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THIRD ANNUAL REPORT
OF THE
TORONTO
BUREAU OF MUNICIPAL
RESEARCH



YEAR ENDING
FEBRUARY 28
1917

THIRD ANNUAL REPORT

OF THE

TORONTO

**BUREAU OF MUNICIPAL
RESEARCH**

Year Ending February 28th, 1917

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TORONTO.

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CONTENTS

REPORT OF COUNCIL 4
BALANCE SHEET..... 5
REPORT OF MANAGING DIRECTOR :
Reference Service 6
Speakers' Bureau 6
Street Cleaning and Garbage Disposal Study..... 6
Control of Charitable Expenditures..... 7
Bulletin Service 8
The Bureau's Analysis of the City Budget 8
School Studies 9
Municipal Accounting 9
Simplified Forms of City Government 9
Help-Your-City Suggestion Box..... 10
Working Programme of the Bureau for 1917-1918 10
Sources of Revenue other than Taxation..... 10
The Use of So-called Efficiency Devices and Methods in Municipal Administration..... 10
Municipal Reporting..... 11
The Administrative Board Idea 11
Water Works Revenue 11

Steps in Advance Taken by the City and Board of Education During 1916.
Financial Control 14
Board of Education..... 15
The Building Department of the Board of Education..... 15
The Collegiates and High Schools..... 16
The High School of Commerce 17
The Public Schools..... 17
Public Works Administration 18
Toronto Harbor Commissioners..... 19
Fire Department Reorganization 19
Department of Street Cleaning..... 20
Department of Property 21
The Parks Department 21
Health Administration..... 21
Control of Charitable Expenditures..... 22
Assessment Reform 23
Department of City Architect and Superintendent of Buildings..... 23
The City Jail..... 23
Civic Pension and Benefit Fund 24
Payment by Fees vs. Payment by Salary 24
The Separation of Legislative from Executive Functions 25

Advance Steps Needed.
General..... 26
The Proposed Provincial Bureau of Municipal Affairs..... 27
The Bureau's Expenditures..... 28

Budget Estimates—For year commencing 1st March, 1917..... 29
Expenditures Classified by Work Performed—Year ending 28th February, 1917 30
LIST OF GUARANTORS AND MEMBERS 31

REPORT OF COUNCIL

to

Guarantors and Members of the Toronto Bureau of Municipal Research.

If ever there was a time when a business administration of municipal affairs was essential it is now. One of the chief planks in the "Win the War" programme is personal and national thrift. If the thrift habit is really to grip the Canadian people, their governments must lead the way. As the governing bodies which affect most directly the lives of citizens, municipal governments and local administrative boards have the clearest duty in this respect.

In this, its third annual report, the Council of the Bureau of Municipal Research gives a short account of how the Bureau has contributed to the campaign for community thrift and to the movement for more effective administration of the funds provided by the taxpayers to their governing committees, i.e., the City Government, the Board of Education, and the various commissions discharging governmental functions in the Toronto area.

During the year the Council has met four times, and the Executive Committee forty-six times. The Sub-committee on Finance has met monthly and carefully examined all vouchers and statements of receipts and payments. Its monthly reports have been passed each month by the Executive Committee and handed to the Trustees. The financial statement for the year ending February 28, 1917, signed by the Auditor, is submitted herewith.

During the first year of the Bureau's existence it expended \$12,000; during the second year, \$18,000; during the third year, \$18,500. The Director's estimates call for an expenditure of \$24,000 for the year ending February 28th, 1918. The Council believes that this sum is required for carrying on the much-needed work lying before us.

If the public will vouchsafe the necessary moral and financial support during the present period, when new traditions in public service are being established, your Council is confident that the Bureau's policy of concentrating the attention of citizens on "important facts as to city administration" will produce invaluable results.

Respectfully submitted on behalf of the Council.

JOHN MACDONALD,
President.

JOHN I. SUTCLIFFE,
Secretary-Treasurer.

February 28th, 1917

BALANCE SHEET

Assets	February 28th, 1917	Liabilities	February 28th, 1917
Accounts Receivable.....	\$ 430.00	Bank Overdraft (Less \$95.00 Cash on Hand) \$	1,239.00
Members Guarantees Outstanding:		Accounts Payable	247.89
Past due.....	\$ 1,725.00	Provision for Contingencies	2,557.03
For future years.....	\$28,645.00	Members' Guarantees For Future Years....	28,645.00
Less paid in advance	1,485.00	Surplus for Year (as per Revenue Account)	25.12
	28,885.00		
Equipment (Less \$844.56 Depreciation).....	1,025.24		
Organization Expenses (Less \$3,560.62 written off).....	2,373.74		
	<u>\$32,714.04</u>		<u>\$32,714.04</u>

REVENUE ACCOUNT

Year ending February 28th, 1917

Expenditures as per Director's Report (see page 30).....	\$18,421.48	Contributions from Members	\$18,528.33
Less Refunds and Payments for Petty Services.....	152.36	Interest Received (Less \$17.10 interest paid out)	15.91
	<u>\$18,269.12</u>		
Added to Provision for Contingencies	250.00		
Balance (being Surplus for Year)	<u>\$18,544.24</u>		<u>\$18,544.24</u>

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

J. HARDY,
Chartered Accountant.

REPORT OF MANAGING DIRECTOR.

Gentlemen:—

During the year ending February 28th, 1917, the Bureau of Municipal Research has carried on its regular activities and has prosecuted several special inquiries.

Reference Service.

The reference library of the Bureau, which is largely made up of public reports and documents, the reports of surveys of governmental agencies, articles on municipal government culled from current literature, and the manuscript reports on inquiries made by the Bureau itself, has grown so rapidly as to tax our facilities for storing it in usable form. The aim has been to build up a working library without duplicating the resources of other more extensive collections available to the public. As a general rule, no report is obtained or book purchased unless the need develops directly out of the current work. The use of our reference facilities by the general public has grown considerably, but, with certain internal arrangements now being effected, the Bureau will be able to render better service during the ensuing year than at any time in the past. The frequency of requests for information from outside points is particularly encouraging to all interested in the spread of the research idea in government.

Speaker's Bureau.

The demand for speakers on topics connected with municipal government has been as large throughout the year as our staff could satisfy with due regard to the rest of the programme. There are indications that opportunities for public service in this direction will increase greatly in the near future. The Bureau should be in a position to grasp such opportunities as they arise.

Street Cleaning and Garbage Disposal Study.

Through the courtesy of Commissioner Wilson we were able to continue our study begun in the preceding year. The addition to the staff of Mr. Hinckley, who is a sanitary engineer by profession, enabled us to make a much more exhaustive and scientific study of the local sanitary problems involved in street cleaning and garbage disposal. The result of the study confirms to the full our

previous findings that citizens, by co-operation with the department, have it in their power to make the work more efficient and less expensive. The study also shows that the numerous complaints with regard to city dumps are in the main well founded and that one of the first steps to be undertaken after the war should be the building of the necessary number of destructors or the adoption of some other measure which will remove for all time the anachronism of city dumps.

In this connection the assurance that with the anticipated completion of the Don Destructor in March a substantial abatement of the dumping nuisance will be affected, is a welcome one to many residents. The Street Cleaning Department has in mind the purchase of low lying land for such dumping as will still be necessary, in order that the increase in value due to filling may accrue directly to the city rather than to private owners of property, many of whom have benefited largely in the past.

Control of Charitable Expenditures.

The cost of charitable work in Toronto is not measured by the charitable grants or the hospital grants of the city, or both. These are considerable, but it is probable that the gifts of private individuals reach annually a much larger total. The city has established machinery for controlling its charitable grants and for providing information as to charitable institutions to such citizens as may desire it. As far as private gifts are concerned, this is of course entirely inadequate, and must continue to be so in the nature of the case. Citizens have a right to take part in controlling public expenditures for charity, but governments have no right to control the private benefactions of its citizens unless these can be shown to be against the public interest. It may be that, as some desire, governments will some day assume the right to control private giving, but with our present democratic habit of thought, which few will have the hardihood to attempt to challenge, the only adequate avenue for controlling private giving is through private co-operation. **Information is the best instrument of control, even in the case of government operations: in private endeavor it is the sine qua non of effectiveness.** With an agency for private co-operation in giving, acting in close co-operation with the city authorities, Toronto would have a unified and effective organization for eliminating waste in giving—both waste in dollars and waste in human efficiency resulting from indiscriminate and indiscriminating charity. These considerations have been forced on the attention of the Bureau as a result of a study of both public and private charitable expenditures in Toronto and elsewhere. Unfortunately our report on this study has been greatly delayed owing to insistent demands on the time of the staff for other work, but it is hoped that the report will be ready early in the year.

Bulletin Service.

During the past year the Bureau has issued the following bulletins, booklets and monographs:

DATE.	TITLE.	SUBJECT MATTER.
May 1, 1916—Bulletin No. 45		An analysis of Toronto's Charitable and Hospital Grants since 1904.
May 23, 1916—Bulletin No. 46		Short discussion of School Accounting with a Summary of Recommendations from the City Auditor's Report on Accounting to the Board of Education.
May 31, 1916—Bulletin No. 47		A further discussion of School Accounting and the City Auditor's Report mentioned above.
June 9, 1916—Bulletin No. 48		The control of so-called "uncontrollable" expenditures.
June 20, 1916—Bulletin No. 49		"Every Little Bond Issue Has Debt Charges of its Own." A discussion of the increase of the city's bonded debt and methods of debt control.
Oct. 14, 1916—Bulletin No. 50		A discussion of debt control with a summary of the report on this subject of the City Treasurer to the Board of Control.
Oct. 24, 1916—Bulletin No. 51		How to secure more expeditious action, with less talk, in conducting public business. "Government by Palaver."
Nov. 2, 1916—Bulletin No. 52		A discussion of methods of city budget making and citizen co-operation thereon.
Nov. 16, 1916—Bulletin No. 53		The exercise of thrift in private and public expenditures.
Dec. 4, 1916—Bulletin No. 54		What city departments are doing for citizens.
Jan. 26, 1917—Bulletin No. 55		Fact studies as a basis for administrative changes.
Mar. 10, 1916—White Paper No. 11		The Toronto Technical School. Its work and expenditures.
Mar. 25, 1916—White Paper No. 12		Feeble-mindedness. Its social and educational results and its money cost. Programme of The Exhibit of Feeble-mindedness.
Dec., 1916—City Budget Facts 1916		A discussion of budget procedure and an analysis of the city estimates for 1916, in 40 pages.
Dec. 26, 1916—White Paper No. 13		Abstract of official recommendations and suggestions contained in the 1915 Report of the Board of Education.
Dec. 27, 1916—Reprint of White Paper No. 8		Unification of Health Administration in Toronto.
Dec. 29, 1916—White Paper No. 14		Facts and suggestions as to Health Conditions in our Schools. Summarized from the 1915 Report of the Medical Inspection Department of the Board of Education.
Feb. 19, 1917—White Paper No. 15		Amount and causes of overage in the schools. Based on the 1915 Report of the Board of Education.
Feb. 23, 1917—White Paper No. 16		Amount, causes and cost of retardation. Based on the 1915 Report of the Board of Education.

The Bureau's Analysis of the City Budget.

In the pamphlet "City Budget Facts, 1916," the Bureau presented to the public its analysis of the city's proposed expenditures for 1916, according to general functions of government, department, functional unit, object of expenditure and character of expenditure. The pamphlet also contained a discussion of budget procedure and a chapter on the administration of municipally owned public utili-

ties as well as a series of charts illustrative of important facts in Toronto's municipal financing. The main recommendations of this study were:

1. Recognition of the Finance Commissioner as Budget Commissioner;
2. The completion of the tentative budget estimates previous to the beginning of the budget year;
3. The passing of the budget finally in the first few weeks of the year;
4. Arrangements for citizen participation in budget making;
5. Inclusion within the city budget of all financial statements necessary for the clear understanding of the city's financial position.

School Studies.

A very important feature of the Bureau's work during 1916-17 was a series of inquiries on educational topics. These covered the various aspects of educational waste both of human and financial resources. Material has been collected from all over Canada, so that considerable comparative data is now available. Local studies of retardation, cost of construction, fuel costs, etc., have been made. The results of some of these have been published. Others will follow in the near future.

Municipal Accounting.

During the year the Bureau made recommendations to one civic department as to methods of departmental accounting. These recommendations were based on an inquiry into the best accounting methods used elsewhere in corresponding departments, and were in line with the generally accepted principles of municipal accounting. The Bureau has also been given the opportunity of co-operating with another department in making desirable changes in its accounting system. A slight enlargement of our staff will make it possible to do more of this co-operative work where a demand for it exists.

Simplified Forms of City Government.

The Bureau has had the opportunity during the past year of co-operating with a committee of the Associated Boards of Trade of the Province of Ontario in the preparation of a report on simplified forms of city government. The two most important ideas upon which the report is based are:

1. The separation of the legislative and administrative functions of government;
2. Giving home rule to cities in all matters which do not affect the interests of the province as a whole.

Considerable interest has been shown in the provisions of the plans outlined in the report, and it is hoped that funds will be made available for printing and distributing it as a basis for widespread discussion. The results can hardly fail to be of direct benefit to Toronto.

Help-Your-City Suggestion Box.

During the year citizens have continued to make suggestions to the Bureau as to how city services might be improved. In all cases these suggestions—which were sometimes in the nature of complaints—were carefully looked into, often with satisfactory and definite results. The suggestions and complaints covered such topics as smoke nuisances, assessment, transportation, cost of ice, lighting of streets and squares, storm sewers, overflow sewers, open sewers, pollution of streams, weed nuisances, repairs of pavements, overcrowding of ferries and other public conveyances, dumping of garbage, fire protection in theatres. It is proposed next year to continue and extend the Help-Your-City Suggestion Service of the Bureau.

Working Programme of the Bureau for 1917-1918.

The Bureau of course must be ready to undertake necessary work whenever the opportunity may arise. A great deal of its work must be of this emergency type if it is to render the highest service. Our experience during the last three years, however, has shown the necessity for certain inquiries of basic importance which may be carried on more or less at leisure.

Sources of Revenue Other Than Taxation.

One inquiry which has been productive of results elsewhere is a study of sources of municipal revenue other than taxation. As cities grow in size the necessity and justice of completely listing such sources of revenue, in order that those making special use of property or facilities of the city may contribute to the city treasury in proportion to the value of such special use, become more evident. It is probable that such an inquiry in any large city on the continent, where the study has not already been made, would produce at least some results for the relief of the taxpayer by the more equitable distribution of the burdens of community life.

The Use of So-called Efficiency Devices and Methods in Municipal Administration.

Of recent years the use of efficiency devices has been growing in municipal administration, and so rapidly that it is difficult to keep abreast of the times. It will be necessary during the coming year for the Bureau to give increased attention to the details of such topics as the use of accounting machines, central payroll methods, central purchasing, central accounting, assessment on the lot and block system, mechanical making of assessment rolls, single process method of making out tax bills and assessment rolls, etc.

Municipal Reporting.

The field where progress has most lagged in municipal government in general is perhaps that of reporting, particularly reporting to taxpayers. In some cases annual departmental reports are not issued at all. In others the mode of presentation is so obscure that the ordinary taxpayer is helpless when he attempts to decipher them. The cases where reports are written in a form which enables citizens to assimilate readily the information contained therein are the exceptions which prove the rule. There is nothing in the nature of government which makes it impossible to give real information on salient points to those who pay for government. At the present time opposition to desirable measures is almost as likely as opposition to undesirable measures. This is largely due to the comparative failure of a city's information service. As a general thing "an informed electorate is a generous electorate," while an uninformed electorate is apt to be unsympathetic toward all expenditures, good, bad, and indifferent. The Bureau will conduct during 1917 and 1918 a study of methods of municipal reporting under two heads:

- 1—Reporting to governing bodies.
- 2—Reporting to citizens.

The Administrative Board Idea.

To many people the Administrative Board made up of permanent department heads offers the best means in sight by which large cities can obtain some of the benefits of the city manager plan, while avoiding its apparent dangers. It at least places the planning of administrative measures with those most competent to pass judgment on administrative policy and tends to eliminate duplication. The Bureau will attempt to work out the Administrative Board idea in detail, showing its relation to control of employment and promotion of city employees, central purchasing, interdepartmental co-operation, etc., illustrating the organization by charts.

The Bureau will have on hand on March 1st, 1917, two uncompleted inquiries. These, with the programme outlined above, and the various emergency inquiries which arise from time to time and demand immediate attention, will require considerable strengthening of the staff and a corresponding increase in cost of salaries and other expenses. In appendices "A" and "B" will be found the estimates of the coming year and the expenditures of the past year. I request your earnest consideration of these schedules.

Water Works Revenue.

The method of collecting revenue from water services in Toronto, as in most other places, has varied from time to time. This vacillation of policy seems to be due to the lack of a clear understanding of the following facts:

1. That producing water for the citizens is a business enterprise which should bear at least its own costs;

2. That the cost of producing water cannot be lessened by transferring part of the cost from the rates to taxation;
3. That, as in the case of other commodities, water prices must bear a direct relation to water costs;
4. That experience has shown that charging for the amount of water used—as shown by the meter—at the cost of production, including overhead, etc., does not necessarily lead to the decreased use of water below the health line, but does lead to the reduction of leaks and the consequent decrease of costs.
5. That whenever and wherever it is deemed in the public interest to reduce water rates below cost to insure the adequate use of water by the poorer citizens, the resulting deficiency should be a direct charge against the taxes under a heading in the estimates which would indicate clearly the use to which the appropriation is to be put, such as Public Health or Charitable Expenditures.

In the absence of a metered system in Toronto it is impossible to state definitely whether or not, on the basis of cost of production, the various city departments and the private users of water are paying for service approximately in proportion to service rendered, but a consideration of the following figures will suggest strongly that either, in the past, taxpayers have profited at the expense of water-rate payers or, at present, water-rate payers are profiting at the expense of taxpayers. That these classes are, in the main, the same, is entirely beside the mark. Publicly-owned utilities must be made actually self-supporting out of revenue, using that word in the sense that other business enterprises use it, or the cause of public ownership which has done so much for Canadian communities will suffer.

ANALYSIS OF WATER WORKS INCOME.

(Compiled from various public reports)

YEAR	Income from Fire Department	Income from Other City Departments	General Income	Total Income
1907.....	\$ 53,850.00	\$ 30,221.75	\$ 459,195.60	\$ 543,267.35
1908.....	55,650.00	30,861.69	476,794.90	563,306.59
1909.....	61,545.00	31,286.24	546,693.44	639,524.68
1910.....	67,175.00	34,577.73	649,775.53	751,528.26
1911.....	73,925.00	32,281.35	716,430.88	822,637.23
1912.....	159,950.00	29,037.00	791,565.62	980,552.62
1913.....	178,460.00	28,667.00	873,366.01	1,080,493.01
1914.....	185,225.00	23,673.28	972,199.52	1,181,097.80
1915.....	537,351.00	16,389.42	1,022,010.49	1,575,750.91
1916(Estimated)	657,150.00	25,775.00	1,080,000.00	1,762,925.00
Total.....	\$2,030,281.00	\$282,770.46	\$7,588,031.99	\$9,901,083.45

THE FINANCIAL RESULTS OF OPERATING THE TORONTO WATER WORKS FROM 1907 TO 1916, INCLUSIVE.

YEAR	Expenditures (Including Debt Charges)	Income	LOSS (Profits underlined)	
			Amount	Per Cent. of Income
1907.....	\$ 509,213.60	\$ 543,267.35	<u>\$ 34,053.75</u>	<u>6.2</u>
1908.....	571,921.68	563,306.59	8,615.09	1.5
1909.....	587,229.76	639,524.68	<u>52,294.92</u>	<u>8.1</u>
1910.....	736,551.73	751,528.26	<u>14,976.53</u>	<u>1.9</u>
1911.....	778,592.47	822,637.23	<u>44,044.76</u>	<u>5.3</u>
1912.....	1,101,355.96	980,552.62	120,803.34	12.3
1913.....	1,227,059.77	1,080,493.01	146,566.76	13.5
1914.....	1,524,130.39	1,181,097.80	343,032.59	29.04
1915.....	1,318,091.68	1,575,750.91	<u>257,659.23</u>	<u>16.3</u>
1916(Estimated)	1,821,291.00	1,762,925.00	58,366.00	3.3
Total.....	\$10,175,438.04	\$9,901,083.45	\$274,354.59	2.7

Thus while the population has increased 68%, the general water income has increased 135%, the water income from the Fire Department has increased 1120%, and the income from other city departments has decreased 15%. Moreover, there has been a net estimated loss on operation of over a quarter of a million dollars for the ten-year period. It appears from notices in the public press that water charges to the Fire Department are to be further increased during 1917.

While there may be an entirely satisfactory explanation of these facts, it would seem worth while for the Bureau to compile comparative data with regard to water revenue for other large cities on the Great Lakes which have water problems similar to those of Toronto. This will form part of the Bureau's work during 1917-1918.

Steps in Advance Taken by the City and the Board of Education during 1916.

This year, through the courtesy of the civic department heads, and of the chief administrative officers of the Board of Education and the Harbor Commissioners, the Bureau is in a position to give a much more complete resume of progress made in administering the work for which the community is paying.

Financial Control.

The revolution in the financial methods of the city during the past year is known to all. The changed point of view is best illustrated by the following recommendations of the Finance Commissioner to the Mayor and Board of Control:

"That, in respect to current revenue and expenditure, in view of the heavy credits required and the costly borrowings involved in the existing method, (as herein referred to), the policy be adopted of collecting taxes one month earlier each year for a number of years, so that, ultimately, the period of expenditure will closely harmonize with that when the revenue is receivable. This is quite practicable and would cause but a minimum of disturbance." (At present the interest on money borrowed on account of arrears in current revenue is about \$250,000 per year).

"That, in respect to undertakings involving capital charges, the policy be adopted, that no new work, services, etc., shall be recommended, authorized or proceeded with, during, at least, the period of the war, unless good and sufficient evidence can be adduced that the same is absolutely necessary, and that all the outside Boards be asked to adopt this policy also."

"That, in respect to the large number of works, services, etc., which have been authorized but which have not been commenced, a conference shall be arranged between the heads of the various departments, in which such undertakings originate, and the writer—the object being to prepare and submit to your Board, in detail, a schedule of the particular works, etc., which are deemed absolutely necessary to proceed with, as well as a schedule setting forth those which can be deferred. No doubt, it will be found that many of the works can be deferred for such a long period that many of the recommendations can be reconsidered or modified."

"That before the contract is awarded for any important new undertaking, the necessary permanent financing required in connection therewith shall be arranged in advance."

The City Treasurer and Finance Commissioner already determines the estimate of revenue from sources other than taxation. Recent action of the Board of Control practically constitutes the Commissioner of Finance financial advisor of the Board on current budget expenditures as well. If this policy is followed out to its logical conclusion, the Commissioner of Finance will be, as he ought to be, Budget Commissioner of the city.

The Commissioner of Finance is compiling a list of all city property. In the past the city has not been able to give a complete statement of "what it owned and what it owed." This condition will soon be a thing of the past.

On February 27th, 1917, responding to requests and instructions from the Board of Control and City Council, the City Solicitor and the Commissioner of Finance recommended a policy for putting the new Registry Office on a self-supporting basis in anticipation of a threatened deficit of \$78,000 for 1917.

On February 28th, 1917, the Commissioner of Finance wrote the Mayor and Board of Control a strong letter setting forth the desirability of obtaining more revenue from the investment of the city in Exhibition Park and the buildings therein. The debt on this property is \$1,318,075, and the net annual charges to be paid out of taxation was, in 1916, \$109,218.

Both these communications are indicative of the extreme care and forward outlook characterizing the official financial advice now available to the Mayor, Board of Control and City Council. It is to be hoped that definite and immediate action will be taken under both heads.

Board of Education.

The 1915 Report of the Board of Education contained the statistical results of a study of overage and overtime children in the public schools of Toronto. This marks a very important forward step which is bound to lead to great saving of child life and energy and very large annual saving in expenditure.

The Board has also adopted the report of the City Auditor on a revised system of accounting for the Board. This report provides for accounts on a revenue-expense basis, and a classification of accounts by function, object of expenditure and character of expenditure. For the first time the Board will have a basis for accurate statements of total and unit costs.

The Building Department of the Board of Education.

This department has decreased its capital expenditure during the war year of 1916, no new buildings having been started during

that time. Nevertheless, owing to the past policy of the Board, a great amount of new school space became available for the growing needs of the city, so that the Board is "more nearly caught up to the requirements than for many years." The building operations of the Board are of a magnitude and importance to the community to warrant a more lively interest than we, as voters, parents and taxpayers, display at present.

The Collegiates and High Schools.

Through the courtesy of the High School Principals' Association, the Bureau has been put in touch with very valuable information which should be of great interest to the citizens of Toronto. The Bureau hopes that some way may be found by which the needs and accomplishments of the High Schools may be given more space in the Annual Report of the Board of Education.

The High Schools have been paying considerable attention both to "retardation" and "acceleration." For example, during the last half hour of school special instruction is given both to pupils who are falling behind and to those who, with some help, can advance more rapidly than their classes. Some schools at least have made statistical studies of the amount of retardation among their pupils. Variation in the amount of retardation between the sexes, with its causes, has been studied, as well as the causes of retardation in general. In a later publication the Bureau hopes to make further use of all this very interesting material. As practical measures adopted by High Schools to combat loss from retardation may be listed the following:

1. Talks and lectures designed to prevent boys beginning the use of tobacco until 21;
2. Early notification to parents of possible failures of promotion;
3. Encouragement of the proper employment of time by pupils, through the use of slides on the school screen, such as →

The evil effects of over-stimulation are being combated by instruction as to the evil effects of overwork. Co-ordination between intellectual and physical education is to be assisted by a system of physical measurements for each pupil which will follow each individual through his school course.

An interesting departure from the usual method of assigning lessons—varying the amount to be studied according to the mental quickness of the individual pupils—enables teachers to keep classes

abreast in their work, while eliminating the marking of time by rapid pupils or the leaving behind of slow pupils.

The High School principals find that "work in Manual Training and Household Science increases the efficiency of the school in other subjects, helps to give good tone to the school, and aids in discipline."

In some of the High Schools Physical Exercises are being placed on the same footing as other subjects for promotion purposes, and it is altogether likely that other schools will give similar prominence to the physical side of education.

The High School of Commerce.

The opening of the new home of this school was perhaps the most important event of the educational year. What this school can mean to the life of this busy commercial community can hardly be over-estimated. The growth of the school has been remarkable and the service it is already rendering noteworthy. It is to be hoped that some well-considered method of close co-operation between the school and the commercial interests of the city, by which the fullest possible service to the boys and girls who attend it and the parents who support it, may be worked out.

The Public Schools.

Through the co-operation of the educational authorities the Bureau is able to give the following resume of administrative changes effected during 1916:

1. The introduction of kindergarten-primary work;
2. The distribution of occasional teachers from centres in each of the seven inspectorates instead of from the central office;
3. Relieving the inspectors of the supervision of departmental examinations so that their time could be given to supervision of promotions and class reorganization necessary at the end of the year;
4. The beginning of special Manual Training Instruction in Third Form classes;
5. The reduction of the official standard of number of pupils per teacher from 50 to 40 for primary classes and from 50 to 45 in Senior First Classes.
6. The growth among teachers of the custom of dividing classes into two divisions for instruction purposes in the more academic branches, so that one division will be receiving instruction while the other is at work.

Following is a partial list of the improvements effected by extending and securing a better use of the school equipment and plant:

**ECONOMY
OF TIME**

How do you
Spend your
TIME
from 3 to 10.30
every evening ?

Two specially equipped open-air classes opened at Orde Street School.

Additional new class-rooms provided (58 rooms in all) at Essex, Givens Street, Runnymede and Ryerson Schools.

Additional Manual Training Centres opened at Essex and Ryerson Schools, Manual Training and Household Science equipment provided respectively at Allan School for boys and Lee School for girls.

Increase in number of Supervised Vacation Playground Centres. Instruction in handicraft provided at six of the Centres.

Improvement in supply of supplementary reading books, maps and material for Manual Training.

Extension of use of Kindergartens in the afternoons and relief of overcrowding in the forenoons.

Public Works Administration.

During the past year the expenditure of the Works Department has been adjusted to war conditions, as the following statement indicates:

EXPENDITURES OF DEPARTMENT OF WORKS		
	1915	1916
General Maintenance Account	\$ 1,492,790.03	\$ 1,322,048.93
Capital Account	7,537,021.60	3,999,729.40
Rotary Account (Credits).....	170,401.87	96,250.34
Total.....	\$8,859,409.76	\$5,225,527.99

The reduction under the head of personal services was 24.2%, and under the heads of supplies and material 49.7%.

In railway track allowance construction the policy of using only the "modern type of heavy concrete foundations and granite block pavement, with wide devil strip, wherever the Toronto Railway Company indicated its willingness to reconstruct their work," was continued. The Department is therefore working toward a standard which at no distant date must become universal in the city.

It is not generally known to the citizens that in the asphalt plant of the Department of Works the city owns a very important public utility. The capacity of the plant is 1,500 square yards per day.

During 1916 the Department conducted extensive experiments in sewage disposal with an Imhoff tank, which treated over 160,000,000 gallons of sewage, and the Department has asked for

an appropriation of \$50,000 to install an activated sludge test plant. The activated sludge method is now undergoing an actual try-out in Milwaukee and other places, and the Department's policy of investigating its possibilities under Canadian conditions may well save the taxpayers many thousands of dollars. The advisability of disposing of sewage outside the city limits is also to be reported on by the Department during 1917. Sewage disposal offers one of the most pressing problems in nearly all large and growing communities, and citizens will await with anxiety and interest the final solution of our local difficulties.

By the middle of the summer of 1917 it is expected that the civic water works will have a total daily working filter capacity of 92,000,000 of gallons. This with the recent completion of the 84-inch conduit and 72-inch connecting conduit at the Island will give Toronto a water supply system which it has never previously enjoyed.

The completion of the eastern entrance to the Exhibition Grounds, the extension and additional equipment of the Civic Car Lines, the progress made upon the Bloor Street Viaduct, are matters which have come under the personal observation of many thousands of citizens and should be of keen interest to all.

Toronto Harbor Commissioners.

During the past year the Toronto Harbor Commissioners have established centralized control by the appointment of Mr. E. L. Cousins as Manager, in addition to his duties as Chief Engineer. This arrangement has made it possible to effect a unification of the regular departmental accounts and the cost accounts, and a reorganization of the accounting and recording systems of the Commissioners. The budget for the year 1917 was also on an improved plan, and is working out very satisfactorily. Through the courtesy of the Commissioners and the Chief Engineer and Manager, the Bureau of Municipal Research was enabled to co-operate in an advisory capacity.

Fire Department Reorganization.

During 1916 the Fire Chief inaugurated a fire prevention staff which now contains three men, but will later be enlarged to five. All appointees were experienced men, and when a completely organized fire school is established, should prove excellent instructors of the uniformed force in methods of fire prevention inspection, so that every fireman may in time become a fire preventer as well as a fire fighter. The establishment of a fire prevention division will not detract from, but rather add to, the fire fighting efficiency of the department, and is a recognition of the rapidly growing emphasis placed on the importance of stopping fires before they begin.

There has been considerable progress also in the motorization of the equipment, North Toronto has been provided with up-to-date

fire alarm boxes, the erection of the much needed drill tower has been begun, a regular system of physical training has been inaugurated at headquarters, a repair shop has been equipped for the making of minor repairs, and the forms used by the department in controlling its work have been revised and added to.

Department of Street Cleaning.

The administrative improvements which have been effected in this department during the past year are numerous and important. Space does not permit us to outline all these, but we list below some of the more important ones:

- (a) A new system of time keeping and payroll preparation. "In each of the Divisions of the Department the antiquated and laborious system of entering each week the names of all employees and their time in a time register; of copying this information on a form called a time sheet; and, of writing a third sheet (payroll) containing almost the same information, was done away with, and a more modern time-keeping system substituted. This has resulted in increased office efficiency, uniformity in all divisions, more definite information as to costs, more rapid preparation of the payrolls in the main office by the use of typewriters, instead of with pen and ink in three separate division offices; and, lastly, of reducing to a minimum the amount of clerical work on the part of Foremen and Division Superintendents, it being felt that the time taken up by the Superintendents could be more advantageously employed in a closer supervision of their respective duties."
- (b) Removing conditions liable to cause injury to workmen, thus keeping down expenditures under the Workmen's Compensation Act. "The Department has issued strict orders to its Foremen to refrain from attempting to remove unreasonably oversized receptacles, inasmuch as attempts to handle these have in many instances resulted in injuries to employees, e.g., strains and ruptures, for which the Department is liable under the Workmen's Compensation Act. This regulation is bearing fruit, and as a consequence many objectionable containers have been replaced by proper covered receptacles of the regulation capacity."
- (c) Revenue from ashes: "For the first time in the history of the Department an arrangement was entered into in January, 1916, for the disposal of the ashes from the Crematory, an analysis of same having shown a high percentage of wood ash, and therefore of commercial value." Owing to war conditions, the arrangement became inoperative after the first six months, but during the first half of the year a revenue of \$593.32 was obtained. At present tenders are being called for for the purchase of the Department's output.

Department of Property.

According to custom, the functions of the Department of Property have been increased during the year. A recent addition to its work is the supervision of street lighting, which was transferred from the Fire Department. This was undoubtedly a move in the right direction. In the judgment of many the move should be continued until street lighting supervision rests with the Department of Works. That the Property Commissioner, with his extremely varied and exacting duties, has been able to render valuable public service is a tribute to his energy rather than to the wisdom of past Councils, who appear to have followed the line of least resistance in distributing new functions among the city departments.

Perhaps the most interesting achievement of the Department, from the standpoint of the taxpayer, was the elimination of the deficit of the Civic Abattoir, due to the building up of its business.

The department informs us that it has continued to purchase coal in the open market at an annual saving to the taxpayer (amounting in 1915 to about \$3,200.00).

Among other items of interest, the work of the department in adjusting difficulties in connection with separation allowances, assigned pay and pensions of soldiers, the erection of needed buildings on the Industrial Farms, and the completion of the new Registry Office Building, are noteworthy.

The Parks Department.

In spite of the material reduction of its appropriation, substantial progress on the Department's programme was made. For example, 30 acres of reclaimed waste land were added to the city's park area and, by co-operation with the Department of Education, playground service was increased through the use of school rooms. The housing and training of overseas troops was assisted, during 1916, by the use of city parks and park buildings. In its public parks system, the citizens have an investment which needs to be more appreciated if full returns in health, happiness and working efficiency are to be obtained.

Health Administration.

On January first the ratepayers decided, by an overwhelming majority, in favor of the amalgamation of the two health services supported by the taxpayers of Toronto. It is to be hoped that a way can be found for mobilizing the whole health forces of the city at the point where they may be most needed at any time. Baby saving work in the summer months is one of the most important phases of a life conservation campaign. Arrangements should be made accordingly at once. Effective compromise may be possible, but certainly a division of health nursing between the

Board of Education and the Board of Health, by which the former controlled the work in the school and the latter in the home, would lead to practically no financial saving and a tremendous loss in efficiency. It would be better to remain as we are rather than consent to the confusion and inefficiency involved in an arrangement by which one set of nurses would deal with a child's case in school and another set in the home. It is gratifying to know that it now seems likely that the Provincial Legislature will take action at this session to terminate the present system of administering school medical inspection.

The Division of Accounting and Purchasing has greatly increased the efficiency of its purchasing and stores control and has reorganized the accounting system so as to make it of more value for administrative purposes. The 1917 estimates prepared by the Division are in even better form than those of last year and were prepared in record time.

Among other advance steps taken or planned by the department during the year are the following:

- (a) The centralization of records under the Division of Records and Statistics, a policy which will be greatly helped by the recent transfer of the Department's offices;
- (b) Centralization, supervision and control of hospital social service, the nursing service of well baby clinics, the tuberculosis clinics and day nurseries;
- (c) The co-ordination of different branches of the health service of the city from district offices, thus emphasizing the importance of the neighborhood as a social and health unit;
- (d) The installation of a system of time reporting for the Public Health Nurses by the Division of Records and Statistics, making possible a very detailed analysis of the working time of nurses and the costs of the various services they render;
- (e) The inception of a new system of issuing, recording, and indexing hospital orders and registering admissions and discharges, "making possible for the first time a real check upon hospital accounts amounting annually to nearly half a million dollars."
- (f) The Division of Records and Statistics has made arrangements for the confidential registration of cases of feeble-mindedness and venereal disease. The importance of this step can hardly be exaggerated.

Control of Charitable Expenditures.

During the year, with the co-operation of the Social Service Commission, the City Relief Officer has secured partial payments

amounting to \$8,561.05 from city patients at the various city hospitals, besides refusing admissions to undeserving applicants after investigation. The Social Service Commission has made considerable headway on its constructive programme outlined in its first report. More use is being made of its confidential exchange than ever before, a mass of information is being collected of great value to any programme of co-operative control of charitable expenditures which may be adopted later, and much headway has been made in standardizing the accounting and financial reporting of charitable institutions receiving city grants. In its special report on the control of charitable expenditures, the Bureau hopes to be able to outline more fully the activities of the Social Service Commission.

Assessment Reform.

The City Council of 1916 appointed a committee to study the question of assessment reform. This committee conducted several hearings and made considerable progress in collecting information looking toward the formulation of a policy. This year's Council has appointed a committee to continue the work. No better service could be rendered to the municipality than the preparation of a constructive report on reformed assessment procedure, sufficiently strong to compel Provincial action.

Several internal improvements have been effected in the Department of Assessment during the past year. The loose leaf principle has been applied to the making of the local improvement rolls with a resulting saving for the year of \$500.00, although the total amount collectable on these rolls had increased about 25% over the preceding year. The effect of this change will be cumulative. Extra efforts are also being exerted by the Department in connection with the assessing of incomes.

Department of City Architect and Superintendent of Buildings.

During the year a policy of co-operation between the department and other city and provincial departments having related or overlapping functions has been laid down and "a branch for testing building materials as well as completed structures" has been installed. Both these steps were much needed and should lead to increased and improved service not only from the City Architect's Department, but from others.

The City Jail.

After prolonged delay a tentative settlement has apparently been reached providing for the practical closing of the city jail. In spite of the pensions which form part of the agreement, material financial saving will be effected, while a greater number of prisoners will come under the influence of the municipal farms.

Civic Pension and Benefit Fund.

The City Council has appointed a committee of six to report on the advisability of a scheme for the establishment of a civic pension and benefit fund. The occasional granting of pensions and retiring allowances to civic employees is, at present, on no co-ordinated plan, but is determined by exigencies of the moment or as the result of a bargain in which the city has to make sacrifices in order to prevent larger losses. Such a lack of system is open to grave abuses. Justice to taxpayers and employees alike demands that such pensions shall be given, if given at all, on a definite plan, allowing no room for respect of persons or any consideration other than the public interest. The Bureau wishes once more to suggest respectfully that, before any pension plan is put into operation, a thorough study of the civil service of the city is necessary. If this is not made, granting that the civic employees are not asked to bear a disproportionate amount of the cost themselves, the burden on the taxpayer may be out of all proportion to the benefits received by them. In this connection it is apt to escape the minds of many people that pension schemes are primarily for the protection of citizens and taxpayers and only secondarily for the benefit of city employees. A pension scheme makes it possible, without injustice, to retire an employee of long and faithful service who is no longer in a position to do well the work devolving upon him. This supplies the chief argument for pension schemes. But no argument could justify any scheme of pensions until the civil service organization in all its parts is put upon as businesslike a basis as possible.

Payment by Fees Versus Payment by Salary.

On January 22nd, 1917, notice of motion was given in Council that "the City Solicitor be instructed to apply for legislation with respect to the City Registry Offices to the end that (a) the registrars shall be paid by salary; (b) the surplus receipts over and above salaries be payable to the city; (c) the registration of fees be increased to such an extent as to make the Registry Office pay for itself." The desirability and justice of such action seems to be so obvious that no one would attempt to put obstacles in the way. Certainly there will be no obstacles from those whose only aim is public service. Any system which pays a public official by fees out of which he pays what help he thinks necessary, makes it possible for an official's personal interest to conflict with his public duty. No public servant should be exposed to such temptation or to the often unjust suspicion that he has yielded to it. Neither should a system be continued by which the public is liable to suffer in service or pocket. In some cases where public officials

are inadequately paid their income has been eked out by fees from outside organizations. A city official's undivided loyalty should go to the city. Where increase of work or responsibility demands increase of pay, this should come out of public funds, which should be augmented by the fees paid for services rendered by the department concerned. Any other system is liable to abuse and tends to destroy public confidence in the departments concerned, even where the procedure is entirely above board and legal.

The Separation of Legislative From Executive Functions.

At a meeting of the Board of Control the Mayor moved that the following question be referred to the taxpayers at the next annual elections:

"Are you in favor of the abolition of the Civic Committee of the City Council?"

It is to be hoped that this matter will not drop here, but will remain a subject of live discussion until it is settled one way or the other. As a general proposition there is immense loss in time and efficiency wherever there is not a clear line of demarcation between legislation, on one hand, and executive action and administration, on the other. With an Administrative Board made up of the Mayor and heads of city departments, an Executive Committee or Board of Control, and a legislative board of directors or the City Council, the city organization would conform more nearly to that of private organizations which control the expenditure of sums of money comparable in amount to the city's annual expenditure.

ADVANCE STEPS NEEDED.

In addition to the carrying out to their logical conclusion of the movement for assessment reform, unification of health administration, civil service reform, the reform of budget procedure, and the separation of the legislative and executive functions of government as far as possible, referred to in the preceding pages, there remain many other problems which might well engage the city's attention. A few of these are listed below:

1. The establishment of a simple, standardized system of reporting, providing for at least annual reports from all departments or organization units supported partly or wholly by the Toronto public.
2. Study of cost and efficiency of the present methods of heating and ventilating publicly-owned buildings.
3. Inquiry into the efficiency of the various inspection services of the city.
4. An inquiry into the advisability of transferring street lighting to the Department of Works.
5. A study of the standardization of repairs and renovations both under the Board of Education and the municipality.
6. Outlining a policy for the wider use of school plant, so that greater returns in service may be obtained for citizens from their tremendous permanent investment in school buildings. After-the-war conditions will demand that every avenue possible for the assimilation of our foreign population and the "civieising" of our native and British populations shall be used to the limit. The use of school buildings for the education and training in citizenship of youths and adults is only in its infancy. All wholesome social activities are educational and cultural in their nature and therefore are deserving of a place in our school buildings. Any other policy is a policy of waste.
7. A study of the caretaking service of the Board of Education from the standpoint of administrative control.
8. A readjustment of the functions of the Superintendent of Buildings and the Chief Inspector of Schools, by which the use of school buildings for all educational and social purposes shall be under the direct control of the purely educational authorities. If Toronto is to adopt as a policy the wider use of school plant, such a readjustment is essential.

9. A study of the caretaking service in connection with all municipal buildings from the standpoint of cost and efficiency compared with the cost and efficiency of janitorial service in privately owned buildings of similar sizes.
10. A survey of the causes and amount—for all districts of the city—of the dropping out of school children from the public schools before completing the public school course.
11. The establishment of an advisory council of the Board of Education to provide an avenue by which the professional skill and knowledge of the teaching and inspectorial staff may be made more completely, directly and publicly available in the formulation of educational policies.
12. The preparation for submission to the Provincial Department of Education of modified courses of study for various districts of the city and for the city as a whole, and a thoroughgoing study of all modern devices, such as motion pictures, which may be used to short circuit the time spent in various subjects of the school course.
13. A survey of the educational, commercial and industrial resources of the city by the Board of Education in co-operation with such citizen agencies as the Board of Trade, as a basis for a complete community programme of industrial and commercial training under the Board of Education.

The Proposed Provincial Bureau of Municipal Affairs.

The best form of control is control through information. The proposed Provincial Bureau of Municipal Affairs apparently is to be organized on the basis of this belief. If so, it can do no harm and will do much good if properly organized. Any interference with the present measure of home rule possessed by large cities would be a reactionary measure. What we seem to need most at present is not less home rule but more.

For a long time need of standardized municipal statistics and standardized accounting has been obvious. The desirability of combining all the functions of the Provincial Government bearing directly on municipal government has also been clear. The necessity of a specialist service provided by the Provincial Government at cost to the municipalities who may desire it, is becoming increasingly evident. All these needs a Provincial Bureau of Municipal Affairs could supply. The bureaus and departments of municipal affairs which have been established in several Canadian provinces have grown out of the Local Government Board system in operation in England. While the English method allows for more direct control than is contemplated for the proposed Ontario Bureau, its undeniable success has direct bearing on our local problems.

The Bureau's Expenditures.

The total cost to the subscribers of operating the Bureau for the year ending February 28, 1917, was \$18,421.48. In addition work was done for outside bodies for which they paid the exact cost.

On account of the absence this year of any organization for the administration of outside work and the impossibility of continuing to do such work unless a steady demand became apparent, the receipts from outside bodies were considered simply as a reduction of expenses. It seems likely that next year the demand will continue so that it will be necessary either for the Bureau itself to establish a division for outside field work, or, better, to promote the foundation of a National Fund to be administered by a National Committee with power to utilize the staffs of all Canadian bureaus now existing and to be established. This would strengthen all bureaus by furthering specialization of staff, would make the staff resources of one available to all, and would help to extend the research spirit to all municipalities, rural and urban.

At this juncture, when perhaps the first duty of every non-combatant citizen is the practice and promotion of thrift, the Bureau can render a great patriotic service by carrying on and strengthening its educational campaign for economy in municipal expenditures and full returns in service for these expenditures. In order to carry on effectively its local work next year, the Bureau will need an assured income of \$24,830.00.

Respectfully submitted,

HORACE L. BRITAIN,
Managing Director.

APPENDIX "A"

BUDGET ESTIMATES—Year Commencing 1st March, 1917

Code	OBJECTS OF EXPENDITURE	ESTIMATES 1917-1918	COMPARATIVE FIGURES		
			EXPENDITURES 1916-1917	APPROPRIATIONS 1916-1917	EXPENDITURES 1915-1916
A	Personal Services	\$18,234.00	\$12,520.11	\$18,284.33	12,718.58
A1	Regular Staff.....	17,734.00	12,334.26	16,934.33	12,326.83
A2	Extra Help.....	500.00	185.85	1,350.00	391.75
B	Services Other Than Personal	3,025.00	2,924.84	2,891.00	2,046.90
B1	Travelling Expenses	200.00	130.73	275.00	227.59
B2	Communication Service.....	725.00	715.13	700.00	603.20
B3	Printing and Photography	1,500.00	1,436.15	1,000.00	909.68
B4	Mailing Service.....	175.00	167.64	200.00	133.50
B5	Outside Clerical Services	250.00	240.70	500.00	.....
B6	Guests at Luncheon Meetings.....	100.00	3.45	150.00	107.30
B9	Miscellaneous	75.00	231.04	66.00	65.63
C	Supplies	400.00	371.27	315.00	288.12
C1	Stationery, Office and Drafting Supplies	300.00	292.90	225.00	200.82
C2	Newspapers, Books and Periodicals.....	70.00	52.97	70.00	68.35
C9	Miscellaneous.....	30.00	25.40	20.00	18.95
D	Fixed Charges and Miscellaneous	3,171.00	2,605.26	2,611.72	2,469.94
D1	Rent of Office and Board Room.....	1,515.00	1,014.96	1,000.00	999.96
D2	Rent of Equipment.....	10.00	7.35	10.00	10.13
D3	Insurance of Equipment.....	4.00	3.60	3.60	3.60
D4	Depreciation of Equipment.....	420.00	355.97	391.25	262.25
D5	Proportion of Organization Expenses.....	1,187.00	1,186.88	1,186.87	1,186.87
D9	Membership Fees and Miscellaneous.....	35.00	36.50	20.00	7.13
	TOTAL	\$24,830.00	\$18,421.48	\$24,102.05	\$17,523.54

EXPENDITURES CLASSIFIED BY WORK PERFORMED

Year Ending 28th February, 1917

FUNCTIONS	Personal Services	Services Other Than Personal	Supplies	Fixed Charges and Miscellaneous	Total Direct Charges	Overhead and Indirect Charges	TOTAL COST
Publicity	\$1,569.95	\$1,817.92	\$ 67.16	\$ 1.50	\$3,456.53	\$2,914.18	\$6,370.71
Small Bulletins.....	276.67	516.15	.....	1.50	794.32	669.69	1,464.01
White Papers.....	401.74	461.49	27.21	.....	890.44	750.72	1,641.16
Publishing Budget Analysis.....	51.77	531.05	21.00	.....	604.42	509.58	1,114.00
Annual Report.....	314.74	177.50	7.20	.....	499.44	421.07	920.51
Bureau Booklet.....	100.19	87.00	7.90	.....	204.09	172.07	376.16
Lectures and Addresses.....	255.68	34.01	.....	.....	289.69	244.24	533.93
Miscellaneous Publicity Work.....	160.16	10.12	3.85	.....	174.13	146.81	320.94
Special Studies and Co-operation*	4,105.51	292.39	28.61	3.60	4,430.11	3,735.01	8,165.12
Street Cleaning Department.....	1,263.06	20.63	7.85	.....	1,291.54	1,088.88	2,380.42
Department of Public Health.....	536.55	1.22	2.70	.....	540.47	455.67	996.14
Social Service Study.....	582.48	2.98	13.52	.....	598.98	505.00	1,103.98
Other Local Authorities.....	199.88	.67	.....	.....	200.55	169.08	369.63
Toronto Civic Guild.....	106.59	2.07	.....	.....	108.66	91.61	200.27
Other Citizens and Citizen Organizations.....	177.91	11.51	.....	.....	189.42	159.70	349.12
Complaint Service.....	123.95	2.29	.40	.....	126.64	106.77	233.41
Conference of Charities and Correction.....	307.16	1.11	.....	3.60	311.87	262.94	574.81
Other Outside Co-operation.....	742.20	84.38	3.59	.....	830.17	699.92	1,530.09
Patriotic and War Work.....	65.73	165.53	.55	.....	231.81	195.44	427.25
General Studies and Research Work	2,010.08	89.80	8.34	.....	2,108.22	1,777.43	3,885.65
Educational Waste and Measurements.....	1,356.26	84.82	5.09	.....	1,446.17	1,219.26	2,665.43
Preparing Budget Analysis.....	304.94	1.86	1.00	.....	307.80	259.51	567.31
Sewage Disposal.....	93.28	.....	.....	.....	93.28	78.64	171.92
Miscellaneous Studies and Research Work.....	255.60	3.12	2.25	.....	260.97	220.02	480.99
TOTAL.....	\$7,685.54	\$2,200.11	\$ 104.11	\$ 5.10	\$9,994.86	\$8,426.62	\$18,421.48
Overhead and Indirect Charges	\$4,834.57	\$ 724.73	\$ 267.16	\$2,600.16	\$8,426.62		
Committee Work and Meetings.....	2,358.94	353.08	15.31	18.25	2,745.58		
Organization Expenses.....	.....	.....	.....	1,186.88	1,186.88		
Intelligence Service.....	1,011.42	23.58	58.44	79.93	1,173.37		
General Overhead.....	1,464.21	348.07	193.41	1,315.10	3,320.79		
GRAND TOTAL.....	\$12,520.11	\$2,924.84	\$ 371.27	\$2,605.26	\$18,421.48		

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

LIST OF GUARANTORS AND MEMBERS.

For Year Ending 28th February, 1917.

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|--|----------------------------------|
| Abbs, C. E. | Dilworth, R. J. |
| Adams Furniture Co., Ltd. | Dodge Mfg. Co., Ltd. |
| Aikenhead Hardware, Ltd. | Dominion Bank, The. |
| Allan & Co., Ltd., A. A. | Dovercourt Land Co., Ltd. |
| American Watch Case Co., Ltd. | Dunlap, D. A. |
| Ames & Co., A. E. | Dunlop Tire & Rubber Goods Co. |
| Auld, A. R. | Eby-Blain, Limited. |
| Ault & Wiborg Co., of Canada, Ltd. | Eckardt, H. P. |
| Austin, A. W. | Englehart, J. L. |
| Baker, Richard L. | Evans & Gooch. |
| Ballantyne, A. W. | Firstbrook Bros., Ltd. |
| Bank of Hamilton. | Fleming, R. J. |
| Bank of Montreal. | Flynn, Thos. (L. Coffee & Co.) |
| Bank of Nova Scotia. | Follett, Jos. J. |
| Bank of Toronto. | Fox, Wm. Claude. |
| Barber-Ellis, Ltd. | Francis, Wellington. |
| Barr, Walter J. | Freyseng, Ed. J. |
| Beardmore & Co. | Gage & Co., Ltd., W. J. |
| Benjamin Electric Mfg. Co., Ltd. | Gartshore, J. J. |
| Bigwood, W. E. | Gendron Mfg. Co. |
| Blachford, Davies & Co., Ltd. | Gibson, John J. |
| Blackwell, C. S. | Gibson, R. E. |
| Blake, Hume. | Gillett Co., Ltd., E. W. |
| Blake, Lash, Anglin & Cassels. | Globe Printing Co. |
| Boeckh, Emil C. | Goldsmith Stock Co., Ltd. |
| Booth-Coulter Copper & Brass Co. | Gooderham, George H. |
| Booth, George W. | Gooderham, Henry F. |
| Bradshaw & Son, Ltd., A. | Goodyear Tire & Rubber Co., Ltd. |
| Bredin, Mark. | Gould, B. A. |
| British American Oil Co., Ltd. | Goulding & Sons, G. |
| Brown Bros., Ltd., The. | Gourlay, R. S. |
| Brown-Searle Ptg. Co., Ltd. | Grand & Toy, Limited. |
| Burt Co., Ltd., F. N. | G.N.W. Telegraph Co. |
| Business Systems, Ltd. | Greening, Thos. B. |
| Campbell, A. H. | Greay, W. & J. G. |
| Campbell, J. B. | Gregg & Co., Ltd., G. R. |
| Canadian Bank of Commerce. | Gundy, J. H. |
| Canadian General Electric Co., Ltd. | Gunns, Limited. |
| Canadian Kodak Co., Ltd. | Gutta Percha & Rubber, Ltd. |
| Canadian Shredded Wheat Co., Ltd. | Hamilton Shoe Co., Ltd., W. B. |
| Carter & Co., E. T. | Hargraff, George R. |
| Cassels, Brock, Kelley & Falconbridge. | Harling, R. Dawson. |
| Chadwick, C. W. | Harris Abattoir Co., Ltd. |
| Christie, Brown & Co., Ltd. | Hayes, F. B. |
| City Dairy Co., Ltd. | Hees, Son & Co., Ltd., Geo. H. |
| Clarke & Co., Ltd., A. R. | Heintzman & Co., Ltd. |
| Clarke, Lionel H. | Henderson, Joseph. |
| Clarkson & Sons, E. R. C. | Higel Co., Ltd., The Otto |
| Cody, Rev. J. H. | Hillman, H. P. L. |
| Conger Lumber Co., Ltd. | Hobbs, W. R. |
| Consumers' Gas Co., The. | Hocken, H. C. |
| Cosgrave Brewery Co., Ltd. | Holden, J. B. |
| Curry, J. | Holt, Renfrew & Co., Ltd. |
| Daniel & Co., F. C. | Housser, H. B. |
| Davies Co., Ltd., The Wm. | Howland Sons & Co., Ltd., H. S. |
| Davis & Henderson, Ltd. | Hudson, R. S. |
| Deacon & Co., F. H. | Hynes, J. P. |
| Denton, Judge J. H. | Imperial Bank of Canada. |

Imperial Oil Co., Ltd.
 Imperial Varnish & Color Co., Ltd.
 Inglis Co., Ltd., The John.
 International Varnish Co., Ltd.
 Irving Umbrella Co., Ltd.
 Ivey, John D. Co., Ltd.
 Jarvis, Aemilius.
 Jenkins & Hardy.
 Johnson, Dr. A. J.
 Johnston, Strachan.
 Johnston & Co., Ltd., W. R.
 Jones, Sidney.
 Kammerer, J. A.
 Kay, John B.
 Kent, John G.
 Kinnear & Co., T.
 Kirby, R. G.
 Kirkpatrick, A. M. M.
 Laidlaw, John B.
 Laidlaw Lumber Co., Ltd., R.
 Lake Simcoe Ice Co., Ltd.
 Langmuir Mfg. Co., Ltd., The M.
 Larkin, P. C.
 Lash, Z. A.
 Lever Bros., Limited.
 Lorie, S.
 Lowndes Co., Ltd., The
 Lummis, W. D.
 Lyman Bros. & Co., Ltd.
 Macdonald, John
 Macdonald, Col. W. C.
 MacInness, C. S.
 MacLean, Hugh C.
 Macmillan Co. of Canada, Ltd.
 Mail Printing Co., The
 Manning, P. A.
 Martin, N. L.
 Mason, H. H.
 Mason, Brig.-Gen. James.
 Massey, Chester D.
 Massey-Harris Co., Ltd.
 Maughan, John.
 McCall Co., Ltd., D.
 McCarthy, Osler, Hoskin & Harcourt.
 McEachren & Sons, Ltd., W. N.
 McEvoy, John A.
 McGee, Harry.
 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'Brian, J. B.
 O'Brien's, Limited.
 O'Neill, James J.
 Ormsby Co., Ltd., The A. B.
 Osler, Sir Edmund.
 Osler, F. Gordon.
 Otis-Fensom Elevator Co., Ltd.
 Parker, Robert.
 Pearson, W. H.
 Pease Foundry Co., Ltd.
 Peters, J. Henry.
 Radcliffe, F. L.
 Raney, W. E.
 Reid & Co., Ltd., A. T.
 Ridout, George.
 Robertson Bros., Ltd.
 Robertson Co., Ltd., The Jas.
 Roden, Thos.
 Rogers, Alfred.
 Rogers, A. S.
 Rogers, Elias.
 Rogers, J. P.
 Rolph & Clark, Ltd.
 Rose, Hugh E.
 Rowell, Reid, Wood & Wright.
 Ruddy Co., Ltd., E. L.
 Rundle, W. E.
 Ryrie Bros., Limited.
 Sadler & Haworth.
 Samuel, Benjamin & Co., M. & L.
 Saunders, H. & A.
 Saunders, Torrance & Kingsmill.
 Scheuer, Ed.
 Scholfield, G. P.
 Sellers-Gough Fur Co., Ltd.
 Shaw, W. H.
 Sheet Metal Products Co., Ltd.
 Smart-Woods, Ltd.
 Somers, G. T.
 Southam Press, Limited.
 Standard Chemical Iron & Lumber Co.
 Standard Sanitary Mfg. Co., Ltd.
 Stauntons, Limited.
 Steele-Briggs Seed Co., Ltd.
 Stone, William.
 Taylor, Henry A.
 Thompson & Sons, Ltd.
 Thomson, D. E.
 Thorn, J. O.
 Tomlin, H. C.
 Toronto Carpet Mfg. Co., Ltd.
 United Typewriter Co., Ltd.
 Vokes, Miles.
 Warren Bituminous Paving Co., Ltd.
 Warren, Trumbull.
 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.
 Wright, Alfred.