division of the debt charges on the Exhibition Park property between the Parks Department and the Exhibition, in a scientific and equitable manner, especially if wider uses of the property by the community can be developed, might contribute toward putting the Exhibition on a paying basis. The Exhibition, however, is something more than a trading venture, and therefore should not be treated purely as a trading undertaking. If the Exhibition were run as an entirely separate accounting and administrative unit, carrying directly its own debt charges, there would be good reason and precedent for the payment, if necessary, by the City to the Board of an annual subvention for its services as a great educational and publicity agency. In this way the Exhibition would demonstrate to all its value as an investment for the city.

The Financial Results of Operating  
**THE CIVIC ABATTOIR**  
 For the past five years.

Year	Expenditures (including Debt Charges)	Income	LOSS
			Amount
1914 . . . . .	\$ 68,422.28	\$ 25,579.22	\$ 42,843.06
1915 . . . . .	174,556.96	133,032.05	41,524.91
1916 . . . . .	274,109.08	240,114.73	33,994.35
1917 . . . . .	133,810.67	108,700.00	25,110.67
Estimated			
1918 . . . . .	144,063.43	108,000.00	36,063.43
<b>Total . . . . .</b>	<b>\$794,962.42</b>	<b>\$615,426.00</b>	<b>\$179,536.42</b>



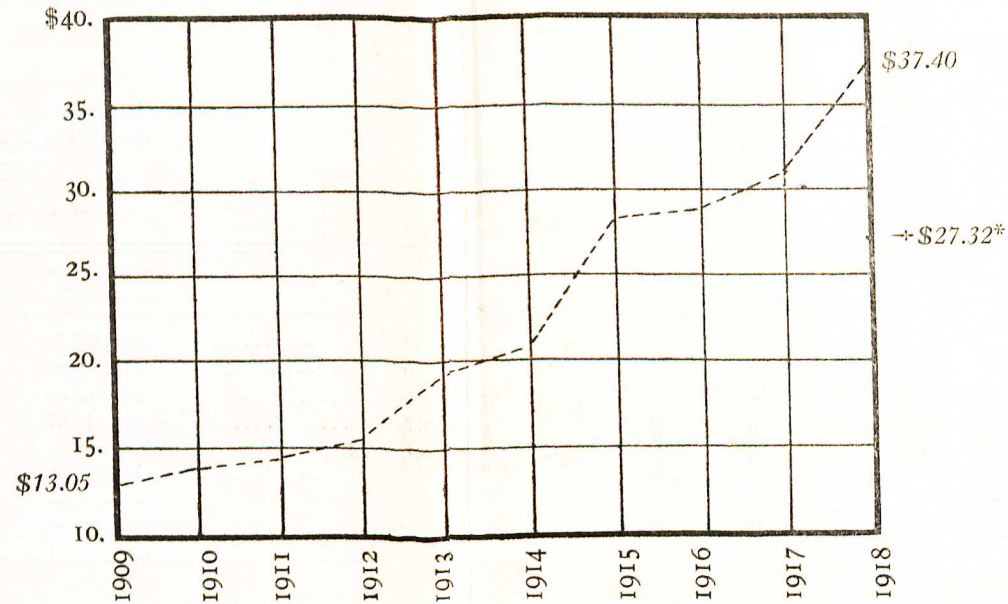
# Assessment and Taxation Facts for the Decade

Year	Assessment	Rate	Amount of Taxes	Population	Per Capita Tax
1909 . . . . .	\$227,800,000.00	18½ Mills	\$ 4,246,900.00	325,302	\$13.05
1910 . . . . .	269,866,219.00	17½ "	4,721,212.00	341,991	13.80
1911 . . . . .	306,604,774.00	18 "	5,516,398.00	374,667	14.72
1912 . . . . .	343,598,145.00	18½ "	6,352,433.00	417,250	15.22
1913 . . . . .	436,120,049.00	19½ "	8,494,405.00	445,575	19.06
1914 . . . . .	513,206,126.00	19¼ "	9,865,068.00	470,144	20.98
1915 . . . . .	565,132,579.00	23 "	12,982,209.00	463,705	28.00
1916 . . . . .	581,951,013.00	22½ "	13,076,642.00	460,526	28.40
1917 . . . . .	584,343,609.00	25½ "	14,897,062.00	473,829	31.45
1918* . . . . .	600,778,145.00	30½ "	18,341,142.00	490,000 (Estimated)	37.40
1918 What it would be without war expenditures . . . . .		22¼ "	13,385,780.51	. . . . .	27.32

\*Of the total amount to be raised by taxation for 1918, \$4,955,361.49, or 8¼ mills (7¼ mills on one total assessment and 1 mill on another—see page 18) goes for war purposes. This classification cannot be made for 1915, 1916 and 1917, as the greater portion of the war expenditures for this period was raised by debentures. The actual amount called for in the detailed estimates of war expenditures (see page 17) is \$4,949,300.93.

It would be well to note that the assessment figures given above are those of the assessment for general tax purposes, as given in the final estimates for the respective years. However, the amount of taxes shown above includes School Tax and Provincial War Tax.

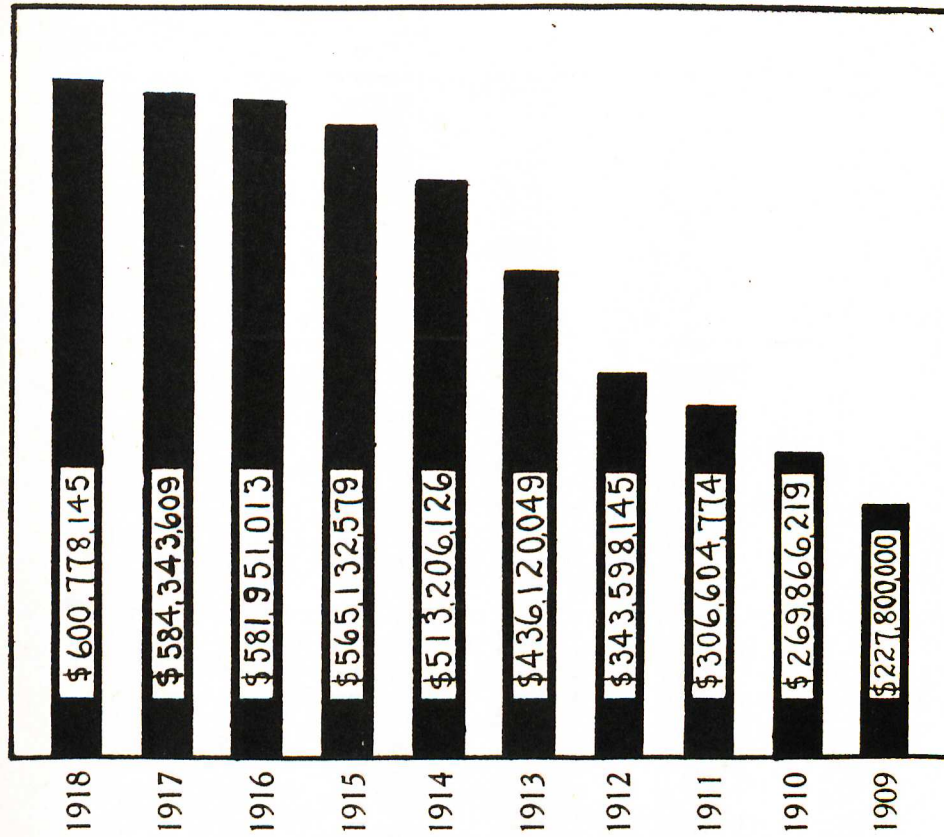
DIAGRAM SHOWING INCREASE IN PER CAPITA TAX.



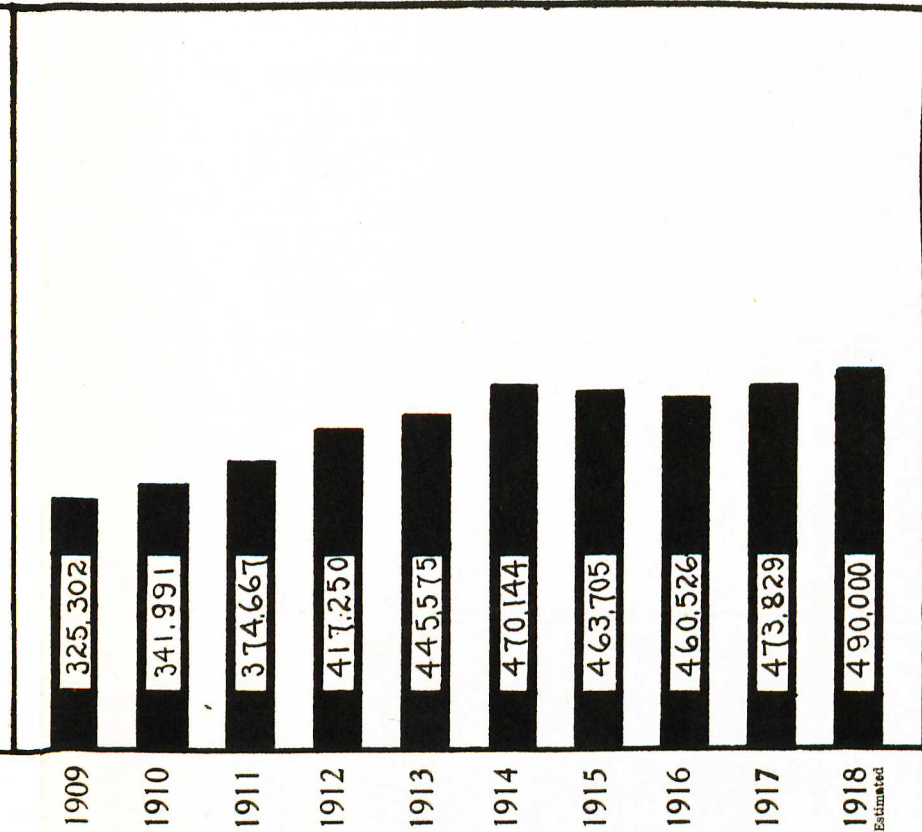
\*Per Capita Tax for 1918, if \$10.08 applicable to war expenditures is not included.

# Why Per Capita Assessment Has Gone Up.

HOW THE ASSESSMENT HAS GROWN  
IN TEN YEARS



HOW THE POPULATION HAS GROWN  
IN TEN YEARS

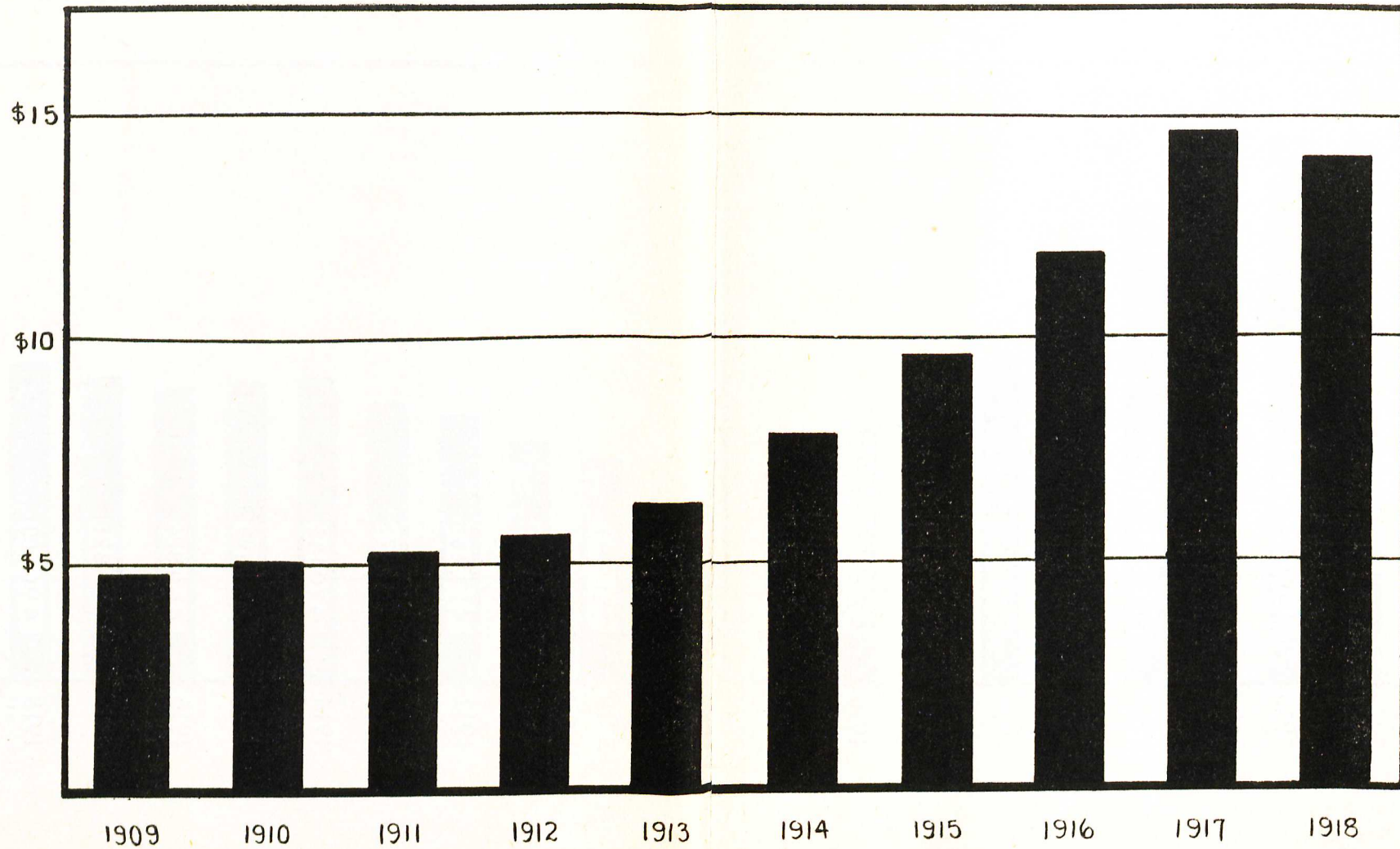


# Per Capita Debt Charges 1909-1918

BASED ON OFFICIAL ESTIMATES

1909 - \$4.80

1918 - \$14.08

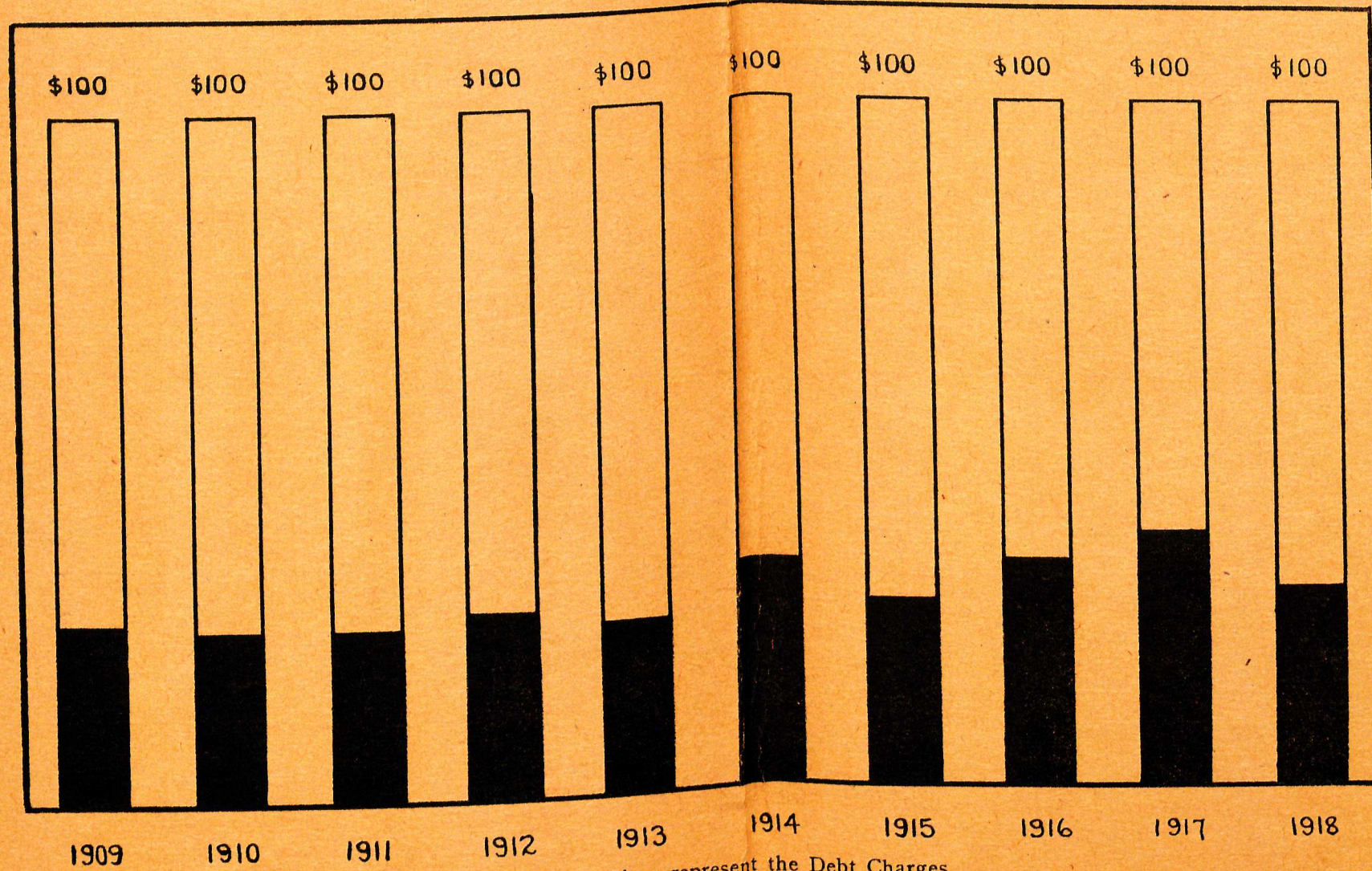


# Proportion of Each \$100 of Revenue Consumed by Debt Charges 1909-1918

BASED ON OFFICIAL ESTIMATES

1909 - \$25.60

1918 - \$28.20



The shaded portions represent the Debt Charges.