

CITY BUDGET FACTS

BASED UPON
THE OFFICIAL ESTIMATES OF
THE CITY OF TORONTO

1921



ISSUED BY THE
BUREAU OF MUNICIPAL RESEARCH
189 CHURCH STREET
TORONTO

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CHART I.—PER CAPITA DEBT CHARGES

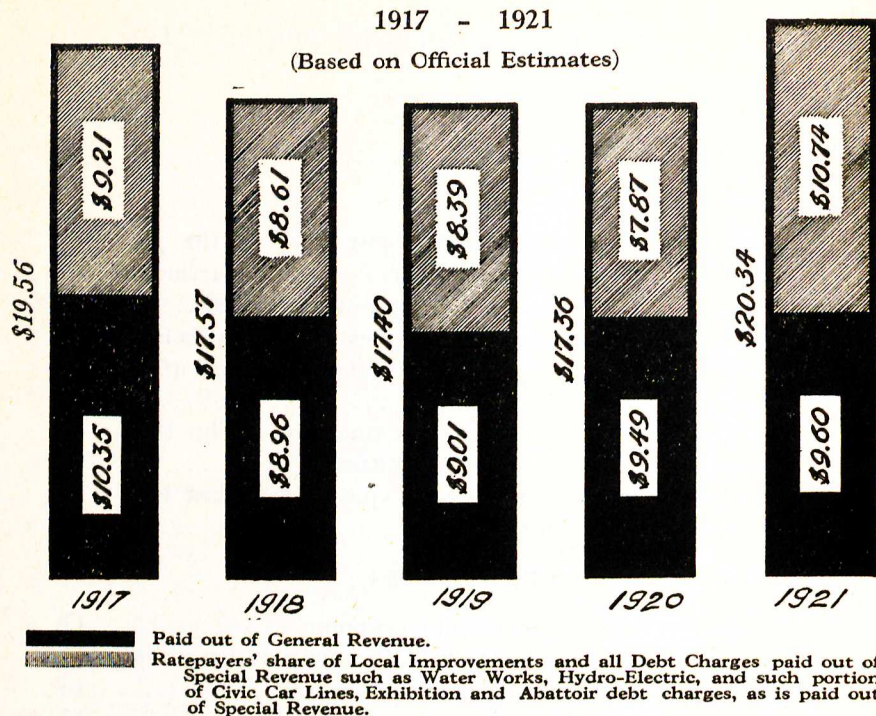
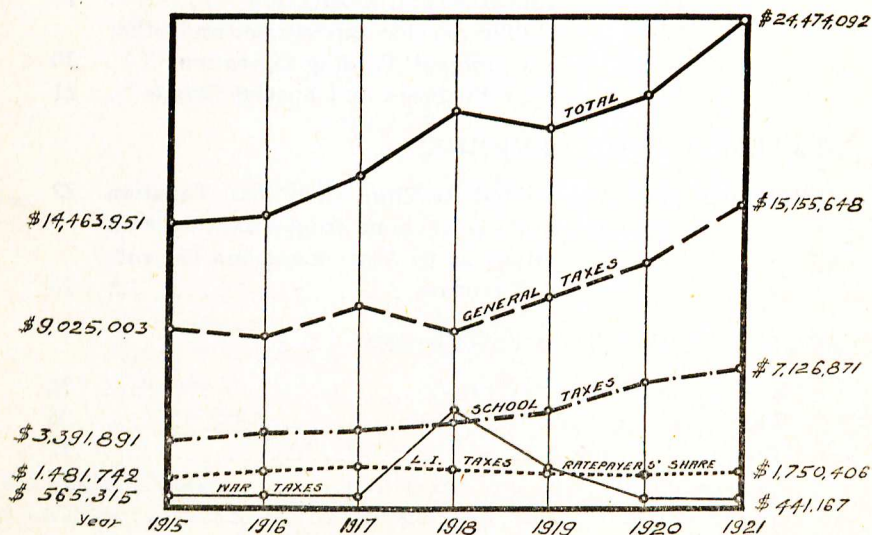


CHART II.—HOW THE VARIOUS TAXES* HAVE INCREASED
1915 - 1921
(Based on Official Estimates)



* Figures given are totals estimated, less allowance for uncollectable taxes, etc.
 † Bureau Bulletin, No. 88, gave the estimated total tax for 1921 as \$24,539,092. In that Bulletin the Local Improvement Tax was estimated at \$1,815,406 and included \$65,000 of Ratepayers' share of L.I. Tax, exempt by Act and assumed by the City.

LETTER OF TRANSMITTAL

TO THE CITIZENS OF TORONTO:

The Bureau of Municipal Research herewith presents to the public its seventh annual analysis of the Budget of the City of Toronto. Its earlier presentation was rendered impossible on account of disorganized printing conditions; the delay, however, has made possible the issuance of seven small bulletins, based on Budget Facts, all of which created considerable discussion. The 1921 analysis is much in advance of that of 1915 in accuracy and completeness. The improvement is due to three factors:

- (1) The better acquaintance of the Bureau staff with the City's business.
- (2) The great improvement of the official estimates in clarity and form of presentation.
- (3) The co-operation of various civic departments in supplying details of information not contained in the official estimates.

The improvement in the form of the official estimates, which began with the appointment of Mr. Thomas Bradshaw as Finance Commissioner, has been continued under Commissioner Ross. The 1921 estimates contain several new and excellent features, for example:

- (1) The free use of explanatory foot-notes.
- (2) The classification* of the debt charges according to general function (Education, Protection, Health, Sanitation and Drainage, etc.), and particular function (Garbage Disposal, Highway Improvements, Police Stations, etc.)
- (3) The classification of General Revenue apart from taxation by departments, according to the general nature of the source.

*This classification was used in the Financial Report of 1919.

These features not only assist in giving meaning to a document by its very nature somewhat difficult for the citizen to follow, but must be of great advantage to members of Council in their consideration of the estimates.

The Bureau has consistently advocated since its inception the standardization of departmental forms of estimate so that totals of expenditure according to general function performed and objects purchased, can readily be determined, thus giving an analysis of the proposed total expenditures in two dimensions. Two Departments—Public Health and Street Cleaning—have adopted a similar classification, according to service and objects of expenditure. There is no valid reason why the same thing could not be done in all departments, even constructing departments, which could retain their present form of request for appropriations, but might well supplement it by an additional analysis, according to object of expenditure. Until this is done, it will be impossible, from the official estimates, to compare year by year total expenditure on:

Personal Services (Salaries and Wages).

Supplies.

Heat, Light and Power.

Supplies, other than Heat, Light and Power.

Upkeep and Depreciation of Structure and Equipment and other objects of expenditure.

The extra work involved would not be great, if done in connection with the standardization of departmental accounting. Once done, it would be permanent, save for such current improvements in classification of accounts as take place in every well ordered and progressive business. Is it not regrettable that the student of the City's official estimates cannot learn therefrom the total proposed expenditures on such large objects of expenditure as salaries and wages and supplies?

The experience of the Council and Board of Control this year, in the consideration of the estimates, surely confirms the point of view of those who believe that draft estimates for any year should be completed in the last months of the preceding year, printed and placed in the hands of the incoming Council and Board of Control by the middle of January. If necessary,

the draft estimates of the Board of Education and Separate School Board, which are elected at the same time as Council, could be submitted at their first meeting, and sent on separately, to the Board of Control and Council during the third week of January, so that the total estimates could be passed and published in final form, by the fifteenth of February. If it were desired to have the school estimates in the first draft, along with city estimates, tentative school estimates could be submitted in December to the Finance Commissioner by the retiring Boards, subject to revision in January by the incoming Boards. This would probably shorten the time required to secure a final decision.

It is generally admitted that postponement of the passing of the estimates for even a day longer than is necessary, costs money. It should, therefore, not occur. The Board of Control and City Council are elected to protect the interests of the citizens in this, as well as in other respects. Where the passage of the estimates is delayed three months, any cut in the estimates falls on the nine months of the year remaining, to the possible great disadvantage of important city services, as well as to the possible embarrassment of departmental administration.

Again, a delay in the passing of the estimates means a delay in the receipt of the first instalment of taxes and an increase in the interest bills. In the absence of working capital where the revenue year fails to coincide with the expenditure year, the result is increased cost in operation and difficulty in current financing. The date for paying the first instalment of taxes should be gradually advanced until it falls not later than the first week of April.

The passing of local improvement by-laws after the adoption of the annual estimates, for works other than those included in the Capital Estimates, greatly decreases the value of that part of the budget referring to capital expenditures to be made out of borrowed funds. In fact, there cannot be satisfactory control of current expenditures defrayed out of taxes and general income, unless there is complete budgetary control of ALL capital expenditure, as the issue of debentures always involves, throughout a term of years, payments of interest and repayment of capital either in instalments or through the sinking fund.

If there ever was a time when Toronto should rigidly scrutinize every capital expenditure, it is the present, when the city is already committed to policies which necessitate huge debenture issues. As a matter of fact, public improvements should be planned many years ahead and each City Council should work to that plan. Is it not high time that Toronto set up some machinery for the development of a comprehensive plan of improvements and extensions which would ensure some continuity in policy, and thus eliminate the unnecessary work which naturally occurs through lack of proper plans?

As a general rule it should be taken for granted that public affairs should be conducted in public. This applies to the consideration of the estimates. It is true that critical conditions might arise which might make it desirable to suspend the rule, but such suspensions should be rare and only in the gravest emergency.

The holding of private sessions may reap some temporary advantages, but the custom is apt to grow and produce disastrous results. Usually, where secrecy is desirable, as in a real estate purchase, the difficulty can be met by department heads securing options, or making tentative arrangements in advance of consideration by Council or Board of Control.

Respectfully submitted.

BUREAU OF MUNICIPAL RESEARCH

JOHN MACDONALD,
President.

HORACE L. BRITTAIN,
Managing Director.

STATEMENT I.

A Summary Statement showing at a glance the proposed expenditures of all departments of the city government for 1921, together with the anticipated sources of revenue to meet such expenditures.

The proposed gross expenditures are.....	*\$33,971,431.91
The anticipated revenue other than taxation is..	\$7,485,958.00
Local Improvement Taxes—Ratepayers' Share...	1,750,405.54
Revenue from Toronto Hydro-Electric Commission	
—for debt charges.....	680,688.07 9,917,051.61
Leaving proposed net expenditures of.....	\$24,054,380.30
The surplus from last year is.....	1,330,694.22
Making the amount to be raised by taxation.....	\$22,723,686.08

*Total requirements, without deduction of special revenue of the Board of Education, Separate School Board and Public Library Board, amounting to \$304,000, and also inclusive of Ratepayers' Share of Local Improvement Taxes and Debt Charges of Toronto Hydro-Electric Commission.

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.....	\$6,064,603.08	*\$3,892,876.61	\$2,171,726.47
Protection of Persons and Property	4,989,841.01	325,600.00	4,664,241.01
Health and Sanitation.....	3,570,357.39	26,000.00	3,544,357.39
Highways.....	2,673,484.17	44,000.00	2,629,484.17
Education.....	7,703,972.02	304,000.00	7,399,972.02
Recreation.....	1,321,862.60	24,000.00	1,297,862.60
Charities and Correction.....	1,738,795.67	63,300.00	1,675,495.67
Public Service Enterprises.....	5,445,199.31	5,237,275.00	207,924.31
War Purposes and Special Grants.	463,316.66	.....	463,316.66
Total.....	\$33,971,431.91	\$9,917,051.61	\$24,054,380.30

*Includes revenue from Ratepayers' Share of Local Improvement Taxes, and Revenue from Hydro Electric Commission for Debt Charges.

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.....	\$ 71,760.00	\$	\$ 71,760.00
Mayor's Office.....	14,600.00	.....	14,600.00
Audit Department.....	44,929.00	.....	44,929.00
Treasury Department.....	404,360.00	†277,300.00	127,060.00
City Clerk's Dept.....	148,847.00	.....	148,847.00
Law Dept.....	75,721.00	.....	75,721.00
Assessment Department.....	253,685.00	.....	253,685.00
Court of Revision.....	6,696.00	.....	6,696.00
City Hall Switchboard.....	6,300.00	.....	6,300.00
Commission on Claims.....	15,000.00	.....	15,000.00
Fire Department.....	2,444,795.04	.....	2,444,795.04
Street Cleaning Department.....	1,790,516.39	4,600.00	1,785,916.39
Works Department.....	5,516,221.57	3,531,271.79	1,984,949.78
Parks Department.....	1,240,965.60	20,000.00	1,220,965.60
Property Department.....	1,356,464.06	274,557.00	1,081,907.06
Civic Abattoir and Cattle Market	187,454.88	141,500.00	45,954.88
Department of Public Health....	867,092.67	13,500.00	853,592.67
Architect's Department.....	138,150.00	29,500.00	108,650.00
Juvenile Court.....	26,770.00	900.00	25,870.00
City Relief Office.....	10,550.00	.....	10,550.00
Social Service Commission.....	189,540.75	.....	189,540.75
Mothers' Allowance Commission..	125,000.00	.....	125,000.00
Board of Education.....	6,901,259.98	287,000.00	6,614,259.98
Separate School Board.....	490,449.20	6,000.00	484,449.20
University of Toronto.....	6,000.00	.....	6,000.00
Public Library Board.....	320,107.84	11,000.00	309,107.84
Board of Police Commissioners...	1,987,057.65	150,100.00	1,836,957.65
Miscellaneous Courts of Justice..	210,000.00	69,000.00	141,000.00
City Jail.....	60,772.00	53,500.00	7,272.00
Industrial Schools.....	24,617.38	.....	24,617.38
Public Hospitals.....	919,718.57	.....	919,718.57
Reception Hospital.....	16,000.00	.....	16,000.00
Carried Forward.....	\$25,871,401.58	\$4,869,728.79	\$21,001,672.79

STATEMENT III.—Continued

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
Brought Forward.....	\$25,871,401.58	\$4,869,728.79	\$21,001,672.79
Special Works—			
Toronto Harbor Commissioners	121,500.34	.....	121,500.34
Toronto & York Highway Com's'n	171,000.00	.....	171,000.00
Toronto & Hamilton " ..	2,000.00	.....	2,000.00
Toronto Railway Company....	949,365.68	966,251.00	*16,885.32
Canadian National Exhibition Brd.	172,333.02	108,000.00	64,333.02
Local Improvements—Ratepayers'			
Share of Rates.....	1,815,405.54	1,750,405.54	†65,000.00
Toronto Hydro-Electric Commis- sion—for Debt Charges.....	680,688.07	680,688.07	.....
Transportation Commission—Re			
Toronto Street Railway.....	1,459,398.21	1,459,398.21	.....
Housing Commission.....	75,480.00	62,980.00	12,500.00
War Expenditures.....	441,166.66	.....	441,166.66
Special Grants.....	22,150.00	.....	22,150.00
Undistributed City Debt Charges.	1,578,359.31	.....	1,578,359.31
Miscellaneous Charges.....	611,183.50	19,600.00	591,583.50
Total.....	\$33,971,431.91	\$9,917,051.61	\$24,054,380.30

†Of this amount \$150,000.00 is Taxation Percentages in Excess of Discounts.

*Surplus.

‡Ratepayers' Share of Local Improvement Rates, exempt by Act and assumed by City.

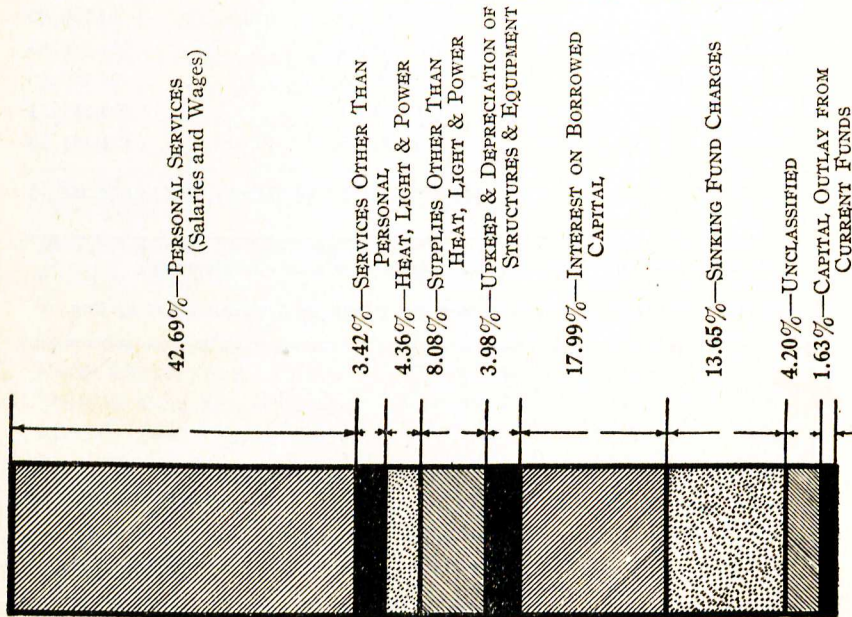
STATEMENT IV.

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).....	\$14,501,203.70
Services other than Personal.....	1,162,386.74
Heat, Light and Power	1,481,261.41
Supplies other than Heat, Light and Power.....	2,743,202.45
Upkeep and Depreciation of Structures and Equipment.....	1,353,090.86
Interest on Borrowed Capital.....	6,111,443.56
Sinking Fund and Instalment Charges.....	4,637,982.43
Unclassified.....	1,428,853.15
	\$33,419,424.30
Capital Outlay from Current Funds	552,007.61
Total.....	\$33,971,431.91

CHART III. THE CITY'S INCOME—HOW IT GOES



STATEMENT V.

EXPENDITURES FOR GENERAL GOVERNMENT

EXPENDITURES	Estimate of Amount Required for 1921	Actual Expenditure 1920
Analyzed (a) By Organization Units (b) By Main Activities		
City Council.....	\$ 71,760.00	\$ 68,854.96
Legislation.....	46,200.00	49,548.96
Reception, Entertainment, etc.....	10,000.00	12,395.08
Miscellaneous.....	15,560.00	6,910.92
Mayor's Office.....	\$ 14,600.00	\$ 11,716.93
(Assistance to Mayor)		
Audit Department.....	\$ 44,929.00	\$ 30,445.38
(Auditing and Control of City Funds)		
Treasury Department.....	\$ 305,302.00	\$ 283,439.51
General Control of City Funds.....	156,143.00	141,682.71
Collection of Taxes.....	136,159.00	127,820.83
License Office.....	13,000.00	13,935.97
City Clerk's Department.....	\$ 148,847.00	\$ 143,344.91
General Clerical and Secretarial Work.....	98,347.00	99,386.82
Elections.....	50,500.00	43,958.09
Law Department.....	\$ 75,721.00	\$ 73,152.65
(Legal Advice and Prosecution of Suits)..		
Assessment Department.....	\$ 253,685.00	\$ 228,254.42
Assessment for Taxation.....	229,328.00	202,841.73
City Survey.....	24,357.00	25,412.69
Court of Revision.....	\$ 6,696.00	\$ 6,696.00
(Hearing Appeals Regarding Assessment)		
City Hall Switchboard.....	\$ 6,300.00	\$ 5,994.72
(Telephone Service)		
Department of Property.....	\$ 483,360.06	\$ *510,846.61
(Maintenance and Care of Public Buildings, etc.)		
Commission on Claims.....	\$ 15,000.00	\$ 14,193.12
(Compensation for Injuries or Damages for which the City is responsible).		
Carried Forward.....	\$1,426,200.06	\$1,376,939.21

* Expenditure of \$60,040.67 on Garage Service included for 1920. In 1921 this is distributed in the various departments.

STATEMENT V.—Continued

EXPENDITURES FOR GENERAL GOVERNMENT

EXPENDITURES	Estimate	Actual
	of Amount Required for 1921	Expenditure 1920
Analyzed (a) By Organization Units (b) By Main Activities		
Brought Forward.....	\$1,426,200.06	\$1,376,939.21
Toronto Harbor Commissioners.....	\$ 71,500.34	\$ 66,573.95
Works Department.....	\$ 106,266.26	\$ 208,638.17
Marine Section.....	35,000.00	33,843.88
Sundries.....	61,486.61	111,530.42
Rotary Account.....	9,779.65	63,263.87
Undistributed City Debt Charges.....	\$1,578,359.31	\$1,580,869.20
Local Improvements—Ratepayers' Share....	\$1,815,405.54	\$1,664,674.68
Toronto Hydro-Electric System.....	\$ 680,688.07	\$ 606,068.99
(For Debt Charges)		
Statutory or Fixed Grants.....	\$ 6,300.00	\$ 6,300.00
Relatives of J. G. Howard.....	700.00	700.00
Art Gallery of Toronto.....	5,000.00	5,000.00
Toronto Teachers' Institute.....	600.00	600.00
Miscellaneous.....	\$ 379,883.50	\$ 200,252.97
Audit of Gas Company's Books.....	1,000.00	1,000.00
Revision of City Fire Insurance Schedule.....	1,500.00	.....
Inglenook Park Boys' Home Investigation.....	600.00	.....
Interest on Temporary Loans, Exchange, etc..	376,723.50	193,450.90
Provincial Bye-Election Expenses.....	.....	4,300.00
War Account—Sundries.....	.....	1,502.07
Total.....	\$6,064,603.08	\$5,710,317.17

STATEMENT VI.

EXPENDITURES FOR PROTECTION OF PERSONS
AND PROPERTY.

EXPENDITURES	Estimate	Actual
	of Amount Required for 1921	Expenditure 1920
Analyzed (a) By Organization Units (b) By Main Activities		
Miscellaneous Courts of Justice.....	\$ 210,000.00	\$ 184,767.20
(Conducting Trials, Inquests, etc.)		
Juvenile Court.....	\$ 26,770.00	\$ 23,945.81
(Trial of Boys and Girls)		
Board of Police Commissioners.....	\$1,987,057.65	\$1,614,111.23
Conducting Police Court.....	43,990.00	47,412.86
General Police Protection.....	1,943,067.65	1,566,698.37
Fire Department.....	\$2,444,795.04	\$2,054,184.07
(Fire Protection)		
Property Department.....	\$ 133,068.32	\$ 123,735.89
Maintenance of Fire Halls.....	24,745.00	23,602.86
Maintenance of Police Stations.....	15,784.00	9,529.07
Maintenance of Registry Office.....	73,326.32	72,483.22
Recovery of Bodies.....	600.00	385.07
Construction of Earlscourt Fire Hall.....	.....	12,123.02
Addition to College Street Fire Hall.....	18,000.00	.....
Enlarging Keele Street Police Station.....	613.00	5,612.65
City Architect's Department.....	\$ 138,150.00	\$ 112,202.96
(Supervision of Building)		
Life Saving Service.....	\$ 50,000.00	\$ 68,936.29
Total.....	\$4,989,841.01	\$4,181,883.45

STATEMENT VII.

EXPENDITURES FOR HEALTH AND SANITATION

EXPENDITURES	Estimate of Amount Required for 1921	Actual Expenditure 1920
Analyzed (a) By Organization Units (b) By Main Activities		
Department of Public Health	\$ 867,092.67	\$ 898,573.79
General Administration.....	55,082.00	44,874.91
Medical, Dental and Quarantine Services.....	160,961.13	140,197.68
Public Health Nursing and Co-operative Work.....	244,493.00	206,824.15
Laboratory Service.....	68,071.25	60,171.71
Isolation Hospital Service.....	185,685.65	190,649.42
Records, Statistics and Social Service.....	18,844.00	17,700.93
Food Control.....	37,161.64	31,117.43
Sanitation Service.....	96,794.00	95,915.75
Epidemics.....	.....	111,121.81
Property Department	\$ 68,398.00	\$ 78,881.62
Conducting Public Lavatories.....	62,544.00	55,217.46
Construction of Public Lavatories.....	.....	17,739.32
Maintenance of Isolation Hospitals.....	5,854.00	5,924.84
Street Cleaning Department	\$1,766,293.49	\$1,841,619.54
General Administration.....	63,465.00	58,264.02
Street Cleaning—Patrol.....	304,153.90	316,820.37
—Semi-Patrol.....	33,222.00	35,330.70
—Culverts.....	21,775.20	20,413.11
—Sprinkling and Flushing.....	12,994.00	15,002.60
—Oiling.....	33,000.00	46,904.96
Refuse Collection.....	749,636.00	747,081.89
Refuse Disposal (Incineration).....	246,139.39	223,801.05
Stable and Shops.....	209,043.00	213,496.67
Garage.....	46,625.00	45,692.74
New Equipment.....	35,840.00	87,148.68
Gratuities.....	10,400.00	31,662.75
Works Department	\$ 852,573.23	\$ 833,549.79
(Sewage and Sewage Disposal)		
Reception Hospital	\$ 16,000.00	.....
Total	\$3,570,357.39	\$3,652,624.74

STATEMENT VIII.

EXPENDITURES FOR HIGHWAYS

EXPENDITURES	Estimate of Amount Required for 1921	Actual Expenditure 1920
Analyzed (a) By Organization Units (b) By Main Activities		
Property Department	\$ 348,861.00	\$ 320,204.54
(Street Lighting)		
Street Cleaning Department	\$ 24,222.90	\$ 71,083.96
(Snow Removal)		
Toronto and York Highway Commission	\$ 171,000.00	\$ 119,905.83
Toronto and Hamilton Highway Commission ..	\$ 2,000.00	\$ 268.54
Toronto Railway Track Allowance	\$ 949,365.68	\$1,213,550.81
(Construction, Reconstruction and Repair of Track Allowance)		
Works Department	\$1,178,034.59	\$1,115,287.79
Repairs and General Maintenance of Roadways	714,752.19	755,251.05
Maintenance of Bridges, Railway Crossings, etc.	463,282.40	360,036.74
Total	\$2,673,484.17	\$2,840,301.47

STATEMENT IX.
EXPENDITURES FOR EDUCATION

EXPENDITURES	Estimate of Amount Required for 1921	Actual Expenditure 1920
Board of Education.....	\$6,887,414.98	\$6,269,536.10
Administration and Supervision.....	377,800.00	286,036.00
Conducting Elementary Schools.....	5,142,652.52	4,746,763.62
" Secondary Schools.....	697,166.73	589,703.48
" Technical Schools.....	507,942.30	471,241.50
" Commercial Schools.....	161,853.43	175,791.50
Separate School Board.....	\$ 490,449.20	\$ 312,422.20
(Conducting Separate Schools)		
University of Toronto.....	\$ 6,000.00	\$6,000.00
(Endowment)		
Public Library Board.....	\$ 320,107.84	\$ 282,973.14
(Conducting Reference and Circulating Libraries)		
Total.....	\$7,703,972.02	\$6,870,931.44

STATEMENT X.
EXPENDITURES FOR RECREATION

EXPENDITURES	Estimate of Amount Required for 1921	Actual Expenditure 1920
Parks Department.....	\$1,240,965.60	\$1,005,600.19
Maintenance of Parks.....	974,643.60	905,007.13
Improvement of Parks.....	125,286.00	97,475.68
Special Items.....	141,036.00	3,117.38
Board of Education.....	\$ 13,845.00	\$ 13,250.00
(Conducting Playground and Rinks, etc.)		
Property Department.....	\$ 67,052.00	\$ 63,426.58
Lighting Parks and Island.....	16,595.00	15,210.66
Conducting Bathing Stations.....	44,957.00	42,763.76
Miscellaneous.....	5,500.00	5,452.16
Total.....	\$1,321,862.60	\$1,082,276.77

STATEMENT XI.
EXPENDITURES FOR CHARITIES AND CORRECTION

EXPENDITURES	Estimate of Amount Required for 1921	Actual Expenditure 1920
Public Hospitals.....	\$ 844,000.00	\$ 824,861.10
Care of Poor Patients.....	550,000.00	493,509.10
Special Grants—		
Hospital for Sick Children—Deficit.....	90,000.00	55,000.00
Toronto General Hospital—Building Grant.....		125,000.00
St. Michael's Hospital.....		100,000.00
Toronto General Hospital—Deficit Maint'ce.....		
Toronto Western Hospital.....		14,152.00
National Sanitarium.....		22,800.00
Grace Hospital.....	200,000.00	14,400.00
Women's Cottage Hospital.....		
St. Michael's Hospital.....		
St. John's Hospital.....		
I.O.D.E. Preventorium.....	4,000.00	
Hospital and Charitable Grants.....	\$ 75,718.57	\$ 71,038.40
(Debt Charges)		
Social Service Commission.....	\$ 189,540.75	\$ 121,075.67
(City's Charitable Grants and Control of same)		
City Relief Office.....	\$ 10,550.00	\$ 9,978.48
(Control of Hospital Orders, etc.)		
Industrial Schools.....	\$ 24,617.38	\$ 20,170.84
(Correction of Children)		
Property Department.....	\$ 183,596.97	\$ 219,201.59
Conducting Industrial Farms.....	176,833.97	188,662.90
Detention Home.....	6,763.00	7,273.58
Men's Industrial Farm—New Barn.....		23,265.11
Mothers' Allowance Commission.....	\$ 125,000.00	\$ 3,467.50
(Allowance in certain cases to Mothers of Dependent Children)		
Unemployment Relief.....	\$ 225,000.00	\$ 23,552.78
City Jail.....	\$ 60,772.00	\$ 63,066.63
(Confinement of Prisoners)		
Total.....	\$1,738,795.67	\$1,356,412.99

STATEMENT XII.

EXPENDITURES FOR PUBLIC SERVICE ENTERPRISES
AND OTHER MUNICIPAL TRADING OPERATIONS

EXPENDITURES Analyzed (a) By Organization Units (b) By Main Activities	Estimate of Amount Required for 1921	Actual Expenditure 1920
Property Department..... (Conducting Markets, Stock Yards, Weigh Houses, etc.)	\$ 89,437.71	\$ 90,747.58
Civic Abattoir..... (Conducting)	\$ 170,144.88	\$ 185,006.96
Canadian National Exhibition Board..... (Conducting Annual Exhibition)	\$ 172,333.02	\$ 151,047.93
Works Department.....	\$3,379,347.49	\$3,320,798.32
Operation of Civic Water Works.....	2,679,902.72	2,552,335.23
Operation of Civic Car Lines.....	699,444.77*	768,463.09
Treasury Department..... (Collection of Water Works Revenue)	\$ 99,058.00	\$ 96,019.46
Toronto Housing Commission.....	\$ 75,480.00	\$ 45,000.00
Toronto Transportation Commission..... (Acquisition and Rehabilitation of Assets of T.S.R. Company—Debt Charges)	\$1,459,398.21	.....
Total.....	\$5,445,199.31	\$3,888,620.25

*For 8 Months Only.

STATEMENT XIII.

EXPENDITURES FOR WAR PURPOSES
AND SPECIAL GRANTS

EXPENDITURES Analyzed (a) By Organization Units (b) By Main Activities	Estimate of Amount Required for 1921	Actual Expenditure 1920
Amalgamated Veterans' Association.....	\$ 150.00	\$ 150.00
Army & Navy Veterans.....	25.00	25.00
Canadian Military Institute.....	950.00	750.00
Canadian Deep Waterways Association.....	1,500.00	4,000.00
Canadian Institute for the Blind.....	10,000.00	10,000.00
Dominion Day Regatta.....	600.00	500.00
Sundry Grants.....	500.00	1,000.00
Hydro Electric Railway Association.....	1,500.00	1,498.00
Ontario Rifle Association.....	400.00	400.00
Ontario Safety League.....	2,000.00	2,000.00
Ontario Good Roads Association.....	25.00	25.00
Ontario Municipal Association.....	100.00	100.00
Royal Astronomical Society of Canada.....	100.00	100.00
Toronto Humane Society.....	750.00	750.00
Trades and Labor Council—Labor Day.....	250.00	250.00
American Poultry and Pigeon Association.....	.....	1,000.00
Canadian Canoe Association.....	800.00	300.00
Canadian Jewish War Relief Association.....	.....	10,000.00
Canadian Olympic Game Association.....	.....	1,000.00
Thos. A. Chalmers (Life Saving).....	.....	100.00
Federation of Jewish Charities.....	.....	425.00
Navy League of Canada.....	.....	15,000.00
Soldier Organizations—Xmas Entertainments....	.....	5,400.00
Toronto Kennel Club.....	.....	350.00
Toronto Open Air Horse Parade Association....	.....	500.00
Treasurer, Dr. Young Memorial Fund.....	.....	600.00
Union of Canadian Municipalities.....	.....	1,300.00
Supplementary Grants for the year 1919 and 1920, authorized January 26, 1921.....	2,000.00	.....
National Waterways Commission.....	500.00	.....
War Bonus to Ex-Policemen.....	.....	47,774.22
Debt Charges re War Purposes.....	441,166.66	451,405.77
Total.....	\$ 463,316.66	\$ 556,702.99

STATEMENT XIV.

ANTICIPATED REVENUE OTHER THAN TAXATION

GENERAL GOVERNMENT			
Treasury Department:			
License Fees.....	\$ 127,300.00		
Taxation Percentages in excess of Discounts.....	150,000.00	\$277,300.00	
Property Department			
Rentals from Miscellaneous City Properties.....	\$ 195,307.00		
Miscellaneous.....	450.00		
		195,757.00	
Works Department:			
Bond Fees.....	\$ 1,500.00		
Don Improvement.....	1,375.00	2,875.00	
General Revenue:			
Street Railway Franchises.....	\$ 966,251.00		
Provincial Railway Tax.....	2,600.00		
Dividends on Consumers' Gas Co. Shares.....	1,500.00		
Miscellaneous Revenue.....	15,500.00	985,851.00	\$1,461,783.00
PROTECTION OF PERSONS AND PROPERTY			
Miscellaneous Courts of Justice:			
Provincial Government's Proportion of Cost of Trials, Inquests, etc.....	\$ 57,000.00		
County of York's Proportion of Cost of Civil Justice.....	12,000.00	69,000.00	
Registry Office:			
Registry Office Revenue.....	25,000.00		
Mortgage Tax Revenue.....	40,000.00	65,000.00	
Juvenile Court:			
Fees.....		900.00	
Board of Police Commissioners			
Police Court Fines and Fees.....	150,000.00		
Division Court Fees.....	100.00	150,100.00	
Street Cleaning Department:			
Pound Fees.....		100.00	
City Architect's Department:			
Building Permits.....	25,000.00		
Elevator Licenses.....	4,500.00	29,500.00	\$325,600.00
Works Department:			
Electric Sign Inspection.....		11,000.00	
Carried Forward.....			\$1,787,383.00

STATEMENT XIV.—Continued

ANTICIPATED REVENUE OTHER THAN TAXATION

Brought Forward.....			\$1,787,383.00
HEALTH AND SANITATION			
Department of Public Health:			
Hospital Fees.....	\$ 13,300.00		
Special Drain Inspection and Smoke Tests.....	200.00	\$13,500.00	
Street Cleaning Department:			
Removal of Waste from Factories	3,000.00		
Refuse Disposal — Sale of Re- covered Material.....	1,500.00	4,500.00	
Works Department:			
Sewer Connections.....		8,000.00	\$26,000.00
HIGHWAYS			
Works Department:			
Street Areas.....	\$ 41,500.00		
Gasoline Standard Rentals.....	2,500.00	\$ 44,000.00	\$ 44,000.00
EDUCATION			
Board of Education:			
Elementary Schools—Government Grants.....	\$130,000.00		
Secondary Schools — Government Grants, Students' Fees, etc.....	52,000.00		
Technical Schools — Government Grant.....	80,000.00		
Commercial Schools—Government Grant.....	10,000.00		
General Administration — Sundry Receipts.....	15,000.00	287,000.00	
Separate School Board:			
Government Grant.....		6,000.00	
Public Library Board:			
Government Grant.....		11,000.00	\$304,000.00
Carried Forward.....			\$2,161,383.00

STATEMENT XIV.—Continued

ANTICIPATED REVENUE OTHER THAN TAXATION

Brought Forward.....				\$2,161,383.00
RECREATION				
Parks Department:				
Checking Fees, etc.....	2,000.00			
Rental of Park Property.....	18,000.00	20,000.00		
Property Department:				
Harrison Baths—Fees.....	4,000.00		24,000.00	
CHARITIES AND CORRECTION				
Property Department:				
Revenue from Industrial Farm.....	\$ 9,800.00			
City Jail:				
Provincial Government's Share of Cost of Operating City Jail.....	50,000.00			
County of York's Share of Cost of Operating City Jail.....	3,500.00	53,500.00	\$ 63,300.00	
PUBLIC SERVICE ENTERPRISES				
Works Department:				
Water Works Revenue.....	\$2,976,400.00			
Civic Car Line Revenue (8 months)	419,455.00	3,395,855.00		
Property Department:				
Revenue from Markets, Stock Yards and Weigh Houses.....		6,500.00		
Civic Abattoir.....		135,000.00		
Toronto Housing Commission:				
For Debt Charges.....		62,980.00		
Canadian National Exhibition:				
Excess of Receipts over direct Operating Expenses.....	100,000.00			
Casual Rentals.....	8,000.00			
		108,000.00		
Toronto Transportation Commission:				
For Debt Charges.....	\$1,459,398.21			
Re Civic Car Lines.....	69,541.79	1,528,940.00	\$5,237,275.00	
Total.....			\$7,485,958.00	

STATEMENT XV.

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

1. General Rate—Total Assessment of \$693,483,354	
23 mills on above assessment.....	\$15,950,117.15
2. Public School Rate—Total Assessment of \$656,726,828	
10 mills on above assessment.....	6,567,268.28
3. Separate School Rate—Total Assessment of \$39,971,630	
14 mills on above assessment.....	559,602.82
	\$23,076,988.25
Less Allowance for Uncollectable Taxes, Allowances and Adjustments.....	353,302.17
Total Amount to be Raised by Taxation.....	\$22,723,686.08

PUBLIC SERVICE ENTERPRISES

The Financial Results of Operating THE TORONTO WATER WORKS

From 1917 to 1921 Inclusive,

(Based on Official Estimates)

Year	EXPENDITURES (Including Debt Charges)	Income	SURPLUS	
			Amount	Per Cent. of Income
1917.....	\$1,749,576.09	\$2,017,486.00	\$ 267,909.91	13.3
1918.....	1,901,465.75	2,448,081.69	546,615.94	22.3
1919.....	2,049,698.20	2,616,530.78	566,832.58	21.6
1920.....	2,648,354.69	2,861,075.16	212,720.47*	7.4
1921 (Est.).....	2,778,960.72	2,976,400.00	197,439.28	6.6

*The later figures of the 1920 Financial Report of the Commissioner of Finance give \$232,711.78 as the surplus transferred to general account.

The Financial Results of Operating THE CIVIC ABATTOIR

From 1917 to 1921, Inclusive

(Based on Official Estimates)

Year	EXPENDITURES (Including Debt Charges)	INCOME	DEFICIT
1917.....	\$133,810.67	\$ 108,700.00	\$25,110.67
1918.....	122,430.43	85,516.00	36,914.43
1919.....	137,141.42	132,096.00	5,045.42
1920.....	185,006.96	128,456.88	†56,550.08
1921 (Est.).....	170,144.88	135,000.00	35,144.88

†The later figures of the 1920 Financial Report of the Commissioner of Finance give \$56,515.01 as the deficit.

PUBLIC SERVICE ENTERPRISES—Continued

The Financial Results of Operating

THE CIVIC CAR LINES

From 1917 to 1921, Inclusive

(Based on Official Estimates)

Year	EXPENDITURES (Including Debt Charges)	Income	DEFICIT	
			Amount	Per Cent. of Income
1917.....	\$432,436.83	\$275,972.78	\$156,464.05	56.6
1918.....	460,082.87	331,724.00	128,358.87	38.7
1919.....	583,430.93	443,091.00	140,339.93	31.7
1920.....	768,463.09	547,219.96	221,243.13*	40.4
1921 (Est.).....	699,444.77	419,455.00	279,989.77	66.6

*The later figures of the 1920 Finance Report of the Commissioner of Finance give \$217,627.34 as the deficit.

The Financial Results of Operating THE CANADIAN NATIONAL EXHIBITION

From 1917 to 1921, Inclusive

(Based on Official Estimates)

Year	EXPENDITURES (Including Debt Charges)	INCOME	DEFICIT
1917.....	\$103,835.11	\$ 61,465.00	\$42,370.11
1918.....	120,074.44	90,598.00	29,476.44
1919.....	146,921.44	175,007.00	*28,085.56
1920.....	151,047.93	156,562.56	† 4,514.63
1921 (Est.).....	172,333.02	108,000.00	† 64,333.02

*Excess of receipts over year's operating expenses.

†The later figures of the 1920 Financial Report of the Commissioner of Finance give \$3,748.39 as the surplus.

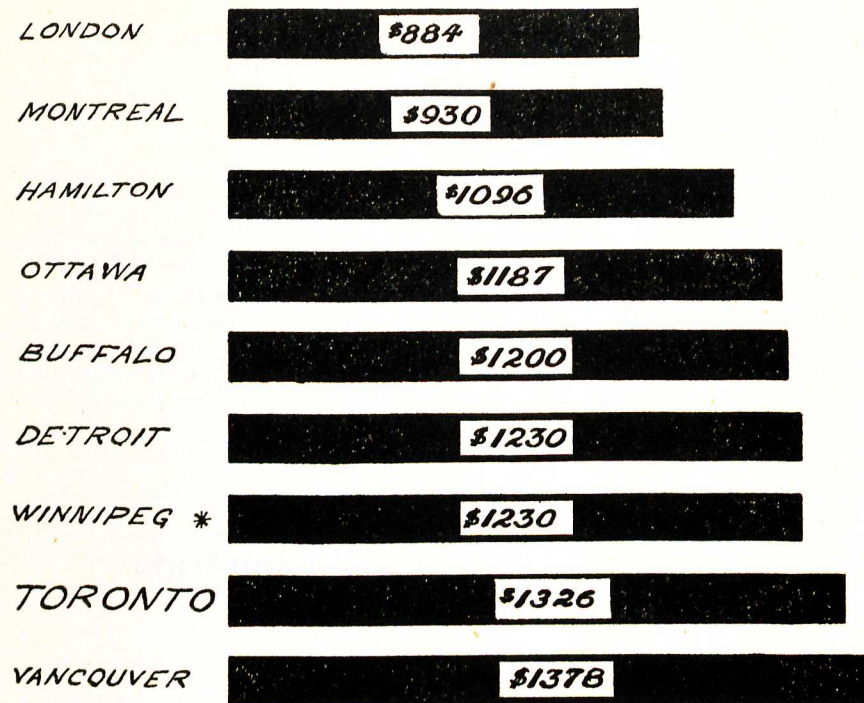
‡Indications are that the Exhibition operations in 1921 will show a small surplus.

The Financial Results of Operating THE TORONTO HOUSING COMMISSION

1920 and 1921 (Based on Official Estimates)

Year	EXPENDITURES	INCOME	DEFICIT
1920.....	\$45,000.00	\$4,530.29	\$40,469.71
1921 (Est.).....	75,480.00	62,980.00	12,500.00

CHART IV.—TORONTO'S 1921 PER CAPITA ASSESSMENT
Compared with other Cities



* 1920 figures

CHART V. WHY THE TAX RATE HAS INCREASED

