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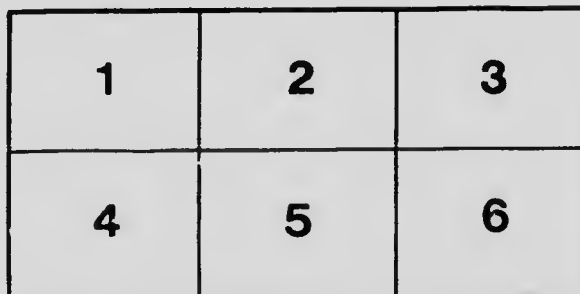
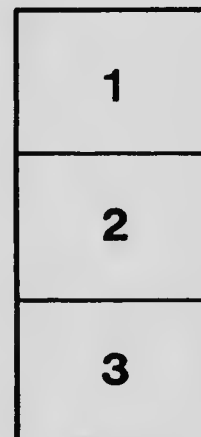
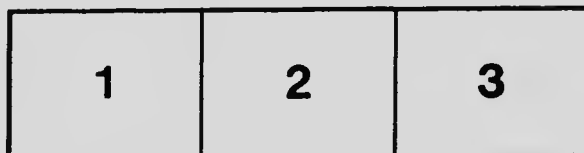
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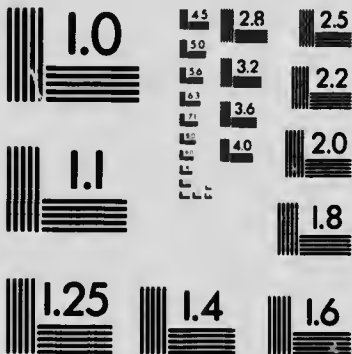
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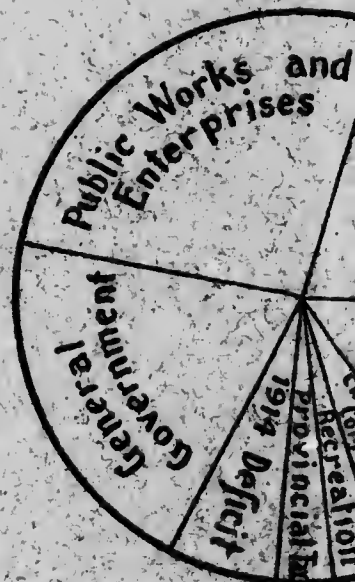
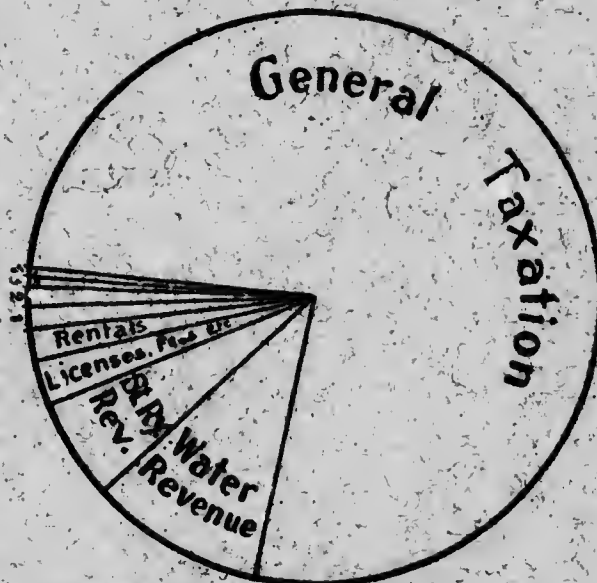
TORONTO'S BUD

Based upon the official draft and
 by the Bureau of Municipal Re
 of services rendered and

INCOME \$16,758,282

Where it comes from

Where it



1. Civic Car Line
2. At Home
3. Other Revenue Producing Services
4. Miscellaneous



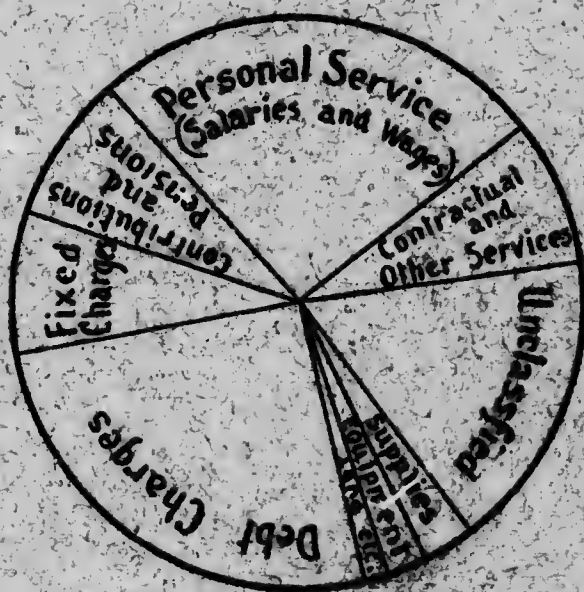
BUDGET FOR 1915

...ft and final estimates, rearranged
 ... Research so as to show costs
 ... and of things purchased

OUTGO \$16,758,282

Where it goes

How it does



352.1
B952c

Bureau of Municipal Administration

Supported by the Voluntary Contributions of Citizens

A CITIZEN ORGANIZATION

Ascertain facts as to
Analyze conditions
Publish when desired
in securing

TRUSTEES

SIR EDMUND
LT.-COL. A.
JOSEPH

EXECUTIVE

JOHN MACDONALD,
President
JOHN FIRSTBROOK,
Vice-President
JOHN I. SUTCLIFFE,
Secretary

WALTER
C. B. B.
D. A. I.
HENRY
F. B. H.
OLIVER

HORACE L. B.

Municipal Research

Voluntary Contributions of its Members

ORGANIZATION ESTABLISHED

TO

assist the City Government and to cooperate with other citizen agencies, and, as desired, with the Civic Departments in securing administrative reforms.

TRUSTEES:

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 SIR COL. A. E. GOODERMAN
 JOSEPH HENDERSON

EXECUTIVE:

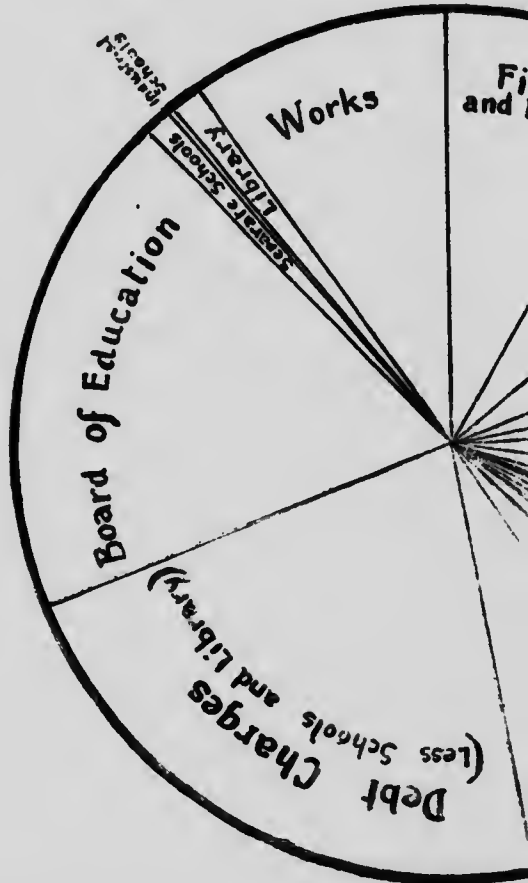
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D. A. DUBLAP	G. H. MURPHY
HENRY F. GOODERMAN	H. C. TOMLIN
F. B. HAYES	FRANK WISE
OLIVER HEZZELWOOD	

FRANK L. BRITAIN, *Director*



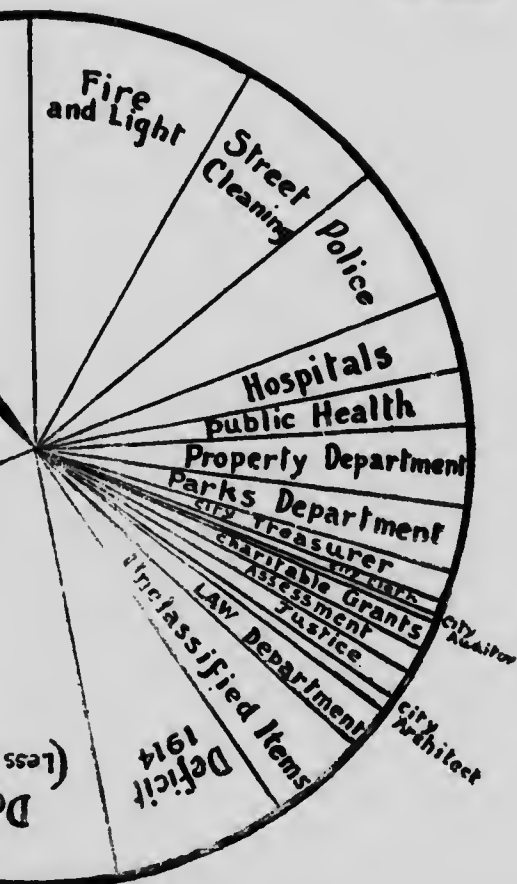
1915 Estimates by Existing and Organization

Deficit 1914	
Debt Charges, less those for Schools and Libraries	
Board of Education	
Separate School Board	
Industrial Schools	
Public Library Board	
Department of Works	
Fire Department (with Light)	
Street Cleaning Department	
Police	
Hospitals	
Public Health Department	
Property Department	
Parks Department	
City Treasurer's Office	
City Clerk's Office	
City Auditor's Office	
Charitable Grants	
Assessment Department	
Administration of Justice	
City Architect's Office ..	
Law Department	
Unclassified Items	
Provincial War Tax	
Total.....	



Existing Departments Organization Units

.....	\$1,041,599
and Library	3,745,069
.....	3,163,772
.....	155,118
.....	23,245
.....	154,536
.....	1,669,954
.....	1,443,753
.....	1,011,986
.....	899,106
.....	540,639
.....	309,876
.....	487,798
.....	381,177
.....	197,953
.....	89,396
.....	13,844
.....	191,467
.....	123,979
.....	167,524
.....	94,990
.....	44,325
.....	247,761
.....	565,315
.....	<u>\$16,758,282</u>



240764 ✓

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Protection of Life and Property	
Public Works and Enterprises	
Charities, Hospitals and Correctional Institutions	
Education	
Recreation	
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Letter of Transmittal to the Citizens

September, 1915.

TO THE CITIZENS OF THE CITY OF TORONTO:

THE Bureau of Municipal Research, as a group of citizens, has had the city's draft estimates for 1915 re-analyzed and the items re-grouped so as to make the statement more readily understandable to its members.

In the hope that a statement which has proved itself serviceable to the Bureau may help all other citizens not accountants, and not fully informed as to the details of the city's business, this pamphlet has been issued for general distribution.

It may be asked why the final estimates were not taken. This is a fair question to which there is a definite answer, viz.: the differences between the two amount to only \$21,202 on an expenditure of sixteen and three-quarter millions of dollars, while the deductions from and additions to the draft estimates were often in "lump" and not in itemized form, so that the proper classifications could not be made by the Bureau.

The city government, of course, exists for the purpose of getting certain work done. Getting the work done involves purchasing certain things. The estimates of the city and of every department, therefore, should itemize proposed expenditures in two ways:

1. The costs of the various kinds of work to be done—functions.
2. The costs of various things to be bought—objects of expenditure.

The costs of functions must, of course, total the same as the costs of objects of expenditure. As far as possible, therefore, the Bureau has analyzed all proposed expenditures according to work to be performed or functions, and things to be bought or objects of expenditure.

In practice, owing to the fact that detailed costs of work done are usually lacking in the estimates, it was found necessary to limit the statement of costs of work done to the costs of departments and divisions or bureaus of departments, whose general functions are fairly well known to the taxpayers. In practice also, owing to the fact that certain departments and divisions of departments state their costs in terms of work to be done and not at all by objects to be purchased, it was found necessary to set up a column for unclassified items of expenditure. Thus a department or section of a department may not state what it proposes to pay in salaries or wages. These may be included in the total cost of certain work to be done. In such cases, as it is impossible to determine how much personal service has been bought by the department or section concerned, the Bureau has been compelled to use the "unclassified items" column, which would disappear if estimates were made and accounts kept so as to show a complete picture of the city's business. Until all departments make their statements so as to show both cost of work done and objects bought, a complete statement of the city's programme cannot be made to the taxpayer. A great improvement would be effected if such forms were selected for uniform practice in all departments.

The fact that the amount paid in salaries and wages, either in total or itemized form, is omitted from the estimates of certain organization units may be due to a desire to avoid the unseemly discussion of individual salaries, such as have occurred at various times in the past, and perhaps also to avoid the appearance of improper influence in the raising of salaries and wages, such as has been frequently charged. It is undoubtedly true that, under civil service regulations, the responsible heads of departments should be supreme in their departments as far as promotions and demotions are concerned, and efforts to safeguard such independence must have the sympathy of thinking citizens. The question may be raised, however, whether it is necessary to suppress all information with regard to salaries and wages in order to avoid discussions of individual salaries and infringements on the rights and duties of departmental heads.

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It has been found possible elsewhere to secure the same result by presenting the material in impersonal form thus:

10 employees (of each class) at \$1,200	\$ 12,000
20 employees at \$800	16,000
1,000 employees for 200 days each, at \$2.50 per day	500,000

The question may further be raised whether anything can justify the withholding of such important information as the amount the city proposes to pay in salaries and wages. The giving of pertinent and true information can do no permanent harm. If the procedure of discussing individual salaries is wrong, is not the remedy to reform the procedure, not to suppress all discussion both good and bad by withholding the facts? Information of value to the public should be public information.

The summary presented on page 9 illustrates what is meant by analysis according to "work done" and "things bought." The headings arranged horizontally, namely:

Personal Service (salaries and wages),
Services Other than Personal,
Supplies,
Equipment, etc., etc., etc.

represent things to be bought by the city or objects of expenditure. The headings arranged vertically, namely:

General Government,
Protection of Life and Property,
Public Works and Enterprises,
Charities, Hospitals, and Corrections,
Education,
Recreation, etc.,

represent work to be done or functions to be performed by the city. These functions do not necessarily represent departments. The classification of departmental functions in Toronto is such that functions naturally related may be found in several departments, and functions not naturally related may be found in the same department.

In the supporting details following page 9 it has also been found necessary to divide up certain city departments which are called upon to do a variety of unrelated work, so that the total expenditures of these departments can be arrived at only by addition of sub-totals appearing on different pages.

The capital letters along the margin constitute a "key," so arranged as to assist the memory, which, by being used in the marking of all vouchers as they pass through, will greatly facilitate accounting control.

Owing to the lack of uniformity in the classification of the various departmental estimates and to other obstacles, it was necessary to omit many details. Nevertheless, the statement indicates how clearly the facts as to the city's programme or budget might be presented to the taxpayers. The adoption and thorough-going putting into practice of the recommendations as to the city accounting made in the report of the City Treasurer, the City Auditor and the Works Commissioner would supply the necessary basis for annual estimates and budget prepared along the general lines of this pamphlet. Until this is done, as far as the City Council and taxpayers are concerned, the city must continue to operate by "guesstimate" rather than by estimate. There can be no really effective and coherent city plan, because the necessary fact basis is lacking. There will always be waste where proper planning is impossible, and where accurate statements of cost and amount of objects purchased and cost and amount of work done are not automatically and currently obtainable for every department by the legislative and administrative authorities.

For the information of those who have no copy of the official estimates, two pages from the same are reproduced for comparative purposes on page 20 of this pamphlet.

Wherever people live in groups it has been found that some things can be done better conjointly than severally. Governments are merely committees of the people charged with the performance of such work. A city government, then, is a committee of citizens elected for the purpose of doing things which can be done better by the citizens as a city corporation than by citizens as individuals. Obviously the duty of such a committee, either through a sub-committee or otherwise, is to:

1. Decide what work needs to be done during a given year;
2. Determine the extent of the city's resources available for the year's work;
3. Eliminate for the year, if necessary, work, the non-performance of which will cause the least inconvenience and will not lead to permanent loss;
4. Draw up a detailed statement of the work to be done, together with a statement of how the funds are to be provided;
5. Authorize the doing of the work by the executive departments and provide the necessary funds.

These are the essential steps in budget-making. The result is a city budget which is "simply a concrete expression of the city's needs for a definite term accompanied by the provision of the means for meeting those needs."

Granting an organization like that of Toronto, with a Council and Board of Control, the draft estimates or tentative budget submitted to Council by the Board of Control should contain:

1. A brief explanatory statement by the Mayor and Board of Control concerning the plans submitted and proposed methods of raising the necessary funds;
2. A series of comparative summary financial statements, namely:
 - a—A Balance Sheet.
 - b—An Operation Account.
 - c—A Surplus Account.
 - d—A Comparative Fund Balance Sheet (current fund, loan fund, trust funds, sinking fund).
 - e—A Debt Statement.
3. Summaries of Estimates, namely:
 - a—A comparative summary of actual past and estimated future revenues;
 - b—A comparative summary of actual and estimated expenditures classified by:
 1. Organization units and functions (work programme);
 2. Organization units and character of expenditure;
 3. Organization units and objects of expenditure.
 - c—Statement of additions to and deductions from departmental estimates effected by the Mayor and Board of Control.*

It is evident that all these pieces of classified information are necessary for an intelligent discussion of the proposed budget by the members of Council and for clear thinking by the people who pay the bills. It probably would be admitted by all authorities that if budget-makers and taxpayers had had this information during the last few years great savings in capital and current expenditures would have been effected, and actual expenditures would have been more effectively applied.

The Bureau regrets that in this pamphlet it is unable to present to the citizens the statements called for under 1 and 2 above. It also regrets that it has been necessary to include in its general analysis all expenses and income of revenue producing undertakings, instead of including simply the surpluses or deficits of these undertakings, leaving the details of these accounts for separate supporting statements. Summaries of such separate accounts, however, will be found on page 21, copied directly from the official estimates.

Entirely outside of the fact that informed and convinced taxpayers are more apt to be ungrudging taxpayers, the people who pay the bills have a right to know:

1. How their money has been spent and with what results;
2. How it is proposed to spend their money and for what purposes.

With this end in view, not only should financial and work reports be made

*Adapted from Municipal Research, N.Y.

after the fact at frequent intervals, but statements of proposed expenditure should be scattered broadcast through the agency of the press and by the distribution of printed summaries to be sent to all citizens' organizations and placed in buildings of public resort, such as post-offices and drug stores, with invitations to the public to take away copies. The participation of the rank and file of those who pay the bills should be secured by holding public hearings to which representatives of city organizations and citizens generally would be invited. These should be hearings in which the city fathers did the hearing and taxpayers did the talking. Perhaps the clearest idea of the proposed procedure will be given by listing in concrete form the actual steps in public budget-making:

- Sept. 15—Departmental chiefs directed by Council to prepare estimates for the succeeding year, to be submitted to the Board of Control by December 1st;
- Nov. 15—Beginning of continuous public hearings on departmental estimates, presided over by the Mayor;
- Dec. 1—Submission to Council by the Mayor and Board of Control of tentative budget representing their policy as to next year's programme.
- Dec. 1-10—Discussion of tentative budget by Council, allowing for hearings of deputations and individuals;
- Dec. 20—Passing of the tentative budget, subject to action of next year's Council.
- Jan. 1—Election of incoming Mayor, Board of Control and Council.
- Jan. 2-10—Further discussion of budget by Council.
- Jan. 14—Passing of the budget.
- Feb. 14—Payment of the first instalment of taxes.

It is apparent that the following advantages would result from such procedure:

1. The city's policy would be determined by the city's needs and resources, not by needs or lack of resources of any local special interests.
2. Budget discussions would turn on impersonal facts, not on biased personal theories.
3. Elections would tend to turn on policies for making cities better places in which to live, and not on personalities.
4. More people would know what they were paying taxes for through a regular avenue for budget-making co-operation.
5. The small taxpayer would be put on a more equal footing with the large taxpayer, who can, if necessary, afford to pay to have a representative at the City Hall.
6. The whole city's programme would come to be settled by the whole city.
7. The citizens would more cheerfully bear the burden of government.

Respectfully submitted,

HORACE L. BRITAIN,

Director.

For the Executive Committee—

JOHN MACDONALD,

President.

JOHN I. SUTCLIFFE,

Sec.-Treas.

City of Toronto, Estimates for

EXPENDITURES NOT DIRECTLY AFFECTING TAXATION.

Debentures Maturing during the Year:

General	\$ 44,508	
City's share of Local Improvements	200,427	
Ratepayers' share of Local Improvements	434,675	
	\$ 679,610	
Short Loans	1,150,000	
	\$ 1,829,610	

Mone
Speci
Proce

Annual debt charges on Toronto Hydro-Electric debentures \$ 367,770

Inter

Capital Expenditures authorized:

Advanced expenditures for which debenture by-laws will be passed	\$8,345,727	
Estimated expenditure (1915) for which debenture by-laws will be passed	4,550,133	
Expenditures for which debenture by-laws have been passed	2,108,991	
Expenditures authorized by the Ontario Government	387,843	
	\$15,392,694	

Proce
For
For
For
For

Grants for Patriotic Purposes:

Insurance on Toronto Soldiers	\$ 221,484	
Rifles, Ammunition, and Purchase of Horses	157,855	
Relief for Belgians	5,604	
	\$ 384,943	

Deber

Works Department distributing accounts 525,000

Bank
p

Ratepayers' share of debt charges on Local Improvements 1,481,742

Local

Interest maturing on short-term loans made for Local Improvements previous to completion 210,000

Bank
is

Total expenditures not directly affecting taxation \$20,191,759

es for 1915 (Capital Account)

RECEIPTS TO MEET THESE EXPENDITURES.

	Moneys from the Sinking Fund	\$1,048,384	
	Special taxation from annexed districts	31,226	
	Proceeds of Local Improvement debenture notes	750,000	
10			1,829,610
70	Interest and Sinking Fund to be received from the T. H. E.		367,770
	Proceeds from debenture sales:		
	For advanced special works expenditure	\$8,556,727	
	For estimated special works expenditures (1915)	4,550,133	
	For works already provided for by debenture by-laws	2,108,991	
	For works authorized by the Ontario Government	387,843	
94			15,392,694
43	Debenture sales to meet expenses for patriotic expenditures		584,943
00	Bank loans and transfers to meet expenditures for material, etc., purchased by Board of Works		525,000
42	Local Improvement annual rates assessed against properties concerned		1,431,742
00	Bank loans to meet these interest charges, to be recouped when work is completed and debentures issued		210,000
59	Total Receipts		\$20,191,759

Summary Dra

Curre
Classifi

1. **Personal Services:**
 - Salaries; Wages (when de
2. **Services other than Personal:**
 - Transportation (Fares; Gas
 - Communication (Postage;
 - Advertising.
 - Heat, Light and Power.
 - Water Service.
 - General Repairs.
 - Any other services of a con
3. **Debt Charges:**
 - Interest; Sinking Fund and
4. **Fixed Charges:**
 - Debt Charges (when not ch
 - Insurance.
5. **Contributions and Pensions:**
 - Pensions.
 - Charitable Grants.
 - Allowances (superannuation
 - Damages and Claims.
6. **Supplies:**
 - Office, scientific and educat
 - Fuel; Cleaning Supplies.
 - Wearing Apparel; Dry Good
 - Provisions.
 - Forage and other supplies f
 - Medical and laboratory suppl
 - Seeds, bulbs and greenhouse
7. **Equipment and Materials:**
 - Heat, Light, Power and Ele
 - Construction Equipment.
 - Live Stock.
 - Office equipment and furnit
 - Caretaking, educational and
 - Medical and laboratory equ
 - Fire fighting equipment.
 - All materials which go into
 - stated; materials, howev
 - vices or contained in unc
8. **Land, Buildings and other Capit**
 - Permanent Improvements.
9. **Unclassified Items:**
 - Miscellaneous.
 - Items stated in functions su
 - Maintenance" o. "Park
 - expenses are not separa

Draft Estimates, 1915

Current Account

Classification Code:

(when definitely stated).

Personal:

Fares; Garage Service; Expressage; etc.).
Postage; Telephone; Telegraph; Messages).

Power.

es of a contractual nature.

Fund and Commission.

hen not chargeable to the City's Debt Service); Rent;

nsions:

rannuation).
ms.

nd educational supplies.

pplies.
Dry Goods.

pplies for animals.

atory supplies.
greenhouse supplies.

rials:

er and Electrical Equipment.
pment.

and furniture.

ational and recreational equipment.

atory equipment.

ment.

h go into production or construction when separately
als, however, are mostly included in contractual ser-
ined in unclassified items.

Other Capital Outlay:

vements.

ctions such as "Scavenging" or "Bridge Repair and
o. "Park Maintenance," where labor, supplies or other
not separately given.

Summary of Draft Estimates

	1.	2.	3.	4.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.
G. General Government	\$ 605,054	\$ 163,134	\$2,287,349	\$ 178,132
P. Protection of Life and Property	1,447,168	634,219	.....	59,339
W. Public Works and Enterprises	142,988	385,552	1,290,873	13,145
C. Charities, Hospitals and Correction .	55,856	5,778	2,545	360
E. Education	2,079,849	153,459	677,704	63,115
R. Recreation	55,301	32,668	71,847	4,230
UD. Deficit 1914 .....	.....	.....	.....	1,041,599
UP. Provincial Tax .....	.....	.....	.....	.....
TOTAL	\$4,386,216	\$1,374,810	\$4,330,318	\$1,359,920

N.B.—In succeeding statements, black face type represents totals, light type underlined

ates (Current Account), 1915

4.	5.	6.	7.	8.	9.	10.
Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
\$ 178,132	\$ 27,615	\$ 59,457	\$ 2,450	\$	\$ 33,481	\$3,356,672
59,339	18,750	113,713	73,461	2,000	5,054	2,353,704
13,145	14,244	42,050	145,160	.....	2,560,094	4,594,106
360	747,474	50,330	8,950	400	3,130	875,323
63,115	19,625	215,850	126,474	140,450	6,900	3,483,426
4,230	.....	8,448	1,729	36,877	255,835	466,935
1,041,599	.....	.....	.....	.....	.....	1,041,599
.....	565,315	.....	.....	.....	.....	565,315
\$1,359,920	\$1,393,023	\$490,348	\$358,224	\$179,727	\$2,864,494	\$16,737,080

pe underneath, details.

G

General Government

	1.	2.	3.
	Personal Service.	Services Other Than Personal.	Debt Charges
GD. General Debt (other than distributed) \$	.....	\$	.....
GJ. Administration of Justice:	147,124	300	.....
GJC. Courts, Juries, etc.	119,500	.....	.....
GJP. Police Court	18,000	.....	.....
GJJ. Juvenile Court	9,624	300	.....
GR. Relief Office	2,600	.....	.....
GG. Reception of Distinguished Guests. ....	.....	10,000	.....
GC. Commission on Claims .....	.....	.....	.....
GL. Law Department	37,175	7,150	.....
GA. Assessment Department	103,981	15,098	.....
GCR. Court of Revision	4,800	.....	.....
GCA. Controllers and Aldermen	16,600	2,998	.....
GM. Mayor and Mayor's Office	13,072	.....	.....
GE. Miscellaneous Expenses	2,264	36,819	.....
GAA. City Auditor's Office	13,944	.....	.....
GCC. City Clerk's Department	44,600	14,496	.....
GT. City Treasurer's Department:	123,062	7,630	.....
GTO. Treasurer's Office	66,422	3,430	.....
GTT. Collection of Taxes	52,210	4,200	.....
GTL. License Office	4,430	.....	.....
GP. Property Department:	95,932	68,643	.....
GPA. General Administration and Care of Public Buildings	62,926	59,859	.....
GPB. Harrison and East End Baths	11,271	8,784	.....
GPL. Public Lavatories .....	.....	.....	.....
GPG. City Garage	17,314	.....	.....
GPR. Recovery of Bodies .....	.....	.....	.....
GPF. Free Bathing .....	.....	.....	.....
GPE. Civic Employment Bureau	4,521	.....	.....
TOTAL	\$ 605,054	\$ 163,134	\$2,287,348

* Includes Telephone, Switchboard and Bank Accommodation; Comm

† Includes Election Expenses, and Secretary and Stenographer for

‡ For other functions of this department see "Public Works and Ente

§ Also includes smoke inspection.

a Final Estimates—\$600 added.

b Final Estimates—\$4,000 added.

Government, Draft Estimates, 1915

3.	4.	5.	6.	7.	8.	9.	10.
Debt Chargee.	Fixed Chargee.	Contribu- tions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclasi- fied Items.	Total.
\$2,287,349	\$	\$	\$	\$	\$	\$	\$2,287,349
.....	48,024	.....	100	200	.....	.....	198,748
.....	48,024	.....	.....	.....	.....	.....	167,524
.....	.....	.....	100	200	.....	.....	18,000
.....	.....	.....	.....	.....	.....	.....	10,224
.....	.....	.....	.....	.....	.....	.....	2,600
.....	.....	.....	.....	.....	.....	.....	10,000
.....	.....	15,000	.....	.....	.....	.....	15,000
.....	.....	.....	.....	.....	.....	.....	44,325
.....	.....	.....	4,900	.....	.....	.....	123,979
.....	.....	.....	.....	.....	.....	.....	4,800
.....	.....	.....	.....	.....	.....	.....	19,498
.....	.....	.....	.....	.....	.....	.....	13,072
.....	105,000	12,615	.....	.....	.....	.....	156,698
.....	.....	.....	.....	.....	.....	.....	13,944
.....	.....	.....	30,300	.....	.....	.....	89,396
.....	.....	.....	3,585	.....	.....	2,509	136,786
.....	.....	.....	.....	.....	.....	.....	69,852
.....	.....	.....	3,585	.....	.....	.....	59,995
.....	.....	.....	.....	.....	.....	2,509	6,939
.....	25,108	.....	20,572	2,250	.....	30,972	243,477
.....
.....	25,108	.....	1,900	2,250a	.....	2,000	153,943
.....	.....	.....	.....	.....	.....	.....	20,055
.....	.....	.....	.....	.....	.....	21,981b	21,981
.....	.....	.....	18,672	.....	.....	.....	35,986
.....	.....	.....	.....	.....	.....	400	400
.....	.....	.....	.....	.....	.....	4,300	4,300
.....	.....	.....	.....	.....	.....	2,291	6,812
\$2,287,349	\$ 178,132	\$ 27,615	\$ 59,457	\$ 2,450	\$	\$ 33,481	\$3,356,672

on; Commutation of Rates and Miscellaneous Appropriations.
 apher for Board of Control.
 s and Enterprises" and "Charities and Corrections."

P

Protection of Life

	1.	2.	3.	4.
	Personal Service.	Service Other Than Personal.	Debt Chargee.	Fixed Charge
PP. Police Department	\$ 751,915	\$ 39,516	\$	\$ 27,...
PH. Medical Health Department a	214,764b*	28,981b†	.....	.....
PF. Fire Department	405,031§	555,883	.....	29,...
PA. City Architect's Department	57,390	4,565	.....	1,...
PE. Electrical Inspection Department ...	18,068	5,274	.....	...
TOTAL	\$1,447,168	\$ 634,219	\$	\$ 59,...

a Includes Isolation and Smallpox Hospitals.
 b Reductions of Board of Control are deducted from these items.
 c All except "Street Lighting" (see "Public Works").
 d Includes \$24,478 debt charges on High Pressure System.

W

Public Works and

	1.	2.	3.	4.
	Personal Service.	Service Other Than Personal.	Debt Chargee.	Fixed Charge
WR. Street Railway Pavements	\$	\$	\$ 462,308	\$
Street Cleaning Department	25,825	.....	.....	8
Department of Works:	55,308	18,124	803,617	11,0
WD... Roadway Section .....	.....	.....	.....	.....
WDS. Sewer Section .....	.....	.....	.....	.....
WDB. Railway and Bridge Section ....	.....	.....	.....	.....
WDM. Marine Section .....	.....	.....	.....	.....
WDC. Civic Car Lines .....	.....	.....	127,377	.....
WDW. Water Works .....	.....	.....	.....	2,9
WDWR. W. W. Revenue Branch	55,308	2,800	.....	.....
WDG. General .....	.....	15,324	.....	8,1
WDD. Debt Service .....	.....	.....	676,240	.....
WP. Property Department:	62,055	15,506	24,948	1,2
WPM. Public Markets	5,425	750c	.....	.....
WPC. Cattle Market and Stock Yards.	9,724	14,256	.....	1,2
WPA. Civic Abattoir	46,906	500d	24,948	.....
WF. Fire Department: .....	.....	351,922	.....	.....
WFL. Street Lighting .....	.....	351,922g	.....	.....
TOTAL	\$ 142,968	\$ 385,552	\$1,290,873	\$ 13,1

* Includes Weighing and Coal Inspection. a Final Estimate—\$10,000 Deducted. d
 b Final Estimate— 3,000 Added. e
 c Final Estimate— 350 Added.

Life and Property

4.	5.	6.	7.	8.	9.	10.
Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
\$ 27,826	\$ 10,000	\$21,057	\$ 20,792	\$	\$	\$ 871,106
600	.....	46,224‡	4,153	2,000	4,754	301,476
29,478d	8,750	41,765	45,225	.....	.....	1,086,132
1,435	.....	3,500	.....	.....	.....	66,890
.....	.....	1,167	3,291	.....	300	28,100
\$ 59,339	\$ 18,750	\$ 113,713	\$ 73,46'	\$ 2,000	\$ 5,054	\$2,353,704

* Final Estimate—\$5,700 added.
 † Final Estimate—\$1,400 added.
 ‡ Final Estimate—\$1,300 added.
 § Final Estimate—\$5,000 added.

and Enterprises

4.	5.	6.	7.	8.	9.	10.
Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
\$	\$	\$	\$	\$	\$	\$ 450,308
808	8,884	31,750	58,000a	.....	897,119	1,621,986
11,062	5,560	2,000	10,750	.....	1,625,317	2,531,738
.....	.....	.....	.....	.....	400,599	400,599
.....	.....	.....	.....	.....	228,358b	228,358
.....	.....	.....	.....	.....	75,655	75,655
.....	5,000	.....	.....	.....	16,419	16,419
2,900	560	.....	10.	.....	241,204	373,581
59	.....	2,000	.....	.....	662,082	676,292
8,103	.....	.....	.....	.....	1,000	61,167
.....	.....	.....	.....	.....	.....	23,427
1,275	.....	8,300	76,410	.....	.....	676,240
.....	.....	.....	.....	.....	37,658	226,152
1,275	.....	.....	.....	.....	20,168	26,343
.....	.....	8,300	76,410e	.....f	.....	25,255
.....	.....	.....	.....	.....	17,490	174,554
.....	.....	.....	.....	.....	.....	351,922
.....	.....	.....	.....	.....	.....	351,922
\$ 13,145	\$ 14,244	\$ 42,050	\$ 145,160	\$	\$2,560,094	\$4,594,106

..... d Final Estimate— 1,000 Added. f Final Estimate— 6,000 Added.
 e Final Estimate— 2,000 Added. g Final Estimate— 699 Added.

C

Charities, Hosp

	1.	2.	3.
	Personal Service.	Services Other Than Personal.	Debt Charges.
CJ. City Jail	\$ 30,200	\$ 2,270	\$
CC. Children's Aid Societies .....	.....	.....	.....
CI. Industrial Schools .....	.....	.....	2,54
CH. Public Hospitals .....	.....	.....	.....
CP. Interment of Poor Persons .....	.....	.....	.....
CS. Social Service Commission	6,706	372	.....
CN. Neighborhood Workers' Ass'n. ..	2,650	231	.....
CG. Charitable Grants: .....	.....	.....	.....
CGI. House of Industry .....	.....	.....	.....
CGP. House of Providence .....	.....	.....	.....
CGH. Homes—Miscellaneous .....	.....	.....	.....
CGS. Societies—Miscellaneous .....	.....	.....	.....
CGHD. Hospitals and Dispensaries .....	.....	.....	.....
CGSS. Special Grants—Miscellaneous ..	.....	.....	.....
CP. Property Department:	16,300	2,905	.....
CPFM. Men's Industrial Farm	12,500	1,805	.....
CPFV. Women's Industrial Farm	3,800	1,100	.....
TOTAL	\$ 55,856	\$ 5,778	\$ 2,545

* \$147 deducted.

E

Edt

	1.	2.	3.
	Personal Service.	Services Other Than Personal.	Debt Charges.
EL. Public Library	\$ 60,000	\$ 26,500	\$ 13,252
EU. Toronto University .....	.....	.....	.....
EB. Board of Education:	1,934,849	107,841	662,186
EBP. Public Schools	1,586,948*	54,142	445,117
EBO. Board's Offices .....	.....	.....	.....
EBH. Collegiate Institutes & High Schools	218,084*	30,868	105,748
EBT. Technical High School	93,870*	21,227	111,321
EBC. High School of Commerce & Finance	35,947*	1,604	.....
ES. Separate Schools	85,000*	19,118	2,266
TOTAL	\$2,079,849	\$ 153,459	\$ 677,704

* Revenue and other deductions were taken off these items.

† Includes \$22,734 Debt Charges on debentures issued by the Board.

Hospitals and Corrections

3.	4.	5.	6.	7.	8.	9.	10.
Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
\$	\$	\$	\$ 23,600	\$ 3,280	\$ 400	\$	\$ 59,750
.....	5,500	.....	.....	.....	.....	5,500
2,545	20,700	.....	.....	.....	.....	23,245
.....	540,639	.....	.....	.....	.....	540,639
.....	1,000	.....	.....	.....	.....	1,000
.....	360	.....	495	130	.....	140	8,203
.....	435	340	.....	120	3,776
.....	179,635	.....	.....	.....	.....	179,635
.....	110,000	.....	.....	.....	.....	110,000
.....	18,000	.....	.....	.....	.....	18,000
.....	23,400	.....	.....	.....	.....	23,400
.....	6,600	.....	.....	.....	.....	6,600
.....	1,300	.....	.....	.....	.....	1,300
.....	20,335*	.....	.....	.....	.....	20,335
.....	26,300	5,200	.....	2,870	53,575
.....	20,200	3,600	.....	2,140	40,245
.....	6,100	1,600	.....	730	13,330
\$ 2,545	\$ 360	\$ 747,474	\$ 50,830	\$ 8,950	\$ 400	\$ 3,130	\$ 875,323

Education

3.	4.	5.	6.	7.	8.	9.	10.
Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
\$ 13,252	\$ 6,000	\$	\$ 4,500	\$ 42,434	\$ 450	\$ 1,400	\$ 154,536
.....	.....	6,000	.....	.....	.....	.....	6,000
662,186	32,881	13,625	194,850	72,040	140,000	5,500	3,163,772
445,117	10,900	12,225	154,390*	56,250	140,000	5,000	2,464,972
.....	15,781	.....	.....	.....	.....	.....	15,781
105,748	575	1,400	29,730	12,095	.....	.....	399,000
111,321	1,175	.....	7,775	2,045	.....	500	237,413
.....	4,450	.....	2,955	1,650	.....	.....	46,606
2,266	24,234†	.....	16,500	12,000	.....	.....	159,118
\$ 677,704	\$ 63,115	\$ 19,625	\$ 215,850	\$ 126,474	\$ 140,450	\$ 9,900	\$ 3,483,426

R

Recreation

	1.	2.	3.	4.
	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.
RP. Parks Department:	\$ 54,381	\$ 19,527	\$	\$ 4,230
RPA. General Administration	27,734	2,870	.....	2,500
RPP. Parks and Public Squares .....	.....	.....	.....	.....
RPF. Forestry Department .....	.....	.....	.....	.....
RPS. Supervised Playgrounds .....	.....	.....	.....	.....
RPE. Exhibition Park and Buildings	19,250	8,190	.....	500
RPI. Island Park	7,397	8,467	.....	1,230
RPR. Rinks and Toboggan Slides .....	.....	.....	.....	.....
RE. Exhibition Account	920	13,141	71,847	.....
TOTAL	\$ 55,301	\$ 32,668	\$ 71,847	\$ 4,230

* Final Estimates—\$300 added.

U

Unclassified

	Personal Service.	Services Other Than Personal.	Debt Charges.	Fixed Charges.
UP. Province of Ontario War Tax ..	\$	\$	\$	\$
UD. Deficit 1914:	1,041,599
UDO. Overdrafts 1914	93,785
UDS. Supplementary Appropriations 1914	349,140
UDR. Estimated Revenue 1914— Deficit	457,303
UDWW. Water Works Revenue 1913— Deficit	141,371

ation.

4.	5.	6.	7.	8. Land, Buildings and Other Capital Outlay.	9.	10. Total.
Fixed Charges.	Contribu- tions and Pensions.	Supplies.	Equipment and Materials.		Unclassi- fied Items.	
\$ 4,230	\$	\$ 8,448	\$ 1,579	\$ 36,877	\$ 255,835	\$ 380,877
2,500	2,600	.....	.....	5,168	40,872
.....	29,527	153,938*	183,465
.....	36,559	36,559
.....	37,025	37,025
500	5,183	939	2,150	50	36,262
1,230	665	640	5,200	1,219	24,818
.....	21,876	21,876
.....	150	.....	.....	86,058
\$ 4,230	\$	\$ 8,448	\$ 1,729	\$ 36,877	\$ 255,835	\$ 466,935

ssified

Fixed Charges.	Contribu- tions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassi- fied Items.	Total.
\$	\$ 565,315	\$	\$	\$	\$	\$ 565,315
1,041,599	1,041,599
93,785	93,785
349,140	349,140
457,303	457,303
141,371	141,371

Summary of C

	1914 Estimates.
General Government	\$2,819,275
Protection of Life and Property	1,910,181
Public Works and Enterprises	4,251,692
Charities, Hospitals and Corrections	580,036
Education	3,229,672
Recreation	643,833
TOTAL	\$13,434,689

Overdrafts 1914—Net	\$
Supplementary Appropriations and Liabilities 1914 .....	.....
Revenue Deficit 1914 .....	.....
Provincial Tax 1915 .....	.....
GRAND TOTAL	\$

* Decrease.

General

	1914 Estimates.
General Debt	\$1,771,695
Administration of Justice	177,072
Relief Office	2,550
Reception of Distinguished Guests	20,000
Commission on Claims	15,000
Law Department	41,654
Assessment Department	128,106
Court of Revision	4,800
Mayor, Controllers and Aldermen (including Mayor's Office)	29,156
Miscellaneous Expenses	147,595
City Auditor's Office	10,750
City Clerk's Office	87,850
City Treasurer's Department	119,034
Property Department	264,013 *
TOTAL	\$2,819,275

* Includes only "General" functions and Insurance. (See also "Public
 † Final Estimates—\$4,600 added.

of Comparative Tables

1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
			Increase.	Decrease.		
\$2,819,275	\$2,880,573	\$3,356,672	\$ 539,597	\$ 63,498	\$ 476,099	16.5
1,910,181	1,936,630	2,353,704	417,074	.....	417,074	21.5
4,251,692	4,203,063	4,594,106	558,947	167,904	391,043	9.3
580,036	766,780	875,323	108,543	.....	108,543	14.1
3,229,672	3,381,744	3,483,426	104,309	2,627	101,682	3.0
643,833	615,105	466,935	.....	148,170	148,170*	24.0
\$13,434,689	\$13,783,895	\$15,130,166	\$1,728,470	\$ 382,199	\$1,346,271	9.7
\$	\$	\$ 93,785	\$ .....	\$ .....	\$ .....	...
.....	.....	349,140	.....	.....	.....	...
.....	.....	598,674	.....	.....	.....	...
.....	.....	565,315	.....	.....	.....	...
\$	\$	\$16,737,080	\$ .....	\$ .....	\$ .....	...

General Government

1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
			Increase.	Decrease.		
\$1,771,695	\$1,778,904	\$2,287,349	\$ 508,445	\$	\$	28.5
177,072	190,238	195,748	5,510	.....	.....	2.8
2,550	2,550	2,600	50	.....	.....	2.0
20,000	16,971	10,000	.....	6,971	.....	41.0
15,000	14,289	15,000	711	.....	.....	4.7
41,654	40,991	44,325	3,334	.....	.....	8.1
128,106	122,470	123,979	1,509	.....	.....	1.2
4,800	4,800	4,800	.....	.....	.....	...
29,156	29,161	32,570	3,409	.....	.....	11.8
147,595	206,219	156,698	.....	49,521	.....	24.0
10,750	10,272	13,944	3,672	.....	.....	35.7
87,850	88,641	89,396	755	.....	.....	0.8
119,034	124,584	136,786	12,202	.....	.....	9.8
264,013	250,483	243,477†	.....	7,006	.....	2.8
\$2,819,275	\$2,880,573	\$3,356,672	\$ 539,597	\$ 63,498	\$ 476,099	16.5

to "Public Works and Expenses" and "Charities and Corrections.")

Protection of Life

	1914 Estimates.	1915 Paymen Liabi
Police Department	\$ 831,676	\$ 840,000
Medical Health Department	277,958	290,000
Fire Department	730,847 *	720,000
City Architect's Department	59,025	60,000
Electrical Inspection	10,675	10,000
TOTAL	\$1,910,181	\$1,930,000

* Except Street Lighting.

† Final Estimates—\$8,400 added.

‡ Final Estimates—\$5,000 added.

Public Works and

	1914 Estimates.	1915 Paymen Liabili
Department of Works	\$1,550,349	\$1,578,000
Roadway Section	304,660	336,000
Sewer Section	177,504	201,000
Railway and Bridge Section	80,863	78,000
Marine Section	26,907	28,000
General	303,317	251,000
Civic Car Lines	657,098	682,000
Water Works	59,947	58,000
Waterworks Revenue Branch	808,097	800,000
Waterworks—Debt Service	361,182	360,000
Street Railway Pavements	971,400	940,000
Street Cleaning Department	410,100	300,000
Street Lighting (Fire Department)	90,602	85,000
Property Department	36,347	20,000
Public Markets	16,701	16,000
Cattle Markets and Stock Yards	37,554	48,000
Civic Abattoir	37,554	48,000
TOTAL	\$4,251,692	\$4,203,000

* Final Estimates—\$ 3,000 added.

** Final Estimate — 10,000 deducted.

† Final Estimates— 699 added.

‡ Final Estimates— 350 added.

§ Final Estimates— 9,000 added.

Life and Property

1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
		Increase.	Decrease.		
\$ 849,131	\$ 871,106	\$ 21,975	\$	\$	2.5
296,708	301,476†	4,768	.....	.....	1.6
729,951	1,086,132‡	356,181	.....	.....	48.7
60,400	66,890	6,490	.....	.....	10.7
440	28,100	27,660	.....	.....	...
\$1,936,630	\$2,353,704	\$ 417,074	\$	\$ 417,074	21.5

and Enterprises

1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
		Increase.	Decrease.		
\$1,578,316	\$1,794,331	\$ 236,192	\$ 20,177	\$ 216,015	13.7
336,619	400,599	63,980	.....	.....	19.0
201,721	228,358*	26,637	.....	.....	13.2
78,072	75,655	.....	2,417	.....	3.1
28,030	16,419	.....	11,611	.....	41.4
.....	23,427	23,427	.....	.....	...
251,433	373,581	122,148	.....	.....	48.5
682,441	676,292	.....	6,149	.....	0.9
58,869	61,167	2,298	.....	.....	3.9
80,067	676,240	.....	131,857	.....	16.3
36,068	462,308	101,126	.....	.....	28.0
94,000	1,021,986**	79,183	.....	.....	8.4
3,000	351,922†	.....	15,870	.....	4.3
83,004	226,152	140,148	.....	.....	165.5
20,840	26,343‡	5,503	.....	.....	26.4
16,388	25,255	8,867	.....	.....	54.1
48,776	174,554§	125,778	.....	.....	257.8
\$4,203,063	\$4,594,106	\$ 558,947	\$ 167,904	\$ 391,043	9.3

Charities, Hosp

	1914 Estimate
Children's Aid Societies	\$ 5,5
Social Service Commission	7,5
Neighborhood Workers Association .....	....
Interment of Poor Persons	1,3
Charitable Grants	150,3
Public Hospitals	313,4
City Jail	54,4
Industrial Farms (Property Department)	34,8
Industrial Schools	12,6
TOTAL	\$ 580,03

* Final Estimates—\$147 deducted.

Ed

	1914 Estimates
Public Library	\$ 123,300
Toronto University	6,000
Separate Schools	160,279
Board of Education	2,935,093
Board's Offices	15,781
Public Schools	2,377,588
Collegiate Institutes and High Schools	307,855
Technical High School	182,882
High School of Commerce and Finance	50,987
TOTAL	\$3,229,672

Hospitals and Corrections

1914 Estimates.	1914 Payments and Liabilities.	Draft 1915 Estimatee.	Draft Estimatee 1915 over Expenditure 1914		Net Increase.	Per Cent. About
			Increase.	Decrease.		
\$ 5,500	\$ 5,500	\$ 5,500	\$ .....	\$ .....	\$ .....	...
7,500	7,774	8,203	429	.....	.....	5.6
.....	215	3,776	3,661	.....	.....	...
1,300	970	1,000	30	.....	.....	3.0
150,385	172,932	179,635*	6,703	.....	.....	3.8
313,435	467,567	540,639	73,072	.....	.....	15.6
54,475	58,020	59,750	1,730	.....	.....	2.9
34,800	36,351	53,575	17,221	.....	.....	47.4
12,641	17,451	23,245	5,794	.....	.....	33.2
\$ 580,036	\$ 766,780	\$ 875,323	\$ 108,543	\$	\$ 108,543	14.1

Educatic

1914 Estimatee.	1914 Payments and Liabilities.	Draft 1915 Estimatee.	Draft Estimatee 1915 over Expenditure 1914		Net Increase.	Per Cent. About
			Increase.	Decrease.		
\$ 123,300	\$ 141,552	\$ 154,536	\$ 12,984	\$	\$	9.2
6,000	6,000	6,000	.....	.....	.....	...
160,279	160,279	159,118	.....	1,161	.....	0.7
2,935,093	3,073,913	3,163,772	91,325	1,466	89,859	2.9
15,781	15,781	15,781	.....	.....	.....	...
2,377,588	2,446,783	2,464,972	18,189	.....	.....	0.7
307,855	365,250	399,000	33,750	.....	.....	9.2
182,882	198,027	237,413	39,386	.....	.....	19.8
50,987	48,072	46,606	.....	1,466	.....	3.0
\$3,229,672	\$3,381,744	\$3,483,426	\$ 104,309	\$ 2,627	\$ 101,682	3.0

Recreat

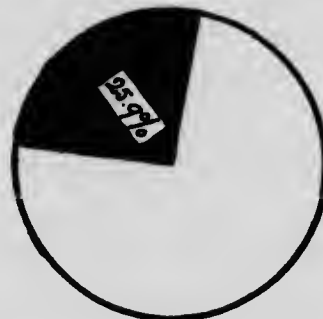
	1914 Estimates.	1913 Paym Liabi
Parks Department	\$ 500,000	\$ 400,000
Relief Works	35,470	35,470
General Administration	31,384	31,384
Parks and Public Squares	245,808	245,808
Forestry Department	39,547	39,547
Supervised Playgrounds	38,156	38,156
Rinks and Toboggan Slides and Concerts	22,644	22,644
Island Park	37,282	37,282
Exhibition Park and Buildings	49,709	49,709
Exhibition Account	143,833	143,833
TOTAL	\$ 643,833	\$ 643,833

* Decrease.
† Final Estimates—\$300 added.

Debt Charges

	1914 Estimates.	1913 Expend
General Debt	\$1,771,695	\$1,771,695
Street Railway Debt (Pavements)	361,182	361,182
Waterworks	808,097	808,097
Civic Car Lines	87,609	87,609
Civic Abattoir	22,554	22,554
Board of Education	554,620	554,620
Separate Schools	2,266	2,266
Industrial Schools	2,541	2,541
Public Library	13,252	13,252
Exhibition	71,847	71,847
TOTAL	\$3,695,663	\$3,702,000
Interest	\$2,202,964	\$2,202,964
Sinking Fund	1,482,699	1,490,000
Commission	10,000	9,000
TOTAL	\$3,695,663	\$3,702,000

The black sectors represent the proportion of the expenditures of the last five fiscal years w



creation

1914 Payments and Liabilities.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
		Increase.	Decrease.		
\$ 485,934	\$ 380,877	\$ 12,197	\$ 97,254	\$ 85,057*	18.2*
.....
34,545	40,872	6,327	.....	.....	18.3
245,302	183,465†	.....	61,837	.....	25.2
39,285	36,559	.....	2,726	.....	6.9
31,155	37,025	5,870	.....	.....	18.8
27,527	21,876	.....	5,651	.....	20.5
36,379	24,818	.....	11,561	.....	31.7
51,741	36,262	.....	15,479	.....	29.9
149,171	86,058	.....	63,113	63,113*	42.3
\$ 615,105	\$ 466,935	\$	\$	\$ 148,170*	24.0

arges Summary

1914 Expenditure.	Draft 1915 Estimates.	Draft Estimates 1915 over Expenditure 1914		Net Increase.	Per Cent. About
		Increase.	Decrease.		
\$1,778,904	\$2,287,349	\$ 508,445	\$	\$	28½
361,182	462,308	101,126	.....	.....	28
808,097	676,240	.....	131,857	.....	16
87,609	127,377	39,768	.....	.....	45
22,554	24,948	2,394	.....	.....	10
554,620	662,186	107,566	.....	.....	19½
2,266	2,266	.....	.....	.....	..
2,541	2,545	4	.....	.....	..
13,252	13,252	.....	.....	.....	..
71,847	71,847	.....	.....	.....	..
\$3,702,872	\$4,330,318	\$ 759,303	\$ 131,857	\$ 627,446	17
\$2,202,964	\$2,633,334	\$ 430,370	\$	\$	19½
1,490,899	1,686,984	196,285	.....	.....	13
9,209	10,000	791	.....	.....	9
\$3,702,872	\$4,330,318	\$ 627,446	\$	\$ 627,446	17

cal years which have gone to debt charges.



Final E

ADDITIONS TO OR DEDU

	1.	2.	3.
Added.	Personal Service.	Services Other Than Personal.	Debt Charges
General Government:	\$	\$	\$
Property Department			
Protection of Life and Property:	10,700	1,400	
Medical Health Department	5,700	1,400	
Fire Department	5,000		
Public Works and Enterprises:		2,049	
Department of Works			
Property Department—Markets		350	
Property Department—Abattoir		1,000	
Street Lighting		699	
Recreation:			
Parks Department			
TOTAL ADDITION	\$ 10,700	\$ 3,449	\$

	1.	2.	3.
Deducted.	Personal Service.	Services Other Than Personal.	Debt Charges
Public Works and Enterprises:	\$	\$	\$
Street Cleaning			
Charities, Hospitals and Corrections:			
Charitable Grants			
TOTAL DEDUCTION	\$	\$	\$

Net Addition

Draft Estimates 1915

Final Estimates 1915 ..

Annual Estimates 1915

DEDUCTIONS FROM DRAFT ESTIMATES

3.	4.	5.	6.	7.	8.	9.	10.
Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
\$	\$	\$	\$	\$ 600	\$	\$ 4,000	\$ 4,600
.....	600	.....	4,000	4,600
.....	1,300	.....	.....	.....	13,400
.....	1,300	.....	.....	.....	8,400
.....	5,000
.....	2,000	6,000	3,000	13,049
.....	3,000	3,000
.....	350
.....	2,000	6,000	.....	9,000
.....	699
.....	300	300
.....	300	300
\$	\$	\$	\$ 1,300	\$ 2,600	\$ 6,000	\$ 7,300	\$ 31,349

3.	4.	5.	6.	7.	8.	9.	10.
Debt Charges.	Fixed Charges.	Contributions and Pensions.	Supplies.	Equipment and Materials.	Land, Buildings and Other Capital Outlay.	Unclassified Items.	Total.
\$	\$	\$	\$	\$ 10,000	\$	\$	\$ 10,000
.....	10,000	.....	.....	10,000
.....	147	.....	.....	.....	.....	147
.....	147	.....	.....	.....	.....	147
\$	\$	\$	\$	\$	\$	\$	\$ 10,147

..... \$ 21,202
 915 16,737,080
..... \$16,758,282

Summary Statement of Estimated Revenue for 1915

Revenue other than Taxation

Water Revenue*	\$1,639,773	
Street Railway	1,000,451	
Licenses, Fines, Fees and Penalties	427,431	
Rentals	280,823	
Civic Car Lines*	200,000	
Civic Abattoir*	140,000	
Other Revenue Producing Services*	80,986	
Miscellaneous	54,985	
		\$3,824,449

Revenue from Taxation.

General rate, 16 mills on \$560,853,158	\$8,973,650	
General rate, 12 mills on \$4,279,421 (property in North Rosedale)	51,353	
Public, High, Technical and Separate School Grants (6 mill rate)	3,391,891	
Provincial War Tax, one mill on an assessment of \$565,315,165	565,315	
		\$12,982,209
Less Taxes uncollectable and other reductions	48,376	
		12,933,833
		\$16,758,282

*See Appendix C, page 21.

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ENDIX A.

Estimates 1914

Reconciliation of Estimates 1914 "as passed" and as stated in "Draft Estimates, 1915"

Estimates 1914 as passed		\$14,086,447
Estimates 1914 as in "Draft Estimates 1915"		13,434,689
Pius items from 1914 Estimates "as passed"—		
Public Library Debt Charges	\$ 13,252	
Insurance—Annual and other Risks	20,000	
Registrar, County of York	2,500	
Property Department—two Firehalls	10,000	
		45,752
Overdrafts, Special Items and Supplementary Items 1913 (in Estimates 1914 as passed):		
Public Library	\$ 500	
Juvenile Court	280	
Committee on Works	148,535	
Water Works	8,798	
Street Cleaning Department	27,098	
Property Department — Difference between amounts as passed and stated in Draft Esti- mates	3,047	
		188,258
Expenditure 1913 (overdrafts)		446,936
		\$14,115,635
Less items stated in 1915 Draft Estimates but not in "1914 Estimates as passed":		
Street Lighting—North Toronto and Moore Park	\$ 5,462	
Parks Department—not deducted (transferred to Exhibition Account)	23,461	
Bank Accommodation—Interest already charged to "Separate Schools"	525	
		29,148
		\$14,086,487
		\$14,086,447*

*Difference of \$40.00 may be a clerical error.

A

Specimen Pages from Official

Water Works Account

Expenditure.

Maintenance.

Pumping Stations and Water Supply.

1. Filtration Plant	\$ 60,000 00	
2. Main Pumping Station	175,670 00	
3. High Level Pumping Station	56,000 00	
4. West Toronto Pumping Station	3,500 00	
5. East Toronto Pumping Station	14,783 00	
6. North Toronto Pumping Station	12,180 00	
7. Island water supply	5,265 00	
8. High Pressure Fire System	7,368 00	
9. Settling Basin	1,178 00	
10. Chlorination of water	12,631 00	
11. Rental of water lot, Main Pumping Station	1,628 00	
		\$350,200

Main Extension.

12. Hydrants and valves	13,500 00	
13. Water waste prevention	10,000 00	
14. Reservoir—Works Department proportion	2,355 00	
15. Raising and lowering mains	6,329 00	
16. L. W. Smith annuity	560 00	
		32,744

Special Services.

17. Water supply by cart	600 00	
18. St. Clair Avenue (west) bridge, 12-inch water main ...	1,295 00	
		1,895

Statement of Estimated Receipts and Disbursements Service for Year

(Specimen statement taken from official "Estimated Receipts and Disbursements")

Estimated Receipts.		CIVIC ABATTOIR	
Rentals and sale of products	\$140,000 00	General	
Estimated Deficit	43,554 00	Debt	
		D	
		S	
	\$183,554 00		
Estimated Receipts.		CIVIC CAR LINE	Estim
Passenger fares, etc.	\$200,000 00	General	
Estimated Deficit	173,581 00	Claims	
		Debt	
		D	
		S	
	\$373,581 00		
Estimated Receipts.		EXHIBITION ACCOUNTS	Estim
Surplus profits and rental of buildings	\$25,000 00	General	
Estimated Deficit	61,058 00	Debt	
		D	
		S	
	\$86,058 00		
Estimated Receipts.		WATER WORKS ACCOUNTS	Estim
City Services and Water Takers	\$1,639,773 00	General	
		Debt	
		D	
		S	
		C	
	\$1,639,773 00		Estim
Estimated Surplus	\$217,564 00		
Estimated Receipts.		ELECTRICAL INSPECTION DEPARTMENT	Estim
Fees for Wiring Inspection	\$35,000 00	General	
		Estim	
	35,000 00		
Estimated Surplus	\$6,900 00		
Estimated Receipts.		GARAGE.	
Revenue from different Departments, etc.	\$35,986 00	General	
		Estim	
	\$35,986 00		
Estimated Surplus	\$600 00		

NDIX C

**l Disbursements of Revenue Producing
for Year 1915**

"Estimates of the City of Toronto, 1915.")

ABATTOIR.		Estimated Disbursements.
General Maintenance Accounts		\$158,606 00
Debt Charges:		
Debenture Interest	17,597 00	
Sinking Fund	7,351 00	
	<u>24,948 00</u>	
		<u>\$183,554 00</u>

Estimated Deficit		\$43,554 00
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AR LINES.		Estimated Disbursements.
General Maintenance Account		\$241,204 00
Claims for Damages		5,000 00
Debt Charges:		
Debenture Interest	69,121 00	
Sinking Fund	58,256 00	
	<u>127,377 00</u>	
		<u>\$373,581 00</u>

Estimated Deficit		\$173,581 00
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ON ACCOUNT.		Estimated Disbursements.
General Maintenance Account		\$14,211 00
Debt Charges:		
Debenture Interest	\$43,387 00	
Sinking Fund	28,460 00	
	<u>71,847 00</u>	
		<u>\$86,058 00</u>

Estimated Deficit		\$61,058 00
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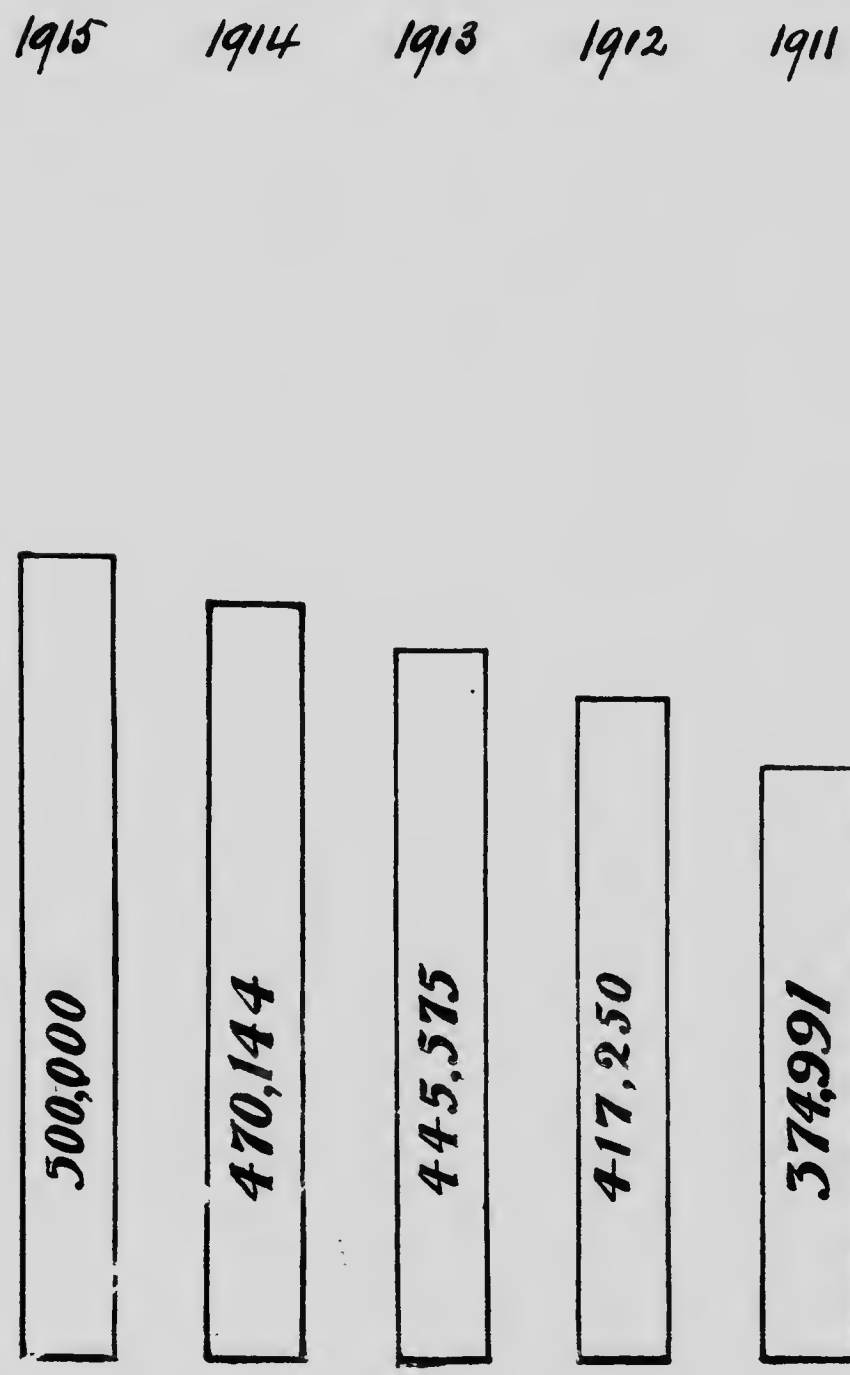
RKS ACCOUNT.		Estimated Disbursements.
General Maintenance Account		\$745,969 00
Debt Charges:		
Debenture Interest	\$555,683 00	
Sinking Fund	119,697 00	
Commission	860 00	
	<u>676,240 00</u>	
Estimated Surplus		<u>217,564 00</u>

\$1,639,773 00

CTION DEPARTMENT.		Estimated Disbursements.
General Maintenance Account		\$28,100 00
Estimated Surplus		6,900 00
		<u>\$35,000 00</u>

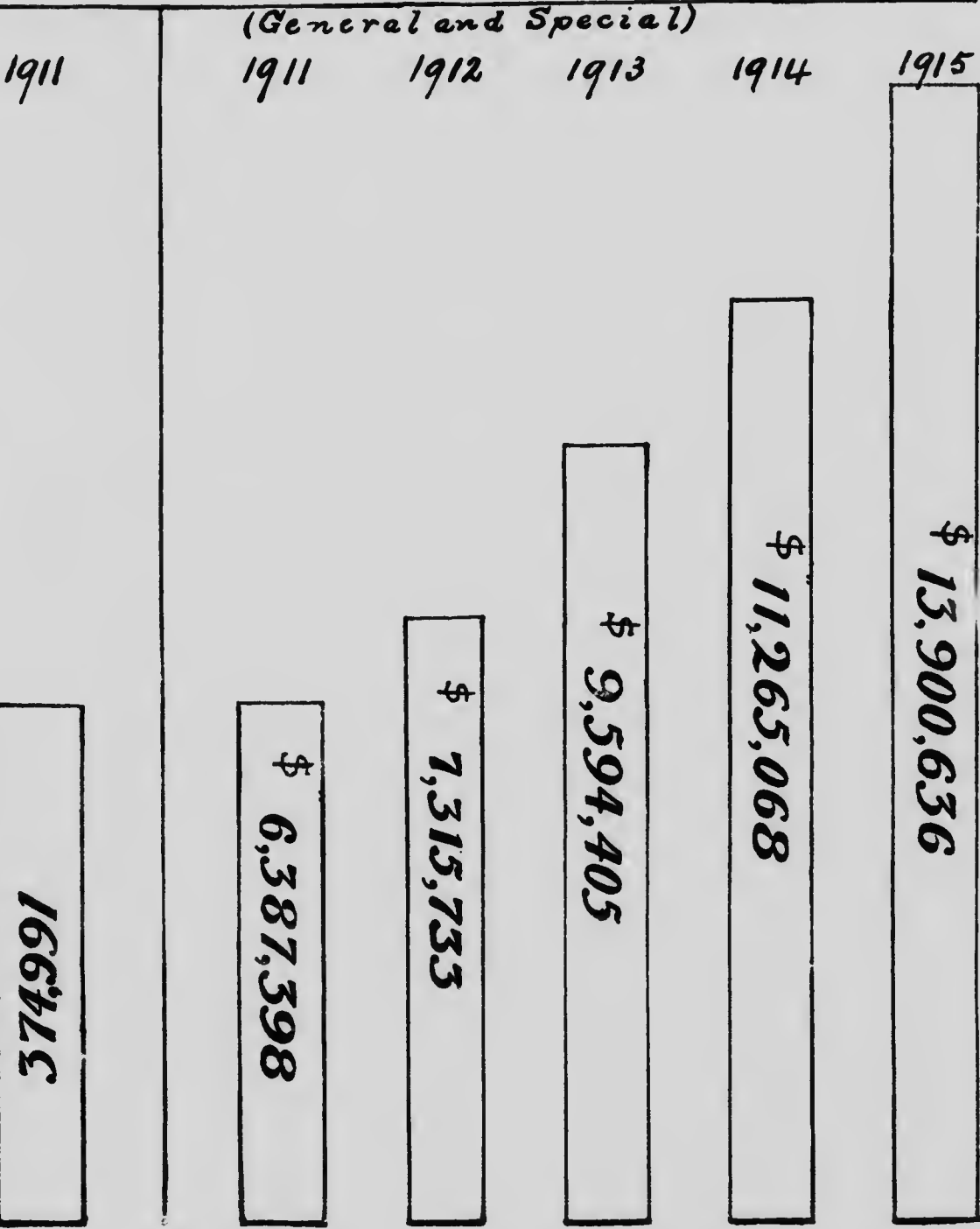
RAGE.		Estimated Disbursements.
General Maintenance Account		\$35,386 00
Estimated Surplus		600 00
		<u>\$35,986 00</u>

Population Increase



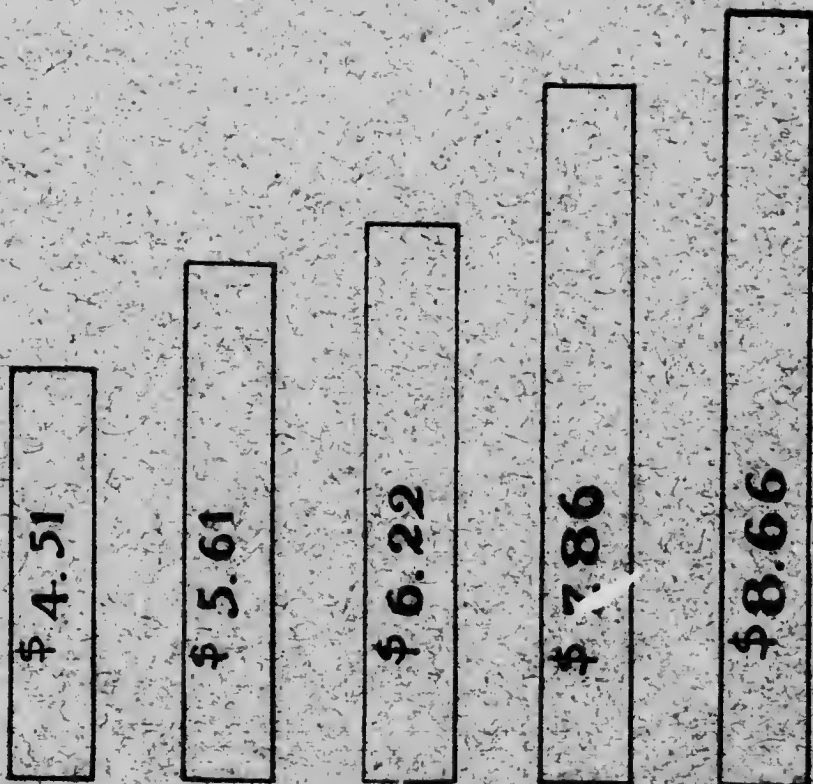
APPENDIX D.

ease Taxation Increase



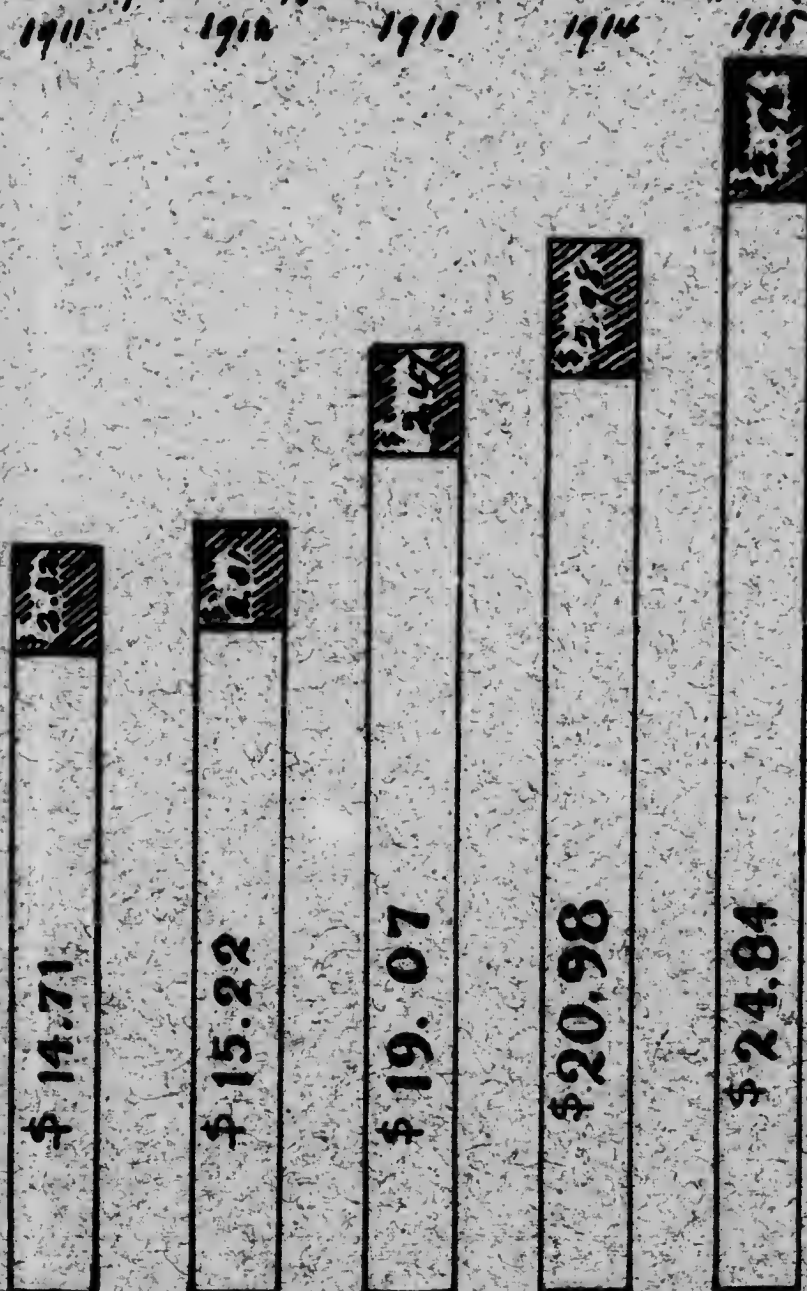
*Increase in per capita Debt
Charges*

1911 1913 1913 1914 1915



*Average annual debt Charges
per Citizen—man, woman, Child.*

Per Capita Taxation Increase
White portions, general; shaded, local improvement.



*Average annual taxation per citizen -
 man, woman, child.*



TORONTO'S CITIZENS CAN CONTROL TORONTO'S AFFAIRS ONLY
THROUGH FREQUENT, PROMPT, ACCURATE AND PERTINENT
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