THIS BOOKLET
GIVES SOME REASONS

WHYA

Bureau of Municipal Research

WAS NEEDED TWO YEARS AGO.

Why it is needed this year.

WHY IT WILL BE NEEDED TWENTY YEARS FROM NOW.

TORONTO BUREAU OF MUNICIPAL RESEARCH 813 TRADERS BANK BLDG., TORONTO. The head of a Toronto household pays, on the average, almost

\$190.00 per year

for the privilege of living in the city.

If he has to spend \$190.00 on any item of private expenditure during the year he considers it thoroughly.

Can the average house-holder afford not to spend 190 minutes in reading and thinking about the subject matter of this booklet



A BUREAU OF MUNICIPAL RESEARCH

Supported by

The Contributions of Private Citizens

WHY?

- 1. Our system of city government usually elects to City Councils, Boards of Control, and Mayors' chairs men of average ability and training. When they enter the service of the city they have, in most cases, no training in administration. This condition can be changed, but neither rapidly nor with ease. With slight improvement it will probably continue during our time. Progress lies in providing means by which we can get improved service from average men.
- 2. As a lay board—similar to the board of most large corporations—such councils as we now have can do good work if they are able to retain in the city's employ well-trained and responsible departmental heads, kept responsible to council and taxpayers by regular and frequent reports giving the salient facts as to the financial status and work status of the city's programme. Continuity of good service and citizen control, however, depend absolutely on adequate fact-producing and fact-producing machinery in every department and a centralized control of a uniform accounting and reporting system.
- 3. No municipality in the country possesses such accounting and reporting machinery as will present to the city council and mayor at short intervals, automatically and without special investigation, all information necessary for effective current control of the city's business.
- 4. Municipalities have grown so fast and all the conditions of life have changed so rapidly that the city's business and administrative requirements have grown out of hand, while city officials find that the routine requirements of their jobs occupy their time and energy, leaving little for devising ways and means for bringing up-to-date a machine which was perhaps perfectly effective a quarter of a century ago, but has broken down or is breaking down under a strain it was never designed to bear.

- 5. Again, while it was at one time possible for the individual citizen, by his own efforts, to keep in sufficient touch with the city's affairs to be able to make up his mind intelligently as to the conduct of the city's business, such is no longer the case. Citizens more and more vote in the dark. Councils more and more make decisions in the dark, and in some cases even administrators spend the citizens' money in the half light of inexact or incomplete information. The present war has brought to all of us a clear conception of the fundamental difference between the "line" and "staff" service. The modern city needs efficient "staff" service as well as efficient "line" service.
- 6. The citizen needs pertinent information as to the city's methods of doing business from an entirely disinterested and impartial source. He cannot get it for himself. He has no "staff" to do it for him.
- 7. City Councils need pertinent, currently available, full, accurate, and complete information as to every phase of the city's business. This they often either cannot get at all or only at great expense of time and energy taken from the regular work of the departments. They cannot get the information for themselves. They have no "staff" to do it for them.
- 8. The city administrator finds that "sufficient unto each day" is the task thereof. He cannot take his hand from the wheel to metamorphose the whole fact-getting and fact-reporting machinery of his department. He usually has no "staff" to do it for him.
- 9. If citizens cannot get for themselves the information necessary for city control they can pool their resources and employ a "staff" to do it for them.
- 10. If councillors cannot get for themselves the information necessary for complete control at the present time, they can supply the city's finance department and the largest city constructing departments, should they need it, with a sufficient temporary staff organization to make the necessary installations required to produce the information in the clearest and most readily available form. In so doing they could get as much co-operation from the staffs of citizens' organizations as they might be willing to accept.
- 11. Any city administrator, whenever he expressed such a desire, could get the complete co-operation of any citizen organization up to the full limit of its resources.
- 12. The City of Toronto caters to the community needs of 500,000 people. It spends on current account, annually, nearly \$19,000,000 (including local improvement charges), contributed, directly or indirectly, by from 90,000 to 100,000 heads of families. This money should be well spent and community needs well met.

Does Toronto need a

Bureau of Municipal Research independent of official control

and depending entirely on the support of citizens

?

Would it be worth while to invest one-fifth of one per cent. of the total expenditure on any project in securing the greatest efficiency and economy?

Investments in the Bureau by private citizens amounting annually to one-fifth of one per cent. of their contributions to the city's expenditure would enable the Bureau to carry out more effectively its programme of securing for citizens at the lowest possible cost the most effective community service.

ADDRESS DELIVERED BEFORE THE UNION OF CANADIAN MUNICIPALITIES, BY THE MANAGING-DIRECTOR of THE BUREAU of MUNICIPAL RESEARCH

How Best to Introduce Modern Systems in Municipal Work

When the topic of this paper was assigned to me I was somewhat in doubt as to the treatment which was desired or would be most helpful. A paper under this title could be made to cover a minute technical discussion of detailed steps in installing improved methods in particular departments, or it might discuss the fundamental principles upon which progress in civic effectiveness must be based and the essential steps, based on these principles, which all municipalities must take before a sure foundation can profitably be laid for improvements in detailed administrative technique. As being of more general utility in the present stage of municipal development, and in view of the great divergence in details of the needs of different municipalities, I have chosen the second method of approach.

Our democratic system results in producing representative bodies for local government made up of citizens of average training and ability. This has obvious advantages, chief among them is that such governments understand the point of view of the average citizen. Such a government is not apt to err by moving in advance of public opinion. Again, such a government, if the average voter has done his duty, consists of individuals with average common sense. While not themselves possessed of the administrative ability and many-sided technical knowledge required for the government of a large city, if the citizen body has done its duty, and granted that the proper information is readily available to them, they are perfectly competent to pass upon reports of and to give general direction to administrative specialists employed by them, to keep in touch with their work and report to citizens how the community's work is progressing.

The best way to get men of more outstanding ability and training into city legislative bodies is to provide a method by which the present elected representatives of the people can be more effective. The more worth while the results obtained by the average men making up the bulk of existing city governments, the more worth while it

will seem to big men to take their share in city governemnt. A spasm of popular indignation or remorse may land more big men than usual in city councils, but the results are never permanent, because such men, under present conditions, find it impossible to get the salient facts, to locate responsibility, to unwind obsolete red tape and to keep popular interest from deteriorating from its initial level. Thwarted in their honest effort, left up in the air by their disappointed supporters, who unjustly blame them for failure, pelted with all sorts of abuse by individuals whose interests make their failure desirable, such large men of affairs retire with disgust. Nor could all the king's horses and all the king's men drag them back into the public service again. Improving the fact-getting and fact-reporting machinery of government will enable ordinary men to get good results and will encourage big men to consecrate themselves to the public service for the attainment of the best results. Conditions which will make the ordinary man more effective will make the large man of affairs most effective. The main thing is to set up methods of doing public business which will enable the average man to be effective. This is much more important and fundamental than initiating campaigns to bring pressure on leading citizens to offer themselves for office.

In this connection the following words attributed to Benjamin Jowett are illuminating:

"Don't let us complain of things or persons, or of the nineteenth century, or of the indifference of the country but simply say to ourselves: 'These are the things and persons through which and with which we have to work, and by influencing them or managing them or forcing them, the end must be attained or not at all.'

The main reason for the comparative failure of both ordinary and outstanding men in the public service is simply the absence of the necessary accurate and currently available information from official sources, and of unbiassed unofficial analysis and criticism of such information.

The same lack of accurate, pertinent and current information with regard to the city government reacts unfavorably upon the voting body. Issues are not clearly defined, facts as to city government are not clearly understood. Thus elections turn either on personalities or on issues which have no relation to the local problems of the city. Aldermen being elected for reasons which have nothing to do with the city's policy feel no call to ensure their re-election by making good on city issues, but rather by keeping an eye out for those considerations which did secure their election.

The administrative departments themselves fall short of the mark in inter-departmental co-operation through the lack of the same fact basis. An accurate idea of the needs of other departments necessarily leads to more sympathetic co-operation and the making of annual departmental estimates with a city-wide background.

Thus the chief failures of voters, legislators and administrators are due to inadequate, inaccurate, hazy, unrelated or irregular information with regard to the city's business. Failures are due to lack of the necessary knowledge, not to the absence of good-will.

It is rarely possible for city administrative departments themselves to institute a city-wide reorganization of the fact-getting and fact-reporting machinery of the city. Each department is a separate, almost independent, unit, and the more or less water-tight compartments between the city departments prevent ready interchange between all departments of methods tried out and found successful in one. Again, practically the whole day of every department head is taken up with doing things which need to be done each day. There is little time or energy for the purely "staff" work of devising better means of getting the facts, analyzing the facts, explaining the facts, modifying practice according to the facts, and telling the facts to taxpayers, citizen organizations, aldermen, controllers and other department heads.

The present war has brought to all of us a clear conception of the difference between the "line" and the "staff" service. A modern city needs an efficient staff service as much as it needs an efficient line service. There needs to be a central staff service not connected with the doing of actual departmental work, but rendering to the city government the advice of specialists as to how to get, collate and interpret information as to city wide policies and to assist in the formulation of such policies. Each large constructing department needs a similar "staff" in addition to its "line" service. But the public has not yet become seized of the fact that in peace as well as in war administration this is necessary and will save them money. The greatest losses are due not to rascality but to ill-advised action due to the absence, at the proper time, of the salient facts. Until such time as the people who pay the bills become convinced that they are wasting thousands by refusing to invest tens or hundreds, this work must be done in self-defence—if for no other reason -by organizations supported by private citizens. The path of progress in other lines of community action points the way to success in this. The history of educational and recreational development offers many examples of the initiation of private movements which have compelled public action. Public playgrounds and kindergartens first conducted as private ventures are outstanding examples. The success so far attained by Bureaus of Municipal Research elsewhere and by the Toronto Bureau supply proof that the hope of the future in the perfection of Municipal Administration lies through private initiative in getting the facts, analyzing the facts, co-ordinating the facts and making them available to the citizen, the legislator and the administrator. It is the duty and privilege of a Bureau of Municipal Research, in so far as funds are supplied by the public, to act as a central "staff" for the citizens in any event, for the city if it will accept the service, and as a special staff for any city department which cares to allow the Bureau's co-operation.

But even after the establishment of adequate staff services in every city hall, the work of private bureaus will continue a fundamental necessity, although their emphasis will need to be changed.

The citizen will always need unbiassed statements from sources independent of the city pay-roll. The city departments will also continue to profit by co-operation with an independent citizen agency which can look at department problems from the outside and thus with a different perspective. Moreover, our city governments must not only be raised to the highest possible effectiveness, but must be kept there. Effectiveness does not come of itself nor stay of itself. Eternal Vigilance by a continuing independent, disinterested and fearless citizen organization will be the price of continued good government. By this means alone can citizen interest be kept continuously at a high level, without which tonic aldermanic control and departmental administration will necessarily deteriorate.

The tendency of official bodies to become "officialized" or "crystallized," out of touch with popular currents of thought, sufficient unto themselves, and unprogressive or even reactionary, is universal and everywhere recognized. Only the greatest administrators can combat the tendency with complete success. Unofficial citizen organizations will always be necessary to lend moral support to the progressive administrator when assailed by the forces of reaction and, above all, by constant research and reiteration of the facts developed by research, to assist the average administrator to remain progressive or become more so. Such organizations must not only help start the ball rolling, but help keep it rolling.

To think without something to think about is a more difficult task than making bricks without straw. This is the main reason why the electorate, or from one-quarter to one-half of it, wakes up on election day and hibernates the rest of the year. There is often only one summer day in the elector's year. Every other day is a cold winter day for him. To be sure we have reports, reports which give us a tremendous amount of information about things we don't care about and in a form we can't understand, and homeopathic or faithcure doses of information about things we really want to understand. Such reports do not stimulate, but inhibit thought. About large sections of the community's work we have no real public reports whatever, aside from the annual estimates and the departmental expenditures in the treasurer's annual statement. There are some brilliant exceptions which, by their effect in producing public support, point the way to a system of monthly or quarterly reports

in a form understandable by the public, and telling not only what the departments have spent, but what work they have done during the period reported on, and what work they hope to accomplish during the ensuing period. The lethargic or suspicious electorate is the uninformed electorate. The patriotic electorate, thinking and working for the advancement of the community, is the informed electorate. Only the domineering, the lazy or crooked legislator or administrator views with alarm and suspicion the movement toward wider publicity for public affairs. This he looks upon as telling the people more than is good for them. He thinks that what they don't know won't hurt them. Public-spirited legislators and administrators, who are in the vast majority, will welcome with open arms a movement which must inevitably increase public co-operation and support of worthy policies.

To secure the fullest value from such reports and to encourage their continuous improvement, a citizen organization which will consider them in an impartial way, analyze them and give them to the public in tabloid form is a sine qua non, only second in importance to the existence of a patriotic, public-spirited press which will feature the official reports and citizen comment thereon. To aid the press and citizen organizations in their work of broadcasting information as to the city's business the stereotyped system of official reporting at present prevailing practically everywhere will have to be abandoned. City work is of news value and can easily be writen up by administrative heads so as to bring out this value.

The 1914 Work Report of the Director of the Philadelphia Department of Public Works marked an epoch in public reporting. The very word "report" is given an inconspicuous place on its cover for the reason that the words "public report" have come in the eyes of the public to mean something insufferably dull and perfectly incomprehensible. The official story begins with the following request:

"Please forget that this is a public document. Read it rather as a study in home-making—as the record of one year of effort to make of Philadelphia the best place in all the world in which to live. This report of the Director of Public Works to the Mayor of the city is really a story of the stewardship of 4,000 city employees working for the other 1,600,000 citizens."

"P.S.—At least look at the pictures!"

The report closes with the motto:

"Where there is no vision the people perish."

The report is marred by political features, but the underlying idea is correct, and I would respectfully commend to this body the Philadelphia Report as the prophetic forerunner of a new line of public

documents. The recently issued annual report of the City Manager of Dayton, Ohio, apart from its atmosphere of self-congratulation, is also exceedingly suggestive.

If I have succeeded in conveying to you clearly my belief that the prime prerequisite for any lasting or thoroughgoing improvement in civic administration is an enlightened and public-spirited citizenship, brought about by widespread and popularized civic information, I will have accomplished my chief aim in writing this paper. Without citizens who work at their citizenship the best framework of administration or of civic government is as nothing. It will prove eventually a broken reed. Almost any form of government will eventually fail to work if the public lies down on its job. And it will lie down on its job unless it is given something to do except paying taxes of the necessity for which it is not convinced.

My time is now practically exhausted, and I will simply outline the concrete steps which seem to me fundamental in securing as nearly as possible 100% efficient administration under our democratic form of government:

- 1. The establishment of a department of centralized accounting and financial control which will have full authority to establish uniform accounting procedure in all departments.
- 2. The inauguration of annual and quarterly financial reports which will give in summary form:
 - (a) A Balance Sheet showing what the city owes and what the city owns classified into

Current assets and liabilities; Capital assets and liabilities; Trust fund assets and liabilities.

- (b) An operating account showing not what cash has been taken in and paid out, but what it has cost to run the city for the period covered, classified by departments and organization units.
- (c) A control appropriation account showing, for each main departmental appropriation, not only the unexpended balance but the unencumbered balance in each case.
- (d) A fund statement showing the condition of the various funds, taking into consideration authorized expenditures and resources available to meet them.
- 3. The inauguration of a complete work-reporting service, annual and quarterly, which will give in short concrete form the main results in work of each department's operation in the period covered. These reports should be preceded by an extremely short summary and illuminated by easily understood graphic representations and diagrams.

- 4. The appointment of a committee in which private citizens should form a majority, but city legislators and administrators an important minority, to study the problem of devising more frictionless machinery of government adapted to the needs of the community concerned and to report thereon as a basis of a long, thorough and widespread public discussion.
- 5. Securing from Provincial Governments either a separate charter or else such home rule privileges under the general municipal act as will enable the city to put into practical effect any desired reforms.
- 6. Agitation for the establishment in every province, where not already established, of a department of municipal affairs which should supervise, as far as necessary, the capital expenditures of cities for the protection of ratepayers, employ specialists whose advice every city could obtain free of charge on any problem of city administration, and build up a system of uniform municipal statistics in co-operation with other provinces.

The establishment under private citizen control of an independent agency by which citizens can do co-operatively what they cannot do individually, namely: carry on a continuous, impartial study of the city's operations, ascertaining, analyzing, interpreting and publishing the facts of value to the citizen body as a whole and co-operating with city governments and city departments in installing efficient methods whenever co-operation is invited. It will usually be found advantageous and often necessary to take this step first to give direction and impetus to the movement for accomplishing the other steps outlined. Permanence and continuity of citizen effort is absolutely necessary to continuity of progress. This continent is strewn with the wreckage of citizens' organizations caused by failure of the public to appreciate the necessity of unremitting vigilance.

In several cities the history of municipal progress has been the history of effective co-operation between the municipal government and citizen organizations through their specialists. The recent annals of Dayton, Ohio, afford a remarkable illustration of this. After the Dayton flood the existing city government proved unequal to the strain and collapsed. The local Bureau of Municipal Research organized and carried on a charter study which resulted in the adoption by Dayton of the city-manager form of government, which has rehabilitated the finances of the city, handicapped as they were and are by the unique and calamitous Smith one per cent. law.

Following is a partial list of advance steps taken by the City of Milwaukee during 1914 and 1915—concrete achievements which together form an imposing monument to the effectiveness of citizen co-operation with government:

- (a) Reorganization of the office of the City Comptroller by installing time sheets, setting up controlling accounts, establishment of purchasing control, elimination of duplication, and the revision of budget procedure to conform with modern practice;
- (b) Increase of efficiency of the department of works by installing adequate cost accounting in its two chief bureaus, improvement in forms of specifications resulting in improved pavements, etc., and increase of facilities of the departmental testing laboratories;
- (c) Cutting down of transfers from over \$200,000 per annum to just over \$71,000 per annum;
- (d) Reduced expenditures from the contingent fund over 50%.

The achievements of the Minneapolis city government during the last two years in co-operation with the Municipal Research department of that unique organization, the Minneapolis Civic and Commerce Association, reads like a romance, but are explained by the attitude of those responsible for the movement. I can think of no more fitting close to my remarks than a quotation from one of their reports, as follows:

"In September, 1913, the City of Minneapolis voted down a homerule charter of the commission type. This destroyed for the time being all chance of a radical change in the government organization. The Minneapolis Civic and Commerce Association, an organization with over 3,000 members, decided that the most scientific method of improving the city government was to develop the best possible administration under the present charter and, by the study of Minneapolis conditions, to determine changes needed in the form of government."

If, as in Minneapolis, we as citizens pine not for the immediately unattainable, but begin where we are and with what we have, reaching forward always to the next advance step attainable, as disclosed by a study of the facts, we shall soon surprise ourselves by the list of noteworthy achievements we have attained and by our steady progress toward the ever-receding goal of perfect adaptation of the city's government to the city's changing needs.

Practical and Practicable Next Steps in the Interests of all Citizens

CONSTITUTING

THE IMMEDIATE PLATFORM OF THE TORONTO BUREAU OF MUNICIPAL RESEARCH

- 1. The establishment of modern budget-making procedure, involving:
 - The completion of department estimates on or before October 15th of each year;
 - The completion of a draft budget by the Commissioner of Finance on or before November 15th of each year, containing such explanations and recommendations as he thinks desirable;
 - The distribution of copies of the draft budget to public libraries and to citizen organizations desiring copies;
 - The holding of public budget hearings by the Mayor, where citizens can criticize proposed expenditures and make recommendations, all hearings to be attended by the Comissioner of Finance;
 - The passing of the draft budget on or before December 15th of each year, subject to its revision by the Council of the succeeding year;
 - The passing of the final budget by the incoming Council on or before February 1st of each year;
 - The inclusion with the budget of a classified comparative balance sheet, showing what the city really owns and what the city really owes, divided into:

Current liabilities and assets; Capital liabilities and assets; Trust fund liabilities and assets; Sinking fund liabilities and assets.

A summary operation account showing what it cost to run the city during the preceding year, and giving the annual deficit or surplus;

- The adoption of standard estimate forms and nomenclature so that it will be possible to establish a budget with comparative data going back five years;
- 'Appropriations by departments, functional divisions within departments, and standard objects of expenditure, accompanied by explanatory work programme with unit costs where possible.

With such a budget procedure

- (a) The city would have a working plan for the current year when one month, instead of five or six, had elapsed;
- (b) It would be possible by changing the time of the initial payment of taxes to save the city thousands of dollars in interest charges, thus directly reducing the burden of taxation;
- (c) Adequate control of appropriations would be established from the outset, making the prevention of overdrafts automatic and easy;
- (d) Expenditures would not be decided upon until after adequate discussion based on knowledge of all the facts and the needs of the city as a whole;
- (e) The taxpayers would have more knowledge of and more confidence in the city's administration;
- (f) Civic patriotism would be encouraged by giving citizens a chance to really think definitely and effectively about problems of city-wide betterment;
- (g) Extravagant expenditure and unwise projects would be checked by showing comparatively—in easily understandable form—the actual facts as to increases and relative increases in costs of various functions.
- 2. The establishment of a training school for firemen in the Fire Department.
- 3. The immediate organization of a complete system of fire prevention inspection by the uniformed force and the obtaining of any provincial legislation necessary to render its inspection immediately effective.
- 4. The making of a thorough study of the civil service of the city as a basis of recommendations looking toward the establishment of standard grades of work and corresponding rates of remuneration, the elimination of duplication of work, the abolition of unnecessary positions, the creation of necessary positions, increase of rates of pay for underpaid work and decrease of rates of pay for relatively overpaid work. In general, the setting up of adequate civil service regulation and control in all departments of the city.

Civil service reform would tend:

- (a) To prevent the appointment of employees for any consideration but the necessity of the work and the fitness of the candidate for the job, and remove the possibility of pressure from outside on department heads;
- (b) To insure equal pay for equal work;
- (c) To encourage faithful work by guaranteeing promotion based on fitness with fair increases in remuneration;
- (d) To decrease the cost of salaries and wages to the city, if not absolutely, at least in proportion to the services rendered, while offering a better future to city employees who are really needed for the efficient conduct of the city's business.

Civil service reform on the proper basis would not tend:

- (a) To decrease the responsibility of department heads;
- (b) To limit the power of discharge by department heads;
- (c) To limit the power of promotion by department heads.
- 5. The informal constitution of an administrative board made up of the heads of city departments, meeting weekly or bi-weekly, with the Mayor as chairman, the City Clerk being secretary. In the absence of provincial legislation, this informal committee could only meet for purposes of discussion, inter-departmental co-operation and the formulation of policies to be referred to the Board of Control and City Council. The minutes of the meetings of the Administrative Board should be published with the minutes of the Council and Board of Control.

Such an organization would be an effective first step in

City planning,

City budget-making,

Uniform city reporting and accounting,

Central purchasing,

Effective inter-departmental co-operation,

and would greatly strengthen the movement for centering executive responsibility on executive specialists, under the general direction of the legislative body elected by the people to conserve their interests.

- 6. A thorough study of the assessment methods of the city with special reference to
 - (a) Business Assessments;
 - (b) Assessment of Improvements;
 - (c) Local Improvement Assessments;
 - (d) Equalization of Assessments;
 - (e) Expropriations.

- 7. The providing of the City Auditor's Department with the necessary staff to strengthen the auditing control of the city's expenditure.
- 8. The provision of the necessary facilities for an energetic followup of the city's report on centralized accounting control and uniform departmental accounting to strengthen administrative control of the city's expenditures.
- 9. A thoroughgoing study of the educational resources and needs of the city with special reference to
 - (a) Pre-vocational training below the high school;
 - (b) Amount and causes of the dropping out of pupils before completing the public school course;
 - (c) Amount and causes of abnormally slow progress of normal children through the grades;
 - (d) Feeble-minded children in the grades;
 - (e) Caretaking control and sanitation of the public schools;
 - (f) The participation of the teaching body in formulating educational policies;
 - (g) Heating and ventilating of school buildings;
 - (h) Standardization of school repairs;
 - (i) Placing educational accounts on a revenue-expense basis so that we can learn how much the schools cost the taxpayer per year for each kind of school, for each school activity, for overhead, supervision, teaching, caretaking, heating and ventilating, for each child in average membership, for each child in average attendance, for each child promoted, etc., etc.
 - (j) The thorough overhauling of school reporting so that reports will tell more about education and less about the paraphernalia of education, more about children and less about school equipment, more about costs and less about payments, more about the average child and not less about the prize winners, more about children who do not attend and not less about those who do, more about children whose needs are not met by the school and not less about the children whose needs are met, more about failures in administration and more about successes, more prompt information and less eight months' delay, to the end that leadership and suggestions be encouraged not suppressed, and citizen interest stimulated, not asphyxiated.

Some Unsolicited Appreciations

"I was one of those who only subscribed for one year, but I have been so favorably impressed with the good work that is being done by the Bureau and what it has accomplished in the interests of the citizens in general, I will renew my subscription of \$100.00 and also subscribe an extra \$100.00 for this year.

Hoping you will have no difficulty in raising sufficient funds to maintain the present efficient work of the Bureau. Enclosing you check covering both amounts."

(Signed) M. BREDIN, Canada Bread Co., Limited.

"Your letter was before our Board at their meeting on Tuesday and it was very evident that the Members of the Board were sympathetic listeners while it was read and a resolution was passed authorizing a payment for the present year of \$200.00, the same amount as last year, cheque for which is enclosed.

.......We appreciate what you are doing and we hope and believe that a great good will come from your efforts and those of your Committee."

(Signed) L. MELVIN JONES,
Massey-Harris Co. Ltd.

"This morning's mail favored with your courtesy, re Second Annual Meeting, Bureau of Municipal Research, Friday, May 5th, 1916, 1.30 p.m.

.......Shall be thankful if you will be good enough to express sincere interest I personally hold in the good work of the Bureau, with added assurance, if that is at all necessary, that we shall be glad to continue to assist, as far as may be with us, the large labors entailed, and to note the value to the Citizens of Toronto.

There are regrets.....that citizens, themselves, accept everything in the nature of "Good boy, go ahead", but do not lend a hand, much less appreciate what is being done by the management for them."

(Signed) J. L. ENGLEHART, Temiskaming & Northern Ontario Railway Commission.

"I wish you every success with assurance of my continued hearty support influentially, morally and financially,"

(Signed) ED. FREYSENG, Freyseng Cork Co. Ltd.

"Really I do consider the work you are doing of unusual value, and I am sure if you could only go on with it, it will be a great success.

I think the leaflets, got up in the way they are, expressing a great deal in the fewest possible words, will have the result of fastening many of the statements you make in the minds of many readers. I have repeatedly passed these leaflets on to friends who have happened to come in when they were on my table, and every one has spoken highly of them."

(Signed) ARTHUR JUKES JOHNSON.

"....With a view of encouraging you in the good work which you are undertaking, I am enclosing herewith my firm's cheque.... Wishing you every success."

(Signed) S. SAMUEL, M. & L. Samuel, Benjamin & Co.

"I value very highly the work which the Bureau has been doing and I sincerely hope that it will continue to take an active part in civic life. I shall be glad to contribute towards its support and you will find enclosed herewith my cheque."

(Signed) R. J. DILWORTH.

"Be assured it is a pleasure to assist in the very worthy work the Bureau has been doing for sometime past."

(Signed) SMART-WOODS LIMITED.

PROFESSIONAL ORGANIZATION OF THE

TORONTO BUREAU OF MUNICIPAL RESEARCH

The permanent staff which is charged with the practical work of the Bureau is headed by the Managing Director who has had extended training and experience in public administration and in research in the fields of public education, public health and municipal budgets.

The field of accounting is taken care of by a consulting accountant, a staff accountant, and accounting specialists employed from time to time.

The Bureau employs a civil engineer with special training in sanitary engineering and experience in public health administration and municipal research.

Another member of the staff specializes in rendering co-operative assistance to citizen organizations of a social service nature.

The reference department of the Bureau, the services of which are open to any citizen, within the limit of its resources, is under the direct charge of an acting librarian.

When a special opportunity for public service offers, demanding particular and unusual experience and training, the Bureau employs a specialist with the necessary qualifications, for the time required to perform the work.

Visits of citizens to the offices of the Bureau
813-820 Traders Bank Building
will be welcomed.

TORONTO BUREAU OF MUNICIPAL RESEARCH

Trustees

SIR EDMUND B. OSLER, M.P.
President, Dominion Bank
Director, Canadian Pacific Railway Co., etc.

JOSEPH HENDERSON Vice-President, Bank of Toronto

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