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**BUREAU**  
OF  
**MUNICIPAL RESEARCH**

THIRTY-THIRD ANNUAL REPORT  
YEAR ENDED FEBRUARY 28th

1947



OFFICES:  
137 WELLINGTON STREET WEST  
TORONTO



# Bureau of Municipal Research

THIRTY-THIRD

## ANNUAL REPORT

YEAR ENDED FEBRUARY 28th, 1947

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## FOREWORD

The Bureau of Municipal Research had its origin in circumstances in which its usefulness was at once apparent. Tax bills were long in arrears, the system of collection was weak and unbusinesslike, no impartial and informed critic defended the cause of the taxpayer.

In subsequent years numerous occasions have called for the intervention of the Bureau, not as a partisan or a participant, but in outspoken protest or advocacy as to the course to be followed, always with a view to the ultimate effect of any proposed action on the administration of the City's affairs.

The Bureau must necessarily occupy a disinterested role, content to gain substantial results for which it would be unwise to claim credit, and effect large economies which have at best an undetermined value, however real may be the benefit to the citizens and to financial and business concerns who must perforce pay the annual tax levy, with no more actual control than that of the ballot or the salutary publicity of the press.

Those who comprise the Bureau Council, working in close collaboration with our Director, are men of varied interests who believe it indispensable to civic progress that impartial and discerning consideration should be given to all major municipal issues, especially in relation to the cost and efficiency of government.

Such an organization must necessarily derive most of its revenue from those whose property and businesses are the direct objects of taxation and who will suffer irremediably through the adoption of unsafe or unsound policies, which once entered upon continue their disastrous consequences long after the promoters have retired from the arena of action.

I bespeak a wider support for the Bureau than is represented by its present subscribers. The number is wholly disproportionate to the advantages its work confers on the community it seeks so diligently and intelligently to serve.

Respectfully submitted

THOMAS G ROGERS

*President*

## BUREAU OF MUNICIPAL RESEARCH REPORT OF THE MANAGING DIRECTOR

For the Year Ended February 28th, 1947

Ladies and Gentlemen:

The Bureau of Municipal Research completed thirty-three years of active existence on February 28th last and in two months more will have completed one third of a century of service to the community of Toronto.

It has been the custom in previous years to include in the annual report a resumé of the various topics covered during the year. This is no longer necessary. Early in September, 1946, the Bureau initiated a series of monthly letters, dealing with topics of public importance at times when interest was most apparent. Six of such letters have been issued and distributed to all subscribers, to the members of all elected bodies, heads of departments and the daily press.

### The Monthly Letters

Among the topics covered were the following:

- 1 Necessity of Metropolitan Planning, the interests of the community are paramount and not those of localities.
- 2 The necessity from the standpoint of municipalities of a fixed agreement between the Dominion and the Provinces, as to raising and distributing public revenues.
- 3 The reduction of the debenture debt of the city.
- 4 The absorption of resulting reductions of debt charges by increases in other items of expense.
- 5 Post-war construction plans should be part of a larger plan.
- 6 Enlarged recreation plan for the City.
- 7 Juvenile delinquency.
- 8 Reform of current budget procedure.
- 9 Salary and wage scales should not be increased in November or December.
- 10 Without a large increase in taxable assessment, the tax-rate is bound to increase substantially in the next decade.
- 11 The government of metropolitan Toronto.
- 12 A citizens emergency housing committee.
- 13 The advantages of the "straight" two year term over the one year term.
- 14 The disadvantages of the "straight" two year term.
- 15 The advantages of a "staggered" two year term.
- 16 Getting out the vote.
- 17 The two questions and two by-laws to be voted on January 1st, 1947.

The reading of these letters gives a much clearer idea of the topics discussed by the Bureau during 1946-1947 than a cursory discussion in this report.



## Problems of the Greater Toronto Community

Dr. Luther Gulick, President of the Institute of Public Administration, New York, in a recent address listed areas of progress and areas of retrogression in the municipal field in the United States. The list of steps in advance is hardly applicable to Canadian cities as with few exceptions there has been among these little evidence of direct graft or malfeasance in office.

The following paragraphs from Dr. Gulick's address apply quite as well to Toronto as to any other large city:

"Another important change for the worse is the artificial restriction of city government boundaries, which has prevented the growth of city lines to cover the whole political, human and economic area of the urban region involved. This artificial restriction of boundaries has left the city with all the slums and none of the suburbs, with a geographic area too small to tackle the growing urban problems, and with a removal to the suburbs of much of the natural civic leadership of the area."

"I think the shame of the — — — city today is found in three things: first, lazy citizenship with low standards; second, lack of city pride; and third, failure to look ahead and make great plans for the future."

Through the Toronto and York Planning Board, the Toronto community has begun to plan its future. When there is one "overall" municipal government for the Toronto economic area, faster and more direct progress may be made toward a balanced community.

### Publications during the year ended February 28th, 1947:

	Title	Date
310	Housing, Story No. 1	March 15th, 1946
311	Toronto Budget Estimates for 1946	June 15th, 1946
312	Toronto's Civic Budget for 1946, Story No. 2	June 29th, 1946
313	Toronto's Civic Budget for 1946, Story No. 3	November 15th, 1946
	September Letter	September 23rd, 1946
	October Letter	October 21st, 1946
	November Letter	November 15th, 1946
	December Letter	December 4th, 1946
	Letter to Electors	December 17th, 1946
	January Letter	January 14th, 1947
314	The Personnel of Our Civic Government, 1947	February 5th, 1947
	February Letter	February 3rd, 1947

In conclusion I wish to thank the Board for its co-operation, the staff for its loyal support, the daily press for its comment on our publications — whether favourable or unfavourable — the general public for its letters of encouragement and its continued use of the Bureau's material and facilities and the subscribers for their financial support.

Yours faithfully,

HORACE L. BRITAIN,  
Managing Director.

## BUREAU OF MUNICIPAL RESEARCH BALANCE SHEET AT THE 28th FEBRUARY, 1947

Assets		1946
CASH ON HAND AND IN BANK	\$ 745.44	\$ 774.80
ACCOUNTS RECEIVABLE		
Citizens' Research Institute of Canada	514.27	608.15
EQUIPMENT AND LIBRARY	\$2,742.87	
Deduct: Reserve for Depreciation	2,529.12	
	213.75	
DEFERRED CHARGES		
Unexpired Insurance	2.55	2.55
DEFICIT		
Excess of Expenditure over Revenue for the year ended the 28th February, 1947 — Statement II	\$1,391.05	
Deduct: Balance at credit the 1st March, 1946	35.50	
	1,355.55	(Cr.) 35.50
	\$2,831.56	\$1,350.00
Liabilities		1946
ACCOUNTS PAYABLE		
Unpaid Salaries	\$1,250.00	
Sundry	231.56	
	\$1,481.56	
RESERVE FOR SERVICE IN RESPECT OF UNEXPIRED SUBSCRIPTIONS	1,350.00	\$1,350.00
	\$2,831.56	\$1,350.00

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1947. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded for the year, but we did not examine the Reserve for Services in respect of Unexpired Subscriptions. Based upon such examination, we report that all our requirements as auditors have been complied with and that in our opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bureau's affairs at the 28th February, 1947, according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

Dated at Toronto, Ontario,  
2nd April 1947.

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



**BUREAU OF MUNICIPAL RESEARCH**  
**REVENUE AND EXPENDITURE ACCOUNT**  
**For the Year Ended the 28th February, 1947**

	Expenditure	
		1946
PERSONAL SERVICES .....	\$7,445.25	\$7,331.61
Less: Amount charged to Citizens' Research Institute of Canada for Staff Services — Net .....	627.92	(Dr.) 132.80
	\$6,817.33	\$7,464.41
PRINTING AND MAILING EXPENSE .....	1,884.83	1,603.92
GENERAL AND OFFICE EXPENSE .....	\$1,582.98	
Less: Rent paid by Citizens' Research Institute of Canada .....	\$505.00	
Ontario Municipal Association .....	60.00	
	565.00	
	1,017.98	928.15
PROVISION FOR DEPRECIATION —		
EQUIPMENT .....	23.75	—
TRAVELLING EXPENSE .....	5.80	—
UNEMPLOYMENT INSURANCE .....	33.81	31.92
BANK CHARGES .....	31.23	.96
	\$9,814.73	\$10,029.36
	\$9,814.73	\$10,029.36
	Revenue	1946
SUBSCRIPTIONS .....	\$6,524.00	\$6,487.00
SERVICE REVENUE .....	1,154.68	1,391.46
SUNDRY REVENUE .....	745.00	700.00
BALANCE, being excess of Expenditure over Revenue for the year — Statement I .....	1,391.05	1,450.90
	\$9,814.73	\$10,029.36

## LIST OF SUBSCRIBERS

Abbs, Chas. E.
Aikenhead Hardware, Ltd.
Ames & Co., A. E.
Andian National Corp'n.
Ault & Wiborg Co. of Canada Ltd.
Auto Electric Service Co. Ltd.
Automatic Electric (Can.) Ltd.
Automatic Paper Box Co. Ltd.
Bain, H. R.
Baker Advertising Agency, Ltd., The
Bank of Canada
Bank of Montreal
Bank of Nova Scotia
Bank of Toronto
Barber-Ellis of Canada Ltd.
Bauckham, Chas.
Bavington Bros.
Beatty, Miss Mary H.
Bell Telephone Co. of Canada
Bennett, E. James, F.C.A.
Birks-Ellis-Ryrie, Ltd.
Blake, Anglin, Osler & Cassels, Messrs.
Boeckh Co., Ltd.
Bolander & Co., Ltd.
Bosley & Co., W. H.
Bristol Co. of Can. Ltd., The
British-American Oil Co., Ltd.
Bromo-Seltzer, Ltd.
Brunner Corp'n. (Canada) Ltd.
Bryant Press, Ltd., The
Campbell, Graham
Canada Dry Ginger Ale, Ltd.
Canada Life Assurance Co.
Canada Malting Co., Ltd.
Canada Packers, Ltd.
Canada Permanent Mortgage Corp'n.
Canada Printing Ink Co., Ltd.
Canadian Acme Screw & Gear, Ltd.
Canadian Bank of Commerce, The
Canadian Breweries, Ltd.
Canadian Chewing Gum Co., Ltd.
Canadian Industries Ltd.
Canadian Manufacturers' Association
Canadian Pacific Express Co., Ltd.
Canadian Pacific Rly. Co.
Cassels, Brock & Kelley, Messrs.
Central Canada Loan & Savings Co.
Chartered Trust & Executor Co.
Charters & Co., M. C., Ltd.
Christie-Brown & Co. Ltd.
Clarke & Co. Ltd., A. R.
Columbia Pictures of Can. Ltd.
Confederation Life Association
Conger Lehigh Coal Co., Ltd.
Coniagas Mines, Ltd.
Consolidated Sand & Gravel Ltd.
Consumers' Gas Co. of Toronto
Corson, Ltd., Rolph R.
Crean & Co., Ltd., Robert
Crighton, A. S.
Crown Cork & Seal Co. Ltd.
Currie, E. S., Ltd.
Daly & Co., Ltd., R. A.
Dart Union Co. Ltd.
Davis & Henderson, Ltd.
Debenture & Securities Corp'n of Can., The
Decker, C. J.
Delamere & Williams, Ltd.
Delany & Pettit, Ltd.
Deloitte, Plender, Haskins & Sells, Messrs.
De Mara, Cyril
Dominion Bank, The
Dominion of Canada General Ins. Co.
Dominion Electric Protection Co. Ltd.
Donovan, Geo. R.
Durable Assoc. Cos. Ltd.
Dun & Bradstreet Co. of Canada, Ltd.
Dunham Co., Ltd., C. A.
Dunlop Tire & Rubber Co., Ltd.
Eaton Co., Ltd., The T.
Ellsworth, Albert L.
Employers' Liability Assurance Corp., Ltd.
Everall Co., Ltd., George
Excelsior Life Insurance Co.
Frankel Bros.
Gage & Co., Ltd., W. J.
General Leather Goods, Ltd.
General Steel Wares, Ltd.
Gestetner (Canada) Ltd.
Gibbons, Ltd., J. J.
Glendinning, Jarrett, Gray & Roberts, Messrs.
Glover & Co., Henry
Goldsmith Bros. Smelting & Refining Co., Ltd.
Goudey, John E.
Goodyear Tire & Rubber Co. of Canada, Ltd.
Gordon, Mackay & Co., Ltd.
Gore & Storrie, Messrs.
Grand & Toy, Ltd.
Gray, Frank M., K.C.
Great Atlantic & Pacific Tea Co., Ltd.
Greens (Canada) Ltd.
Gully, H. M.
Hamilton Carhartt Manufacturing, Ltd.
Hardy Cartage Co., Ltd.
Hastie, W. J.
Hayhoe & Co., Ltd., R. B.
Hees, Son & Co. Ltd., Geo. H.
Herbert Hosiery Mills of Canada, Ltd.
Hill, Dr. L. R.
Hinde & Dauch Paper Co. of Canada, Ltd.
Hobbs, J. W.
Household Finance Corp'n of Canada.
Howell Lithographic Co. Ltd.
Huston Co., Ltd., John A.
Hynes, J. P.
Imperial Bank of Canada
Imperial Life Assurance Co. of Canada
Imperial Oil, Ltd.
Imperial Varnish & Color Co., Ltd.
International Business Machines Co., Ltd.
International Petroleum Co., Ltd.
Johnston & Higgins of Ontario, Ltd.
Kents, Ltd.
Kilbourn, Kenneth M.
Kirkpatrick, Geo. D.
Kresge Co., S. S., Ltd.
Laidlaw, W. C.
Lake Simcoe Ice & Fuel, Ltd.
Lalor & Co., Ltd., John M.
Lang, Daniel W., K.C.
Langley & Co., J. P.
Langton, Hugh H.
Leitch, G. C.
Lever Bros., Ltd.
Levy Bros.
Link-Belt, Ltd.
Loblaw Groceries Co. Ltd.
London-Canada Insurance Co.
London & Lancashire Ins. Co. Ltd.
Lovell Co., Ltd., R. J.
Luffman, Mrs. H. L.
Lyon & Harvey, Messrs.
McCarthy, Hon. Leighton, K.C.
McGillivray Bros., Ltd.
McKinnon & Co., W. L.
McLeod, Young, Weir & Co., Ltd.
MacKelcan, Fred R.
MacLean-Hunter Publishing Co., Ltd.
MacMillan Co. of Canada, Ltd.
Manufacturers Life Insurance Co., The
Mapp, K. A., C.A.
Mason, G. W., K.C.
Mason, T. H.
Massey-Harris Co., Ltd.
Meredith, Simmons & Co., Ltd.
Metropolitan Racing Assoc. of Canada, Ltd.
Middleton, The Hon. Mr. Justice W. E.
Minneapolis-Honeywell Regulator Co. Ltd.
Monarch Mortgage & Investments Ltd.
Moore Corp'n Ltd.
Moore, S. J.
Muntz & Beatty, Ltd.
Nash, C. M., & Co.



National Cash Register Co. of Canada, Ltd.  
 National Cellulose of Canada, Ltd.  
 National Life Assurance Co. of Canada, Ltd.  
 National Trust Co., Ltd.  
 Neilson, Ltd., Wm.  
 Nicholson, James  
 Nipissing Lumber & Timber Co. Ltd.  
 Noranda Mines, Ltd.  
 Northway & Son, Ltd., John  
 Oakley, Jackson & Farewell Co., Ltd.  
 Olivier of Canada  
 Ontario, Province of, Dept. of Municipal  
 Affairs  
 Osborne, D. Hillis  
 Osborne, J. Ewart  
 Owen, D.D., D.C.L., D.S.T., The Most Rev.  
 Derwyn T.  
 Oxford University Press  
 Pardoe & Co., Avern  
 Patrick & Co., Ltd., W. G.  
 Patterson Chocolates, Ltd.  
 Peckover's Ltd.  
 Planters Nut & Chocolate Co. Ltd.  
 Playfair, Stuart B.  
 Plywood Fabricators Ltd.  
 Poucher, F. B.  
 Premier Cutlery Co. of Canada, Ltd.  
 Rathbone Lumber Co. Ltd.  
 Reed, Shaw & McNaught, Messrs.  
 Reford Co., Ltd., The Robert  
 Remington Rand Ltd.  
 Riddell, Stead, Graham & Hutchison, Messrs.  
 Robertson Bros., Ltd.  
 Robertson, The Hon. Mr. Justice R. S.  
 Roden Bros., Ltd.  
 Rogers Co., Ltd., Elias  
 Rogers, H. L.  
 Rogers, Thomas G.  
 Royal Bank of Canada  
 Ruddy Co., Ltd., E. L.  
 Rutherford, Williamson & Co.  
 Salada Tea Co. of Canada, Ltd.  
 Samuel, Son & Co. Ltd.  
 Scholl Mfg. Co. Ltd.  
 Scythes & Co. Ltd.  
 Shell Oil Co. of Canada, Ltd.

Shenstone, Dr. Norman S.  
 Shuttleworth Chemical Co., Ltd., The E. B.  
 Simpson Co., Ltd., The Robert  
 Smith, Chas. Albert, Ltd.  
 St. Catharines, City of  
 Standard Brands, Ltd.  
 Standard Chemical Co. Ltd.  
 Standard Sanitary & Dominion Radiator, Ltd.  
 Stanton, Harry G.  
 Stauntons, Ltd.  
 Stedman Bros., Ltd.  
 Stewart, J. F. M., & Co. Ltd.  
 Strathy, Gerard B., K.C.  
 Sully Brass Foundry, Ltd.  
 Swift Canadian Co., Ltd.  
 Tamblyn, Ltd., G.  
 Taylor Instrument Companies of Canada,  
 Ltd.  
 Theatre Holding Corp., Ltd.  
 Thompson, Geo. W.  
 Tippet-Richardson, Ltd.  
 Tomenson, Saunders, Smith & Garfat Ltd.  
 Toronto Board of Trade  
 Toronto Carpet Mfg. Co. Ltd.  
 Toronto Daily Star  
 Toronto General Trusts Corp., The  
 Toronto Iron Works, Ltd.  
 Toronto University Library  
 Touche & Co., Geo. A.  
 Underwood Elliott Fisher, Ltd.  
 United Church Publishing House  
 Victoria Paper & Twine Co., Ltd.  
 Walker & Sons Ltd., E. C.  
 Walsh, Geo. T., K.C.  
 Warner & Co., Ltd., William R.  
 Welch, H. J.  
 Whitefield Engineering, Ltd.  
 Wickett & Craig, Ltd.  
 Willard Storage Battery Co. of Can. Ltd.  
 Winter, Lewis A.  
 Woods Mfg. Co. Ltd.  
 Wood, Ltd., C. J. B.  
 Wood, Gundy & Co., Ltd.  
 Woolworth Co., Ltd., F. W.  
 Wrong, Prof. Geo. M.  
 Young, Dr. George S.

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