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SECOND ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH

YEAR ENDING
FEBRUARY 29
1916

SECOND ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH



Year Ending February 29th, 1916



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REPORT OF COUNCIL

to

Guarantors and Members of the Toronto Bureau of Municipal Research.

Modern popular government rests on the assumption that the citizens are intelligent enough to understand their own business, and that it is possible to establish forms of doing and reporting public business which will make citizen understanding of its salient features easy and continuous.

This assumption is the first article in the creed of the Toronto Bureau of Municipal Research. As not every citizen has the time and means to ascertain the facts of city government for himself, you—as a group of citizens—have pooled your interests and resources to do collectively what cannot be done individually.

In view of the foregoing, the Council in this, its second annual report, wishes to emphasize the fact that the Bureau of Municipal Research is supported entirely by the voluntary contributions of private citizens.

The Bureau has no political or partisan leanings, and is pledged to publish all the ascertainable facts on public business, apart from personalities and politics, and to keep open for public inspection the results of its reference and research work. The permanence of this policy is guaranteed by the charter constituting it a corporation.

Underlying all its effort for efficiency in civic administration, the main purpose of the Bureau has never been forgotten, viz., the encouragement and development of intelligent citizen interest in the rights, privileges and duties of plain, everyday citizenship as distinct from loyalty to parties and creeds.

The Council met first on Wednesday, 9th June, 1915, one week after the first annual meeting. The President, Vice-President, and Secretary-Treasurer were elected at this meeting, together with the Executive Committee.

In all, four meetings of the whole Council have been held, to two of which the public were invited. At the public meetings full and interesting reports were given by the Director on different phases of the work.

The Executive Committee has held forty-three meetings, at which the members of the Committee consulted with the Director on the operations of the Bureau. This was in addition to numerous consultations and interviews by individual members of the committee, particularly on the part of the President and Vice-President who, during most months of the year, gave several half days weekly to the work of the Bureau.

The Sub-committee on Finance has met monthly to pass upon and certify as correct the monthly statement of receipts and disbursements, carefully examining each voucher. This statement has then been passed upon by the Executive Committee and handed to the Trustees. The report of the Finance Committee, together with a statement of expenditures for the past month, and the estimates for the succeeding month, have also been passed upon by the Executive Committee monthly.

All monies received by the Bureau, whether as membership fees, gifts or in any other manner whatsoever, are deposited to the credit of the Trustees of the Bureau, and are transferred from time to time to the current account, from which disbursements are made by the President, with the countersignature of the Treasurer.

In accordance with our Charter, there has been prepared “an annual report showing the work done, and the cost, in principal units.” This report is submitted herewith, and will be read by the Director.

The financial statement signed by the auditor is also submitted herewith, and will be read by the Secretary-Treasurer.

If the public will give adequate moral and financial support, the Council has no doubt that the Bureau's policy of centering the citizens' attention on the impersonal facts as to city administration, and not upon irrelevant personalities, will lead within five years to tremendous advances in the administration of Toronto's civic affairs and, as a direct consequence, to similar advances in municipalities all over Canada.

The Council hopes, in view of the great importance of this method of citizen co-operation in government, so successful elsewhere, and already showing value in our own community, that our members and sympathizers will exert themselves to provide the necessary funds. \$12,000 was expended in the first year, \$18,000 in the second, and the budget for the coming year to be proposed by the Director, calls for \$24,000; but a city the size of Toronto cannot have all that could be obtained from this method under an expenditure of \$30,000 per annum, and the effect produced by the last few thousands is greater than that produced by the first.

Respectfully submitted on behalf of the Council.

JOHN MACDONALD,
President.

JOHN I. SUTCLIFFE,
Secretary-Treasurer.

May 3rd, 1916.

BALANCE SHEET

February 29th, 1916

Assets		Liabilities
Accounts and Bills Receivable.....	\$ 131.71	Trustees' Bank Overdraft (Less
Members' Guarantees Outstanding:		\$142.11 Cash on hand)
Past due.....	\$ 575.00	Accounts Payable
For coming year	\$14,245.00	Members' Guarantees Unexpended:
Less paid in advance	2,475.00	1916 Subscriptions ...
	11,770.00	Succeeding years
For years after 1916.	27,115.00	Surplus Account.....
Equipment (Less \$488.59 depre-	39,460.00	\$41,360.00
ciation)	822.62	2,380.98
Organization Expenses (Less	3,560.62	
\$2,373.74 written off)	<u>\$43,974.95</u>	43,740.98
		<u>\$43,974.95</u>

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REVENUE ACCOUNT
Year ending February 29th, 1916

Expenditure as per Director's Re-	Surplus as at 28th February, 1915	\$1,997.42
port (See pages 27-30)	Less Uncollectible Subscription	55.00
Less Refunds and Payments for	Contributions from Members.....	\$1,942.42
Petty Services	Interest Received (Less \$20.00	17,715.00
	interest paid out)	21.32
Balance, transferred to Surplus Account		<u>\$19,678.74</u>
		<u>\$19,678.74</u>

The above statement has been audited by me with vouchers and documents thereto, and found correct.

J. HARDY, F.C.A., Hon. Auditor.

REPORT OF THE DIRECTOR.

Gentlemen:

At the end of the Bureau's year two questions are uppermost in our minds:

- 1.—What has the Bureau been working at during the year?
- 2.—What advances have been made by the civic government in city administration and by the community as a whole in community activities?

While this report does not aim to answer these questions completely or in detail, it is hoped that it will provide a review which may be of interest not only to the direct supporters of our movement, but to the citizens in general.

The second question is touched upon here not to advance any claim to credit on the part of the Bureau, which is one of many forces tending to the same or similar ends, but to make clear to public-spirited citizens the basis for encouragement and hope of further progress which lies within the records of the past year, and because community progress is the chief interest of the Bureau, irrespective of the particular agencies concerned. In the last analysis the community itself is responsible for its own progress or lack of progress.

WHAT HAS THE BUREAU BEEN WORKING AT DURING THE YEAR?

The Budget.

Toronto's budget (annual estimates) has been for years the best financial document issued by the city, especially from the standpoint of clearness. The 1915 estimates were a decided improvement on those of previous years. After their issue the Bureau re-analyzed the official draft estimates so as to show costs by general function, organization unit and object of expenditure. In the Bureau publication based on this study, summaries in diagram form as well as summaries in tabular form were included at the beginning, while at the end were placed diagrams illustrating tendencies in city expenditure. It is hoped that the city will finally adopt this feature in its financial reporting as a distinct aid to the taxpayer who wishes to understand the city's business. The Bureau's experience with its budget study shows clearly that the taxpayers will welcome the innovation. Only a few of the three thousand copies of the Bureau's summary remain undistributed.

The Bureau hopes to be able to make and publish a much more complete analysis of the forthcoming city budget, somewhat along the line of the classification of the recently adopted report on city

accounting, which in the end must largely determine the form of the city's budget statement. The budget must be based on the accounts, so that a reform in the accounting procedure should lead to an improvement in the official estimates.

Accounting.

The Bureau has had the privilege of studying the accounting and estimate-making of two organization units of the city government and to make recommendations thereon.

With its enlarged budget, estimates for which appear on page 26, the Bureau will be in a better position than ever to render technical service whenever desired.

Bulletin Service

During the year the Bureau has issued the following publications:

DATE	TITLE	SUBJECT MATTER
March 6, 1915	Bulletin No. 41	Fire Department—Qualifications of an Administrator.
“ 17, 1915	“ No. 42	Taxes.
April 12, 1915	White Paper No. 1	Government by Deficit.
“ 15, 1915	“ “ No. 2	Statistics of Fire Losses.
“ 30, 1915	“ “ No. 3	Prompt Closing up of Tax Rolls.
May 7, 1915	Bulletin No. 18 (Reprint)	Help-Your-City Suggestion Box.
“ 28, 1915	White Paper No. 4	Feeble-minded and Normal Backward Children.
Sept. 23, 1915	“ “ No. 5	Review of 1913 Report of Board of Education.
Sept. 1915	Toronto's Budget for 1915	Analysis of Official Draft Estimates.
Oct. 18, 1915	Bulletin No. 43	Municipal Mobilization—Toronto's Debt.
Nov. 25, 1915	White Paper No. 6	Review of 1914 Report of Board of Education.
Nov. 1915	Health Survey	Report of Administrative Study of the Health Department.
Dec. 14, 1915	White Paper No. 7	Total and Per Pupil Costs of Public Education.
“ 20, 1915	Bulletin No. 44	Cost per Family in Dollars and Days' Work for City Service, 1915.
Jan. 4, 1916	White Paper No. 8	Consolidation of Health Administration under One Department.
“ 24, 1916	“ “ No. 9	Total and Per Pupil Costs of Collegiate and High School Education.
Feb. 10, 1916	“ “ No. 10	“Retardation” and “Over-age”.

This has been an extremely important part of the Bureau's work, as it is the best weapon in the Bureau's hands to help in developing that public spirit which is the basis of efficient community activities. The Bureau wishes to express publicly its thanks to the Toronto press for carrying into the 100,000 homes of the city a great deal of the material published by the Bureau.

The Bureau fully recognizes that all citizen movements depend largely for their success upon the public press, without whose services, indeed, democratic government would be impossible under modern conditions.

Reference Library.

During the year the Bureau has added greatly to its collection of books, reports and monographs. Nothing is added to the files which does not bear directly on community problems. Except for those publications which may be required for Bureau use at a moment's notice, duplication of material already on the shelves of the Public Library is avoided, especially where considerable expense is involved. The complete working papers of every study made by the Bureau are carefully preserved and a copy of each study is added to the library. Several of these enquiries were made at the request of citizens. Since the inception of the Bureau its reference library and reference service have been open to the public, subject only to physical limitations. It is gratifying to know that citizens are availing themselves of the Bureau's reference service in increasing numbers. The Bureau invites the fullest use of all its resources of information, and will be glad, as far as its facilities allow, to prosecute researches or make analyses for any individuals or organizations interested in community efficiency. To the press particularly the Bureau extends the use of its files and reference service. A desk is kept free for the use of the public.

Speakers' Bureau.

Notwithstanding the smallness of the staff, the Bureau has responded to many requests for speakers on civic topics during the past year. With an enlarged staff it should be possible to double the service which in importance is hardly second to any rendered by the Bureau.

Field Survey of City Street Cleaning and Garbage Disposal Services.

During the spring and summer of 1915 the Bureau made a field study of the street cleaning and garbage removal services of the city. Every facility was offered by Commissioner Wilson, his office force and his district superintendents and foremen, to enable the representatives of the Bureau to obtain a clear idea of the work. It is unnecessary to mention here the conclusions and recommendations of the report, further than to state that the citizens have it in

their own hands, through co-operation with the department, to greatly increase the efficiency and decrease the cost of the garbage removal service of the city. Many people are careless about the time of putting out garbage, the size of the receptacles used, and the preparation of the garbage for disposal. The following extract from the report of one of the Bureau's inspectors is illuminating:

"The use of a standard pattern and size of garbage can should be enforced. The failure of the citizens to co-operate with the department in always using standard receptacles adds greatly to the cost of garbage collection. During the progress of this survey investigators noticed daily how the collectors were hampered by the thoughtlessness of householders. In many places heavy barrels were put out to be emptied. In some places a number of small tins, little more than toys, were seen ranged along the passages to back entrances. Old packing cases without covers are frequently used. The old-fashioned dust bin is a menace to health and a serious addition to the labor of the collectors. The majority of these dust bins are indescribably dirty. In winter the process of emptying garbage cans is often made difficult by reason of frozen garbage, mixed with rubbish, making solid the contents of the tin. Wet tea leaves, the entrails of a fowl, vegetable matter and other refuse properly classed as garbage, should be wrapped in paper before being placed in the garbage can. If householders could be educated to take this simple and cleanly precaution, their garbage can would be less offensive near the house, and collectors would not be delayed by having to break out a mass of filth that has been frozen practically to a solid lump. . . . A few people are careless about the hour of collection, and put their garbage cans out after the cart has passed. This entails a second visit to certain streets, and consequent waste of time for man, horse and cart. It rests within the power of the citizens to considerably increase the efficiency and decrease the cost of the scavenging service. Might it not be possible for the Department itself to effect the remedy by refusing to return a second time, and reporting all resulting nuisances to the Board of Health for action?"

The city pays the bills for the results of failure in co-operation. For example, at the present time two employees of the department are on the sick list, one on account of blood poisoning caused by being scratched by protruding nails on a barrel used to hold household garbage, the other on account of hernia caused by lifting a heavy galvanized iron garbage container. Both these men, under the provision of the Workmen's Compensation Act, will receive 55 per cent. of their regular wages until recovered. Failing recovery, the city will be liable for a lump sum, to be decided by the Provincial

Board. In cases of illness not caused by accident, the city pays full wages for four weeks. In some instances illness is caused by unnecessary exposure or overwork due to thoughtlessness of citizens.

Owing to certain results of war conditions it was not thought advisable to undertake a complete study of the departmental accounting, although a great amount of material bearing on this subject has been collected by the Bureau from cities in all parts of the English-speaking world. The Bureau hopes to be able to submit later for the consideration of the Street Commissioner, the Commissioner of Finance, and the City Auditor, suggestions as to methods of departmental cost and control accounting, which should render the administration of the department easier by showing clearly and promptly to the Commissioner where savings can be effected without injury to the service or where greater efficiency can be obtained without increasing expenditure.

During the past two years, under the Commissioner's direction, valuable cost studies have been made which may readily be made the nucleus of a complete cost accounting system. Only the effects of the war and the undermanning of the City Auditor's Department have prevented the early completion of the work by the city authorities concerned.

Living Wage Study.

The relation of a living wage for the inhabitants of a city to its expenditure on hospitals, relief, public health work and to the general efficiency of its workers is so obvious as to require no discussion. It is not so clearly seen that in a city where nominal wages may be equal or superior to those paid in neighboring cities and towns, but will purchase less in food, rent and clothing, a tremendous burden is being placed on all productive enterprises upon which the prosperity of a community exists. The difficulty of retaining skilled workers and of obtaining the best work from them when underfed or underhoused must become an ever-increasing burden on manufacture and distribution in a growing centre of population which does not take sufficient thought as to the living conditions of its workers. The issue of competition between the manufacturers and other employers of labor in different cities may very well depend on the relative efficiency of workers as determined by living conditions, or on the relative wages which must be paid in these cities to insure to the workers comparable living conditions. Labor is becoming increasingly mobile. From the purely selfish standpoint of self-preservation Toronto must become increasingly interested in maintaining a city of real homes. Adequate transportation, intelligent town-planning, citizenship-developing education, all vitally related to living conditions, are matters which must become supremely important in the thinking of all Torontonians.

The future of Toronto as a manufacturing and distributing centre depends on its ability to maintain conditions which will

conduce to the happiness and efficiency of the workers, as well as to keep the cost of production from increasing to a point which will nullify Toronto's natural advantages or even create a relative disadvantage.

In the early part of the year, through the very effective co-operation of several groups of social workers, a careful study was made of about twenty-five typical self-supporting Toronto families. Detailed records of expenditure were kept by each family under careful supervision, and these were analyzed by the Bureau. The number of families was not sufficient to give authoritative value to the study, but was sufficient to indicate the necessity of an extensive and intensive study of conditions of living in the city, which should bring out the facts and indicate the procedure necessary to grapple successfully with any undesirable conditions found.

The following tentative deductions of the report on the Living Wage Study are significant:

"Conditions seem to have changed so rapidly during the past few years that an income adequate to give a family a fair start in, say, 1910, would appear to be insufficient to-day.

"If the budgets received and analyzed to date are any indication of prevailing conditions, a very large percentage of steady, respectable workers and their families are managing without charity by consuming less food than bare requirements for health and strength demand.

"Provided the previous deduction is correct, a very large percentage of the juvenile population is in danger of growing to manhood without sufficient mental and physical strength for the struggle of life. In other words, a class is being developed in the city similar to the type of unemployables that constitutes so heavy a burden on cities in European countries.

"Many new arrivals are being called upon to face a problem that cannot be solved by individual effort, for the current cost of living, even with the comparatively high rate of wages, if it does not enforce a gradual sinking into debt, at least leaves no margin for safety."

Since writing the above there has been an appreciable reduction in rents, at least for certain types of houses. Whether the reduction is to be widespread or permanent is perhaps a question difficult to answer. In any event, we cannot depend on incidental or spasmodic reductions in the cost of living to solve our problem for us.

Inquiries Into School Administration.

While school administration is not a part of the general city administration, and very properly so, the Board of Education is

elected by the people, just as is the City Council, although on a broader franchise basis. The money for the support of the schools comes from the same pockets as the money which goes to the support of city departments. Again the problem of making "the city a better place in which to live and bring up a family" is a unitary problem, and must be considered as a whole. To omit public education would be to omit the most important item of community activity, inasmuch as public education in the last analysis must largely determine the amount, direction and cost of all other community activities.

The provisions of the British North America Act and the word "municipal" in the title of this Bureau have been semi-officially urged against the participation of the Bureau in discussions of educational topics. It may be said in reply that the British North America Act was meant to safeguard the rights of the people, and not to interfere with citizen control of the citizens' business, and that Ontario, as most other civilized countries where the state is paramount in education, has found it necessary to establish local authorities responsible to the people for purely local administration. As a matter of fact, most Boards of Education have had much more freedom of action to improve and modernize their systems of schools than they have been willing to utilize.

The Board of Education is no more a creature of the Province than is the city government itself, and is therefore no more exempt from public criticism and local responsibility within the domain of its control than is the city government.

If a change of name is all that is necessary to enable the Bureau properly to concern itself with the expenditure of public funds on education, that is a defect easily remedied. The Bureau of Municipal Research will not, and cannot, be blind to the character of the public service rendered by any public board, even when much more widely separated from popular control than is the Board of Education.

The Bureau's first excursion, or some would say incursion, into the educational field was White Paper No. Four, "Are All Children Alike?" This was a discussion of educational waste, caused by attempting to teach feeble-minded children in regular classes and by failure to deal adequately with the large numbers of normal children making slow progress under existing conditions. The discussion of the latter topic was based largely upon the official report on our schools for 1913, which contained several illuminating discussions of "retardation" and its amount, causes and remedies.

This bulletin was followed by School Story No. 1, "Some Facts About Our Schools in 1913." The aim of this pamphlet was to review the 1913 report as a preparation for reading the 1914 report which, according to custom, was expected to appear some time in the following October. The vitally important questions of "re-

tardation" and "elimination" were given in the Bureau's digest the prominence they deserved, as indicated by the report itself. To the surprise and disappointment of many friends of public education the 1914 report when it appeared was found to contain no reference to these topics so fearlessly treated in the 1913 report. As in 1913, the district inspectors, by request, had written reports for the year 1914, and the Bureau has reason to believe that educational waste was discussed statistically and otherwise in at least some of them. The reports, however, although written for publication, were omitted from the official report. Portions were later given, apparently with reluctance, to the public press, but important passages were, and still remain, suppressed, so far as the general public is concerned. The Bureau offered to print the district inspectors' annual reports at its own expense and as a public service. This offer was declined. A request to be allowed to read these reports, written for publication, containing nothing private, prepared by officers paid by the public, and corresponding exactly to reports published by the Board the year before, was also refused.

Succeeding "School Stories" embody the results of studies of costs of elementary and high school education in Toronto. Although some supplementary information was obtained, these are necessarily based on official reports, as further information with regard to public school costs which might have resulted in more accurate figures was refused by the authorities. Following this experience, for obvious reasons, it was thought unwise to ask any employee of the Board concerning any point not contained in a public report.

A casual inspection of the financial reports of the Board indicates that while all funds are duly accounted for, the Board has no true revenue-expense accounts, and therefore no true cost accounts, or, if it has, gives the public no opportunity to profit by them. Under such conditions unit costs based on the Board's accounts without additional data and further analysis could be of little value. An inspection of such figures in the official report for 1913 confirms this view. Various apparent discrepancies occur, but all information as to these was refused, although repeatedly asked for. According to the best information available to the Bureau it is impossible to obtain directly from the Board's accounts or records the real cost of many of the Board's activities. The payments made by and receipts of the Board are of little significance to the Board in the current administration of the schools, and without monthly detailed comparative statements of actual costs of different functions and of available revenues the highest efficiency in administration of the schools from the standpoint of either education or financial control is impossible.

The records of meetings of the Board indicate that among its members there exists more or less dissatisfaction with its business methods. An increase in this dissatisfaction as well as in impatience

with an unprogressive attitude toward many strictly educational problems would be a most encouraging sign to the people whose children are being educated and who pay the bills. After a careful consideration of its official publications and the reports of its meetings, we wish to suggest respectfully that the Board of Education might well take action on the following points, selected from many which might be listed:

- 1.—The placing of the accounts on a revenue-expense basis.
- 2.—The installation of a modern system of cost accounting.
- 3.—A study of the standardization, supervision and control of caretaking.
- 4.—Inquiry into the standardization of repairs, replacements and renovations, as to "life" and type.
- 5.—Thoroughgoing study of the problems of "retardation," based not upon opinion, but upon accurately ascertainable facts.
- 6.—A similar study of the "dropping out" of children before the completion of the elementary course.
- 7.—The encouragement of a system for the wider use of school plant for more hours in the day and more days in the year.
- 8.—The development of all schools as social centres, with special reference to the development of citizenship among our home and foreign-born population.
- 9.—The greater utilization of the professional force of the schools in developing educational policies for the city. The principals and teachers of the city, as having more and better first-hand knowledge on the subject than anyone else, should be consulted as a matter of course on all educational developments. An advisory board elected by the teaching force and having at all times the right to be heard and to be consulted, would do much to add dignity to the positions of principal and teacher, would mobilize the whole or a great part of the educational resources of the city to meet the city's problems, and would provide an added stimulus to progressive action.
If we expect our schools to develop leadership, and autonomy in our children, we must encourage leadership and autonomy among those who train our children.
- 10.—The drafting of modified courses of study for the city and for various well-defined areas of the city for the consideration and action of the Provincial Department of Education.
- 11.—A thoroughgoing study of best methods of promoting school children in the light of past experience and of important experimental tests just completed or well under way.

- 12.—The possibility and desirability of issuing the annual report before October of the succeeding year, and in such readable and understandable form as to convey to the average busy citizen a clear idea of the activities of the schools during the year and of the main school costs. The school report should be the most interesting and informing report issued to the citizens. At present the report is uninteresting, incomplete in important particulars, and contains a great deal of "padding," for the printing of which the public should not be compelled to pay.
- 13.—A study of the costs of heating school buildings, with special reference to apparent great disparities in per room costs between different schools of similar size and to heating costs in other school systems operating under similar conditions of climate and transportation.
- 14.—A study of the efficiency and cost of school ventilation, in the light of the 1913 report of the Board's Chief Medical Officer and with special reference to the results of recent researches and experiments in ventilation.
- 15.—Conduct a close survey of the city to inventory the city's industrial, commercial and educational resources and needs, and thus build up an adequate fact basis (rather than opinions, beliefs and theories) to guide the Board in any proposed development of industrial or commercial education.

Assessment Study.

During the year the reference department prepared a compendium of assessment and taxation practice in the English-speaking world. It does not pretend to be exhaustive or technical, but is intended simply as an introduction to the topic for the average citizen or civic legislator who may have no special training in the subject. The study was made available to the Assessment Commission of St. John, N.B., and to Toronto's Committee on Assessment. The problems of assessment and taxation reform are of vital importance to all citizens, and can never be solved without their intelligent co-operation. We believe that any attempt to affect reform without popular discussion, or to carry on a reformed system without publicity and citizen co-operation, is foredoomed to failure.

Study of Toronto City Organization.

During 1915 the reference department also completed a somewhat detailed study of the organization of the city government. The study makes very clear the unnecessary complication of the machinery, which in many cases actually interferes with efficient administration, particularly by making co-operative or team work difficult. If Toronto is ever to work out a fully effective plan—not

a merely physical but a functional plan—some simplification in the machinery of government which will more systematically allocate functions, locate responsibilities and provide for unified control must be effected. Until this is done the city of Toronto must continue in many phases of its community life to maintain a hand-to-mouth existence. At the present time there are, entirely apart from educational boards, at least eighteen independent organization units within or closely allied to the city government. If these could be grouped under five or seven department heads who might form an administrative board for the purpose of securing 100 per cent. inter-departmental co-operation in carrying out a unified and continuous city plan, might not much waste of work, time and money be eliminated, and might not better results be obtained at less expense?

While considerable progress has been made recently in clearing up the twilight zone between the functions of the City Council and those of department heads, as in the case of the granting of laundry licenses, much remains to be done toward making the Council a purely legislative body, with a check on executive action. Such an evolution would assist in locating responsibility and by reducing the amount of time required for the transaction of public business would enable more citizens to compete for civic honors, and thus tend to raise the standard of Council.

WHAT ADVANCES HAVE BEEN MADE BY THE CIVIC GOVERNMENT IN CITY ADMINISTRATION AND BY THE COMMUNITY AS A WHOLE IN COMMUNITY ACTIVITIES?

The No-Deficit Year.

Although the Bureau has not the exact figure, it is apparent that the year 1915 will go down into history as the Toronto no-deficit year. The records available to the Bureau go back only to 1904, but between that date and 1915 there was a yearly deficit, although in some cases the deficit was reduced. Between 1909 and 1914 (inclusive), however, the deficit had increased steadily from \$31,000 to over \$1,000,000.

The administration of 1915 is to be congratulated on this record set up in a war year, and the taxpayers for many years to come should have cause for thankfulness that a bad habit has at length been broken and a good one initiated. The future financial position and prosperity of Toronto depend upon a sane, pay-as-you-go policy. This does not mean, of course, that there should be no capital expenditure, but that there should be no payments out of capital funds for current expenses.

A Commissioner of Finance.

The administration of 1916 is to be congratulated upon the appointment of a Commissioner of Finance. Many citizens for some years have pressed for the appointment of such an official, who should act as the professional financial adviser of successive administrations and should unify, make consistent, and standardize the financial policy of the city. There can be no doubt that a Commissioner of Finance can save many thousands of dollars to the city, not only in the raising of capital funds, but by sound advice as to spending policy. Toronto has been spared the common experience of succeeding in getting a needed principle admitted and office created only to have the purpose of both defeated by a bad appointment. May the Bureau suggest that the Commissioner be made responsible not only for estimating the revenues, but for the preparation of the draft estimates of expenditure, in co-operation with the various departmental heads, and the submission of such draft to the Board of Control with detailed recommendations for final action?

While it may be necessary to effect some minor changes in the recently adopted report on city accounting by way of a partial redistribution of functions among the chief accounting officers, the appointment of a Commissioner of Finance should give an added impetus to the actual adoption in practice of a modern uniform accounting system for the city. In conjunction with the City Auditor, the Commissioner of Finance should be given full power to inaugurate all necessary improvements in accounting, reporting and financial control. Without this power the Commissioner could not act effectively as the city's chief budget official.

Budget Making and Accounting Reform in the Department of Public Health.

An outstanding intra-departmental reform was initiated in the Department of Public Health by the establishment of a division of accounting and purchasing with a responsible official at its head. This year's estimates as presented to the Board of Health and Board of Control were in accord with the very best practice, and were far in advance of general Health Department usage elsewhere. The appropriations were supported by details which made the work of the Board members more easy and more effective by providing the information as to where cuts might be made. The estimates also contained marginal explanations as to why increases were desired or decreases suggested. Until a similar method is extended to all departments, cutting estimates must often be a matter of "slashing," and not of reduction planning. "Slashing" is frequently the cause of increased expenditure later. The only true

method of permanent economy in this direction is by definite planning, based on definite and veritable facts set forth on budget forms standardized for all departments.

The Department's accounting system is being remodelled to conform to its budget classifications and to the requirements of the report on city accounting adopted by the city.

Appointment of Transportation Commission.

All agree that the transportation question is the most vitally important city-planning question which must be answered by the city within the next four or five years. The only way it can be answered effectively is by careful and continuous enquiry and planning by a special body appointed for the purpose and made up of men whose training and experience fits them particularly for the work. It is difficult to see how any just exception can be taken to the make-up of the present commission. It is to be hoped, however, that after the solution of this problem it will not be found necessary to further complicate the city government by adding to the number of permanent commissions or city departments, even when such commissions are composed entirely of heads of existing departments. All local administration should be conducted with an eye single to the city's interests. The citizens can make their city government just as non-partisan and disinterested as they like. Why should we adopt the gospel of despair by continually breaking off fragments of the city's work for administration by separate independent commissions instead of going to the root of the trouble by performing our duty to make every local legislative, executive, and administrative body or official non-partisan and independent of any influences looking to the welfare of special interests rather than to the welfare of the city?

Have not our City Council, Board of Control and heads of departments been given commissions directly or indirectly by the voters of the city? If the present organization is such as to make it difficult to carry out these commissions, the remedy is reorganization, not amputation. If all commissioners or other heads of city departments were made as secure from undue interference in the administration of their departments as independent commissions customarily are, what need in many cases would there be for commissions? It is easier to fix responsibility on one man than on five, and it is just as easy to make one man independent of outside influences as five.

The unlimited creation of special commissions with administrative powers cannot fail to lessen the importance of the city government, weaken its personnel, and scatter responsibility—results which must militate strongly against efficient city government and efficient citizen control of government.

On the other hand, the mobilization for the city's service of the special skill, training or experience of its private citizens through advisory commissions or committees is only in its infancy and should be greatly extended in the near future.

The possibility of any reform presupposes a rightabout face on the part of the voters as a whole in their attitude toward their responsibility as citizens.

The Technical High School.

Among the great achievements of 1915 was the completion of the Technical School. After the war this school will be regarded as an outstanding example of foresighted educational engineering. Even if Toronto received no provincial aid in supporting the school, she could not afford to do without it. The future of Toronto will be conditioned by the city's success as a producing and distributing centre. British centres like Sheffield and Birmingham have found large local technical schools necessary in order to retain their pre-eminence. In Toronto, after the war, the problem will not be to retain what we now have, but to increase production and extend markets. To stand still will be to fall behind. Even if we could do so, it will be no longer practically feasible to borrow our way toward increased production. We shall have to earn more and save more. Widespread technical and commercial education and vitalized elementary education will be necessary to attain these ends. Toronto cannot afford to lose local control of the local affairs of any of these departments.

Toronto is educating for the Province not only in her Technical School but in her High School of Commerce, her collegiates and her elementary schools. On the other hand, Toronto has tens of thousands of workers who received their education and training in other centres. Toronto cannot live to herself alone, but should rejoice in being given an opportunity not only to fortify her own position, but to render a service to the rest of the Province perhaps greater than she receives in proportion to relative resources. Toronto, however, should not be penalized for so doing. Each full time student at the Technical School is costing the city about \$150.00 per annum. Is it too much to expect that Toronto should receive from the Province, district benefited, individuals served, or all of these in co-operation, a refund of \$100.00 per year for every non-resident pupil, over and above all existing provincial subventions? The problem of more equitably distributing the financial burden of educating non-resident pupils in all types of schools supported by Toronto citizens and ratepayers is one worthy of careful consideration.

General.

During the year there have undoubtedly been many improvements in the procedure of various departments. This is notably true

of accounting changes in the City Auditor's and the City Treasurer's departments, in line with the report on city accounting.

The changes in methods of tax collection effected in recent years have demonstrated their efficiency by standing up under the strain of a very difficult year.

With its comparatively small staff, the Bureau has, of course, been unable to keep in close touch with all departments, so that many other improvements worthy of note must be omitted from this summary.

SOME ADVANCE STEPS FOR THE FUTURE.

Unification of Public Health Work.

Among reforms which are demanding immediate attention is the unification under one department of all health work paid for by the citizens. White Paper No. 8 sufficiently indicates the stand of the Bureau on this point.

Civil Service Reform.

A detailed study of the city's civil service, with the idea of standardizing function, work and pay, and setting down methods of controlling admissions and promotions on the basis of fitness and merit alone, is a fundamental necessity at the present time. This can and should be effected without limiting the power of discharge by heads of departments and without undue limitation of their powers of appointment and promotion. The cost of personal service to any city is always a large item, and the one where waste is hardest to detect and most naturally occurs. Granted that no appointments or advancements are now made save on merit, the city can have no guarantee of the continuance of desirable conditions any more than of the continued service of existing department heads. As a matter of fact, waste naturally occurs where the requisite steps are not taken to prevent it. During the next few years the conservation of our resources through collective as well as individual economy is imperative. Civil service reform is one way of effecting economy.

Further Budget Reform.

Reform in budget making is even more desirable now than it was in 1914 and 1915. The knowledge that it will proceed naturally out of the accounting reform already officially ordered provides an element of encouragement which was formerly absent. The appointment of a Finance Commissioner, with all the necessary qualifica-

tions of training and experience, if followed up by the complete support of the City Council and administration, constitutes a guarantee of rapid and effective action.

Control of Charitable Expenditures.

The charitable expenditures of the city have increased by leaps and bounds. Since 1905 (inclusive) the population of the city has almost doubled, while public expenditures of a charitable nature have been multiplied by at least six. The cost per head of population in Toronto is at present over \$1.50, and per family over \$7.50. Much of the recent increase may possibly be due to transitory conditions. There remains, however, a large margin which is chargeable either to inefficient supervision on the part of the city or to the development of undesirable conditions which can be due only to the lack of community foresight and social consciousness. The war conditions are in no sense responsible. In any event, in spite of recent improvements, the city is drifting in this important department of its work, and has developed no official mechanism at all adequate to deal with the situation. The city has at present four separate agencies, not to mention the House of Industry, dealing with different aspects of control—in some cases the same aspects—of the same problem. One of these agencies is equipped to take charge of practically the whole work, and what is lacking could easily be supplied. This is the Department of Public Health, which in its divisions of Public Health Nurses and Social Service has exactly the machinery necessary. To build up a similar inspection force in connection with another city organization unit will be to duplicate inspection, divide responsibility and take from taxpayers money which they can easily use in other ways more to their liking and advantage. Why should not the functions of public health administration and public relief and charitable administration—functions inextricably inter-related—be combined in one organization unit to be called, say, the Department of Public Welfare, under the Medical Officer of Health? Any necessary legislation should readily be obtained.

The Toronto Gaol.

There can be no difference of opinion among the citizens—save perhaps some being supported by other citizens—concerning the virtual closing of the Toronto Gaol. The city has made a capital expenditure of almost \$500,000 in supplying modern correctional institutions to take the place of the mediaeval gaol. Yet for months the citizens have been charged with considerable and unnecessary expenditures for largely mythical services. It is to be hoped that negotiations being conducted at present with the Provincial authorities will result in putting an end to conditions which were fast becoming a public scandal. It would be in the public interest to know definitely just what special interests are responsible for the present situation, which displays the very antithesis of patriotism, particularly at a time when every dollar which can be saved is needed to help maintain our national existence.

Home Rule in Taxation.

Another pressing need is the securing of home rule in taxation for Toronto so that improvements may be taxed on a lower percentage of the assessed value than land, and that when sales are made at a price in excess of the assessment a portion at least of the difference could be taken by the city. The needs of Toronto as a large urban centre are quite different from the needs of rural or smaller urban communities, and theirs from ours. Any form of taxation is bound to produce some effects. Why should not every community under an elastic general law consciously direct local taxation in such a way as to further desirable community ends?

Equalization of Assessment.

Another need, related to the above, is equalization of assessment within the city and among the various municipalities of the Province.

*“Inasmuch as inequalities of assessment without any intent to do so may penalize industries as a whole or of certain kinds as well as the holding of certain types of residential property, and may even result in driving businesses and residents out of the city much more than excessive taxation, this subject must be regarded as of the first importance. The advent of the recent direct tax by the government adds to the necessity of equalization, equalization as between communities. War taxes, witness the British income tax, have a way of persisting in peace times. In a municipality not fifty miles from Toronto the percentage of assessment on sale price is not over fifty. A recent report of a government commission gives the following table:

Assessment in Ontario.

Real Property: Summarized, the tables show the following:

COUNTY	Per cent. of Assessed Value on Sale Price.	
	LOWEST	HIGHEST
Elgin	29.2	95.2
Frontenac	23.0	69.0
Halton	45.0	92.0
Middlesex	27.2	96.0
Waterloo	30.2	96.0
Wentworth	6.2	64.2

“ A careful study of the facts on a broad basis should be made along the line suggested above to see whether on the whole small properties are being penalized and unimproved property subsidized under present conditions.”

*From Director's address on Assessment, before the City's Assessment Committee.

"In this connection the disparity between assessed values of land expropriated by the city and prices actually paid by the city is worth study. The assessed value of six recently expropriated properties was only 49½ per cent. of the price paid. The allowance rightly made for forceable taking could not account for the difference. If men have been willing to pay taxes on a low assessment for years is it equitable that the rest of the taxpayers should contribute to their support by paying prices greatly in excess of the assessed value? The time will surely come when the adoption of improved methods will make the acceptance of a low assessment at the expense of one's neighbor as dangerous and as unsocial as the acceptance of goods stolen from neighbors. At present a man who desires to give the facts would be apt to suffer unjustly if he did so, and can hardly be blamed justly for not doing so."

"As a measure of self-protection we should have internal and external equalization of assessment."

"Why not an assessment equalization division of the proposed Provincial municipal department?"

THE BUREAU'S EXPENDITURES AND YEARLY BUDGET.

The total cost of operating the Bureau for the year ending Feb. 29, 1916, was \$17,523.54. The gross revenue applicable to the same period was \$17,962.10, leaving a surplus on the year's operation of \$438.56. It is essential to the permanence of the Bureau work that it be conservatively managed. I would therefore recommend that no part of the accumulated surplus of \$2,380.98 be applied to meet 1916 expenditures. This surplus exists only because work desirable but not absolutely necessary was postponed so that a margin for meeting an emergency might be available. Such an emergency will arise at the end of our first endowment period, March 1st, 1919. Certain funds have been guaranteed considerably in advance of that date, but in order that we may not run the risk at that time of curtailing an organization built up with great care, we must make each year self-sustaining, and if possible, add a small amount to the reserve.

Appended to this report are Schedules A and B. Schedule A sets forth the budget estimates for the year ending Feb. 29, 1917. In these the salary of an engineer is included. Mr. Thomas L. Hinckley, a graduate sanitary engineer with extended experience in engineering and municipal research work will become a member of the staff in May of this year. The increase in the accounting work of the Bureau will also probably necessitate an increase in the personal service account. These additions to the staff will cause an increase in sundry office expenses. These items taken together explain the recommended increase in the estimated budget over the previous year's expenditure.

Schedule B contains a detailed statement of the year's operating account, together with an analysis of the year's expenses classified according to functions and object of expenditure.

May I request careful attention, particularly to Schedule A? The necessity for economy and efficiency on the part of all governing bodies will be more evident during the years immediately succeeding the war than ever before. A propaganda for community efficiency will therefore be more likely to have adequate results than at any time in the past. In conclusion, therefore, may I be permitted to express my belief that you, as supporters of the Bureau, are performing a most useful and patriotic public service by adequately sustaining its work during this most crucial period—also most pregnant with possibilities—in the life of the city and of the nation.

Respectfully submitted,

HORACE L. BRITTAIN,
Director.

BUDGET ESTIMATES*—Year Commencing March 1st, 1916

Code	OBJECTS OF EXPENDITURE	ESTIMATES 1916-1917	EXPENDITURES 1915-1916	Comparison of Expenditures last year with Estimates this year.	
				INCREASE	Decrease
A	Personal Services	\$18,284.33	\$12,718.58	\$5,565.75	
A1	Regular Staff.....	16,934.33	12,326.83	4,607.50	Increase in staff due to undertaking additional work
A2	Extra Help.....	1,350.00	391.75	958.25	Provision for special work.
B	Services other than Personal	2,891.00	2,046.90	844.10	
B1	Travelling Expenses.....	275.00	227.59	47.41	Provision for special work.
B2	Communication Service.....	700.00	603.20	96.80	Provision for more postage on acct. of more publicity
B3	Printing and Photography.....	1,000.00	909.68	90.32	" " printing " " " "
B4	Mailing Service.....	200.00	133.50	66.50	" " mailing " " " "
B5	Outside Clerical Services.....	500.00		500.00	To render unnecessary the employment of an extra clerk in the office.
B6	Guests at Luncheon Meetings.....	150.00	107.30	42.70	Provision for more meetings.
B7	Miscellaneous.....	66.00	65.63	.37	
C	Supplies	315.00	288.12	26.88	
C1	Stationery, Office and Drafting Supplies	225.00	200.82	24.18	Provision for extra work on account of increase in staff.
C2	Newspapers, Books, Periodicals..	70.00	68.35	1.65	
C3	Miscellaneous.....	20.00	18.95	1.05	
D	Fixed Charges and Miscellaneous	2,611.72	2,469.94	141.91	.13
D1	Rent of Office.....	1,000.00	999.96	.04	
D2	Rent of Equipment.....	10.00	10.13		.13
D3	Insurance of Equipment.....	3.60	3.60		
D4	Depreciation of Equipment.....	391.25	262.25	129.00	
D5	Proportion of Organization Expenses.	1,186.87	1,186.87		Extra depreciation caused by additions to equipment
D6	Memb. Fees and Miscellaneous....	20.00	7.13	12.87	
	TOTAL	\$24,102.05	\$17,523.54	\$6,578.64	.13

*Supporting details are on file at the office of the Bureau.

OPERATION ACCOUNT
Year Ending February 29th, 1916

Income:

Contribution from Members.....	\$17,715.00
Interest.....	21.32
	<u>\$ 17,736.32</u>

Expenditures:

Total (Detailed by Functions on pages 28-29 and by Objects Purchased on page 30).....	17,523.54
Less Refunds and Payments for Petty Services	225.78
	<u>17,297.76</u>

Surplus for year \$438.56

Surplus for year, as above	\$438.56
Surplus for previous year	1942.42
Accumulated Surplus (as per Treasurer's Report	<u>\$2380.98</u>

EXPENDITURES CLASSIFIED BY WORK PERFORMED
Year Ending February 29th, 1916

FUNCTIONS	Salaries	Printing Stationery and Distribution of Publicity Material	Communication Service	Traveling Expenses	Rent of Office	Equipment	Sundry Expenses	Organization and Preliminary Expenses	Total Direct Charges	Overhead and Indirect Charges	Total Expenditures	Grand Totals
I. Information and Publicity Service												
Clippings	\$381.75	\$ 3.00	\$ 1.57				\$ 48.80		\$ 435.12	\$ 320.62	\$ 755.74	
Sale of Report Expense	4.62	3.75	4.69				.25		13.31	9.82	23.13	
Periodicals and Booklets	777.46								777.46	572.91	1,350.37	
Reference and Library	201.13	4.12	.66				13.01		278.92	205.53	484.45	
Bulletin Service	737.30	1083.32	11.88						1,832.50	1,350.35	3,182.85	
General Publicity	444.91	13.55	1.17				5.13		464.76	342.47	807.23	
Symposia	70.59	30.50					5.38		106.47	78.47	184.94	\$ 6,788.71
II. Research and Field Work <small>* Municipal Government</small>												
Municipal Accounting	260.73								260.73	192.12	452.85	
Municipal Government Study	152.02								152.02	112.01	264.03	
Education	1091.41	16.75	.34						1,108.50	816.83	1,925.33	
City Architect's Dept.	18.30								18.30	13.48	31.78	
" Assessment Dept.	390.31	1.70							392.01	288.86	680.87	
" Auditor's Dept.	34.70	.30							35.00	25.79	60.79	
" Clerk's Dept.	7.84								7.84	5.77	13.61	
" Council and Controllers	131.62								131.62	96.98	228.60	
" Fire Dept.	171.67		2.11						173.78	128.05	301.83	
" Harbor Board	627.81	3.05	13.06	\$73.68					817.60	602.48	1,420.08	
" Health Dept.	412.01	60.03							472.04	347.83	819.87	
" Parks Dept.	.78								.78	.56	1.34	
" Police Dept.	8.49								8.49	6.25	14.74	
" Property Dept.	17.12								17.12	12.61	29.73	
" Street Cleaning Dept.	648.00	.75					19.18		667.93	492.18	1,160.11	
" Treasurer's Dept.	829.04	.30							829.34	611.12	1,440.46	
" Works Dept.	19.00								19.00	13.98	32.98	
Help-Your-City-Campaign	138.31	4.75	.80				1.95		145.81	107.44	253.25	
Recreation Survey	7.88								7.88	5.80	13.68	9,145.93

III. Field Work—Social.

Living Wage Test	71.17								71.17	52.44	123.61	
Housing and Transportation	37.42								37.42	27.56	64.98	
Child Welfare	6.86								6.86	5.05	11.91	
Civic Organization & Co-operation	603.76	1.50		40.00			3.00		648.26	477.68	1,125.94	
Unemployment	25.36								25.36	18.68	44.04	
Ward Survey	30.05								30.05	22.58	53.23	1,423.71
IV. Field Work—General.												
	82.99		3.58				8.55		95.12	70.07	165.19	
TOTAL	\$8,503.01	1,227.37	39.86	213.68			\$105.25		\$10,089.17	\$7,434.37	\$17,523.54	\$17,523.54

Overhead and Indirect Charges.

	Total Expenditures
Accounting	281.72
Correspondence	752.21
Committee Work and Meetings	2,512.19
Office Routine and Management	925.52
Sundry	393.65
Depreciation	262.25
Fixed Charges	1,119.90
Organization and Preliminary Expenses—one-fifth	1,186.87
TOTAL	7,434.37
GRAND TOTAL	\$17,523.54

* Except in the case of two city departments, the greater part of the work under this head consists of enquiries as to methods used in this and other cities, and not to work done directly for the departments mentioned.

SCHEDULE "B" (SECTION 3)

Expenditures Classified by Objects Purchased*

Year Ending February 29th, 1916

Salaries :		
Staff	\$12,326.83	
Temporary Services.....	391.75	
		\$12,718.58
Printing, Stationery and Distribution of Publicity Material:		
Publicity Printing, Postage and Mailing	\$ 1,230.84	
Stationery and Miscellaneous Printing.	292.23	
		1,523.07
Communication Service:		
General Postage (including War Tax) .	\$ 188.52	
Telephone Service	120.00	
Telegrams	20.06	
Messages.....	.65	
		329.23
Travelling Expenses:		
Ottawa re Civic Improvement League of Canada.....	\$ 40.00	
Consulting Accountant from Rochester	173.68	
		213.68
Rent: Office.....		999.96
Equipment:		
Depreciation on Furniture and Fixtures 20%.....	\$ 203.05	
Depreciation on Library 20%.....	59.20	
		262.25
Sundry Expenses:		
Membership Dues.....	\$ 7.13	
Insurance	3.60	
Complimentary Luncheons at Public Meetings	102.45	
Newspaper Clippings.....	51.30	
Photograph Development and Supplies	13.40	
Office Supplies and Sundries.....	112.02	
		289.90
Organization and Preliminary Expenses 20%		1,186.87
		<u>\$17,523.54</u>

* In future this classification will be replaced by the object of expenditure classification found in the Budget Estimates. Both analyses are included in this year's report. (See third column in Budget, page 26, and above).

LIST OF GUARANTORS AND MEMBERS

Abbs, C. E.	Davies Co., Ltd., The Wm.
Adams Furniture Co., Ltd.	Deacon, F. H.
Aikenhead Hardware, Ltd.	Dilworth, R. J.
Allan & Co., Ltd., A. A.	Dominion Bank, The.
American Watch Case Co., Ltd.	Dovercourt Land Co., Ltd.
Ames & Co., A. E.	Dunlap, D. A.
Auld, A. R.	Dunlop Tire & Rubber Goods Co.
Ault & Wiborg Co., of Canada, Ltd.	Eby-Blain, Limited.
Austin, A. W.	Eckardt, H. P.
Baker, Richard L.	Englehart, J. L.
Ballantyne, A. W.	Evans & Gooch.
Bank of Hamilton.	Firstbrook Bros., Ltd.
Bank of Nova Scotia.	Fleming, R. J.
Bank of Toronto.	Flynn, Thos (L. Coffee & Co.)
Barber-Ellis, Ltd.	Follett, Jos. J.
Barr, Walter J.	Fountain, W.
Beardmore & Co.	Fox, Wm. Claude.
Beer, G. Frank.	Francis, Wellington.
Bell Telephone Co. of Canada.	Frankland, H. R.
Benjamin Electric Mfg. Co., Ltd.	Freyseng, Ed. J.
Bigwood, W. E.	Gage, W. J.
Blachford, Davies & Co., Ltd.	Gartshore, J. J.
Blackwell, C. S.	Gibson, John J.
Blake, Hume.	Gillett Co., Ltd., E. W.
Blake, Lash, Anglin & Cassels.	Globe Printing Co.
Boeckh, Emil C.	Gooderham, George.
Booth, George W.	Gooderham, Henry F.
Bradshaw & Son, Ltd., A.	Goodyear Tire & Rubber Co., Ltd.
Bredin, Mark.	Gordon, Mackay & Co., Ltd.
British American Oil Co., Ltd.	Goulding & Sons, G.
Brittain, H. L.	Grand & Toy, Limited.
Brown Bros., Ltd., The.	G.N.W. Telegraph Co.
Business Systems, Ltd.	Greening, Thos. B.
Cameron, D. A.	Greey, John G.
Campbell, A. H.	Gregg, G. R.
Campbell, J. B.	Grenadier Ice & Coal Co.
Canada Cloak Co., Ltd.	Gundy, J. H.
Canadian Bank of Commerce.	Gunns, Limited.
Canadian Kodak Co., Ltd.	Gurney Foundry Co., Ltd.
Canadian Shredded Wheat Co., Ltd.	Gutta Percha & Rubber, Ltd.
Carter & Co., E. T.	Hamilton Shoe Co., Ltd., W. B.
Cassels, Brock, Kelley & Falconbridge.	Hargraff, George R.
Chadwick, C. W.	Harris Abattoir Co., Ltd.
Christie, Brown & Co., Ltd.	Hart, S. R.
City Dairy Co., Ltd.	Heintzman & Co., Ltd.
Clarke & Co., Ltd., A. R.	Higel Co., Ltd., The Otto
Clarkson, Gordon & Dilworth.	Holden, J. B.
Clarkson & Sons, E. R. C.	Holt, Renfrew & Co., Ltd.
Conger Lehigh Coal Co., Ltd.	Housser, H. B.
Conger Lumber Co., Ltd.	Housser, J. H.
Consumers' Gas Co., The.	Howland Sons & Co., Ltd., H. S.
Cosgrave Brewery Co., Ltd.	Hudson, R. S.
Cummings, C. C.	Hynes, J. P.
Dack, Robert.	Imperial Bank of Canada.
Daniel & Co., F. C.	Imperial Varnish & Color Co., Ltd.
	Inglis Co., Ltd., The John.

International Varnish Co., Ltd.
 Jenkins & Hardy.
 Johnston, E. F. B.
 Johnston, Strachan.
 Johnston & Co., Ltd., W. R.
 Jones, Sidney.
 Kammerer, J. A.
 Kay, John B.
 Kent, John G.
 Kinnear & Co., T.
 Kirby, R. G.
 Laidlaw, John B.
 Laidlaw Lumber Co., Ltd., R.
 Langmuir Mfg. Co., Ltd., The M.
 Larkin Lumber Co., Ltd., C. A.
 Larkin, P. C.
 Lever Bros., Limited.
 Lorie, S.
 Lowndes Co., Ltd., The
 Lummis, W. D.
 Lyman Bros. & Co., Ltd.
 Macdonald, John
 MacInness, C. S.
 MacLean, Hugh C.
 Macmillan Co. of Canada, Ltd.
 Mail Printing Co., The.
 Manning, P. A.
 Mason, H. H.
 Mason, Brig.-Gen. James.
 Massey-Harris Co., Ltd.
 Masten, C. A.
 McCall Co., Ltd., The
 McDonald & Willson
 McCarthy, Osler, Hoskin & Harcourt.
 McEachren & Sons, Ltd., W. N.
 McEvoy, John A.
 Meadows Co., Ltd., Geo. B.
 Medland & Son.
 Metallic Roofing Co. of Canada, Ltd.
 Michie, J. F.
 Molsons Bank, The
 Morrow, George A.
 Muntz, G. H.
 Murray, James P.
 Neilson, Limited, Wm.
 News Publishing Co., Ltd.
 Nisbet, R. A.
 Northrop & Lyman Co., Ltd.
 Northway, John.
 O'Brien, J. B.
 O'Brien's, Limited.
 O'Keefe Brewery Co., Ltd.
 O'Neill, James J.
 Ormsby Co., Ltd., The A. B.
 Osler, Sir Edmund.
 Osler, F. Gordon.
 Otis-Fensom Elevator Co., Ltd.
 Parker, Robert.
 Plummer, J. H.
 Raney, W. E.
 Reid & Co., Ltd., A. T.
 Ridout, George.
 Robertson Bros., Ltd.
 Robins, Limited.
 Roden, Thos.
 Rogers, Alfred.
 Rogers, A. S.
 Rogers, Elias.
 Rogers, J. P.
 Rolph & Clark, Ltd.
 Rowell, Reid, Wood & Wright.
 Ruddy Co., Ltd., E. L.
 Rundle, W. E.
 Ryrie Bros., Limited.
 Saunders, H. & A.
 Saunders, Torrance & Kingsmill.
 Scheuer, Ed.
 Scott, J. C.
 Sellers-Gough Fur Co., Ltd.
 Shaw, W. H.
 Sheet Metal Products Co., Ltd
 Sheppard, L. C.
 Skeans, W. A.
 Somers, G. T.
 Southam Press, Limited.
 Star, The Daily.
 Stark & Co., John.
 Stauntons, Limited.
 Stone, William.
 Szeliski, Paul von
 Taylor, Henry A.
 Thompson & Sons, Ltd.
 Thomson, D. E.
 Thorn, J. O.
 Tomlin, H. C.
 Toronto Carpet Mfg. Co., Ltd.
 Toronto Pharmacal Co., Ltd.
 United Typewriter Co., Ltd.
 Vogt, Dr. A. S.
 Vokes, Miles.
 Warren Bituminous Paving Co., Ltd.
 Warren, Trumbull.
 Watson, James P.
 Watson, W. G.
 White, Hugh.
 White, Melville P.
 Wickett & Craig, Ltd.
 Williams, H. H.
 Williams & Sons Co., Ltd., R. S.
 Wilson, S. Frank.
 Wood, E. R.
 Wood, Frank P.
 Wood, George H.
 Woodland, C. W. I.

Note : This list complete to April 24th, 1916.