

353  
14  
171

# BUREAU OF MUNICIPAL RESEARCH

TWENTY- SIXTH ANNUAL REPORT

YEAR ENDED FEBRUARY 29th

1940



OFFICES:  
137 WELLINGTON ST. WEST  
TORONTO



# Bureau of Municipal Research

## TWENTY-SIXTH ANNUAL REPORT

YEAR ENDED FEBRUARY 29th, 1940

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## FOREWORD

*"It is difficult to name a limit beyond which taxes will not be borne without impatience, when they appear to be called for by necessity, and faithfully applied; nor is it impracticable for a skilful minister to deceive the people in both these respects. But the sting of taxation is wastefulness. What high-spirited man could see without indignation the earnings of his labour, yielded ungrudgingly to the public defence, become the spoil of parasites and speculators? It is this that mortifies the liberal hand of public spirit; and those statesmen who deem the security of government to depend not on laws and armies, but on the moral sympathies and prejudices of the people, will vigilantly guard against even the suspicion of prodigality."*

So wrote Henry Hallam, historian, concerning the regime of Charles VI of France nearly 600 years ago. Wise and careful spending from the public purse by the elected representatives of the people is a duty coincident with the existence of democratic government. The measure in which that trust is fulfilled determines the credit of the city, the efficiency of its services, the standing of its institutions, and in a large degree the loyalty of its citizenship.

When only two out of five voters troubled to exercise the franchise at the last election, we must conclude that pressure of public opinion must be exerted mainly through the press, and by an impartial agency such as the Bureau of Municipal Research, taking cognizance of each monetary measure, its effect on taxation and on the present and future welfare of the city.

That function the Bureau is specifically constituted to perform in the interests of the taxpayer. Behind it lies a record of achievement, which although neither spectacular nor self-laudatory, amply vindicates the principle of external scrutiny of civic affairs. The cumulative work of twenty-six years, paralleling the measured growth of the city, gives peculiar value to the critical comments and findings of the Bureau under the sagacious direction of Dr. Horace L. Brittain and his capable colleague, Mr. Joseph E. Howes. Bulletins and Open Letters have been given due consideration at frequent meetings of the Bureau Council.

This substantial volume of work is handled on a comparatively small budget made up by voluntary subscriptions, unaided by endowment or grant of any kind. A work of such practical and perennial value ought not to be allowed to languish under the stress of war times when there is even greater need of close and constant consideration both of expenditure and policy.

We record with sorrow the passing last November of one of our Trustees, Mr. Thomas Bradshaw, whose nobility of mind and devotion to the public interest is known to all.

THOMAS G. ROGERS,  
President.

## REPORT OF THE MANAGING DIRECTOR

Gentlemen:

The Bureau of Municipal Research has just completed its twenty-sixth year of operation. The Bureau was founded in the year in which the first Great War started. It entered its second quarter-century in the year of the beginning of the second Great War in which we are now engaged.

The Bureau's contribution to the national effort in the 1914-1918 struggle was of significant value in opposing in the municipal field the adoption of unsound financial practices, in promoting such sound policies as the centralizing of local financial administration, the meeting out of current revenues of all expenditures leaving behind no tangible assets, and in advocating economy and control of public expenditure in the local field to counter-balance, so far as possible, the lavish expenditures necessary in the federal field. During the present conflict the Bureau can render even greater service to the public, because it has behind it a quarter of a century of experience and because the electorate, or a large part of it, has not forgotten the economic dislocation which followed the 1914-1918 conflict, the stringencies of the post-war depression of 1921-22 nor the unprecedented experiences of the great depression of 1930-36 which followed the boom years of 1928-29.

The City of Toronto as one of the two most important financial, commercial and industrial centres of the Dominion has a huge stake in the prosperity of Canada as a going concern and anything tending to inflation, increased cost of living, and dislocation of industry and labour, is of grave concern to the citizens of Toronto. The disturbing effects of

the so-called business cycle are well known. No successful attempt to control its ravages has ever been made. Much has been written about the desirability of orderly development without alternating periods of "boom" and "depression" which everyone deprecates but about which few do anything. When the "curve" is distorted by a great war, the difficulty of control is greatly accentuated. This is the situation in which we now find ourselves. We must do something about it. One of the encouraging features of human affairs is that when stark necessity faces a virile people, they do take effective action which under ordinary circumstances would have been forbidden by "inertia".

**The Control of  
Extremes of "Boom  
and Depression"**



That the citizens of Toronto are thinking about these matters is shown by the discriminating judgment which they showed at the 1940 civic election, in connection with the questions submitted to voters entitled to vote on money by-laws. They voted in favour of the expenditure of \$5,600,000 on a sewage-disposal plant, but against the expenditure of a like sum on radial arteries. It is quite possible, if not probable, that they would have voted in favour of the latter project if a proviso had been inserted, as the Bureau had suggested, that "actual construction should not begin until after the war". In the absence of such a proviso the voters on money by-laws decided to take no chances, and to turn down the proposals outlined in the second question.

**Citizen Reaction to Proposed Civic Capital Expenditures in War Time**

If the City were to appoint now an Advisory City Planning and Housing Commission to report, among other things, on a city-wide basis as to traffic arteries, there would probably still be time to secure consent for a well digested general plan of traffic arteries, and to make the necessary detailed plans so that the necessary work would be ready immediately at the close of the war to help cushion the shock of changing from a war to a peace economy. If the City does not have available reserves of credit and necessary civic works ready to meet after-the-war requirements the thousands of men returning from the front, the thousands of men released from war industries, and the thousands of men thrown out of work by the contraction of peace industries which had been stimulated by war expenditures, will, of necessity, be thrown at once upon a business and industrial establishment quite unable to absorb them. The result is almost certain to be that the City will again have to resort to huge unemployment relief expenditures with all that means in decreased efficiency, loss of morale, increased costs and industrial demoralization. If such a condition became general after the war, there is grave doubt as to whether or not our national economy as we know it could survive the shock.

**Planning Works and Credit for After-the-War Use**

Fortunately, the City of Toronto has greatly reduced its debt in the last decade, and is about to enter a period of reduced debt charges to be met out of general revenue. A continuation of this policy until the end of the war should make it possible to issue a large amount of debentures for a programme of necessary works without seriously affecting the City's excellent credit rating. If the City, as a result of a thorough administrative and departmental survey of its present establishment, could cut its current costs, the savings would not only increase the fund out of which investments in war

**Cutting Civic Debt and Taxation**

securities must be made, but would tend to arrest the shrinkage in capital and assessed values of real estate on which municipal revenues are based, and through this help control the tax rate. There is no doubt whatever that the circumstances require reduced taxation and reduced debt during the war period. The Bureau believes that these results can be attained without any serious decline in essential civic services. In any event, the attempt should be made to reduce taxation and debt to counterbalance so far as possible increased federal expenditure and debt and to avoid "booms" in order to be able to cope adequately with the inevitable post-war dislocation. There need be no fear of overdoing this policy. The spenders we always have with us, and their voices will carry sufficient weight, even during the war, to prevent any dangerous reduction in public expenditures for ordinary purposes.

The City of Toronto can render a distinct and valuable national service by demonstrating how reductions in local expenditure and taxation may be effected, without the adoption of unsound practices and without a deterioration of essential local services. Her example, good or bad, will not be without its effect. Increased municipal taxation not only constitutes an unwarranted additional burden on real estate, but handicaps industry and business at a time when they are already under an unavoidable handicap of increased federal taxation. In private business, faced by a serious emergency, a way to bring about the necessary economies would be found, as otherwise bankruptcy and extinction would result. In governmental affairs it must be found, if intolerable conditions are to be avoided. Even though a municipal corporation may legally substitute increased taxation for economy, it cannot, under present conditions, resort to this method, if it desires to pull its weight in the national effort.

**Toronto Should Be Among the Leaders**

**Not What May Be Done But What Should Be Done**

The most important happening in the field of citizen organization during 1939 was the beginning of the work of the Toronto Municipal Voters' Union. In 1914 the Bureau pointed out that in addition to an impersonal fact-finding body every large city needed an active voters' organization which could supply the voters with information as to candidates and, if necessary, take more direct steps to promote the efficiency of voters in choosing elective bodies. Several times in the past two decades attempts have been made to establish a Voters' Union or League, but the Toronto Municipal Voters' Union is the first citizen organization to issue a booklet at election time giving information as to all candidates for City Council, except the very few who refused to co-operate by answering the

**The Toronto Municipal Voters' Union**



Union's questionnaire. It is to be hoped that the leadership shown by the Union is only a beginning in a larger programme. With the Bureau, which interests itself in measures, and the Union interesting itself in persons, in co-operation with existing local and city-wide bodies, the community should be well served in the field of citizen organization.

During the year ended February 29th, 1940, the Bureau of Municipal Research issued the following White Papers and Open Letters:

Date	Subject	Number
March 30, 1939	City Budget, 1939, Story No. 1.....	239
May 12, 1939	City Budget, 1939, Story No. 2.....	240
June 16, 1939	City of Toronto 1939 Budget, Story No. 3.....	241
Sept. 20, 1939	Police Story No. 3, The Trend of Development in Police Administration .....	242
Oct. 6, 1939	The Annual Report of the Commissioner of Finance of Toronto for 1938.....	243
Nov 9, 1939	On the First Day of January, 1940.....	244
Dec. 8, 1939	In Peace, In War.....	245
Dec. 26, 1939	Open Letter, Re Questions, City Elections, January 1st, 1940 .....	246
Jan. 24, 1940	"Relief" Story No. 3, Total Number of Individuals on Vouchers and in Hostels.....	247
Jan. 24, 1940	A Co-operative Means of Self Help for Citizens and Taxpayers	
Feb. 2, 1940	Open Letter Re Proposed Increase in Tax Rate	

The White Papers of the Bureau are sent to all subscribers, the Press, members of elected bodies and civic departmental heads. The Press has commented widely on the various publications of the Bureau and has thus made them available in substance to most of the homes in Toronto. The Bureau wishes to express its appreciation of this co-operation.

Respectfully submitted,

HORACE L. BRITAIN,  
Managing Director.

### BALANCE SHEET

At the 29th February, 1940		Statement I	
	1940	1939	1940
<b>Assets</b>			
Cash on Hand and in Bank.....	\$1,877.94	\$2,653.44	.... \$ 32.40
Accounts Receivable— Citizens' Research Institute of Canada.....	1,065.58	436.62	1,350.00
Equipment and Library.....	\$3,080.37		
Less: Reserve for Depreciation.....	3,080.37		
Deferred Charges—Unexpired Insurance.....	.... 2.55	.... 2.55	114.14
	<b>\$2,946.07</b>	<b>\$3,092.61</b>	<b>1,596.07</b>
			<b>\$3,092.61</b>
<b>Liabilities</b>			
Accounts Payable.....			
Reserve for Services in Respect of Unexpired Subscriptions.....			
Surplus— Balance at the 1st March, 1939.....		\$1,710.21	
Less: Excess of Expenditure over Revenue for the year ended the 29th February, 1940— Statement II .....			114.14
			<b>1,710.21</b>
	<b>\$2,946.07</b>	<b>\$3,092.61</b>	<b>\$2,946.07</b>
			<b>\$3,092.61</b>

### REVENUE AND EXPENDITURE ACCOUNT

For the Year Ended the 29th February, 1940		Statement II	
	1940	1939	1940
<b>Revenue</b>			
Subscriptions.....	\$9,650.00	\$11,410.00	\$7,508.00
Service Revenue.....	2,038.96	3,702.20	851.05
Sundry Revenue.....	7,611.04	7,707.80	718.00
Bank Interest.....	642.97	609.90	3.53
Balance, being excess of Expenditure over Revenue for the year—Statement I.....	1,432.80	550.00	114.14
	<b>940.71</b>	<b>882.80</b>	<b>201.32</b>
	....	95.31	
	<b>\$9,194.72</b>	<b>\$9,295.81</b>	<b>\$9,194.72</b>
			<b>\$9,295.81</b>
<b>Expenditure</b>			
Personal Services.....			
Deduct: Amount charged to Citizens' Research Institute of Canada.....			
Printing and Mailing.....			
Office and General Expenses.....	\$1,490.71		
Deduct: Rent charged to Citizens' Research Institute of Canada.....	550.00		
Depreciation—Equipment and Library.....			
	<b>940.71</b>	<b>882.80</b>	
	....	95.31	
	<b>\$9,194.72</b>	<b>\$9,295.81</b>	<b>\$9,194.72</b>
			<b>\$9,295.81</b>

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 29th February, 1940, and in accordance with the Ontario Companies Act we certify that all our requirements as Auditors have been complied with. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded, but we did not make a detailed audit for the period or examine the Reserve for Services in Respect of Unexpired Subscriptions. Based on such examination, we report 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 29th February, 1940, 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, 29th March, 1940.

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



LIST OF SUBSCRIBERS, 1939-40

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 Adie, Edward  
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 Ames & Co., A. E.  
 Anderson, Dr. H. B.  
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 Bank of Montreal  
 Bank of Nova Scotia  
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 Beatty, Miss Mary H.  
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 Bosley & Co., W. H.  
 Bradshaw, Thomas, F.I.A. (Deceased)  
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 Canada Malting Co., Ltd.  
 Canada Packers, Ltd.  
 Canada Permanent Mortgage Corp.  
 Canada Printing Ink Co., Ltd.  
 Canada Wire & Cable Co., Ltd.  
 Canadian Bank of Commerce, The  
 Canadian Chewing Gum Co., Ltd.  
 Canadian General Electric Co., Ltd.  
 Canadian Industries, Ltd.  
 Canadian Manufacturers' Association,  
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 Canadian Pacific Express Co., Ltd.

Cassels, Brock & Kelley  
 Central Canada Loan & Savings Co.  
 Chartered Trust & Executor Co.  
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 Christie-Brown & Co., Ltd.  
 Clarke, Dr. Harold  
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 Coatsworth, Hon. Justice E.  
 Confederation Life Association  
 Conger Lehigh Coal Co., Ltd.  
 Consumers' Gas Co.  
 Corson, Ltd., Rolph R.  
 Cox Coal Co., Ltd., W. H.  
 Craig, Wm. J.  
 Crean & Co., Ltd., Robert  
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Davis & Henderson  
 Davis, Henry, & Co., Ltd.  
 Delany & Pettit, Ltd.  
 Deloitte, Plender, Haskins & Sells  
 De Mara, Cyril  
 Dilworth, R. J., F.C.A.  
 Diver Electrotype Co., The  
 Dominion Bank, The  
 Dominion of Canada General Ins. Co.  
 Dominion Electric Protection Co., Ltd.  
 Don Valley Paper Co., Ltd.  
 Dun & Bradstreet Co. of Canada, Ltd.  
 Dunham Co., Ltd., C.A.  
 Dunlap, Mrs. D. A.

Eaton Co., Ltd., The  
 Edwards, George, F.C.A., C.B.E.,  
 L.L.D.  
 Elliott, J.  
 Ellsworth, Albert L.  
 Employers' Liability Assurance Corp.,  
 Ltd.  
 Everall Co., Ltd., George  
 Excelsior Life Insurance Co.

Falkner, Mrs. J. W.  
 Foster, Col. H. W. A., K.C., D.S.O.  
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 Fuller, Charles H.

Gage, W. J., & Co., Ltd.  
 General Steel Wares, Ltd.  
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 Goodyear Tire & Rubber Co. of  
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 Hayhoe & Co., Ltd., R. B.  
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 Herbert Hosiery Mills of Canada Ltd.  
 Hind, Edmund, Lumber Co., Ltd.  
 Hinde & Dauch Paper Co. of Canada,  
 Ltd.  
 Hobbs, J. W.  
 Holden, John B., K.C.  
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 Hynes, J. P.

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 Imperial Life Assurance Co. of  
 Canada  
 Imperial Oil, Ltd.  
 Imperial Varnish & Color Co., Ltd.  
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 International Petroleum Co., Ltd.

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 Jephcott, Alfred

Kents, Ltd.  
 Kilbourn, Kenneth W.  
 Kirkpatrick, A. M. M.

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 Lake Simcoe Ice & Fuel, Ltd.  
 Lalor & Co., Ltd., John M.  
 Langton, Hugh H.  
 Langton, Mrs. H. H.  
 Laura Secord Candy Shops, Ltd.  
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 Leitch, G. C.  
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 Link-Belt, Ltd.  
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 London & Lancashire Ins. Co., Ltd.  
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 MacIntyre Investments Ltd.  
 MacKelcan, Fred R.  
 MacLachlan, D. Campbell  
 MacLean Publishing Co., Ltd.  
 MacMillan Co. of Canada, Ltd.  
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 The

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 Mason, T. H.  
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 Minneapolis-Honeywell Regulator Co.,  
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 Monetary Times, The  
 Moore Corp., Ltd.  
 Moore, S. J.  
 Morrow, Frederick K.  
 Mulock, The Rt. Hon. Sir William,  
 K.C.M.G., P.C.  
 Muntz, G. H.  
 Muntz & Beatty, Ltd.

National Cash Register Co. of Canada,  
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 National Cellulose of Canada, Ltd.  
 National Life Assurance Co. of  
 Canada, The  
 National Trust Co., Ltd.  
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 Robertson, Hon. Justice R. S.  
 Rogers Co., Ltd., Elias  
 Rogers, Thomas G.  
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 Ruddy Co., Ltd., E. L.  
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Salada Tea Co. of Canada, Ltd.  
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Shuttleworth Chemical Co., Ltd.,  
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Soole Printing Co.  
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Wood, Ltd., C. J. B.  
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Woolworth Co., Ltd., F. W.  
Wrong, Prof. G. M.  
  
Young, Dr. George S.  
York Knitting Mills, Ltd.