

1922

THE TORONTO  
BUREAU OF MUNICIPAL  
RESEARCH

1914 - 1922

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*EIGHT YEARS OF SERVICE*  
TO THE  
*COMMUNITY*



BUREAU OF MUNICIPAL RESEARCH  
189 CHURCH ST., TORONTO

# THE BUREAU OF MUNICIPAL RESEARCH

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### Public Support Necessary

In order that the Bureau may be of the greatest service to the citizens, it must have the financial and moral support of all citizens who believe in its fundamental methods of

**studying the facts**  
**analyzing the facts**  
and  
**reporting the facts**  
**with recommendations**

Worth-while improvements come slowly. The habit of haste without knowledge is expensive.

## FOREWORD

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Almost eight years ago, the Toronto Bureau of Municipal Research began its career of service to the city, and the citizens. It was founded on the belief that the securing of effective government depended on the building up of a large body of informed citizens. It recognized from the start, that the problem was an educational one, that its solution demanded years, not months. It recognized that failures in the past on the part of so-called reformers, were frequently due to their impatience with thorough-going methods, and their resort to short cuts which might lead to spectacular results in a period of inflamed public opinion, but secured little or no permanent advantages, and frequently left the citizens in a more apathetic and depressed condition than they were before.

It is a difficult thing for an organization which has no selfish ends to serve, to lay before its supporters, actual and potential, an account of its activities which will do full justice to the value of its work, and more especially so when, if the best results are to be secured, it can claim no credit for its accomplishments, even if it desired to do so. It must also be borne in mind that many of the results of the Bureau's work cannot be evaluated, as they are not physical, but psychological, and may not produce concrete and visible accomplishments, until some time in the distant future. Notwithstanding these limitations, the Bureau presents herewith a short account of its program for the last eight years, together with a statement of advanced steps which have been taken by the community, as a result of a complex of forces in which the Bureau strives to play an effective part.

Besides those recommendations which have been carried out, other important recommendations of long standing have been discussed, but have not yet been adopted. Failing alternative measures better adapted to bring forth results, they must be pressed **through continuous publicity**. Still other phases of the community's life, the Bureau has as yet been unable to touch. **These should not longer be neglected.**

## A Short Review of Eight Years of Service to the Community.

Since its inception the Toronto Bureau of Municipal Research, without bias or rancor, has been observing, studying and reporting the facts with regard to civic administration. It has frequently criticized methods of conducting community business in Toronto, but whenever it has presented criticism it has suggested a solution. Some of these suggestions have been put into practice. Some have not. Those which should be adopted will be. Nothing can delay it but the indifference of the citizens. The very presence in a community of an independent citizen organization of constructive criticism and co-operation is stimulating to citizen interest, and therefore to administrative efficiency.

Toronto during the past eight years has been passing through a period of trying times, of rising costs, and of increased taxation. It has not been the only municipality affected in this manner. Individual municipalities, provinces, states and nations have suffered from the same world-wide conditions, which have invariably produced the same results. Just as the individual must increase his efforts to effect economies during periods of inevitable increased expenditure, so must the municipality. During the war and since, and by all the means at its disposal, the Bureau has made a consistent fight for retrenchment and increased efficiency.

As a means to its main end of stimulating public discussion of municipal issues, the Bureau publishes two series of smaller publications, the first entitled, "Effective Citizen Co-operation," issued in small bulletin form with the motto: "What is Everybody's Business Should Be Each Body's Business," and the second, entitled, "Citizen Control of the Citizen's Business," issued in a larger form as "White Papers" under the caption, "Toronto Citizens Can Control Toronto's Affairs Only Through Frequent, Prompt, Accurate and Pertinent Information With Regard to Toronto's Business."

In the first series, 92 bulletins have been issued, covering practically every phase of the city's business. In the appendix will be found a complete list of these bulletins. It should be borne in mind that the preparation of every one involved careful study. The following are some of their titles:

When is a Tax Rate Not a Tax Rate?

Controlling the Uncontrollable.

Every Little Bond Issue Has Debt Charges of its Own.

Spending Other People's Money Wisely.

Why Does it Take So Much Talk to Get the City's Business Done or Keep it From Being Done?

The City as a Car Owner.

In the second series, 50 White Papers have been issued, varying in size from four to twelve pages, but all involving careful study. A complete list is given in the appendix. Following are some of the titles of White Papers:

Government By Deficit.

Do You Realize That Citizens of Toronto Pay Taxes to Support Two Departments of Health?

Waste in Human Resources is the Most Serious Waste There Is.

The Tax Rate and Its Cousins.

Cutting According to Plan Versus Slashing at Random.

Motor Accidents.

How Should Toronto's Civic Welfare Work Be Organized?

The City of Toronto as a Buyer.

A Twelve-Hour Working Day for School Buildings.

The Bureau has also issued 24 pamphlets, including an annual analysis of the city Budget, a study of philanthropic administration in the city and a report on conditions in "the Ward." A full list is given in the appendix.

From time to time the Bureau has issued to members of the City Council and various civic boards, open letters on matters of great public importance. Most of these were made available to the general public, through the press.

A large number of constructive suggestions and recommendations have appeared in the publications and open letters of the Bureau. Below are some of the major recommendations which have been acted upon in whole or in part:

- I. The appointment of a Commissioner of Finance, with the necessary duties and powers.
- II. The immediate abolition of "Government by Deficit," or the adoption of the pay-as-you-go policy.
- III. The stopping of the practice of allowing taxes to remain unpaid for long periods, which, under the penalties formerly existing, involved lending money to citizens at rates less than those paid by the city for money which had to be borrowed on account of the arrears.

- IV. The fair and intelligent marketing of bonds.
- V. An attempt to control the so-called "uncontrollable" expenditures.
- VI. The combination of all public health work in the Public Health Department.
- VII. The co-ordination of all public welfare work under one head and its incorporation with the Department of Public Health.
- VIII. Improvements in accounting, reporting, financing and administration of public education.
- IX. Improvements in hospital administration.
- X. The federation of privately-controlled philanthropy and welfare work.

What would the tax rate, the per capita expenditure, the net debt be now if some of the most fundamental suggestions made by the Bureau and others had not been adopted?

## Some Achievements of the City During the Last Eight Years, Along Lines Advocated by the Bureau.

### The Establishment of Financial Leadership.

In 1914, the city had no real expert financial leadership. The Bureau pointed this out in the first year of its existence and recommended the appointment of a Commissioner of Finance. This was not acted on until later, but the appointment of Mr. Thomas Bradshaw as the first Commissioner of Finance, marked an epoch in the financial history of the city. His successor, Mr. George Ross, is clothed with all the authority of Mr. Bradshaw. The introduction to the annual estimates written by these officers, and their annual financial statements, are models of form and substance. The city groans under a tax rate of 33 mills. Can anyone look back to the beginning of Mr. Bradshaw's régime and recall the policies he inaugurated, particularly his policy as to war expenditures, without wondering what the annual tax levy would now be if financial leadership had not been established? Even this leadership could not entirely and immediately offset the effects of years of bad practice. But the city has established some degree of control, and will turn the corner in safety, if not in comfort.

### The Overthrow of Government by Deficit.

On April 12th, 1915, the Bureau issued a White Paper entitled, "Government By Deficit," pointing out that the operating deficit had grown from \$34,338 in 1910 to an estimated deficit of \$573,078 in 1914. (As a matter of fact, the deficit for 1914 was \$1,041,599, or over 2 mills in the tax rate.) The Bureau made quotations from the annual estimates to show that operating deficits had become a fixed habit, and that the deficits were growing rapidly. From 1914 to 1921 there was no deficit.

If the era of accumulating deficits had continued beyond 1914 at the same rate, the operating deficit in 1920 would have been \$2,550,000 instead of the actual surplus of \$1,330,694, a difference in relative financial position of nearly four million dollars, or over 5½ mills on the assessment. What would the tax rate be now if the deficits had not been stopped? How much harder would it be at this juncture to float debentures if the deficits had not been stopped and the floating debt wiped out?

### Borrowing Money From the City at Less Than the Current Rate of Interest.

On May 7th, 1914, the Bureau issued a bulletin showing that assessment rolls were outstanding, or had been recently, dating four years back. It showed that citizens whose names were on these rolls were in effect borrowing money from the City of Toronto to the amount of \$1,743,000, at rates varying between about 1½% and 5%.

At the present time, the number of tax rolls outstanding has been cut down to a minimum, the penalties for non-payment have been made more stringent, and the city is not losing one cent by receiving from taxpayers less than it pays for the use of money. Quite the contrary is the fact.

What would be the position of the city in these hard times if it had tax rolls outstanding for three or four years? What would the city's floating debt be, if it had continued to act as a fairy godmother?

### Intelligent Marketing of Bonds.

Between May 11th and July 10th, 1914, the Bureau of Municipal Research issued three "Bond Stories," pointing out the following facts among others:

1. Toronto sold bonds in each of the twelve months of 1913 at an average interval of 8 days and 7 hours.
2. Montreal sold only three lots of bonds in two months of 1913.
3. As Toronto continued her sales, the price went down steadily, the first sale being the best, and the last the next to the worst.
4. During the first six months, Toronto had an advantage over Montreal in the price obtained, but in the last six months Toronto was at a much greater disadvantage.

Other publications of the Bureau urged the issuance of bonds at an interest rate more conformable to market conditions, and also set forth the advantages of instalment bonds.

Toronto, of recent years, had conducted her sales of bonds in an entirely aboveboard and businesslike manner. Sanction was obtained for issuing bonds at a rate of interest more in consonance with the market. Instalment bonds were sold in large quantities instead of sinking fund bonds. Large blocks of bonds authorized, issued, sometimes hypothecated, but not sold, were sold, and, in general, the board was cleared for the assumption of the huge capital commitments of 1921.

Where would the city be now financially, if it had followed the haphazard methods of capital financing which had obtained prior to 1914? What would have been the result, if the Council and Board of Control had not had the services of outstanding Commissioners of Finance?

### Controlling the Uncontrollable.

From the very beginning, the Bureau, in season and out of season, by bulletins, white papers and open letters to Council and the citizens, urged the necessity of controlling the so-called uncontrollable, particularly the debt charges.

On June 20th, 1916, the Bureau issued its bulletin, "Every Little Bond Issue Has Debt Charges of Its Own," which pointed out, among other things, that in the decade between 1907 and 1916 the population had increased 69% and the debt charges 326%, and that the burden of debt charges per person had gone up from \$4.75 to \$12. In 1917 the per capita almost reached \$15 (eliminating ratepayers' share of local improvements and Hydro debt charges). The next year the per capita debt charges on this basis began to recede, and went down steadily to \$12.82 in 1920.

### The Federation of Private Welfare Work and the Unification of Its Financing.

In June, 1917, the Bureau published a pamphlet entitled, "Toronto Gives—A Discussion of Haphazard vs. Planned Philanthropy." This was based on a detailed study of conditions in Toronto, and was a plea for co-operation in the operation and financing of the privately-controlled welfare work of the city.

Shortly after the publication of this pamphlet, it became the subject of study by the Neighborhood Workers' Association, which gave its endorsement to the idea, as later did a representative body of welfare workers. Then the movement was taken up by the Rotary Club, which, after giving financial assistance to the Neighborhood Workers' Association as the nucleus of a federation, secured a charter for the Federation of Community Service, and with extensive co-operation from citizens generally, and in conjunction with the Repatriation League, the Y.M.C.A. and the G.W.V.A., conducted the first financial campaign of the Federation. Three annual campaigns have been carried on since by the Federation itself. Parallel with the co-operation in raising funds, has gone co-operation in actual welfare work. The number of givers to the fifty odd financial members of the Federation has grown from about 7,500 in the first campaign to over 45,000 in the fourth, while the efficiency of private welfare work has been greatly increased.

How many of Toronto's welfare organizations would have gone under in the period following the war, and how much welfare work would have remained undone, if Federation had not been consummated in 1919?

### Centralizing Responsibility for and Control of Public Health Work in Toronto.

In January, 1916, the Bureau published a White Paper entitled, "Do You Realize that Citizens of Toronto Pay Taxes to Support Two Departments of Public Health?" This publication pointed out that the Public Health Department and the Department of Medical Inspection of the Board of Education, employed the same types of professional skill, performed functions fundamentally the same, and guarded the health of the same people at different periods of their lives; but that the work of the two departments was not co-ordinated, particularly in summer, when the need of nurses was most urgent.

In 1917, the people of Toronto voted in favor of amalgamating all health work under the Department of Public Health, so that now responsibility is definitely located in one authority;

administration is centralized;

all school children, whether in the public or separate schools, have the benefit of school medical inspection;

one health authority deals with the individual, from the cradle to the grave; and

the family is a unit from the standpoint of health work, and may be visited by nurses from one department, instead of two.

Has not this reform done much to increase the prestige and efficiency of the Public Health work of the City of Toronto?

### Unification of the Publicly-Controlled and Financed Social Service Work of the City.

In "Toronto Gives" (1917), the Bureau suggested the consolidation of all the city's social service work with the Public Health work, in a civic department of Public Health and Welfare under a single administrative head, as these two functions could not be separated in theory or practice without grave loss to the community. In 1921, it became very evident that if the city were to grapple successfully with the health and social welfare problems which were becoming more insistent, owing partly to the increasing unemployment, a united front would have to be established and all waste of effort and money and all overlapping must be eliminated as far as was humanly possible. The Bureau, therefore, in its White Paper, "How Should Toronto's Civic Welfare Work Be Organized?" (February, 1921), renewed its suggestion of a unification of public health and welfare work in one department. The City Council recognized the funda-

mental Unity of Public Health and Public Welfare, by establishing under the Medical Officer of Health, a Public Welfare Branch, which includes most and, it is hoped, will in time absorb all of the social service work for which the city is responsible.

Can anyone estimate the saving which may result in the conservation of human energy, and in the amount of overlapping and waste of funds which may be eliminated if the consolidated department is allowed to operate in the most effective way?

### Telling the People Facts About Public Education.

Since its inception, the Bureau has taken great interest in all phases of public education, not only because education calls for huge expenditures of public funds, but because the efficiency of the schools is basic to the well-being of the community. The Bureau has published five bulletins, seventeen white papers and five reports dealing with the various phases of public education. It urged the necessity for reformed accounting, improved annual reports, continuous studies of educational waste through overage and retardation in the schools, centralized purchasing and unified administrative control. Many of the Bureau's suggestions have carried the judgment of the authorities, as is evidenced by the outstanding improvements made in the financial and other reports of the Board.

At the suggestion of the Board of Education that the Bureau undertake an inquiry into the educational needs and resources of Toronto, the Bureau during 1919 and 1920 conducted an extensive survey of the public school system, and issued interim reports as each section of the study was completed. These were given wide circulation in the city, and received extensive notice in the public press. There have been many calls for the series from all over Canada.

In 1920 and 1921, at the request of the Separate School Board, the Bureau made a careful survey of the physical plant of the Separate Schools.

Is it too much to hope that these studies will have a wholesome effect in stimulating citizen interest in education and promoting the movement for efficiency in school administration?

### Hospital Administration.

At the request of the Board of the Toronto General Hospital, the Bureau, in 1918, made a thorough survey of the organization and operations of the Hospital, and later co-operated with the

Hospital Board in carrying out the necessary reorganization. The Bureau has always regarded the invitation to co-operate in this work, as one of its most valuable opportunities for definite and concrete public service. The extensive report of this survey has been widely consulted. From time to time also, the Bureau has issued bulletins on the hospital service of the community.

#### Other Surveys.

In 1918 the Bureau made an extensive survey of "The Ward," and published a report thereon under the title "What is 'The Ward' Going to Do With Toronto?" The immediate results apparently were not great, but it is believed, from the numerous calls for copies of the booklet, that it had considerable influence in stimulating community interest in housing and town planning.

In the first year of the Bureau's life, at the suggestion of several citizens, a study was made of the cost of living in Toronto. Owing to fluctuating costs, it has been impossible with the funds at the command of the Bureau, to keep the material up-to-date, but through co-operation with other Bureaus, much valuable information has been made available to those interested.

The administrative survey of the Health Department was one of the first surveys made by the Bureau and was carried on with the fullest co-operation of the Department. Later a survey was made of the Street Cleaning Department, with the co-operation of the Commissioner. About the same time, a rather extensive study of the recreational facilities of the city was made.

In 1917, the Bureau, by request, also made a survey of and report on the St. John's Industrial School for Boys.

The Bureau, in 1917, made a survey of the office administration and accounting of the Toronto Board of Harbor Commissioners, and submitted to the Board a detailed report.

In 1920, the Bureau made a study of the Detention Home of the Juvenile Court and issued a report thereon. It also reported on municipal stadiums and the City Hall roof.

At the request of the local Board of Victoria Order of Nurses, the Bureau, in 1921, made a survey of the organization and operations of the Toronto Branch of the Order and submitted a report thereon. At the request of the Federation for Community Service in 1921, reports were made upon the per diem costs of operation at the Protestant Orphans' Home and at the St. Mary's Infants' Home and Infirmary.

#### One of the Bureau's Open Letters

In April, 1921, the city called for bids for the erection of the Live Stock Arena at the Exhibition. An outside firm sent in the lowest tender, and in the regular course should have been awarded the contract. This course was recommended by the Board of Control. The City Council then voted in favor of rejecting all bids and having the work done by day labor. The Bureau wrote an open letter to the members of the Board of Control and Council, pointing out that if such action were taken, not only would it discourage competition for city contracts, and therefore increase the cost of public works to the taxpayers, but that the good name of Toronto for honorable dealing would be jeopardized. The city is to be congratulated that the proposed action was reversed upon the recommendation from the Board of Control that the matter be reconsidered, and that the City Council awarded the contract to the lowest bidder.

**What would have been the effect on Toronto firms seeking business in other cities, and what losses would have fallen on the taxpayers of Toronto, if the City Council had not adopted the straightforward policy which finally prevailed?**

#### Co-operation of the Press.

The educational work of the Bureau would have fallen far short of the results it has attained, if it had not been for the fact that the Press of the city reproduced the salient points of the Bureau's bulletins and white papers and thus made them available to 90,000 or 100,000 homes in the city. Not one of the Bureau's publications in the eight years of its history failed of notice, by at least one of Toronto's dailies, and most have been given generous space and very effective presentation. The Board of the Bureau wishes to express its appreciation of the public-spirited co-operation of the Press in this regard.

#### The Bureau an Independent Citizen Organization

The Bureau is, and has been from the first, supported by private subscriptions from public-spirited citizens. It has received no governmental or municipal grants. Its charter expressly forbids its receiving such aid, for the reason that its statements of facts and suggestions as to policy must not only be independent and unbiased, but must be so considered by the general public. The value of the Bureau to the citizens of Toronto depends on its independence as an agency of constructive criticism and citizen co-operation.



The Bureau makes no criticisms unless it can at the same time, make a constructive suggestion. It refuses co-operation with no person, organization or department where such co-operation has for its aim increasing the efficiency of community undertakings, and where the Bureau has the necessary facilities for doing effective work.

### How the Bureau Does Its Work.

The fundamental work of the Bureau comes under three heads:

- a—Ascertaining the facts through careful research;
- b—Analyzing and interpreting the facts; and
- c—Publishing the facts with constructive suggestions based thereon in clear, simple and forceful language.

To do this the Bureau needs a staff of specialists. As it is quite impossible to maintain a staff large enough to cover all fields of public inquiry, it is frequently necessary to engage the services of outside specialists. Again, the cost of publicity, which is absolutely necessary if the Bureau's educational work is to secure worth-while results, involves large expense. The working reference library, made up largely of public reports, reports of surveys, etc., also costs money. And then there is the inevitable overhead.

During the year ending March 1st, 1921, the Bureau spent on all these services \$31,575.90, the details of which are in the annual report. Approximately the same amount will be required next year if the programme is to be covered.

When it is considered that the city will have spent \$33,000,000 gross on current account, and huge sums on capital account during 1921, does it seem unwise to spend \$30,000; that is, less than one-tenth of one per cent. of the city's current expenditure, to keep the people informed as to the facts of municipal government, and to study ways and means of effecting improvements in civic administration?

It is desirable that as many as possible shall share in the work of financing the Bureau. The Bureau needs the financial help of all those who can afford to help. It desires also that those who assist financially should strive to interest others in the movement, so that the Bureau's basis of moral and financial support may be as broad as possible.

## Bulletins Issued by The Bureau of Municipal Research Toronto.

No.	Title.	Date of Issue.
1.	What Citizen Co-operation Through a B.M.R. Has Done Elsewhere, It Can Do in Toronto.....	March 6th, 1914
2.	Do You Care How the Other Fellow is Housed?....	" 13th, 1914
3.	An Ounce of Prevention is Worth a Pound of Cure (Fire Prevention) .....	" 18th, 1914
4.	What is Everybody's Business is Nobody's Business	" 21st, 1914
5.	Is It Enough to Believe That an Authorization to Incur Indebtedness is Justified, or Should We as Citizens Find Out and Know Why It is Justified? .....	" 25th, 1914
6.	Can We Afford to Waste Time in Complaining of City Officials When There is so Much We Can Do Now? .....	" 27th, 1914
7.	Is the Solution of the Housing Problem a Civic Duty? .....	April 1st, 1914
8.	Toronto's Fire Loss in the Month of March, 1914. Was \$492,666.00 and Five Lives.....	" 2nd, 1914
9.	A Citizens' Programme for Toronto.....	" 3rd, 1914
10.	Toronto Spends 33% of Her Taxes or 22% of Her Total Revenues on Education in Schools.....	" 6th, 1914
11.	Steps in the Line of Progress.....	" 7th, 1914
12.	A Dollar Saved is a Dollar Earned.....	" 8th, 1914
13.	The Proportion of the City's Income Which Goes to Debt Charges.....	" 18th, 1914
14.	Report of the Civic Survey—Civil Service.....	" 20th, 1914
15.	Civic Housecleaning (Clean-up Day, May 1st).....	" 28th, 1914
16.	Unpaid Taxes for 1911, 1912 and 1913.....	May 7th, 1914
17.	Bond Story Number One.....	" 11th, 1914
18.	Help-Your-City Suggestion Box.....	" 18th, 1914
19.	Fire Inspection (Woodbine Hotel Fire).....	June 10th, 1914
20.	Civil Service .....	" 24th, 1914
21.	Bond Story Number Two.....	July 7th, 1914
22.	Bond Story Number Three.....	" 10th, 1914
23.	Making One Hundred Cents Do a Dollar's Worth of Work (Stories No. 1, No. 2 and No. 3).....	" 23rd, 1914
24.		
25.		
26.	Simply Because We Are at War, We Must Not Stop Thinking About Our Pressing Local Problems (Unemployment Story No. 1).....	Aug. 18th, 1914
27.	The Dominion, Provincial and City Governments Are Being Called Upon Not to Curtail Public Work (Unemployment Story No. 2).....	" 21st, 1914
28.	Bringing Supply and Demand Together (Unemployment Story No. 3).....	" 27th, 1914
29.	Unemployment Story No. 4.....	Sept. 12th, 1914
30.	Getting Down to Brass Tacks.....	" 23rd, 1914
31.	What Reorganization Has Been Effected in the Toronto Fire Department Since October 31st, 1913	" 26th, 1914
32.	Nero Fiddled While Rome Burned. Who's Fiddling Now in Toronto?.....	Oct. 21st, 1914

No.	Title.	Date of Issue.
33.	The Municipal Improvement Association as Well as the B.M.R. Evidently Intends to Mind Its Own Business .....	Oct 23rd, 1914
34.	Lack of Uniformity From City to City in the Classification of Accounts and Methods of Reporting Financial Facts, Largely Destroys the Value of Comparison in Civic Efficiency.....	Nov. 18th, 1914
35.	Unemployment Story No. 5.....	Dec. 10th, 1914
36.	A New Year's Gift to the City of Toronto.....	Jan. 4th, 1915
37.	Unemployment Relief, Fire Dept. Reorganization, Accounting and Budget Reform, Are Knocking at the Doors of the Toronto City Administration, Demanding Attention Forthwith.....	" 29th, 1915
38.	City Auditing—Story No. 1.....	Feb. 8th, 1915
39.	City Auditing—Story No. 2.....	Feb. 15th, 1915
40.	City Auditing—Story No. 3.....	" 19th, 1915
41.	The Qualifications of a Fire Department Head.....	March 6th, 1915
42.	When is a Tax Rate Not a Tax Rate?.....	" 17th, 1915
43.	Is Toronto About to Order Municipal Mobilization?	Oct. 18th, 1915
44.	Are You An Average Citizen? Is Your Family An Average Family? If So, It Takes You . . . 41 Days to "Work Out" Your Taxes, Etc.....	Dec. 20th, 1915
45.	Toronto's Hospital Grants and Other So-called Charitable Expenditures .....	May 1st, 1916
46.	School Accounts .....	" 23rd, 1916
47.	If Accounts Are Worth Keeping, They Are Worth Keeping Well .....	" 31st, 1916
48.	Controlling the Uncontrollable.....	June 9th, 1916
49.	Every Little Bond Issue Has Debt Charges of Its Own .....	" 20th, 1916
50.	In Order to Get the People's Work Done, City Governments Must Spend Other People's Money....	Oct. 14th, 1916
51.	Why Does It Take So Much Talk to Get the City's Business Done or to Keep It From Being Done?	" 24th, 1916
52.	There is No One in Toronto Who Does Not Pay Taxes, Directly or Indirectly.....	Nov. 2nd, 1916
53.	The Biggest Word in Canadian Financing During the Next Decade Should Be "Thrift".....	" 16th, 1916
54.	It is Worth While Living in Toronto or Most of Us Wouldn't Be Living Here.....	Dec. 4th, 1916
55.	The Estimates of the City of Toronto For 1916 Provided For an Expenditure on Current Account of \$17,168,128.65 .....	Jan. 26th, 1917
56.	How the Tax Rate May Be Reduced.....	April 5th, 1917
57.	Under the Head of "Charity and Philanthropy" the Citizens of Toronto in Eleven Years Spent Out of Taxation \$3,000,000 ("Toronto Gives"—Story No. 1) .....	Sept. 14th, 1917
58.	"Toronto Gives"—Story No. 2.....	" 19th, 1917
59.	"Toronto Gives"—Story No. 3.....	" 26th, 1917
60.	"Toronto Gives"—Story No. 4.....	Oct. 3rd, 1917
61.	Civil Service Reform.....	" 4th, 1917
62.	The City Estimates For 1917 Planned For An Expenditure of \$19,242,583.23.....	Dec. 3rd, 1917
63.	In 1918 How Much Are We Going to Raise, As a City, For Current Purposes?.....	Jan. 17th, 1918
64.	Help-Your-City Suggestion Box.....	" 29th, 1918

No.	Title.	Date of Issue.
65.	There Are Four Certain Ways of Getting a Municipality Into Financial Difficulties.....	March 20th, 1918
66.	High Taxation is Hard Enough to Bear (Inequitable Taxation is Harder to Bear).....	June 11th, 1918
67.	Four Test Questions As to the Desirability of Any Mode of Taxation.....	" 18th, 1918
68.	Is the Income Tax, As We Know It in Toronto, Equitable and Fairly Certain of Collection?.....	" 25th, 1918
69.	The Possibilities For Good of the Federation For Community Service .....	Nov. 7th, 1918
70.	The Assessment Question and "Public Opinion" in Toronto .....	" 16th, 1918
71.	"What is 'The Ward' Going to Do With Toronto"?	Dec. 10th, 1918
72.	For Over Four Years Our Eyes Have Been Focused on the European Front—And Quite Properly (For Years to Come They Must Be Focused on the Home Front).....	" 27th, 1918
73.	Help-Your-City Suggestion Box.....	March 21st, 1919
74.	Did You Vote in the Last Municipal Election? (Effective Voting—Story No. 1).....	May 20th, 1919
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84.	Will 1921 Be a New Year in Civic Administration, or Will It Be the Same Old Year With a New Number? .....	Jan. 7th, 1921
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87.	The City of Toronto As a Car Owner (City Budget—Story No. 2).....	June 17th, 1921
88.	\$22,723,686, or \$43.28 Per Capita, Is the Amount Toronto Citizens Are Expected to Pay in Taxes For City Services in 1921 (City Budget—Story No. 3).....	" 24th, 1921
89.	The City As School Master (City Budget—Story No. 4).....	Aug. 16th, 1921
90.	The City As a Park and Playground Manager (City Budget—Story No. 5).....	Sept. 23rd, 1921
91.	Is It Too Early to Think About Toronto's Capital and Current Expenditures For 1922?.....	Oct. 18th, 1921
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5.	Some Facts About Our Schools in 1913 (School Story No. 1).....	Sept. 23rd, 1915
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7.	Public Education At Present is Costing the Citizens of Toronto Annually \$3,000,000 (School Story No. 3).....	Dec. 14th, 1915
8.	Do You Realize That Citizens of Toronto Pay Taxes to Support Two Departments of Health? (School Story No. 4).....	Jan. 4th, 1916
9.	During 1914 the Toronto Board of Education Expended on Maintenance Account For Collegiates and High Schools \$324,060.40 (School Story No. 5).....	" 24th, 1916
10.	Waste Goes On Everywhere. It Is Natural. But It Can Be Checked (School Story No. 6).....	Feb. 10th, 1916
11.	One Way in Which Toronto Is Preparing to Grapple With After-the-War Problems (School Story No. 7).....	March 10th, 1916
12.	The Problem of the "Feeble-Minded".....	" 25th, 1916
13.	Official Recommendations and Suggestions and Statements Which Might Be the Basis For Recommendations (School Story No. 8).....	Dec. 26th, 1916
14.	Facts and Suggestions As to Health Conditions in Our Schools (School Story No. 9).....	" 29th, 1916
15.	Boys and Girls in the Mass May Not Be Interesting to Some Unfortunate People (School Story No. 10).....	Feb. 19th, 1917
16.	What Happens to Our Boys and Girls Is More Important Than What Happens to Our Dollars (School Story No. 11).....	" 23rd, 1917
17.	The Two Greatest Problems in the Administration of Philanthropy ("Toronto Gives"—Story No. 5).....	Oct. 17th, 1917
18.	Federation of Philanthropies Is No New Idea For Toronto.....	Dec. 26th, 1917
19.	Preparation of Its Citizens For Living and the Conservation of Their Health.....	Feb. 28th, 1918
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22.	The Provincial Assessment Act (Story No. 3).....	" 24th, 1918
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29.	Street Railway Operation (Service-at-Cost Plan)....	June 21st, 1919
30.	The Parks Department.....	Aug. 12th, 1919
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34.	Teachers' Salaries.....	Feb. 2nd, 1920
35.	The Personnel of Our Civic Government, 1920.....	" 21st, 1920
36.	Municipal Stadiums.....	" 21st, 1920
37.	The City Budget Estimates (Cutting According to Plan Versus Slashing at Random).....	" 22nd, 1920
38.	Toronto's Budget Estimates.....	March 26th, 1920
39.	Community Service and Our Public Hospitals.....	April 24th, 1920
40.	Toronto's Children Are Her Greatest Asset.....	May 5th, 1920
41.	Would Motor Buses Solve or Help to Solve Toronto's Transportation Problems?.....	July 2nd, 1920
42.	Motor Accidents.....	Nov. 19th, 1920
43.	A Twelve-Hour Working Day For School Buildings 300 Days in the Year (Story No. 1).....	Jan. 14th, 1921
44.	How Should Toronto's Civic Welfare Work Be Organized?.....	Feb. 14th, 1921
45.	The Personnel of Our Civic Government, 1921.....	" 22nd, 1921
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47.	A Twelve-Hour Working Day For School Buildings 300 Days in the Year—The Home and School Movement (Story No. 3).....	April 29th, 1921
48.	Is Toronto's Public Hospital Accommodation Sufficient For Toronto's Needs?.....	
49.	The City of Toronto as a Buyer.....	
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## TO THE PUBLIC

Early in 1919, the Bureau of Municipal Research was requested by the newly-organized Federation for Community Service to submit its budget for the then current year. This was done, and the Bureau became a financial member of the Federation.

The Bureau was willing to become a financial member because it had long advocated federation of all privately-controlled community service organizations, both for work and for group financing, in the interests of efficiency as well as of justice to the givers.

The great emphasis placed in the Federation campaigns on that form of community service known as charity, raised questions in the minds of some supporters of the Federation as to the propriety of the Bureau's financial membership. This was brought officially to the attention of the Board of the Bureau, which, rather than cause any embarrassment to the Federation, immediately resigned from financial membership, the resignation to take effect on December 31st, 1921. The Bureau is, of course, not in any sense a charity, and never has had any desire to be so considered.

The Bureau is, therefore, again appealing for the support of its work directly to the general public. The basis of its appeal is its record of eight years of service to the community. A careful reading of these pages will help any citizen to decide whether it is in the interests of Toronto to have in its midst an independent citizen agency of constructive criticism and co-operation in municipal government.