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FIFTEENTH ANNUAL REPORT
OF THE
**TORONTO
BUREAU OF MUNICIPAL
RESEARCH**

YEAR ENDING
FEBRUARY 28TH, 1929



OFFICES:
505-507 COMMONWEALTH BLDG.
21 KING ST. EAST
TORONTO

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TRUSTEES

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C. S. BLACKWELL

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G. H. MUNTZ.....Vice-President
OLIVER HEZZELWOOD.....Hon. Treasurer

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Managing Director and Secretary.....HORACE L. BRITAIN
Assistant Director.....JOSEPH E. HOWES

BALANCE SHEET

As at February 28th, 1929.

	1929	1928		1929	1928
Assets			Liabilities		
Cash on Hand and in Bank.....	\$4,056.85	\$3,436.77	Accounts Payable	\$ 75.25	\$ 54.60
Accounts Receivable—			Reserve for Services in respect of Unexpired		
Citizens' Research Institute of Canada.....	\$ 234.89	\$ 91.78	Subscriptions	4,116.81	4,116.81
Equipment and Library.....	\$3,080.37		Surplus—		
Less: Reserve for Depreciation... 2,685.06			Net Revenue for the year as per		
Prepaid Expenses—	395.31	494.13	Statement II.....	\$ 643.72	
Rent and Insurance.....	72.34	72.34	Deduct: Deficit at the 1st March,	76.39	
			1928		
	<u>\$4,759.39</u>	<u>\$4,095.02</u>		<u>567.33</u>	<u>*76.39</u>
				<u>\$4,759.39</u>	<u>\$4,095.02</u>

REVENUE ACCOUNT

For the Year ended 28th February, 1929.

	1929	1928		1929	1928
Expenditures			Revenue		
Personal Services	\$9,199.92	\$9,368.32	Members' Subscriptions	\$9,555.00	\$9,590.00
Printing and Mailing Expense.....	754.75	997.47	Bulletin Service Subscriptions.....	664.00	744.00
Travelling Expense	71.39	69.38	Service Revenue	907.73	626.64
Office and General Expense.....	\$1,780.02		Sundry Revenue, Interest, etc.....	723.07	719.85
Less: Rent charged Citizens' Research Institute of Canada.....	600.00				
Balance being Net Revenue for the year—	1,180.02	1,367.68			
Statement I.....	643.72	*122.36			
	<u>\$11,849.80</u>	<u>\$11,680.49</u>			
				<u>\$11,849.80</u>	<u>\$11,680.49</u>

*Deficit.

We have audited the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1929. We have not, however, examined the Reserve for Services in respect of unexpired subscriptions. Subject to this proviso, we certify that, in our opinion, the above Balance Sheet is properly drawn up so as to represent correctly the state of the Bureau's affairs at the 28th February, 1929, as shown by its books and records.

Dated at Toronto, Ont., 25th March, 1929.

GEORGE A. TOUCHE & CO., Chartered Accountants,
Auditors.

REPORT OF COUNCIL

to

Guarantors and Members of the Toronto
Bureau of Municipal Research

The Council of the Bureau presents herewith its Fifteenth Annual Report.

During the year ending February 28th, 1929, the Council suffered further loss of its members by death. The death of Mr. G. A. Macpherson, which occurred during the year, was noticed in last year's Annual Report. Since then three other colleagues, Mr. Gerald Bolton, Mr. Norman Howie, and Mr. G. Temple McMurrich, have died. The Council mourns their loss.

Since the close of last year there have been thirteen meetings of the Council and seven of its Executive Committee. The interest has been well maintained throughout.

During the year there has been a slight increase in the number of regular subscribers and members, but the number of those subscribing \$5.00 or less to the bulletin service has continued to decrease. Owing to the cost involved in getting and maintaining these small subscriptions, the Bureau has recently, with considerable success, been centering its attention on the obtaining of additional subscribers and members at the larger fees.

The Council continues to draw to the attention of citizens generally the reference library and other services which it maintains for the use of all citizens who desire its co-operation.

The year just closed has been an eventful one in the life of the City, but it would appear that Toronto is just at the beginning of a period of large expansion. It is more than ever, therefore, imperative that the policies of the City as to capital and current expenditure shall be carefully planned. Mistakes made in the next few years might seriously handicap many generations of citizens. The services of such an independent, non-partisan citizen agency as the Toronto Bureau of Municipal Research are more than ever vitally necessary to the citizens and taxpayers.

The Balance Sheet and Revenue Account for the past financial year will be found on page 5.

The Report of the Managing Director to Council follows this Report.

Respectfully submitted on behalf of Council.

WALTER J. BARR,
President.

April 17th, 1929.

REPORT OF MANAGING DIRECTOR

To the Council of the Bureau of Municipal Research:
Gentlemen:

The Toronto Bureau of Municipal Research began its work in the interests of the citizens of Toronto on March 1st, 1914, so that the year upon which the Bureau has just entered is its sixteenth.

Most Important Event of the Civic Year:

The year 1928 was signalized by the appointment of the Advisory City Planning Commission made up of the Mayor and five prominent citizens. In the belief of many, if not of most observers, Toronto has entered upon a period of rapid expansion. City planning, always of vital importance, is the paramount need of Toronto at the present time. It is important not only that the City shall grow, but that its growth shall be guided so as to make the future city more convenient, more beautiful and better adapted to economical operation than the present city. These ends can be attained only by continuous, impersonal and non-partisan study by a continuing body not directly influenced by considerations of local politics and provided with a staff adequate in training and size to grapple with the complicated task of producing the necessary information and suggestions for the consideration of the Commission. The much-discussed University Avenue extension may have been the occasion but, we may assume, was not the cause of the appointment of an Advisory City Planning Commission. It is only one feature of what should be a co-ordinated city-wide plan of improvements. The basic idea behind City Planning is to make it possible to consider the part in relation to the whole and in time to make impossible the carrying out of any individual project as an independent unit. If the Advisory City Planning Commission were to be discontinued after handing in a report on the extension of University Avenue and development of the down-town business area, while this single project might be handled in a way better than similar projects in the past as the result of the Commission's work, no real advance in city planning would be registered. At most it would simply mean that one project had been carried out with more consideration than usual of the needs of the city as a whole.

The abandonment of the policy of having an Advisory City Planning Commission might well mean a setback to the city planning movement for years, during which the growing city might assume permanent form and irrevocable steps might be taken involving serious mistakes. Toronto is a wealthy City and destined to become wealthier; but no city is wealthy enough to be indifferent to the possibility of handicapping its future by the lack of planning its layout of streets, sidewalks, parks, residential districts, industrial districts, retail districts, wholesale districts, etc. If large cities are going to be able to compete on anything like even terms with smaller communities for new industries and new businesses, they must use to the fullest possible extent the methods of scientific city planning to counteract the almost universal relative increase of their municipal costs and of the operating overhead of private industry and business carried on in large urban centres. There are scores of city planning problems which will present themselves for solution during the next twenty-five years—many before five years are up. Among these are (a) University Avenue exten-

sion; (b) the provision of a through artery westward beyond Spadina Avenue, where the widening of Bloor Street stops; (c) the extension of Sherbourne Street or some alternative provision for a northern outlet east of Yonge; (d) the connection of Bay Street with some outlet north on the west side of Yonge; (e) waterfront developments in the east end of the City.

For fifteen years the Bureau has urged the appointment of an Advisory City Planning body, from its issue of the Civic Survey Report in 1914 to its City Planning series issued in 1928. The Bureau cannot but hope not only that the Advisory City Planning Commission will be continued from year to year, but that its position and continuance will be assured by the sanction of new provincial legislation or the adoption of existing legislation by the City Council.

The following extract from the Annual Report of the Bureau, February 28th, 1926, expresses the position of the Bureau:

"There can be no reasonable doubt that the City needs an advisory town planning committee, which should study continuously the needs of the City as a whole and keep always up-to-date, for a period of ten years in advance, a programme of capital expenditures which the City can properly carry. When the City Council has once adopted a recommendation of such a committee or has validated a city plan, no change should be made therein without the consent of the Committee, except on a two-thirds vote of the Council or the authorization of the provincial authorities." Such an arrangement would provide adequately for continuity of policy in capital expenditures, would practically insure that improvements would be taken up in the order of their importance and on the basis not of sectional but of city-wide requirements, and would guard against a dangerous "peak" in capital expenditures.

A continual reminder to all citizens of the necessity of intelligent city planning is the serious and continuously increasing traffic congestion of down-town areas, particularly from 5 o'clock to 6 o'clock p.m. on five days of the week. The nuisance and expense involved in bringing a motor car down town has tended to mitigate the congestion by compelling many to leave their cars at home, but has been a serious inconvenience, accompanied by loss, to many men. There is a lively dispute between two schools of thought as to whether or not the modern skyscraper leads to congestion, and it may be that insofar as the skyscraper substitutes vertical for horizontal motion, congestion is not increased. But it is not at all certain that the building of skyscrapers in a restricted area down town does not tend to attract office demand from older buildings in similar centres distant from the main centre and thus, during business hours, increase the density of population in the down town areas. To the observer it at least seems to be the fact that the building of skyscrapers in down town Toronto has increased the peak traffic on the streets and the peak load on the street cars by pouring on to the streets within a limited period thousands of persons all desiring immediate transportation to their homes. If this be the case, it is idle for the City Council, with the tacit approval of the taxpayers, practically to disregard the by-law restricting the height of buildings without studying carefully the affect of the problems of the Toronto Transportation Commission in dealing adequately with the morning and evening peak loads. This problem is becoming more difficult of solution every day, because the factors are rapidly changing in the direction of complexity, a condition for which the Council and the public at large must assume at least partial responsibility. If the present trends do not change and if **important auxiliary business centres do not develop throughout the City,** the necessity of constructing subways may face the City before it has a

population large enough to make them economically sound. If so, owners of all real estate, central and non-central, may have to be taxed to make up operating deficits incurred in making central properties practically available for business purposes. It has not as yet been proved conclusively that in a city about ten miles wide by six miles deep the skyscraper is an economic necessity, or that, in view of the increased use of the telephone for business purposes, a concentration of high buildings in a limited area adds sufficiently to the economy and convenience of carrying on business to counterbalance the disadvantages of excessive concentration. It may be that there is a large measure of thoughtless imitation in the present tendencies. The study of this question should undoubtedly be a major concern of an Advisory City Planning Commission.

In this connection a paragraph from Deems Taylor, the composer, in *Vanity Fair*, quoted in the "American City" of December, 1928, may be of interest. Mr. Taylor writes:

"The skyscraper, New York's invention and America's proudest architectural boast, may yet be the ruin of New York and many another American city. The skyscraper was born of the sudden realization that if you pile floor space vertically instead of spreading it horizontally, you can easily house an acre full of people in a hundred-foot space. Like all brilliant discoveries, this was a simple one; and if it had been intelligently handled would have made New York, or any other city, a paradise to live in; for if only part of the space so liberated had actually been left free, if the skyscrapers had been spaced five hundred feet apart, as they should have been, the American metropolis would have comprised a series of towers surrounded by vast areas of parks, gardens, and drives.

"The only thing that will cure the disease of the skyscraper is to stop building skyscrapers, or else space them a decent distance apart. And we will never do this until we realize that trespassing on another man's air is as bad as trespassing on his land.

"Perhaps the best thing after all would be to wait ten years, until New York is so hopelessly congested that no one can move at all. The population will then migrate in a body, and New York can be set aside by the government as a national park—the city that was so prosperous that no one could afford to buy real estate, that was such an ideal place of business that nobody could transact any business, the metropolis so greedy for population that it choked itself to death."

Possibly we should discount this humorous prophecy as being written by a layman in a non-serious magazine. Certainly also, if applicable to New York, is it not equally so to Toronto, which has so much greater "wide open spaces"; but why imitate "New York's invention and America's (the United States') proudest architectural boast" until we are more assured of the results and are more nearly certain that we shall like them.

An Administrative Board:

The effect of the report of the City Survey Commission of 1927 on the personnel administration of the City has been plainly evident during 1928. While undoubtedly there have been attempts to depart from the principles of the report, these have always been defeated and Toronto seems definitely to have adopted the policy of placing internal personnel administration in the hands of the combined department heads under supervision of the Board of Control and Council. For purposes of personnel administration department heads now form what is really an administrative board. Such a board was suggested by the Bureau as early as 1919. Is it too much to hope that centralized purchasing will be added to the duties of this Board, enlarged by representation from all the so-called outside Boards and Com-

missions, in order that the system of price-getting and purchasing set up may be really centralized so as to utilize the whole purchasing power of the City in all its Departments, Boards and Commissions?

The Annual Report of the Bureau for the year ending February 28th, 1918, contained the following paragraph:

"The natural next step after the endowment of the Commissioner of Finance with the powers and duties for a Budget Commissioner is the formation of an Administrative Board made up of the heads of the great administrative departments. . . . Such an organization would not require legislation if regarded simply as a committee appointed by Council. Its duties should be to bring about close co-ordination between the departments, to make recommendations to Council as to civic policies, to prepare the tentative budget and indirectly to bring about continuity in civic policies and methods of administration."

Bureau Bulletin No. 82, November 7th, 1919, listed among the possible duties of an Administrative Board the following:

1. To arrange for inter-department co-operation and the prevention of overlapping of department work.
2. To draw up graded wage scales and civic service programme.
3. To make possible such economies as centralized purchasing.
4. To make joint recommendations to Council.
5. To have prepared for Council, and at its request, reports as to facts, thus largely eliminating the need of standing committees.

Reorganization in the Finance Department:

The disclosure of certain irregularities in the City's revenue collections led to the appointment of an independent commission to review the system of financing and accounting and to consider various suggestions made by the Commissioner of Finance for the reorganization of the Treasury Department. A comprehensive report of this Commission was presented to Council through the Board of Control and, for the most part, adopted. As a result, a material reorganization of the Treasury Department has been effected and additional improvements in the organization of that Department and the Audit Department, now in process, should, when completed, place Toronto's financial administration in the very front rank among cities in the Empire and on this continent. Possibly the most desirable feature of the reorganization plans is the provision for a counting office of the Treasury Department, permitting the centralization of all revenues in one receiving office, as in a modern bank, thereby giving the Commissioner of Finance synchronized control of all the City's revenues. For the time being, the necessary space for the proposed counting office is not available, but with contemplated additional municipal buildings such space will undoubtedly be provided in due course.

The City is to be congratulated on the policy it has pursued in recent years of applying surplus accumulations in the Sinking Fund to the purchase of outstanding city debentures in advance of their retirement dates. The borrowing margin of the City, now sufficiently, if not unpleasantly, narrow, might have been seriously impaired ere this if this policy had not been followed, and a difficult situation might have developed in view of existing and proposed capital commitments. In private affairs it might technically be more correct to apply such accumulations to current purposes, but in public affairs the existence of the possibility of using for current purposes surplus accumulations in the Sinking Fund is extremely dangerous, as experience elsewhere has shown. The use of instalment debentures instead of sinking fund debentures is growing rapidly every-

where. When and if the movement reaches its logical conclusion, the question of the proper use of surplus accumulations in a sinking fund will be of academic interest only.

In January, 1929, Finance Commissioner Ross resigned after about eight years in the city service which have marked many advances in financial administration and reporting. The appointment of a trained and experienced financial man as his successor was undoubtedly in line with sound policy, and an appointment from outside the service in this instance was under the circumstances necessary. In an Open Letter of January 24th, 1929, to the Mayor, Board of Control and City Council, the Bureau suggested that at the earliest possible moment some one be appointed from inside or outside the service, as circumstances may determine, to act as an understudy for the Commissioner, to act for him during prolonged absences, and to be promoted to the Commissionership on the occasion of a vacancy. In view of almost thirteen years' administration by competent officials appointed from the outside, it would appear that the earlier adoption of this course by Council was possible and desirable. If the understudy at first selected proved to be unsuitable, he should be replaced at once, so that, except under very exceptional circumstances, it will not be necessary to interrupt the smooth flow of financial administration or to fail to promote from the service an employee who has had at least some years' practical contact with civic financing in an administrative capacity, even if his original appointment had been from outside on account of necessary special financial training and experience.

There are in municipal employment in Canada experienced and eminently successful financial officials who received adequate practical and theoretical training while in civic employment. If possible, in Toronto, and in view of the success of large Canadian private corporations in applying the promotion system, the Bureau believes it would be worth a trial from the standpoint of the esprit de corps; promotion on merit should be adopted as a policy throughout the city service, even in the case of the very highest and best paid administrative positions in the gift of the corporation. It is encouraging to note that the Board of Control has taken action with regard to the appointment of deputies in the civic departments.

Control of Current Expenditures by the City:

Previous to the appointment of a Commissioner of Finance, the civic estimates for many years was prefaced by a statement of the accumulated current deficit. In fourteen years it has not been necessary to increase the tax levy of any year by current deficits of the city proper for the preceeding year. The estimated deficits on other civic undertakings are now provided for in the current civic estimates.

It has become rather customary to print comparative data of municipal taxation over a period of years. This is a salutary practice and cannot be too much commended. It should be borne in mind, however, that such figures should be considered in connection with the varying value of the dollar. It may be true that the taxpayer's income has not kept pace with the depreciation of the dollar and that the average taxpayer is not as able to bear the same burden of taxation as he was fifteen years ago, but the burden cannot be estimated by the total or per capita taxation in dollars of varying value. The Bureau presents herewith, therefore, the comparative facts for the years from 1913 to 1928, both inclusive, giving both the per capita and the per capita expressed in 1913 dollars. The actual per capita are taken from the official estimates of the city. The per capita expressed in 1913 dollars are based on the cost of living indices as of December for each year:

Year	Per Capita Assessment	Per Capita assessment in 1913 dollars	Per Capita Tax Levy (Gross)	Per Capita General Tax Levy in 1913 dollars (December each year)
1913	\$ 979	\$ 979	\$19.06	\$19.06
1914	1,152	1,118	20.98	20.37
1915	1,202	1,123	28.00	26.17
1916	1,255	1,012	28.40	22.90
1917	1,259	880	31.44	21.98
1918	1,268	783	37.46	23.12
1919	1,264	718	35.37	20.10
1920	1,277	672	37.97	19.98
1921	1,352	840	44.15	27.42
1922	1,402*	893*	45.37	28.90
1923	1,466*	922*	45.17	28.41
1924	1,500*	962*	45.01	28.85
1925	1,522*	951*	45.45	28.41
1926	1,521*	969*	45.03	28.68
1927	1,523*	970*	48.43	30.85
1928	1,505*	953*	47.85	30.28
Increase %	53.7%	2.70%**	151%	58.9%

*Average assessment for taxation purposes. It must be borne in mind that owing to increased exemptions the income assessment is much less than it otherwise would have been. The graded assessment of houses has also had a similar effect on the total general assessment.

**Decrease.

It will be observed that, while the per capita assessment increased by 53.7%, allowing for the decreased purchasing power of the dollar, the per capita assessment in 1928 was slightly less than in 1913. It also appears that, while the per capita taxation has increased 151%, the per capita expressed in equalized dollars has increased by 58.9%. It is further noticeable that, since dollar values were, comparatively speaking, stabilized in 1922, the increase has been only 4.8%, largely accounted for by the inclusion in 1927 and 1928 of deficits on the radials and harbour previously allowed to accumulate or pyramid. Without these deficits the ordinary municipal taxation burden for general purposes has increased only 11% since 1915, and only 0.5% since 1922. The increases are sufficiently serious to warrant decisive action, even allowing for the variable elements, without using the actual figures as a basis for a gospel of despair. The Bureau believes that the present plateau of municipal taxation may be maintained or even lowered if the taxpayers show sufficient interest and if certain necessary steps are taken to recast the city's policy-forming and policy-carrying-out machinery so as to eliminate waste motion, co-ordinate effort and stabilize policy. Among these steps the following are worthy of consideration: The election of Council members for 3-year overlapping terms, reducing the size of Council, reducing the relative representation of wards, simplifying the committee system, preparing the tentative budget in November or December for final passage in January, the setting up of a tentative budget of capital expenditures ten years in advance, the permanent establishment of an Advisory City Planning Commission, the co-ordination of the large operating departments under one Commissioner, and the establishment of centralized purchasing for the city as a whole under an Advisory Administrative Board made up of department heads and executive officials of outside Boards and Commissions.

Municipal Police Service:

Last year at the time when demands were being made for large increases in the personnel of the police force, the Bureau made extensive inquiry with regard to methods of police organization and crime conditions in large cities in Britain, the United States and Canada. To quote the

Bureau's Annual Report of last year, "A study of the replies received did not seem to place Toronto in an unfavourable light, either in the control or crime exercised, or in the size of the police force. Rather it appeared that a moderate increase in the force, plus the installation of much-needed mechanical equipment, would place the Toronto police force in a position to exercise its duties more efficiently. Since then an increase of 100 men in the force has been granted and provision made for mechanical equipment." The Bureau believes that results have proved the soundness of its conclusions, and that a further increase in mechanical equipment is desirable and will produce further excellent results. A recent news note from London, England, states that, under the administration of the Commissioner, Lord Byng, red light signals have been added to the telephone signal system, so that all officers may be reached almost immediately from the central office or the police station. Experience elsewhere has proved that such a system may add to the effectiveness of a police force, even more than an equally costly addition to the personnel of the force. Action of the Board of Control and City Council in providing funds for the establishment of a modern police signal system, a policy advocated by the Bureau in 1927, should be heartily commended by all citizens. The City Government is to be especially commended because the large sum involved is to be raised directly by taxation and not by borrowing funds.

Motor Accidents:

In November of 1928, as in November of 1927, the Bureau issued a bulletin on motor accidents. The 1928 bulletin contained comparative statistics from 1923 to 1927, both inclusive, for Canada, Great Britain, the United States, France and Italy. This bulletin listed fifteen suggestions as to how accidents and fatalities might be reduced. The Bureau is convinced that motor accidents in Toronto and elsewhere are bound to increase both in relation to number of vehicles and to the number of inhabitants, unless drastic action is taken with regard, among other things, to mental and physical examination of all drivers, periodical examination of cars, the separation of grades at an increasing number of crossings, drastic and certain punishment for reckless driving and driving while under the influence of liquor, the separation of pedestrian from motor traffic as rapidly as possible, the increase of educational propaganda, the treatment of all railway lines as stop streets, and the installation of three-colour lights at all grade crossings. The increasing congestion of the down town sections and even of outlying highways is adding to the problem of traffic control daily. The relation of city planning to this situation is obvious. Experience has shown that the mere provision of additional arteries, without the enforcement of by-laws restricting the height of buildings, and establishing zones, etc., provides no guarantee of permanent relief.

Board of Education:

Our report of last year suggested the appointment of a Director of Education, who should be the chief educational administrative officer of the Board and its chief professional advisor. Nothing has occurred during the year to modify the Bureau's views.

The Board's annual report for 1927, which appeared in printed form toward the end of 1928, records an important step in advance in the field of caretaking administration. The report of the Superintendent of Maintenance, p. 248, contains the following passage:

"Among other items I would call to your attention the disparity in the cost of operation of school buildings functioning under conditions which are, for the purpose of comparison, practically identical. It is my belief that all items of construction being similar, two plants should operate at like cost. Should one of the two systems necessitate much larger expendi-

tures than the other, the reason for the larger expenditure (in all probability) might be due to the operation of the plant. Unquestionably certain of our heating and ventilating systems are not operated to the fullest of their economical efficiency. It is my contention that lack of knowledge on the part of the operator is the cause. Therefore, I would respectfully suggest that a class be opened for the instruction of caretakers in their duties so that each and every unit of our vast system may operate as efficiently as possible."

"I trust that this suggestion be given earnest consideration."

The Bureau is informed that such a class has been instituted and is now in operation. The Bureau would suggest further that, if it is not already the policy, no new appointment be made permanent until the class has been taken by the applicant and a satisfactory theoretical and practical test passed thereon. The fact that over a third of the total municipal taxation goes to schools, supplies sufficient reason for not allowing inertia or special interests to interfere with putting the force on a thoroughly efficient basis.

Reference Library and Information Service:

The Bureau library of official documents and reports and of reports of studies made by governmental research organizations continues to grow, and its use by citizens, officials, clubs, university students, etc., has been considerable. The Bureau would welcome increased consultation by the general public of its files of pamphlets.

Publications and Open Letters:

The Bureau has issued during the past year White Papers and Open Letters as follows:

No.	Subject	Date
125	A Mill	March 7, 1928
126	City Planning—Story No. 1.....	March 16, 1928
127	City Planning—Story No. 2.....	April 16, 1928
128	City Planning—Story No. 3.....	May 11, 1928
129	The 1928 City Budget—Story No. 1.....	June 19, 1928
130	The 1928 City Budget—Story No. 2.....	Sept. 10, 1928
131	Toronto as an Airport.....	Oct. 10, 1928
132	Motor Accident Study.....	Nov. 22, 1928
133	The 1928 City Budget—Story No. 3.....	Dec. 10, 1928
134	Open Letter re Voting.....	Dec. 26, 1928
135	The Personnel of our Civic Government.....	Feb. 27, 1929
136	The City and the Deferred Payment Plan.....	Jan. 24, 1929
137	Civic Financial Control—Story No. 3.....	Feb. 27, 1929
	Open Letter dealing with Appointments and Promotions in Civic Departments	Jan. 24, 1929

Continuous Effort Necessary to Produce Continuous Results:

Effective citizen control of municipal expenditures is extremely difficult. It is a matter of slow growth and cannot be brought about by any "coup" or maintained by pious wishes. Without continuous inquiry and impartial publicity progress is impossible and decline is almost certain. Toronto's civic government has attained, in comparison with many large cities, a high standard of efficiency, but much remains to be done if the best interests of the citizens are to be protected. The present respectable status was not brought about and will not be maintained without the efforts of many faithful officers and officials, the co-operation of many public-spirited citizens, and the continuous work of citizen organizations. Necessary improvements cannot be effected without persistent effort. The Bureau is trying to do its share in this field and bespeaks the continued and increasing financial and moral support of all citizens, in whose interests the Bureau is conducted.

Respectfully submitted,

HORACE L. BRITAIN,
Managing Director.

LIST OF SUBSCRIBERS, 1928-1929

Abbs, Chas. E.
Acme Dairy, Ltd.
Adams, A. W.
Adams Furniture Co., Ltd.
Adams, Dr. J. Frank
Adie, Edward
Addison, Miss Margaret
Aikenhead Hardware, Ltd.
Allan, A. A., & Co., Ltd.
Alvey, Wm. L.
Ames & Co., A. E.
Anderson & Cumming
Anderson-Macbeth, Ltd.
Applegath & Son, J. L.
Armstrong, John J.
Art Metropole, The
Ashworth, J. J.
Auld, A. R.
Ault & Wiborg Co. of Canada, Ltd.
Austin, A. W.
Austin & Co., Carl
Auto-Strop Safety Razor Co., Ltd.
Automatic Paper Box Co., Ltd.
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Baillie & Co., J. W.
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Bank of Nova Scotia
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Barchard & Co., Ltd.
Barr, Walter J.
Bastedo, N. H.
Bauckham, Chas.
Bean, Dr. Harvey
Beardmore & Co.
Beatty, Chas. W.
Beatty, Miss Mary H.
Becker, Dr. H.
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Bennett, E. J.
Bennett & Elliott, Ltd.
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Bilton Bros.
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Blake, Hume
Blake, Lash, Anglin & Cassels
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Boeckh Co., Ltd.
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Bolander & Selby, Ltd.
Bongard & Co.
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Brigdens, Ltd.
Brighton Laundry, Ltd.
British-American Oil Co., Ltd.
Britnell, Roy
Brock, Lt.-Col. H.
Brodrick, P. W. D.
Brooks, Wm.
Brown Bros., Ltd.
Brown, James
Bruce, Dr. H. A.
Buchanan, Seagram & Co.
Bucke, Wm. A.
Buntin-Reid Co., Ltd.
Burr, W. H.
Burroughes Furniture Co., Ltd.,
The F. C.
Burt Co., Ltd., F. N.
Burton, Chas. L.
Business Systems, Ltd.
Campbell, A. H.
Campbell, K.C., G. C.
Canada Bread Co., Ltd.
Canada Decalcomania Co., Ltd.
Canada Landed & Nat. Investment
Co., Ltd.
Canada Life Assurance Co.
Canada Packers, Ltd.
Canada Permanent Mortgage Corp.
Canada Printing Ink Co., Ltd.
Canadian Acceptance Corp., Ltd.
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Canadian Chewing Gum Co., Ltd.
Canadian General Electric Co., Ltd.
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Canadian I. T. S. Rubber Co., Ltd.
Canadian Leather Products, Ltd.
Canadian Manufacturers' Association
Canadian Oil Companies, Ltd.
Canadian Pacific Express Co., Ltd.
Canadian Pacific Railway Co.
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Candee, C. N.
Capreol, A. R.
Carnahan, Wm. J. A.
Cassels, Brock & Kelley
Cassels, D. S.
Cassidy's Ltd.
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Cherry, Percy G.
Chesbro, R. G.
Christie-Brown & Co., Ltd.
Clark, Dr. Harold
Clarke & Co., Ltd., A. R.
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Cleland, Dr. F. A.
Coatsworth, The Hon. E.
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 Colgate-Palmolive-Peet Co., Ltd.
 Collins, Arthur
 Collins, Chas. H.
 Conduits Co., Ltd.
 Conger Lehigh Coal Co., Ltd.
 Consolidated Plate Glass Co. of
 Canada, Ltd.
 Consumers' Gas Co.
 Cqpp, Wm.
 Corson, Ltd., Ralph R.
 Coulter Copper & Brass Co., Ltd.
 Cox Coal Co., Ltd., W. H.
 Craig, Wm.
 Crean & Co., Ltd., Robert
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 Curry, S. G.
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 Dancy & Sons, Ltd., H. N.
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 Davidson & Co., Ltd., Walter
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 Davis, Henry, & Co., Ltd.
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 Dominion Electric Protection Co.,
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 Everall Co., Ltd., George
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 Fuller Co. of Canada, Ltd., George A.
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