

1926

TWELVE YEARS
OF
COMMUNITY SERVICE



1926
TORONTO BUREAU OF MUNICIPAL RESEARCH
21 KING STREET EAST
TORONTO

*TWELVE YEARS
OF
COMMUNITY SERVICE*

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INTRODUCTION

TORONTO, December 28th, 1926.

It is easy to catalogue the output of a factory and set a definite value on its product which is physical in nature and, therefore, susceptible of accurate objective measurement. A Bureau of Municipal Research, however, does not deal in the first instance with objective but subjective values and, therefore, the results of its work are harder to estimate and quite impossible to tabulate.

The Bureau does not attempt to list and evaluate its results, mainly for the following reasons:

1. The main purpose of the Bureau being to build up informed citizenship, the essential foundation of efficient government, a list of concrete achievements would give a very imperfect and misleading picture of the Bureau's services to the community, as the chief values produced by the Bureau's work do not lend themselves to cataloguing.
2. The Bureau, being an impersonal, non-partisan organization, which obtains its chief results through co-operation, any claiming of exclusive credit for any particular achievement would, by throwing doubt on the Bureau's disinterestedness, tend to defeat the Bureau's ends. The Bureau must make it clear that it is quite willing that the credit should go to others so long as results of value to the citizens are obtained. The Bureau is particularly anxious that responsible department heads should receive full credit for all improvements effected in their departments, as the permanent executive organization is the backbone of municipal government.
3. No worthwhile results are ever attained as the result of the unaided work of one agency, so that the most any agency can honestly claim is that it contributed to the extent of its resources to the attainment of the desirable ends it had in view.

At the same time, the supporters of a movement have a right to information as to the nature of its programme and the quality and quantity of its work. With this in mind, the following short review of the Bureau's history is presented in printed form along with a list of the Bureau's publications and a list of its financial supporters.

HORACE L. BRITTAIN,
Managing Director.

WALTER J. BARR,
President.

TWELVE YEARS OF COMMUNITY SERVICE
BY THE
TORONTO BUREAU OF MUNICIPAL RESEARCH

THE FOUNDATION OF THE BUREAU

The Bureau began its career on March 1st, 1914. Previous to its inception, a committee of citizens, called the Civic Survey Committee, had, with the consent and co-operation of the City Council, completed an administrative survey of five important civic departments—the Treasury Department, the Works Department, the Assessment Department, the Property Department, and the Fire Department. The report of this survey made numerous recommendations of great importance, and it was deemed necessary, if these recommendations were to receive practical fulfilment, that a permanent organization should be formed to follow up the survey report. Hence the Toronto Bureau of Municipal Research, which from its foundation has pertinaciously urged the adoption of the recommendations, in many cases successfully, and has conducted a continuous survey from the outside upon which have been based practical suggestions to the City Council, the Board of Education, and the citizens themselves.

THE AIMS AND OBJECTS OF THE BUREAU

The primary aim of the Bureau is to develop informed active citizenship as the best means of attaining permanent improvements in municipal government. Experience elsewhere has shown that reform movements of the usual campaign character are generally only temporarily successful, and that they are frequently followed by serious relapses which may leave the community in a worse position than before. The securing of technical improvements in advance of public opinion by pressure brought on policy-forming bodies, while more spectacular, frequently leads to little real advance and may indeed be nullified by the action of succeeding administrators. When, however, advances are brought about as the result of settled public opinion, the improvements are of solid value and are rarely upset by reactionary decisions.

It has sometimes been difficult for the Bureau to adhere to this policy, but the policy has been justified by the results. A predominantly educational programme is the only one which will stand the test of time.

ITS GENERAL METHODS

The general methods of the Bureau are:

To ascertain the facts as to municipal government in Toronto and elsewhere.

To analyze these facts.

To report the facts, with suggestions and recommendations, in clear, concise form.

PUBLICITY

Pamphlets:

The purpose of the Bureau being to reach the average citizen who cannot give much time to the study of any particular document, the Bureau has issued pamphlets, but has usually split up the results of its enquiries into small bulletins or four-page white papers. Among the pamphlets issued are the following:

Administrative study of the Toronto Department of Public Health, March 1st, 1915.

City Budget Facts, 1915, 1916, 1917, 1918, and 1919.

"Toronto Gives," a study of organized versus planned philanthropy, June, 1917.

"What will the 'Ward' do with 'Toronto?'" A study of congested living conditions in a central district of Toronto, December, 1918.

A series of seven pamphlets on Educational Administration in Toronto, including such topics as educational waste, the building department, purchasing, stores, and accounting, May, 1920, to February, 1921.

The administrative survey of the Department of Public Health was made in fullest co-operation with the Department. A study several years later (unpublished), made at the suggestion of the Department, indicated that great improvements had been effected. The accounting and budget procedure had been thoroughly reconstructed.

The pamphlet "Toronto Gives" received wide distribution in Toronto and throughout Canada and the United States, and was primarily instrumental in setting in train those forces which ultimately led to the foundation of the Toronto "Federation for Community Service," which has done so much not only to protect donors and assure them of the efficient expenditure of their gifts, but to put welfare work in Toronto on a sound basis.

The ward survey attracted considerable attention and no doubt has led indirectly to worthwhile results.

The Bureau's annual analyses of the budget were continued in pamphlet form until it was felt that the improvement in the form of the official estimates was so great as to give assurance that eventually there would be thorough re-organization of budgetary control. Since then the Bureau has issued the analyzed material in white paper form, emphasizing particular steps in advance.

Bulletins and White Papers:

During the twelve years in which these have been issued, practically every phase of the City's administration has been touched upon. In the appendix is given a list of all the Bureau's publications to date. Except for the last two years, most of these are now out of print owing to the large demand for extra copies from citizens interested in various phases of the City's work. Many bulletins, particularly those dealing with the form of city government, have been asked for in great numbers by members of citizen organizations engaging in public debate on municipal questions. No part of the Bureau's programme has been of more fundamental importance from the standpoint of building up informed public opinion. With but few exceptions, the Bulletins and White Papers have been reproduced in whole or in part by the press, so that the facts have been disseminated among all the 100,000 homes in Toronto. The wholesome effect on the City's life of this educational work can hardly be over-estimated.

Open Letters:

Very sparing use has been made of this method of reaching the public. Only when immediate action on some point of vital importance was necessary has the Open Letter been resorted to. It has taken two forms: Letters to the Mayor, Board of Control and Council, or Civic Boards or Commissions, and letters to the citizens in general. In every case the letters have been reproduced in the press and in several have been made the subject of editorial comment. Most of these letters protested against the threatened abandonment of the policy of giving contracts to the lowest bidder when qualified to do the work required, the introduction of patronage into civic appointments, or the weakening of Toronto's reputation for fair dealing. In some cases the results of the Bureau's action and of similar action of other bodies and individuals have been almost immediate. In others the effect has been to modify future action. The salutary effect of these letters cannot be questioned, even when they failed to attain the immediate object in view.

Surveys:

In addition to the departmental surveys, which marked the inception of the work, the Bureau has conducted surveys of the Street Cleaning Department, the recreational facilities of the City, the Department of Public Health (2), and the Board of Education, and has made innumerable smaller studies of various activities. The first two of these were not published. The surveys of the Health Department are referred to on page 10 of this pamphlet. The school survey followed the publication of a series of Bulletins and White Papers on school affairs, and the most extensive survey undertaken by the Bureau to date. The Bureau made an extensive inquiry into the question of educational waste in the public schools with special reference to over-age, retardation, promotion and grading. It is interesting to note that the reports of the Board of Education, which previous to 1913 made no or but little reference to these

important topics, now gives them a prominent place in every report, indicating that the system as a whole is grappling with the problems of educational waste in a much more sustained and co-ordinated way than ever before. Several interesting experiments in grading and promotion have followed the awakening of a definite interest in the conservation of child effort. While perhaps the Board does not as yet give as much attention to accounting for children as to accounting for dollars, very noteworthy progress has been made along this line.

The Bureau also made a detailed examination of the physical plant and an administrative survey of the building department. This phase of the inquiry was about contemporaneous with the appointment of a Business Administrator by the Board. The report based thereon was one of the first submitted by the Bureau to that official whose reorganization of the work had begun before the inquiry was completed.

The final report issued by the Bureau on its School Survey was in three sections: Purchasing, Stores and Accounting. In accounting, particularly, and in the budgetary control based on accounting, the Board has effected tremendous improvements. In 1914 the annual report contained no true operating account and no balance sheet. Now it contains both in modern form. In addition the Board publishes annually a detailed financial and statistical report which in most respects could serve as a model for all urban Boards of Education, and must be a valuable instrument of administrative control for the Board.

As an example of what the Bureau believes should be done for every elementary and secondary school, as one element in building up school individualities, short biographies of two schools, the York and the Park Schools, were prepared and published. These biographies were necessarily sketchy and were intended only to stimulate interest in the history of our schools. At some time in the future the absence of fairly complete authentic historical records of the individual schools will be recognized as a distinct loss.

At the request of the Board of Governors of the Toronto General Hospital, the Bureau made an Administrative Survey of the Hospital in 1917, and in order to assist in giving the recommendations effect and facilitate reorganization, the Director of the Bureau was loaned to the Hospital as superintendent for over eighteen months.

The Speakers' Bureau:

Co-operation with citizen organizations and the general public by supplying speakers on civic subjects has been a marked feature of the service of the Toronto Bureau of Municipal Research from the first. Hundreds of addresses by members of the Bureau's staff have been made to Toronto audiences during the past twelve years. Among the organizations with which the Bureau co-operated in this way were Ratepayers' Associations, Business Men's Associations, the Rotary, Kiwanis, Lions and

other service clubs, the Board of Trade, Home and School Leagues, Voters' Leagues, various debating clubs, etc., etc. Among the subjects treated were: Budget Control, City Planning, Commission Government, Council-Manager Government, Citizen Control of the Citizens' Business, the Tax Rate, Administrative Co-ordination, Wider Use of School Plant, Centralized Purchasing, Getting out the Vote, Hospital Administration from the Community Standpoint, etc., etc.

The Reference Library:

This Library is made up for the most part of official reports and documents and reports of civic surveys and studies. There is a small section made up of works on municipal and governmental administration, but this is kept at a minimum in order to avoid duplication with the public libraries. The library becomes more valuable from year to year, not only on account of increasing scope, but because of the additional facilities it provides in preparing comparative statements going back a term of years. The Bureau's work would be impossible without the library. The material on the shelves is available also to all members of the Bureau and all students of municipal subjects. An increasing number of citizens are availing themselves of the service. This has been particularly marked since coming to our present office.

PROGRESS ON THE BUREAU'S PROGRAMME

Finance:

The first and most fundamental recommendation made by the Bureau following the civic survey was:

"That steps be taken to establish responsible leadership for financial proposals."

It was evident from the first that this could not be secured unless one permanent official were made, in fact as well as theory, the responsible financial advisor of the Board of Control and Council and the unquestioned executive head of the City's financial administration. The Bureau, therefore, recommended that a Commissioner of Finance be appointed with clearly defined duties and with the necessary authority to carry out these duties. This was done, and the City has had the services of a Finance Commissioner ever since. No one who was familiar with conditions before the appointment of a Commissioner can doubt that millions have been saved to the taxpayers. In view of the conditions brought about by the war and the accumulation of millions of unsold but hypothecated debentures at the time of the appointment, it is extremely doubtful if the City would have been in a position to finance the taking over of the Street Railway and other undertakings involving great capital expenditures under the previous "laissez-faire" policy. This appointment was fundamental, as few of the other recommendations could have been carried out without such leadership.

While by no means all of the recommendations of the Report of the Civic Survey and of the Bureau of Municipal Research have been carried out, no one can compare the financial documents now issued by the City—such as the annual estimates and the annual financial report—without being absolutely convinced that rapid and substantial progress has been made in accounting and budgetary control. The savings effected are cumulative. They are not confined to the years in which the improvements were made, but affect all succeeding years.

Previous to 1914 the City was faced with annual deficits on current account. Since that date deficits have not been a factor in striking the annual tax rate. Formerly large sums of money were paid out in interest on money borrowed in advance of taxation, but recently this item has disappeared from the estimates. Formerly the City was sometimes operated for about five months each year without a budget plan, but now the estimates are passed before three months of the year have expired. While undoubtedly the departmental estimates should and could be in by October or November for the tentative consideration of the outgoing Council so that the Budget could be passed in January by the new Council, yet the advance made to date has been thoroughly worthwhile and provides a much more effective means of controlling expenditure throughout the year. As late as 1914 assessment rolls were outstanding for four years, so that with the flat penalty then provided taxpayers were in effect borrowing from the City a total of almost a million and three-quarters at rates varying between 1½% and 5%. Now the outstanding tax rolls are reduced to a minimum, the penalties for non-payment have been made more stringent, and the City is not lending to taxpayers at a lower rate than it pays for the use of money. The outstanding arrears of taxes are still large, but the Treasury Department has succeeded in decreasing the arrears since 1923 from nearly \$6,800,000 to about \$5,700,000, and will undoubtedly succeed in reducing them to a still lower total with a continuance of present methods, strengthened where necessary.

The sinking fund administration has been so efficient that not only has it always produced sufficient funds to retire bonds at maturity, but its earnings have been such as to enable the buying and retirement of City bonds before maturity, with resulting benefit to the tax rate and the City's debt position. Previous to 1914 the method of selling the City's bonds was, as pointed out by Bureau Bulletins, extremely unbusinesslike. Now the method meets with the approval of those doing business with the City and of the public. Formerly most bonds issued were of the sinking fund variety, but the prevailing practice now is to issue bonds on the instalment basis. The per capita debt charges provided for in the estimates out of current taxation and incidental revenues were about \$1.12 less in 1926 than in 1925; \$1.12 less than in 1924, and \$1.02 less than in 1923.

ADMINISTRATIVE IMPROVEMENTS

Health:

When the Bureau began its work in 1914 the City had in effect two Departments of Public Health—the Civic Department of Public Health and the Department of Medical Inspection of the Board of Education. The Separate schools had no facilities for medical inspection. Early in 1916 the Bureau began to advocate specifically the co-ordination of all public health work paid for by the civic taxpayers. Other organizations adopted a similar policy, and in 1917, after popular vote, the two services were combined under the Department of Public Health, which not only took over the health service of the Board of Education, but instituted medical inspection in the Separate schools. While serious friction was prophesied at the time, this has not developed, and great administrative progress has been made. The province has since adopted the principle by transferring the work of medical inspection from the Provincial Department of Education to the Provincial Board of Health.

Welfare:

In 1914 the official welfare work of the City was carried on by several administrative units. In 1917 the Bureau recommended the combining of all such work in a Welfare Branch under the Medical Officer of Health as an integral part of a Department of Public Health and Welfare. While such a department was not officially set up, the recommendation was given practical effect by the City Council establishing a welfare branch and putting it under the administration of the Medical Officer of Health. Thus the closely related functions of Health and Welfare administration are thoroughly co-ordinated. For reasons which could not have been connected with the needs of efficient administration, the Relief Officer of the City was not made a part of this organization, as undoubtedly should have been done, but no doubt this step will follow naturally in the course of time.

Private Philanthropy:

To secure the best results from public and private welfare work each needs to be well organized. Private welfare work in 1914 was entirely uncentralized. There was no cooperation in raising funds and only incidental cooperation in prosecuting the work. The result was great financial loss, but even greater loss in failure to develop adequate standards of welfare work, to cooperate in applying these standards to actual needs and to cooperate with the public authorities so as to make public and private welfare funds cover the whole field to the best advantage. In 1917 the Bureau issued its pamphlet above referred to, "Toronto Gives," and followed this up by sustained bulletin publicity. In 1919 the Toronto Federation for Community Service was organized. Those interested in its formation could not have foreseen the outstanding results in improved service and decreased cost in money and effort per unit of work done.

The improvement of methods and organization, the increase of coordination, and elimination of overlapping, the closing down of unnecessary work, the amalgamation of related organizations, the initiation of new but needed work, and the preservation of established organizations during the war and post-war periods are achievements which could hardly have been attained without the Federation.

General Results:

In addition to these and other positive improvements in city government and community affairs advocated by the Bureau, the Bureau has undoubtedly been of value in helping to prevent the taking of steps which might be prejudicial to the best interests of the citizens. The very presence in a city of an independent agency for constructive criticism tends to secure a more thorough consideration of proposals made. This in the last analysis is more important than the securing of any particular improvement or the negating of any undesirable proposal, as most mistakes in policy and administration arise from insufficient knowledge of the salient facts.

A programme of inquiry and persistent publicity over a period of twelve years is bound to promote effective public opinion. Anything which helps people to think in impersonal terms about public affairs is bound in the end to produce lasting and worthwhile results.

The Future Programme:

There is always the tendency to become weary in well doing, but the Bureau is convinced that the only way to consolidate the results attained as a basis for new achievements is to pursue its activities with unabated zeal. There is no standing still in public affairs. There is always either retrogression or progress.

Among the matters of urgent importance to the citizens and taxpayers which the Bureau will continue to study and report upon are:

1. The planning of civic improvements on the basis of community needs. This involves the appointment of an advisory town-planning committee, the drawing up of a city-wide key-plan of proposed improvements, the zoning of the city according to the use made of buildings, and the abolition of the ward system or the lessening of its weight in the City Council.
2. The budgeting of capital expenditures out of borrowed funds ten years in advance, subject to annual revision by the City Council in order that the City may really know where it is going in debt increases. This involves a thorough study by a special committee of all the proposals now in the air involving capital expenditures, in order to determine the order in which improvements shall be considered, their relative importance and whether any, and if so which, should be eliminated from the programme.

3. A thorough study of the forthcoming report of the Toronto Civic Survey Commission on the civic establishment to the end that equal pay shall be given for equal work; that standards of appointment, promotion and demotion may be established; that outstanding service may be rewarded; that the esprit de corps of the various staffs may be built up, and that the taxpayers may be assured, so far as possible, of full value in service from the City's huge annual salary and wage bill.
4. A simplification of the policy-forming bodies, i.e., the City Council and Board of Education. This involves a drastic reduction in the number of members of these bodies, their election for periods of longer than one year for overlapping terms, and the abolition of a complicated standing committee system.
5. A simplification of the administrative machinery of the City. This involves a reduction through co-ordination in the number of civic departments, the centralizing of the great operating and spending departments which render services directly to the citizens under a single commission, or, if found necessary, or advisable, the centralization of all executive departments under a city manager appointed by and directly responsible to Council.
6. The further centralization of price getting and purchasing, not only for the regular civic departments, but for the City and all "outside" Boards and Commissions in charge of services rendered to the citizens and at their expense.
7. The further standardization of the civic estimates and budget procedure so as to show for all departments, among other things, cost of salaries and wages, supplies and other elements of expense for all work done and functions performed, with comparative figures for preceding years and reasons for increases and decreases. Until this is done there cannot be adequate control of current expenditures.

CONCLUSION

Anyone interested may obtain detailed information by calling at or applying to the office. A list of all the publications of the Bureau is contained in the Appendix. Copies of any bulletins, white papers or pamphlets which are still in print may be obtained on application.

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 Government 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 Deptment Since October 31st, 1913.....	" 26th, 1914
32.	Nero Fiddled While Rome Burned. Who's Fiddling Now in Toronto?.....	Oct. 21st, 1914
33.	The Municipal Improvement Association as Well as the B.M.R. Evidently Intends to Mind Its Own Business	Oct. 23rd, 1914

No.	Title.	Date of Issue.
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.....	" 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
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

No.	Title.	Date of Issue.
68.	Is the Income Tax, As We Know It in Toronto, Equitable and Fairly Certain of Collection?.....	June 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
75.	Helping Citizens to Grow (Education in Citizenship—Story No. 1).....	" 22nd, 1919
76.	Voting From the Citizens' Point of View (Effective Voting—Story No. 2).....	June 27th, 1919
77.	Voters' Leagues in Other Cities (Effective Voting—Story No. 3).....	July 11th, 1919
78.	The Making of Citizens (Education in Citizenship—Story No. 2).....	" 31st, 1919
79.	The Hare System of Proportional Representation.....	Aug. 19th, 1919
80.	Commission Government (Forms of City Government—Story No. 1).....	Sept. 19th, 1919
81.	Commission-Manager or City-Manager Government (Forms of City Government—Story No. 2).....	" 29th, 1919
82.	Mayor-Council-Board-of-Control Government (Forms of City Government—Story No. 3).....	Nov. 7th, 1919
83.	Who Is to Be the Next Commissioner of Finance?.....	May 13th, 1920
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
85.	Economy During 1921.....	" 24th, 1921
86.	The City of Toronto As An Employer (City Budget—Story No. 1).....	May 31st, 1921
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
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91.	Is It Too Early to Think About Toronto's Capital and Current Expenditures For 1922?.....	Oct. 18th, 1921
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White Papers Issued by
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No.	Title.	Date of Issue.
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3.	One Object Lesson in Efficiency.....	" 30th, 1915
4.	Are All Children Alike?.....	May 28th, 1915
5.	Some Facts About Our Schools in 1913 (School Story No. 1)	Sept. 23rd, 1915
6.	Some Facts About Our Schools in 1914 (School Story No. 2)	Nov. 25th, 1915
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
20.	The Provincial Assessment Act (Story No. 1).....	Sept. 26th, 1918
21.	The Provincial Assessment Act (Story No. 2).....	Oct. 9th, 1918
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24.	Toronto's Business Is the Citizens' Business For 365 Days in the Year.....	Jan. 28th, 1919
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26.	The Civic Car Lines.....	May 14th, 1919
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28.	The Reception Hospital.....	June 5th, 1919
29.	Street Railway Operation (Service-at-Cost Plan).....	June 21st, 1919
30.	The Parks Department.....	Aug. 12th, 1919
31.	The Department of Public Health.....	Oct. 6th, 1919

No.	Title.	Date of Issue.
32.	The Police Department.....	Nov. 19th, 1919
33.	Some Gains in Toronto's Financial Administration, 1914-1918	Dec. 22nd, 1919
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
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44.	How Should Toronto's Civic Welfare Work Be Organized?	Feb. 14th, 1921
45.	The Personnel of Our Civic Government, 1921.....	" 22nd, 1921
46.	A Twelve-Hour Working Day For School Buildings 300 Days in the Year (Story No. 2).....	March 18th, 1921
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?.....	Oct. 27th, 1921
49.	The City of Toronto as a Buyer.....	Nov. 17th, 1921
50.	The Toronto Bureau of Municipal Research.....	Dec. 7th, 1921
51.	If the Bureau of Municipal Research were to assert that on a certain date \$10,000 disappeared from the funds of the City of Toronto, considerable interest would be stirred up and many would want to know who was responsible and what steps were being taken to prevent a recurrence. But.....	Jan. 31st, 1922
52.	Board of Education Estimates for 1921.....	Feb. 14th, 1922
53.	The Personnel of Our Civic Government.....	Feb. 15th, 1922
54.	Municipal Taxation and Assessment.....	March 24th, 1922
55.	Toronto's Civic Budget for 1922 (Story No. 1).....	May 2nd, 1922
56.	Toronto's Civic Budget for 1922 (Story No. 2).....	June 2nd, 1922
57.	Toronto's Civic Budget for 1922 (Story No. 3).....	July 3rd, 1922
58.	Manana, Zaftra, To-morrow—The Day After To-day, Any Day But This, Never.....	July 24th, 1922
59.	Has the Amount of Municipal Taxation Anything to Do With the Industrial Standing of a City?.....	Sept. 15th, 1922
60.	The Toronto Civic Budget for 1922.....	Oct. 16th, 1922
61.	The Toronto Civic Budget for 1922 (continued).....	Nov. 15th, 1922
62.	Three Questions Will be Answered by the Citizens of Toronto on January 1st, 1923.....	Dec. 20th, 1922
63.	The Tax Rate Does Not Measure the Burden of Taxation	Jan. 29th, 1923
64.	The Personnel of Our Civic Government.....	Feb. 15th, 1923
65.	When is a Debt Not a Debt? When It Is Paid.....	March 15th, 1923
66.	Growth of Expenditure Faster Than the Growth of Population	May 15th, 1923
67.	The New Union Station, the Viaduct, the Harbour Development and the Customs House, Letter No. 1	June 15th, 1923
68.	The New Union Station, the Viaduct, the Harbour Development and the Customs House, Letter No. 2	July 15th, 1923

No.	Title.	Date of Issue.
69.	The City as an Employer.....	Aug. 15th, 1923
70.	Score at End of First Ten-year Period 0-0..... (A Cartoon on the Viaduct Situation)	Oct. 18th, 1923
71.	The Modified Single Tax Proposal.....	Nov. 30th, 1923
72.	Civic Election Issues	Dec. 19th, 1923
73.	The Personnel of Our Civic Government.....	Jan. 28th, 1924
74.	Reducing the Per Capita General Taxation.....	March 8th, 1924
75.	The New Union Station, the Viaduct, the Harbour and the Customs House.....	March 22nd, 1924
76.	The Taxpayers of Toronto Are to Spend on Regular Services During 1924 \$28,263,145.07.....	May 29th, 1924
77.	Copy of Open Letter to Mayor, Board of Control and City Council re Proposed Pension Fund.....	July 11th, 1924
78.	Open Letter to Citizens and Ratepayers re Centralized Purchasing and Survey of Organization and Personnel of Civic Service.....	Sept. 9th, 1924
79.	Open Letter to Citizens of Toronto re Cumbersome Municipal Organizations and Survey of the Civic Service	Oct. 3rd, 1924
80.	Open Letter to Citizens and Taxpayers re Proposal that the City go into the Gasoline Business and other Trading Activities.....	Oct. 31st, 1924
81.	Who Are to Decide Upon and Control 1925 Expendi- tures?	Dec. 10th, 1924
82.	The Questions Before the Electorate on January 1st, 1925	Dec. 27th, 1924
83.	The Personnel of Our Civic Government, 1925.....	Jan. 31st, 1925
84.	Some Causes of Municipal Ill-Health.....	Feb. 10th, 1925
85.	Cities Differ Materially in the Extent, Thoroughness and Administrative Grouping of the Functions Performed and Services Rendered to Their Cities	Feb. 20th, 1925
86.	The Proposed Gasoline Tax as it Would Affect Toronto	March 20th, 1925
87.	Open Letter re the Danger of Patronage in the Civic Service	April 11th, 1925
88.	The City's Credit	May 21st, 1925
89.	Second Open Letter re the Danger of Patronage in the Civic Service.....	June 23rd, 1925
90.	The City of Toronto Will Have Spent Out of Current Account in the Year 1925, \$28,074,823.20.....	Sept. 15th, 1925
91.	The Council-Manager Form of Municipal Govern- ment, Story No. 1.....	Oct. 30th, 1925
92.	If You Have Votes, Prepare to Use Them Now.....	Nov. 5th, 1925
93.	The Council-Manager Plan of Municipal Govern- ment, Story No. 2.....	Nov. 25th, 1925
94.	Some Subjects Dealt with by the Toronto City Coun- cil and the Board of Control, 1925.....	Dec. 22nd, 1925
95.	The Personnel of Our Civic Government, 1926.....	Jan. 21st, 1926
96.	The Council-Manager Form of Municipal Govern- ment, Story No. 3.....	Feb. 10th, 1926
97.	Open Letter: Salary Increases.....	March 8th, 1926
98.	Planning Versus Confusion.....	April 12th, 1926
99.	Harbour Front Situation.....	May 12th, 1926
100.	City of Toronto Proposes to Spend on Current Ac- counts During 1926, \$28,190,117.....	June 1st, 1926
101.	Council-Manager Plan of Municipal Government, Story No. 4	Aug. 30th, 1926
102.	Council-Manager Plan of Municipal Government, Story No. 5A	Sept. 22nd, 1926
103.	Council-Manager Plan of Municipal Government, Story No. 5B	Oct. 6th, 1926
104.	Council-Manager Plan of Municipal Government, Story No. 6	Oct. 18th, 1926
105.	Some Vagaries in the Ward System in Toronto.....	Nov. 16th, 1926
106.	It is Often Forgotten.....	Dec. 21st, 1926
107.	Penalties for Non-Voters.....	Dec. 28th, 1926

REPORTS ISSUED

Topic.	Date.
Administrative Study of the Toronto Department of Public Health As of March 1st, 1915.....	March, 1915
1st Annual Report of B.M.R., Toronto.....	Feb., 1915
City Budget Facts, 1915.....	Sept., 1915
Why a Bureau of Municipal Research Was Needed Two Years Ago—Why It Is Needed This Year.....	June, 1916
2nd Annual Report of B.M.R., Toronto.....	Feb., 1916
City Budget Facts, 1916.....	Dec., 1916
3rd Annual B.M.R. Report, Toronto.....	Feb., 1916
"Toronto Gives"	June, 1917
City Budget Facts, 1917.....	Dec., 1917
4th Annual Report of B.M.R., Toronto.....	Feb., 1918
City Budget Facts, 1918.....	Sept., 1918
The "Ward" Survey.....	Dec., 1918
5th Annual Report of B.M.R., Toronto.....	Feb., 1919
City Budget Facts.....	June, 1919
6th Annual Report of B.M.R., Toronto.....	Feb., 1920
Biography of York Street School, Toronto.....	March, 1920
Measurement of Educational Waste in the Toronto Public Schools	May, 1920
Interim Reports of the Toronto School Survey— I. The Physical Plant. II. The Building Department....	June, 1920
City Budget Facts, 1920— Part I.	Sept., 1920
Part II.	Dec., 1920
7th Annual Report of B.M.R., Toronto.....	Feb., 1921
Biography of Park School, Toronto.....	Jan., 1921
Interim Reports of the Toronto School Survey— III. Purchasing. IV. Stores. V. Accounting.....	Feb., 1921
Annual Reports B.M.R., 1922, 1923, 1924, 1925.....	

OPEN LETTERS

In addition, many Open Letters which were not printed were sent out to the City Council, Board of Education or whatever Civic Body was concerned. The following examples show some of the subjects touched upon in this way.

Subject	Date
The Necessity of Awarding the Building of the Live Stock Arena to the Lowest Bidder.....	1922
The Radial By-laws, Submitted to the People.....	
Re Necessity of Adhering to Policy of Accepting the Lowest Tender re Water Pipe.....	Nov. 30th, 1923
A Study of the Civic Service by an Independent Committee	Jan. 12th, 1924
The Amalgamation of the Street Cleaning Department with the Works Department in the Interests of Economy and Efficiency.....	Feb. 23rd, 1924
The Employment, Supervision and Payment of Caretakers by the Board of Education.....	June 4th, 1924
The Proposed Pension System for Civic Employees.....	June 26th, 1924
Re Proposed Legislation Authorizing Municipalities to Guarantee Bonds of Hydro-Electric Power Commis- sion for the Purpose of Constructing Power Develop- ments, etc.	March 10th, 1925
Re Direct or Indirect Bonusing of Industries by City or "Outside" Boards	March 21st, 1925
Salary Increases and Standardization of Grades and Salaries in Civic Employment.....	Feb. 23rd, 1926

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Russell Motor Car Co., Ltd.
Ryrie-Birks, Ltd.
Salada Tea Co. of Can., Ltd.
Samuel & Benjamin, Ltd.
Sanderson & Barclay, Ltd.
Sandiford, M.Sc., Ph.D., Prof. Peter
Saunders, Kingsmill, Mills & Price
Saunders, Edward
Scholfield, H. C.
Scholl Mfg. Co., Ltd.
Schulkins, W.
Scythes & Co., Ltd.
Segsworth, R. F.
Shapley, W. H.
Shaw, W. H.
Shea's Theatre Co., Ltd.
Sheet Metal Products Co., Ltd.
Shenstone, Dr. Norman S.
Shepherd, Mrs. H. E.
Small, Mrs. Sydney
Smallpeice, V. Norman
Smith, John M.
Smith, Walter Harland
Smith Mfg. Co., Ltd.
Snively, A. C.
Sommerville, K.C., Norman
Soole Printing Co.
Southam Press, Ltd.
Speight, T. B.
Sproatt & Rolph
Squair, J.
St. Catharines, City of
Standard Fuel Co. of Toronto
Standard Sanitary Mfg. Co., Ltd.
Stanton, H. G.
Star, Toronto Daily
Stark, H. L.
Starr, Dr. F. N. G.
Stauntons, Ltd.
Steele-Briggs Seed Co., Ltd.
Steele, R. C.
Stewart, W. Dunlop
Strathy, Gerard B.
Strathy, Stuart
Sun Life Assurance Co. of Canada

Sutherland, H.
Swift Canadian Co., Ltd.
Tamblyn, G.
Taylor, Henry A.
Taylor & Co., John
Thompson, Ahern & Co.
Thompson, Geo. W.
Thompson, Major Boyce
Tidy & Son, Ltd., S.
Tindall, W. B.
Toronto, Bank of
Toronto Board of Trade
Toronto Carpet Mfg. Co.
Toronto Feather & Down Co., Ltd.
Toronto Home & School Council
Toronto Iron Works
Toronto University Library
Toronto Wet Wash Laundry
Touche & Co., Geo. A.
Towers, A. S.
Trees & Co., Ltd., Samuel
Turnbull, H. C.
Union Lumber Co., Ltd.
Union Stock Yards of Toronto
United Church Publishing House
United Drug Co., Ltd.
United Typewriter Co.
Vale, Percival A.
Van Nostrand, Lieut.-Col. A. J.
Victoria Harbor Lumber Co., Ltd.
Victoria Paper & Twine Co., Ltd.
Waldron, K.C., Gordon
Walberg, C.E., E. A.
Walker, E. C., & Sons, Ltd.
Walsh, E. H., & Co., Ltd.

Warren, J. H.
Warwick Bros. & Rutter, Ltd.
Waters, D.
Watson, Thos.
Watson, W. G.
Welch, Campbell & Lawless
Weldon, I. H.
Weller & Co., Ltd., A.
Western Assurance Co.
Weston, J. F.
Whaley, Royce & Co., Ltd.
White, Melville P.
Whitelaw, A. L.
Wickett & Craig, Ltd.
Wickson, A. Frank
Wickstead, Henry K.
Wightman, R.
Williams, H. H.
Wilson, Alexander R.
Wilson, Mrs. Turner
Wilson Munroe Co., Ltd.
Wilson Publishing Co. of Toronto,
Ltd., The
Winlow, G. C.
Wood, E. R.
Woods, Geo. B.
Wodland, C. W. I.
Woods Mfg. Co.
Woolworth Co., Ltd., F. W.
Woolnough Corsetiers
Wreyford, Chas. D.
Wright, Dr. C. S.
Wrigley, Jr., Co., Ltd., Wm.
Wrong, Prof. G. M.

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