

CITY BUDGET FACTS

BASED UPON
THE OFFICIAL ESTIMATES OF
THE CITY OF TORONTO.

1919



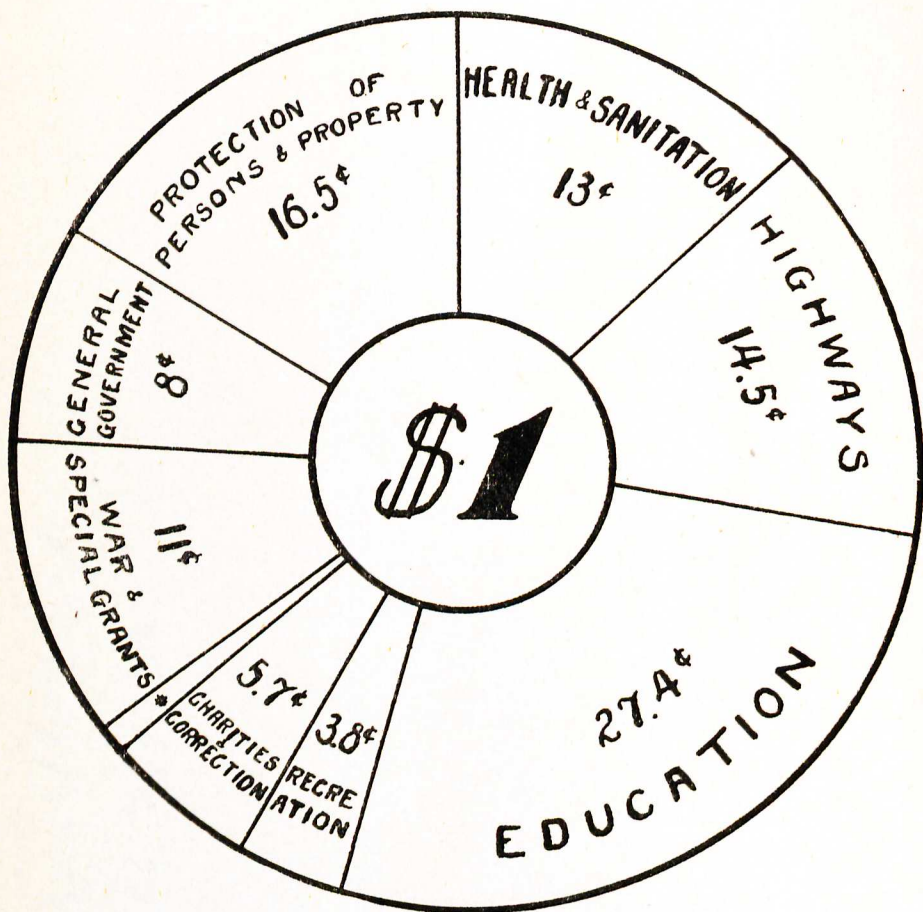
ISSUED BY THE
BUREAU OF MUNICIPAL RESEARCH
813-820 BANK OF HAMILTON BLDG.
TORONTO.

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WHERE EACH DOLLAR OF TAXES GOES.

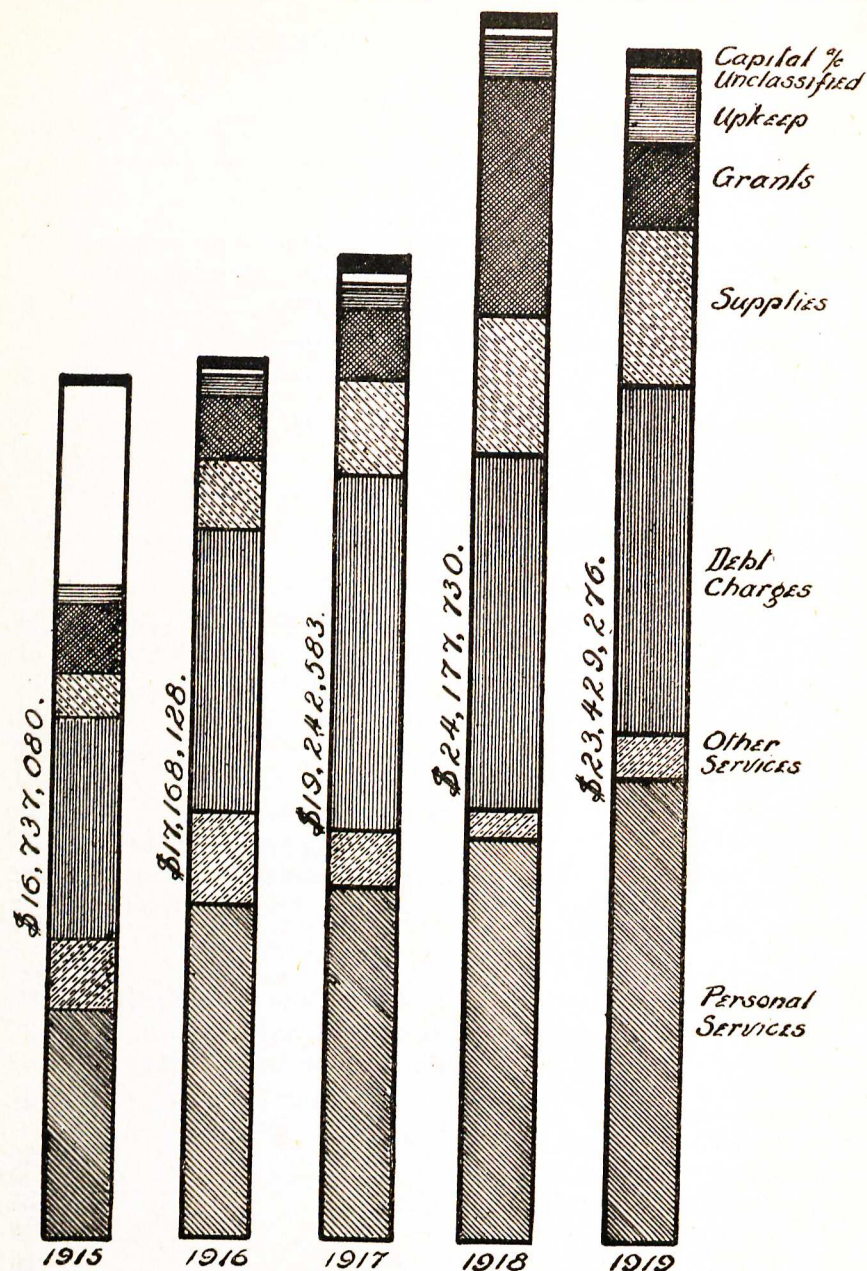


*Public Service Enterprises---.1c

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THE UPS AND DOWNS OF DIFFERENT CLASSES OF EXPENDITURE (Estimated) — 1915-1919, INCLUSIVE



The expenditure for 1919, as used in this chart is on the same basis as that of 1918. See Letter of Transmittal. The apparent decrease in unclassified expenditure is due to closer analysis and better information.

LETTER OF TRANSMITTAL

To the Citizens of Toronto:

The Bureau presents herewith its sixth annual analysis of the city's budget estimates. For five years this publication was issued in a somewhat detailed form, but without comparison with previous years. This year a large amount of detailed analysis has been omitted, but a column has been added throughout, showing the actual expenditures for 1918, as given in the city's estimates for 1919. At the same time, more attention has been given to graphic presentation of certain financial facts. The reduction in size and increase in comparative data should make the pamphlet more readable and more available for ready reference.

It should be noted that the total estimated expenditures for 1919, as given in the Official Estimates and in this pamphlet, are not comparable with the total for last year, inasmuch as the citizens' share of local improvement taxes and the debt charges on the Toronto Hydro-Electric System are included in the 1919 Estimates, but were not included in those of 1918. For comparative purposes, therefore, it will be necessary to reduce the total estimated expenditures from \$25,652,357.78 to \$23,429,276.96, which is the figure comparable with the estimated total expenditures for 1918, viz.: \$24,177,730.21. The chart on page 2 uses the reduced total.

The citizens of Toronto are to be congratulated on the many reforms in the city's financial methods during recent years. The following item in Statement I, "Interest raised for temporary loans, but not required, \$136,774.17," is indicative of the change. The earlier preparation of the estimates, and the consequent earlier date for the first payment of taxes, are other indications that the administration is determined to cut down unnecessary expenditures and to shorten the period at the beginning of each year during which the city incurs expenditures before the city's annual plan of work and expenditure has been passed by the City Council. The citizens may expect, with confidence, in the near future, the passing of the annual estimates by the end of January and the setting of the time for the first instalment of taxes not later than the first of March. Operating without a definite plan and financing by money borrowed in anticipation of taxes are practices which, in the interest of the citizens, should be reduced to a minimum. Below is a statement of the dates of passing the estimates and for the payment of the first instalment of taxes, for the past six years:

Year	Passing of Estimates	First Instalment of Taxes Due
1914	April 20th	July 25th
1915	May 5th	July 23rd
1916	May 18th	July 21st
1917	April 23rd	June 29th
1918	April 4th	June 14th
1919	March 31st	June 6th

The Finance Commissioner's review of the 1919 Estimates, incorporated in his letter of transmittal to the Mayor and Board of Control, is a public document remarkable for its incisiveness, clearness, terseness, sane optimism and courageous statement of unpleasant facts. Although the review has been given wide publicity, it can do nothing but good to reproduce below some of its outstanding passages.

Extracts from the Review of the 1919 Estimates by the Commissioner of Finance:

"Negotiated Debentures. At the beginning of 1918, there were on hand unnegotiated debentures amounting to \$6,117,700. These were all sold during the year. The only issue which remained undisposed of on December 31st, last, was \$650,000, 5½ per cent., 20-year, instalment Hydro-Electric Bonds, and since that time, their sale was effected at 100.83, or upon an interest yield basis of 5.40 per cent. The price obtained, as well as that secured for the \$4,000,000 Toronto Harbor Commissioners, 4½ per cent., 35-year Bonds, guaranteed by the City, representing an interest yield basis of 5.48 per cent., is believed to be more favorable than that secured, at the time, by any government or other municipality, for similar securities, and may be regarded as an indication of the favorable credit which the City enjoys.

"Redemption of Funded Debt. This year the City will be called upon to redeem \$3,584,086 of maturing debentures, and due provision has been made for this purpose. Notwithstanding the retirement of these obligations, the incurring of \$5,000,000 of new capital debts will have the effect of increasing the total funded debt, at the close of 1919, by about one and one-half millions.

"Apart from the debt to be created for such a special matter as the taking over of the Street Railway, it would be a most hopeful prospect if no greater new debt were incurred in any one year than the amount of debt redeemed in that year.

"Sinking Fund. The investigation into the City's sinking fund, which is now made annually, was duly completed at the close of the year. After providing for the mathematical reserve, \$26,279,341, required to discharge in full every sinking fund debt, as and when the same falls due, there is a surplus of \$1,297,811. I recommend that \$1,000,000 of this be appropriated for the purpose of cancelling that amount of the City's permanent funded debt, thus reducing such from \$104,116,152, as it stood at the close of 1918, to \$103,116,152, and correspondingly reducing the annual debt charges.

"This unique operation in municipal finance has been made possible through excess interest earned on the investments held in the sinking fund, over and above the basic rate upon which the fund is established.

"Toronto-Hamilton Highway Commission. The Act constituting the Commission requires the City to share in the construction and maintenance of the Toronto-Hamilton Highway. The City's capital contribution is \$325,000, payable in November, 1919, and the sum of \$84,035 has been yearly raised and set aside to meet this obligation. In the meantime, the City has had to provide and pay yearly 5 per cent. on capital contribution, and in addition an amount for maintenance, estimated at \$3,349 in 1919. The total amount, therefore, provided in the current year is \$103,634. **Through the method adopted in recent years by which a fund has been accumulated,** the entire obligation of the City to the Commission will be completely discharged next November, and the only remaining liability in connection with the undertaking will be that for maintenance.

"Toronto Railway Track Allowance. From the commencement of the Franchise of the Toronto Railway Company in 1891, up to the close of 1918, the City has received on account of "mileage" \$2,125,584, and in addition \$11,373,090 on account of "percentage," or in all \$13,498,674. During the same period, the City has expended on construction, repair, and reconstruction of track allowance pavements \$6,446,969, or \$7,051,705 less than the amount received from the Company. It is greatly to be regretted that the surplus was not accumulated instead of being thrown into current revenue from year to year. If this had been done, it would not now be necessary to provide, out of taxation, the \$390,000* referred to, nor would it have been necessary to raise, through a proposed capital issue, the sum of \$185,000 for the Pape, Carlaw and Langley pavement. Furthermore, had the policy outlined been followed, a fund would have been accumulated by 1921, which would have gone a long way in financing the acquisition of the whole Street Railway property.

"City Treasurer's Department. The amount asked for by this Department for 1919 is \$369,978, as compared with \$442,370 required in 1918. The decrease is mainly due to the reduction by \$100,000 of the amount required for interest on temporary loans, **the earlier and more prompt collection of taxes being the main contributing factor.**

"Civic Abattoir. The conduct of the Abattoir has never been a financial success, and instead of benefitting the citizens at large, as was originally intended, the institution seems to be maintained and operated to the advantage of a limited and very special class. It is claimed by some that it should not be disposed of, no matter how heavily it bears upon the taxpayer, because such action might be adversely used by those opposed to municipal ownership. This line of argument is not sound, inasmuch as the Abattoir is

*For repairs and reconstruction.

merely a commercial enterprise and its operations and use are entirely dissimilar to those of such public utilities controlled by a municipality, as Water Works, Hydro-Electric, and Transportation. **On the contrary, it is believed that the continuance of the enterprise at a financial loss tends to bring into discredit the whole principle of public ownership.**

“Civic Car Lines.The recommendation to increase the fares of the Civic Car Lines to an extent that would eliminate the annual deficit, though often repeated, and strongly urged, has met with no result. **Nothing can more discredit the policy of public ownership in the eyes of ‘the man on the street’ than this uneconomic policy in regard to a service which, from its present limited nature, is of advantage to a special section of the ratepayers only. Moreover, many others, who are not Toronto citizens at all by virtue of residence beyond the City limits, receive transportation at a nominal rate and do not even contribute to the yearly deficits as general taxpayers.**

“The deficit for 1919 is estimated to reach about one-half of a mill on the assessment, and the suggestion has been made that all deficits should be capitalized and made a part of the funded debt, which will be established when the Toronto Street Railway is acquired, but it is felt that such a proposal could not have received due consideration.

“It is estimated that these accumulated deficits would amount to the large sum of approximately \$1,750,000 by September, 1921, and if this amount were added to the price to be paid for the tangible assets of the Toronto Street Railway, the total capital liability of the enterprise would be so greatly increased that the successful operation of the system under municipal ownership would be very seriously handicapped from the beginning. This augmentation without value savors too much of certain corporation methods, and their accompaniment of inflated and watered capital, with its well-known disastrous and burdensome effects.

“It must, of course, be recognized that the heavier the capitalization of an enterprise, the greater must be the earnings in order to maintain it, and the logical result of over-capitalization of the Street Railway of Toronto by the City, would be an inevitable increase in the citizens’ transportation charges.

“Water Works System.It is again urged that the recommendation of the Commissioner of Works and the writer, contained on page XXXIV. of last year’s Estimates, be put into effect, namely, that the additional revenue resulting from the increased rate be set aside to establish a fund which may be available for renewals and extensions. If this course had been adopted in 1918 it would not have been necessary to incur all the new capital water works debts set forth on page 3.

“Earlier Consideration of Estimates. A consideration of the Estimates is so intimately connected with the administration of the City that delay in treating with them means the complication of the

whole management of the City’s business. If not finally ratified until a quarter of the year has passed, it practically means that the policy followed in January must be retained throughout the year, even though a different one may be deemed desirable. Consequently, it is very difficult to introduce any required administrative changes, notwithstanding the need being self-evident. No improvement, however, has been made along these lines this year, and until the Estimates are presented, revised and adopted by the end of January, the system will leave much to be desired.

“Effect of Pre-War Expansion.It is, however, a great satisfaction to be able to record that there is not a single unnegotiated debenture on hand; that the City has no Treasury or other short-term notes current; that it closed the year with bank balances of 2¾ millions, and that its credit probably never stood higher.

“Population and Tax Rate.Any man who believes that he can live in a City and not contribute to its revenue, is under a delusion, for he pays his quota either consciously or unconsciously, and, consequently, everyone should be interested in efficient government, at the lowest possible cost. A reasonable increase in the expenses of the City is natural, in view of the processes of growth and expansion, yet this should not become burdensome, and the revenue from additional assessment which is the result of the same cause, should almost take care of it.

“Conclusion.If sound, economic principles are followed in the administration of publicly-owned enterprises; if the City refrains from assuming obligations not coming within the scope of municipal undertakings, but properly belonging to the Government, to other bodies, or to private interests; and, finally, if the Corporation does not saddle upon the general taxpayer an improper proportion of the cost of local improvements, or the cost of services designed for the benefit of a special and limited number of its citizens, Toronto taxpayers, it is believed, in view of the fact that the provision next year for war expenditure will be over two mills less than this year’s, 3.26, may confidently look forward to a further reduction in the tax rate.”

The detailed analysis of the totals given in this pamphlet are in the Bureau files and will be made available to any citizen who may desire to see them. A series of bulletins, based on these details and containing facts with regard to each of the main functions of city government, is planned for publication during the next three months.

Respectfully submitted,

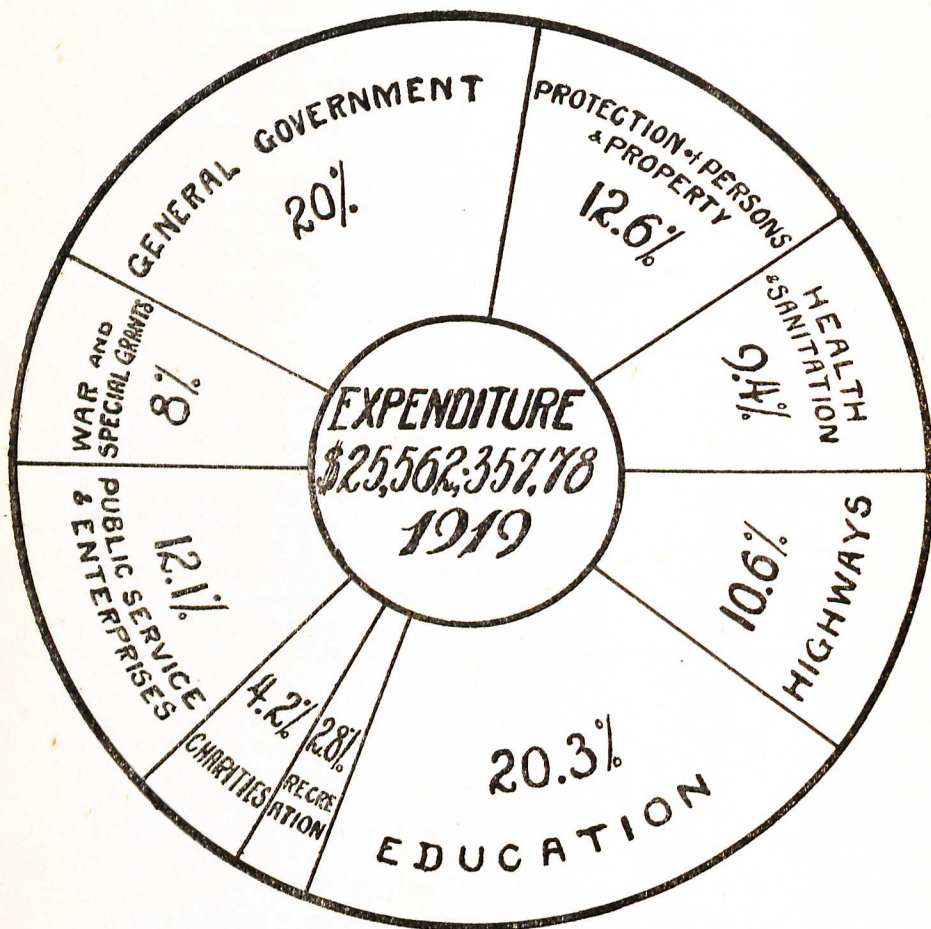
BUREAU OF MUNICIPAL RESEARCH.

JOHN MACDONALD,
President.

HORACE L. BRITTAIN,
Managing Director.

June, 1919.

THE CITY'S INCOME—
WHERE IT GOES.



STATEMENT I.

A Summary Statement showing at a glance the proposed expenditures of all departments of the city government for 1919, together with the anticipated sources of revenue to meet such expenditures.

The proposed gross expenditures are.....	*\$25,652,357.78
The anticipated revenue other than taxation is.....	\$4,866,264.00
Local Improvement Taxes—Ratepayers' Share.....	1,711,407.37
Revenue from Toronto Hydro-Electric Commission— for debt charges.....	511,673.45
Taxation percentages in excess of discounts.....	100,000.00 7,189,344.82
Leaving proposed net expenditures of.....	\$18,463,012.96
The surplus from last year is.....	† 987,582.84
Making the amount to be raised by taxation.....	\$17,475,430.12

*Total requirements, without deduction of special revenue of the Board of Education and Separate School Board, and also inclusive of Ratepayers' Share of Local Improvement Taxes and Debt Charges of Toronto Hydro-Electric Commission.

†Last year's surplus made up as follows:

Unexpended balances	\$208,889.16
Surplus revenue	641,919.51
Interest raised for temporary loans, but not required.....	136,774.17
Total	\$987,582.84

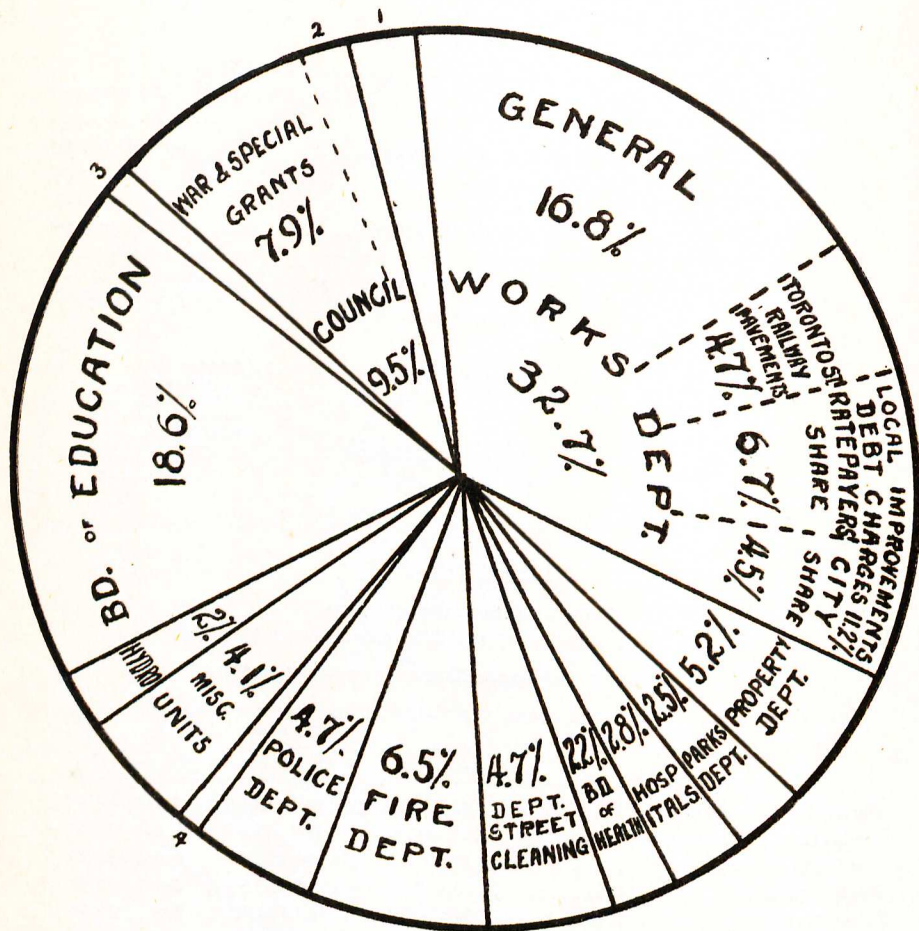
STATEMENT II.

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	\$ 5,144,831.45	*\$3,675,416.82	\$ 1,469,414.63
Protection of Persons and Property	3,232,149.52	182,737.00	3,049,412.52
Health and Sanitation.....	2,412,282.70	20,359.00	2,391,923.70
Highways	2,719,422.63	40,000.00	2,679,422.63
Education	5,206,923.53	149,772.00	5,057,151.53
Recreation	712,408.30	11,880.00	700,528.30
Charities and Correction.....	1,075,613.68	15,150.00	1,060,463.68
Public Service Enterprises.....	3,118,561.32	3,094,030.00	24,531.32
War Purposes and Special Grants.	2,030,164.65	.....	2,030,164.65
Total.....	\$25,652,357.78	\$7,189,344.82	\$18,463,012.96

*Includes revenue from Ratepayers' Share of Local Improvement Taxes, from the Toronto Hydro-Electric Commission for Debt Charges, and Taxation Percentages in Excess of Discounts.

THE CITY'S INCOME—
WHO SPENDS IT?



1. 10 Administrative Units 2.7%
2. Undistributed Debt Charges 1.6%
3. Separate School Board 1%
4. Miscellaneous .8%

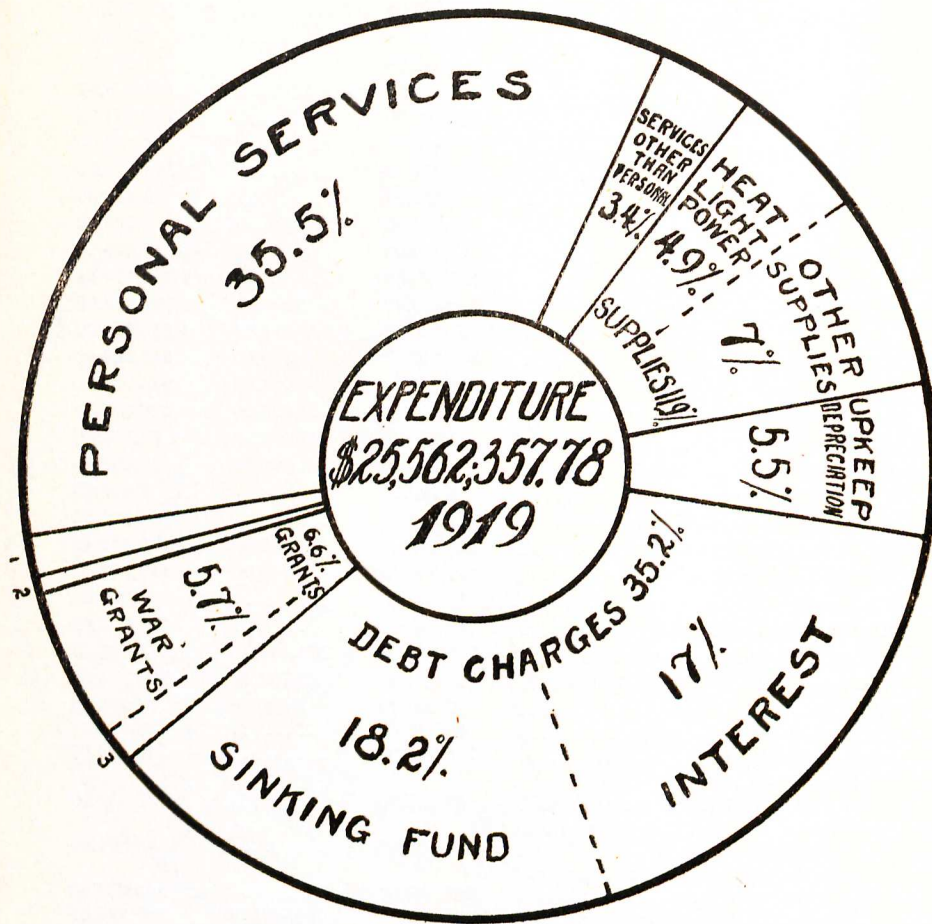
STATEMENT III.

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	Net Expenditures
City Council	\$ 69,600.00		\$ 69,600.00
Mayor's Office	7,990.00		7,990.00
Audit Department	14,691.00		14,691.00
Treasury Department	269,978.00	\$ 101,000.00	168,978.00
City Clerk's Department	108,493.00		108,493.00
Law Department	56,432.00		56,432.00
Assessment Department	148,979.00		148,979.00
Court of Revision	5,112.00		5,112.00
City Hall Switchboard	3,800.00	15.00	3,785.00
Commission on Claims	10,000.00		10,000.00
Fire Department	1,673,190.88		1,673,190.88
Street Cleaning Department	1,200,498.39	2,550.00	1,197,948.39
Works Department	4,317,900.02	2,967,244.00	1,350,656.02
Parks Department	651,147.30	8,380.00	642,767.30
Department of Property	1,318,233.60	375,294.00	942,939.60
Department of Public Health	568,019.10	11,670.00	556,349.10
City Architect's Department	73,770.00	23,600.00	50,170.00
Juvenile Court	18,404.00	1,200.00	17,204.00
City Relief Office	9,415.00		9,415.00
Social Service Commission	127,501.00		127,501.00
Board of Education	4,772,172.42	144,000.00	4,628,172.42
Separate School Board	247,037.48	5,772.00	241,265.48
University of Toronto	11,600.00		11,600.00
Public Library Board	189,663.63		189,663.63
Board of Police Commissioners	1,205,269.65	124,187.00	1,081,082.65
Miscellaneous Courts of Justice	172,024.00	33,750.00	138,274.00
City Jail	32,100.00	7,150.00	24,950.00
Industrial Schools	28,672.57		28,672.57
Public Hospitals	718,658.05		718,658.05
Special Works—			
Toronto Harbor Commissioners	63,355.00		63,355.00
Toronto & York Highway Commission	86,000.00		86,000.00
Toronto & Hamilton Highway Commission	103,634.00		103,634.00
Toronto Railway Company	1,195,875.57	1,008,452.00	187,423.57
Canadian National Exhibition Board	141,872.44	35,000.00	106,872.44
Local Improvements — Ratepayers' Share of Rates	1,711,407.37	1,711,407.37	
Toronto Hydro-Electric Commission—for Debt Charges	511,673.45	511,673.45	
Grants authorized by Council—			
War Grants and Expenditures	2,018,214.65		2,018,214.65
Special Grants	11,950.00		11,950.00
Undistributed City Debt Charges	1,565,741.74		1,565,741.74
Miscellaneous Charges	212,281.47	117,000.00	95,281.47
Total	\$25,652,357.78	\$7,189,344.82	\$18,463,012.96

THE CITY'S INCOME—
HOW IT GOES.



1. Capital Outlay 1.3%
2. Unclassified .6%
3. Local Grants .9%

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)	.....	\$9,102,396.50
Services other than Personal	.....	891,413.00
Heat, Light and Power	.....	1,246,308.00
Supplies other than Heat, Light and Power	.....	1,805,984.75
Upkeep and Depreciation of Structures and Equipment	.....	1,409,803.00
Interest on Borrowed Capital	.....	4,360,565.76
Sinking Fund Charges	.....	4,687,262.77
Grants: Local Grants	.....	229,845.78
War Grants	.....	1,451,962.88
Unclassified	.....	146,025.34
		\$25,331,567.78
Capital Outlay	.....	320,790.00
Total	.....	\$25,652,357.78

STATEMENT V.

EXPENDITURES FOR GENERAL GOVERNMENT.

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
City Council	\$ 69,600.00	\$ 57,636.00
Legislation	30,100.00	28,869.00
Reception of Distinguished Guests.....	7,500.00	7,355.00
Publicity and Miscellaneous.....	32,000.00	21,412.00
Mayor's Office	\$ 7,990.00	\$ 7,044.00
(Assistance to Mayor)		
Audit Department	\$ 14,691.00	\$ 14,828.00
(Auditing and Control of City Funds)		
Treasury Department	\$ 196,447.00	\$ 168,652.00
General Control of City Funds.....	90,476.00	79,392.00
Collection of Taxes	96,259.00	81,630.00
Issuing of Licenses	9,712.00	7,630.00
City Clerk's Department	\$ 108,493.00	\$ 101,777.00
General Clerical and Secretarial Work.....	75,993.00	71,161.00
Elections	32,500.00	30,616.00
Law Department	\$ 56,432.00	\$ 35,684.00
(Legal Advice and Prosecution of Suits)		
Assessment Department	\$ 148,979.00	\$ 126,080.00
Assessment for Taxation	133,653.00	114,505.00
City Survey	15,326.00	11,575.00
Court of Revision	\$ 5,112.00	\$ 5,034.00
(Hearing Appeals Regarding Assessment)		
City Hall Switchboard	\$ 3,800.00	\$ 3,152.00
(Telephone Service)		
Department of Property	\$ 414,840.42	\$ 348,214.26
Maintenance and Care of Public Buildings...	361,522.42	298,076.26
Garage Service	48,837.00	47,949.00
Conducting Employment Bureau.....	4,481.00	2,189.00
Commission on Claims	\$ 10,000.00	\$ 8,205.00
(Compensation for Injuries or Damages for which the City is responsible)		
Carried Forward	\$1,036,384.42	\$ 876,306.26

STATEMENT V.—Continued.

EXPENDITURES FOR GENERAL GOVERNMENT.

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
Brought Forward	\$1,036,384.42	\$ 876,306.26
Toronto Harbor Commissioners	\$ 63,355.00	\$ 61,216.00
(Harbor Improvements)		
Works Department	\$ 43,988.00	\$ 75,202.00
Transportation Service (Tugs, Automobiles, etc.)	33,025.00	30,251.00
Miscellaneous Insurance and Workmen's Com- pensation Insurance	10,963.00	7,930.00
War Bonus .....	.....	37,021.00
Undistributed City Debt Charges	\$1,565,741.74	\$1,444,525.16
Local Improvements—Ratepayers' Share	\$1,711,407.37	\$1,905,999.09
Toronto Hydro-Electric System	\$ 511,673.45	\$ 513,022.43
Interest on Bank Advances Prior to Collection of Revenue	\$ 100,000.00	\$ 85,799.00
Miscellaneous	\$ 112,281.47	\$ 74,673.92
Commission on Payment of Coupons.....	38,891.47	7,266.92
Workmen's Compensation Board	800.00	133.00
Ratepayers' Share of Local Improvement Rates Exempted by Act and Assumed by City	60,000.00	56,160.00
Toronto Niagara Power Company Legislation .....	.....	6,570.00
Registrar East and West York re Annexations	2,590.00	2,589.00
Board of Education Investigation.....	5,000.00	.....
Juvenile Court Investigation	5,000.00	.....
Commutation Rates .....	.....	1,955.00
Total	\$5,144,831.45	\$5,036,743.86

STATEMENT VI.
**EXPENDITURES FOR PROTECTION OF PERSONS
AND PROPERTY.**

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
Miscellaneous Courts of Justice..... (Conducting Trials, Inquests, etc.)	\$ 172,024.00	\$ 172,979.00
Juvenile Court	\$ 18,404.00	\$ 15,443.00
(Trial of Boys and Girls)		
Board of Police Commissioners.....	\$1,205,269.65	\$ 994,614.95
Conducting Police Court	25,586.00	32,921.00
General Police Protection	1,179,683.65	961,693.95
Fire Department	\$1,673,190.88	\$1,414,074.62
(Fire Protection)		
Department of Property	\$ 89,490.99	\$ 76,533.69
Maintenance of Fire Halls.....	18,826.00	9,196.00
Maintenance of Police Stations.....	4,587.00	1,511.00
Maintenance of Registry Office.....	65,477.99	65,348.69
Recovery of Bodies	600.00	478.00
City Architect's Department.....	\$ 73,770.00	\$ 64,538.00
(Supervision of Building)		
Total.....	\$3,232,149.52	\$2,738,183.26

STATEMENT VII.
EXPENDITURES FOR HEALTH AND SANITATION.

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
Department of Public Health.....	\$ 568,019.10	\$ 472,928.10
General Administration	30,606.00	25,330.00
Medical, Dental and Quarantine Services....	95,682.00	86,199.00
Public Health Nursing, etc.	162,305.00	111,561.00
Laboratory Service	47,811.00	40,998.00
Isolation Hospital Service	131,350.10	119,784.10
Records, Statistics and Social Service.....	13,817.00	10,650.00
Food Control	13,343.00	10,698.00
Sanitation Service	73,105.00	67,708.00
Department of Property	\$ 60,875.00	\$ 32,349.00
Conducting Public Lavatories	52,934.00	32,349.00
Maintenance of Isolation Hospitals.....	7,941.00	.....
Street Cleaning Department	\$1,186,498.39	\$1,011,747.39
General Administration	49,821.00	37,868.00
Stables and Shops	150,840.00	151,366.00
Street Cleaning—Patrol	219,441.00	144,475.00
" " —Semi-Patrol	28,992.00	30,440.00
" " —Culverts	15,120.00	8,564.00
" " —Sprinkling and Flushing....	22,200.00	5,377.00
" " —Oiling	25,950.00	22,064.00
Refuse Collection	438,014.00	415,757.00
Refuse Disposal (Incineration).....	172,906.39	169,677.39
Garage	39,214.00	18,887.00
Weekly Gratuities	8,000.00	7,272.00
New Equipment	16,000.00	.....
Works Department	\$ 596,890.21	\$ 515,024.45
(Sewage and Sewage Disposal)		
Total.....	\$2,412,282.70	\$2,032,048.94

STATEMENT VIII.
EXPENDITURES FOR HIGHWAYS.

EXPENDITURES Analyzed (a) By Organization Units (b) By Main Activities	Estimate of Amount Required for 1919	Actual Expenditure 1918
Department of Property (Street Lighting)	\$ 312,920.00	\$ 263,752.00
Works Department	\$1,006,993.06	\$ 831,619.49
Repairs and General Maintenance of Road- ways.	512,269.22	376,125.97
Maintenance of Bridges, Railway Crossings, etc.	494,723.84	455,493.52
Street Cleaning Department	\$ 14,000.00	\$ 59,578.00
(Snow Removal)		
Toronto and York Highway Commission.....	\$ 86,000.00	\$ 55,790.00
Toronto and Hamilton Highway Commission....	\$ 103,634.00	\$ 100,535.00
Toronto Railway Company.....	\$1,195,875.57	\$ 933,772.14
(Construction, Reconstruction and Repair of Track Allowance)		
Total.....	\$2,719,422.63	\$2,245,046.63

STATEMENT IX.
EXPENDITURES FOR EDUCATION.

EXPENDITURES Analyzed (a) By Organization Units (b) By Main Activities	Estimate of Amount Required for 1919	Actual Expenditure 1918
Board of Education	\$4,758,622.42	\$4,094,967.29
Administration and Supervision	235,994.00	109,031.00
Conducting Elementary Schools	3,561,274.41	3,100,283.04
“ Secondary Schools	458,019.77	415,572.41
“ Technical Schools	382,289.48	356,088.27
“ Commercial Schools	121,044.76	113,992.57
Separate School Board	\$ 247,037.48	\$ 209,083.39
(Conducting Separate Schools)		
University of Toronto	\$ 11,600.00	\$ 14,025.00
Endowment to University	6,000.00	6,000.00
Toronto Teachers' Association	600.00	525.00
Art Museum of Toronto	5,000.00	7,500.00
Public Library Board	\$ 189,663.63	\$ 163,913.66
(Conducting Reference and Circulating Libraries)		
Total.....	\$5,206,923.53	\$4,481,989.34

STATEMENT X.
EXPENDITURES FOR RECREATION.

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
Parks Department	\$ 651,147.30	\$ 600,339.68
Maintenance of Parks	615,729.30	547,773.68
Permanent Improvements	35,418.00	52,566.00
Board of Education	\$ 13,550.00	\$ 10,250.00
(Conducting Playgrounds, Rinks and Games)		
Department of Property	\$ 47,711.00	\$ 47,951.00
Lighting Parks and Island	15,050.00	14,580.00
Conducting Bathing Stations	32,661.00	33,371.00
Total	\$ 712,408.30	\$ 658,540.68

STATEMENT XI.
EXPENDITURES FOR CHARITIES AND CORRECTION.

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
Public Hospitals	\$ 631,549.00	\$ 634,591.00
Care of Poor Patients	525,000.00	483,351.00
Reception Hospital	2,000.00	32.00
Special Grants to Meet Deficits:		
Hospital for Sick Children	40,000.00	.....
Toronto General Hospital	16,000.00	50,000.00
Western Hospital	5,000.00	11,188.00
National Sanitarium	15,000.00	40,000.00
St. Michael's Hospital .....	.....	17,020.00
Women's College Hospital .....	.....	33,000.00
Grace Hospital	4,800.00	.....
Hospital for Incurables	16,000.00	.....
Wellesley Hospital	7,749.00	.....
Hospital and Charitable Grants	\$ 87,109.05	\$ 87,109.67
(Debt Charges)		
Social Service Commission	\$ 127,501.00	\$ 90,264.00
(City's Charitable Grants and Control of Same)		
City Relief Office	\$ 9,415.00	\$ 8,406.00
(Control of Hospital Orders, etc.)		
Industrial Schools	\$ 28,672.57	\$ 24,107.00
(Correction of Children)		
Department of Property	\$ 159,267.06	\$ 140,491.32
(Conducting Industrial Farms)		
City Jail	\$ 32,100.00	\$ 30,668.00
(Confinement of Prisoners)		
Total	\$1,075,613.68	\$1,015,636.99

STATEMENT XII.

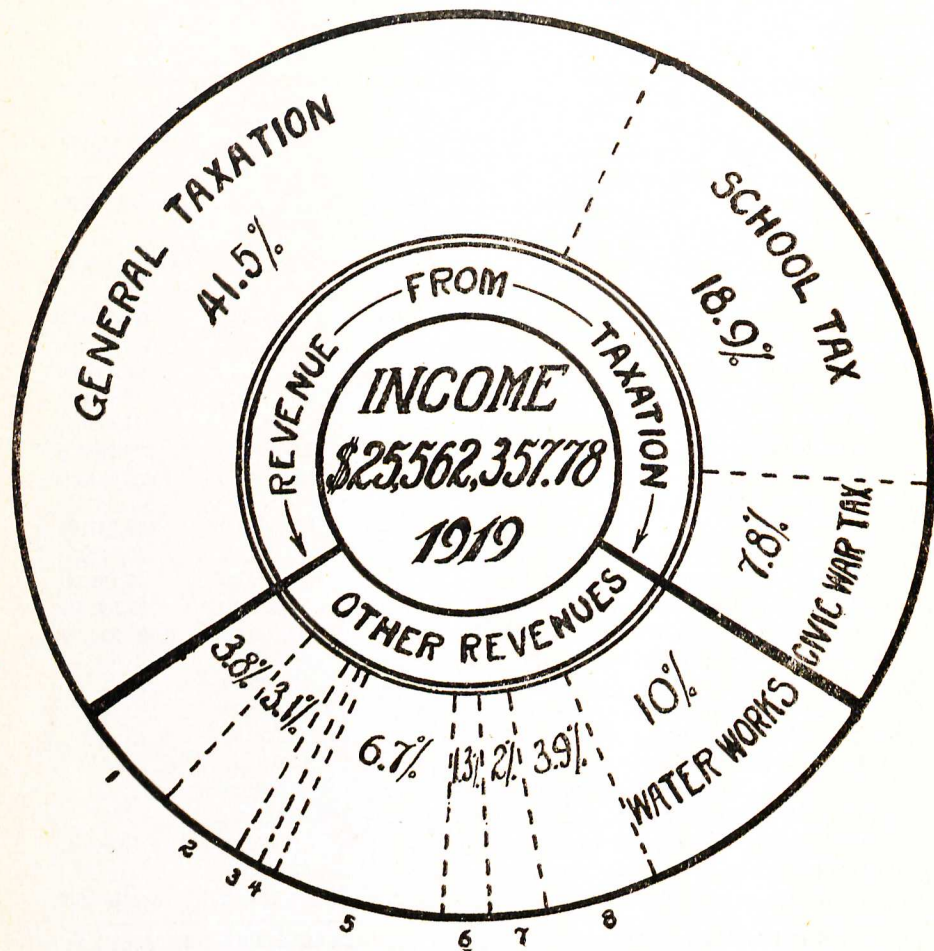
**EXPENDITURES FOR PUBLIC SERVICE ENTERPRISES
and Other Municipal Trading Operations.**

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
Works Department	\$2,670,028.75	\$2,307,933.85
Operation of Civic Car Lines.....	629,677.93	460,082.87
Operation of Civic Water Works.....	2,040,350.82	1,847,850.98
Treasury Department	\$ 73,531.00	\$ 69,303.00
(Collection of Water Works Revenue)		
Department of Property	\$ 233,129.13	\$ 193,225.14
Conducting Markets, Stock Yards and Weigh Houses	81,981.71	70,794.71
Conducting Civic Abattoir	151,147.42	122,430.43
Canadian National Exhibition Board	\$ 141,872.44	\$ 120,074.44
(Conducting Annual Exhibition)		
Total	\$3,118,561.32	\$2,690,536.43

STATEMENT XIII.
**EXPENDITURES FOR WAR PURPOSES
AND SPECIAL GRANTS.**

EXPENDITURES	Estimate of Amount Required for 1919	Actual Expenditure 1918
Analyzed (a) By Organization Units (b) By Main Activities		
Province of Ontario		\$ 605,727.72
(War Tax)		
War Grants and Expenditures	\$2,018,214.65	\$4,429,533.96
Balance of War Expenditures not provided by Estimates		385,724.00
British Red Cross Grant made in 1917.....		125,000.00
Halifax Disaster Grant made in 1917.....		92,217.00
Prisoners in Germany Grant made in 1917....		2,500.00
Great War Veterans' Association.....		10,000.00
Life Insurance Premiums	173,000.00	136,768.00
Civic Life Insurance	580,000.00	1,606,333.00
Salaries of Enlisted Civic Employees (1919, 6 months only)	180,000.00	437,747.00
Protection of Water and Sewage Works....		70,472.00
Expenses re Returned Soldiers.....	21,000.00	5,790.00
Salaries and Expenses re Insurance Office....	13,627.00	13,582.00
Toronto and York County Patriotic Fund....	300,000.00	1,000,000.00
National Council War Work Y.M.C.A. Grant made in 1918	75,000.00	
Navy League of Canada Grant made in 1918..	50,000.00	
Salvation Army Grant made in 1918.....	15,000.00	
Catholic Huts Grant made in 1918.....	15,000.00	
Belgian Relief Fund Grant made in 1918....	5,000.00	
Italian Red Cross Grant made in 1918.....	5,000.00	
G.W.V.A. Christmas Entertainment	1,000.00	1,250.00
Grants to offset Taxes to Military Hospitals..	17,858.00	
Debt Charges re War Expenditures.....	566,729.65	542,150.96
Total War Expenditures	\$2,018,214.65	\$5,035,261.68
Special Grants	\$ 11,950.00	\$ 9,719.00
(Miscellaneous Special Grants)		
Total	\$2,030,164.65	\$5,044,980.68

THE CITY'S INCOME—
WHERE IT COMES FROM.



- | | |
|--|-------------------------------------|
| 1. Surplus 3.8% | 6. Civic Car Lines 1.3% |
| 2. Miscellaneous 3.1% | 7. Toronto Hydro Electric System 2% |
| 3. Educational .6% | 8. Toronto Street Railway 3.9% |
| 4. Civic Abattoir .4% | |
| 5. Local Improvements—Ratepayers' Share 6.7% | |

STATEMENT XIV.
ANTICIPATED REVENUE OTHER THAN TAXATION.

GENERAL GOVERNMENT.

Treasury Department:

License Fees\$ 101,000.00

Department of Property:

Rentals of Miscellaneous City Property\$ 110,952.00
Rent of Space in City Hall..... 63,092.00
Garage Service Revenue 49,050.00
223,094.00

City Hall Switchboard:

(Telephone, City Hall) 15.00

Works Department:

Bond Fee\$ 1,400.00
Don Improvement 1,375.00
2,775.00

General Revenue:

Street Railway Franchise\$1,008,452.00
Provincial Railway Tax 6,000.00
Dividends on Consumers' Gas Co. Shares 1,500.00
Miscellaneous Revenue 9,500.00
1,025,452.00 \$1,352,336.00

PROTECTION OF PERSONS AND PROPERTY.

Miscellaneous Courts of Justice:

Provincial Government's Proportion of Cost of Trials, Inquests, etc..\$ 25,750.00
County of York's Proportion of Cost of Civil Justice..... 8,000.00 \$ 33,750.00

Juvenile Court:

Fees 1,200.00

Board of Police Commissioners:

Pound Fees\$ 100.00
Police Court Fines and Fees..... 100,000.00
Rent of Space in Police Stations.. 24,087.00
124,187.00

City Architect's Department:

Building Permit Fees\$ 12,000.00
Elevator Fees 4,300.00
Electric Sign Inspection Fees..... 7,300.00
23,600.00 182,737.00

HEALTH AND SANITATION.

Department of Public Health:

Hospital Fees\$ 11,345.00
Special Drain Inspection and Smoke Tests 325.00 \$ 11,670.00

Street Cleaning Department:

Removal of Waste from Factories..\$ 1,050.00
Refuse Disposal—Sale of Recovered Material. 1,500.00
2,550.00

Works Department:

Sewer Connections 6,139.00 20,359.00

Carried Forward. \$1,555,432.00

STATEMENT XIV.—Continued.

ANTICIPATED REVENUE OTHER THAN TAXATION.

Brought Forward			\$1,555,432.00
HIGHWAYS.			
Works Department:			
Street Area Rentals		\$	40,000.00
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.		40,000.00	
Commercial Schools — Government Grants, Students' Fees, etc.	7,000.00	\$	144,000.00
Separate School Board:			
Government Grant	5,772.00		149,772.00
RECREATION.			
Parks Department:			
Rental of Park Property	\$	880.00	
Checking Rentals	7,500.00	\$	8,380.00
Department of Property:			
Harrison Bath Fees	3,500.00		11,880.00
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	\$	6,500.00	
County of York's Share of Cost of Operating City Jail	650.00	7,150.00	15,150.00
PUBLIC SERVICE ENTERPRISES.			
Works Department:			
Water Works Revenue	\$2,578,330.00		
Civic Car Lines Revenue	340,000.00	\$2,918,330.00	
Department of Property:			
Civic Abattoir Revenue	\$	100,000.00	
Revenue from Markets, Stock Yards and Weigh Houses	40,700.00		140,700.00
Canadian National Exhibition Board:			
Excess of Receipts over Direct Operating Expenses	35,000.00		3,094,030.00
Total			\$4,866,264.00

STATEMENT XV.

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

1. General Rate—Total Assessment of \$619,096,325.00.	
17.34 mills on above assessment	\$10,735,130.27
2. Civic War Expenditure—Total Assessment of \$619,096,325.00.	
3.26 mills on above assessment	2,018,254.02
3. School Rate—Total Assessment of \$621,051,064.00.	
7.90 mills on above assessment	4,906,303.40
	\$17,659,687.69
Less Allowance for Uncollectable Taxes, Allowances and Adjustments	184,257.57
Total Amount to be Raised by Taxation	\$17,475,430.12

PUBLIC SERVICE ENTERPRISES

The Financial Results of Operating
THE TORONTO WATER WORKS.
From 1915 to 1919, Inclusive.

Year	Expenditures (Including Debt Charges)	Income	PROFIT	
			Amount	Per cent. of Income
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
1918	1,917,153.98	2,448,081.00	530,927.02	21.7
Estimated				
1919	2,113,881.82	2,578,330.00	464,448.18	18.0
Total	\$8,836,528.25	\$10,404,051.34	\$1,567,523.09	15.06

The Financial Results of Operating
THE CIVIC CAR LINES
From 1915 to 1919, Inclusive.

Year	Expenditures (Including Debt Charges)	Income	LOSS	
			Amount	Per cent. of Income
1915	\$ 332,074.25	\$ 199,980.49	\$ 132,093.76	49.3
1916	343,975.17	225,031.38	118,943.79	66.1
1917	432,436.83	275,972.78	156,464.05	52.8
1918	460,082.87	331,724.00	128,358.87	38.7
Estimated				
1919	629,677.93	340,000.00	289,677.93	85.2
Total	\$2,198,247.05	\$ 1,372,708.65	\$ 825,538.40	60.1

PUBLIC SERVICE ENTERPRISES (CONTINUED)

The Financial Results of Operating
THE CIVIC ABATTOIR
From 1915 to 1919, Inclusive.

Year	Expenditures (Including Debt Charges)	Income	LOSS
			Amount
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
1918	122,430.43	85,516.00	36,914.43
Estimated			
1919	151,147.42	100,000.00	51,147.42
Total	\$856,054.56	\$667,362.78	\$188,691.78

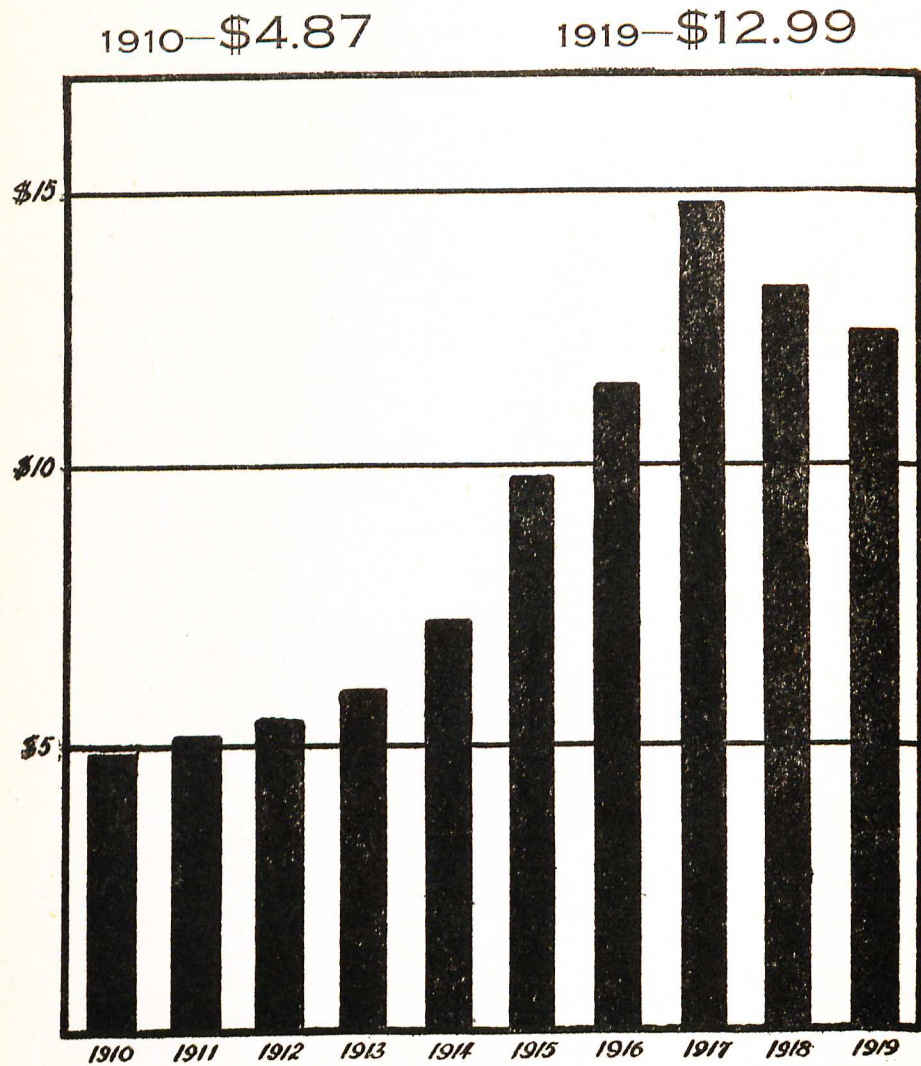
The Financial Results of Operating
THE CANADIAN NATIONAL EXHIBITION
From 1915 to 1919, Inclusive.

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
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
1918	120,074.44	90,598.00	29,476.44
Estimated			
1919	141,872.44	35,000.00	106,872.44
Total	\$566,952.07	\$266,824.31	\$300,127.76

PER CAPITA DEBT CHARGES

1910-1919

BASED ON OFFICIAL ESTIMATES



NOTE: Up until the present year, the totals used in the official estimates did not include the debt charges for Ratepayers' Share of Local Improvements and the Toronto Hydro-Electric System. These two items were, therefore, omitted in computing the per capita debt charges for 1919, as shown above.