Forty-first Annual Report 1955

BUREAU of MUNICIPAL RESEARCH

Annual Report

For the Year ended February 28, 1955



An independent fact-finding organization reporting to the public on civic affairs.

OFFICES: 32 ISABELLA STREET, TORONTO

Foreword

The continued growth in service and public support of the Bureau of Municipal Research is a source of satisfaction to the officers and members of the Bureau Council and, I am sure, to all the members and financial contributors to the Bureau.

During the past year, the business interests in the community continued to show their appreciation of the valuable work of the Bureau by increasing their financial contributions. This practical evidence of support is most encouraging and enabled the Bureau to end its year in a satisfactory financial position with a small surplus.

With the growth in subscriptions by Bureau members and the rapidly expanding service facilities of the associated organization, the Citizens Research Institute, an enlarged combined staff has been made available which will enable the Bureau to extend its research and its service to the future development of Metropolitan Toronto.

The value of the Bureau as an agency independent of any direct municipal assistance was evident during the past year in the Bureau's presentation to the Private Bills Committee of the Provincial Government when it made recommendations on certain applications for enlargement of municipal powers based upon the results of its research studies over the past years.

In the five years that I have had the privilege of serving as president, the Bureau has made important and constructive contributions to the many interesting and difficult problems of the greater Toronto community. I am sure that the members and public know and are grateful for the important part taken by the Bureau in the formation of the Metropolitan Municipality as well as for the many bulletins issued on various important problems of interest to the municipalities in the area.

The effective administration of the activities and research of the Bureau by its able director Mr. Eric Hardy, assisted by Dr. George Hougham and the Bureau staff, as well as the wholehearted support of the members of the Bureau Council has been very much appreciated by me. I take this opporunity to thank them most sincerely for their support during my term of office as president and to tell them how proud I am to have been associated with them in my present capacity during such an interesting and eventful period.

With the continued direction of Mr. Hardy and his qualified staff and the valuable co-operation of the council members, who give so freely of their time, I feel certain that my successor will be assured of the future development and growth of the Bureau in greater service to the community.

E. A. JARRETT

President

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GORDON C. LINDSAY	STANLEY H. YOUNG		

Director's Report

For the people of the greater Toronto area, the past twelve months has been a period of civic activity and change, largely associated with the continuing development of the metropolitan federation.

Although the two-year term has now spread to four area municipalities, our super-government is subject to frequent turnover in office and excessive pre-occupation with electioneering. Last year-end four new mayors were installed and four other changes occurred in the personnel of the Metropolitan Council. Where votes were called, there was a slight improvement in the turnout at the polls. Yet in two of the smaller suburbs the entire council and school board was put in by acclamation; and one of these suburbs was at that time introducing the two-year term. The major factor in a turnover of ten out of the twenty-two members forming the Metropolitan School Board was the common custom of rotating the school board chairmanship. The Metropolitan Board itself is operating with a new chairman, the third in its short history.

A note of stability was struck in the return for another year of the Chairman of the Metropolitan Council. Since Mr. Gardiner did not seek direct election to the Council, his selection by the twenty-four elected representatives, each of whom was eligible for the post, may be taken as an endorsement of the Province's judgment in the original appointment and as a personal tribute to Mr. Gardiner for his performance in the job.

In spite of changes in personnel, the new Metropolitan Municipality has been making remarkable headway. It has come to grips with a variety of urgent problems. And it has already demonstrated that the more important civic services can be administered successfully over an area of some 245 square miles. Steps have been taken to clarify its intended authority and to add to it. The 1955 amendments to the Metropolitan Act have cleared up a number of points and have brought civil defence and smoke abatement under metropolitan jurisdiction. And consideration is being given to some further extensions of metropolitan powers.

ASSESSING OUR ACCOMPLISHMENTS AND OBJECTIVES

During the same period of time, the role of your Bureau of Municipal Research has also been expanding in recognition of its own greater responsibilities. As most of its friends and supporters know, the Bureau shares staff services with a companion national organization, the Citizens Research Institute of Canada. Over the past twelve months, the Institute has been asked to take on a number of sizeable professional assignments on a fee basis. We

STANLEY H. YOUNG

President, Christie Brown & Co. Ltd

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Executive Officers DIRECTOR AND SECRETARY ASSISTANT DIRECTOR DR. GEORGE M. HOUGHAM

ERIC HARDY ...

have been able, as a result, to acquire the full-time services of an additional senior person and we have undertaken besides to make some use of temporary consultant help. The enlargement of staff will react to the benefit of the Bureau by increasing the amount of staff time that can be put on Bureau work. And I think you will appreciate that a larger staff with a more diversified experience can bring indirect benefits as well.

Bearing in mind that our staff has been small, I make no apology for the fact that the Bureau has tended to concentrate its energies on developments within the City of Toronto. More recently, the Bureau has been covering metropolitan operations, while maintaining a continuing concern with local issues. Our current objective is to look more closely also at municipal and school happenings in the suburban municipalities. In fact, since our latest addition to staff we have already embarked on this extension of our services.

Voluntary Community Programmes

May I remind you further of another phase of the Bureau's work. From its inception, the Bureau has defined its field as the entire sweep of local community services, whether or not they are performed by local governments as such. It is natural, therefore, that we should have maintained active relationships with and representation on two bodies that together link up the bulk of our voluntary public services — the Community Chest and the Welfare Council.

As most everyone knows, the Chest raised last fall and is now distributing over \$3½ million on behalf of sixty-eight recreational, health and welfare agencies. The activities of the Welfare Council, however, are not so familiar. Its aim has been to prevent overlapping in the work of these same agencies and to encourage wherever possible their greater efficiency. The membership of the Welfare Council also includes nine public departments, other voluntary agencies that are independently financed, and a number of clubs and associations that have some direct concern with the quality and scope of our social services. With 113 members all told, the Council is in a position to achieve substantial co-ordination of welfare work throughout metropolitan Toronto.

For all practical purposes, the Community Chest and the Welfare Council deal with differing aspects of a single operation. What the Welfare Council comes to know of the detailed work of the operating agencies is of very great value to the Chest in striking its composite objective for the annual campaign, based on the approved budget plans of each individual Chest-supported agency.

The Welfare Council attempts to ensure that all its affiliated agencies run realistic service programmes. This involves it, on the one hand, in working out plans to curtail particular charitable endeavours that have lost something of their urgency and, on the other, in helping to reshape or expand on-going activities of demonstrated worth. Over the past decade, the Council has had a hand in the closing down of eight services for which a need no longer existed. It has assisted in obtaining partial or complete municipal financing of three agency programmes and in terminating Chest financing of five more. The Council has also worked on a dozen major re-organizations and has helped bring three of our newer services into being. These are only the more dramatic accomplishments in a continuing programme which is designed to maximize the effectiveness of welfare programmes supported by voluntary contributions.

The only satisfactory alternative to an effective Chest and Council for metropolitan Toronto is a sizeable increase in public expenditures in the health and welfare fields. That is a change which personally I should not like to see happen. Most of the voluntary agencies have, like the Bureau, proven their adaptability and their usefulness to the community over a long period of years. In the circumstances, it makes sense to retain this voluntary pattern where it has been successful and can so continue.

The Bureau's own interest in ensuring the success of voluntary welfare operations goes back to its initial promotion of a federation for community services forty years ago. To-day, it has representation on the main Budget Committee of the Chest, the Central Planning Committee of the Council and on other specialized committees of both Chest and Council. When viewed in relation to the objectives set down in our charter, the work is certainly very worthwhile.

Working in such settings as the Community Chest, it is usually easy to identify the results of the Bureau's participation. Our analysis of a particular problem can be mooted in committee and may be seen to carry the day. Such is not quite the case, however, with our bulletin presentations. Whatever action we hope for has to be set in motion by elected or appointed representatives serving on local government bodies. Periodically, it becomes obvious that such bodies have picked up our line of thinking on some question. And yet certain improvements that the Bureau has advocated time and again have still to be implemented and a few have even failed to call forth any official discussion by the responsible body.

Emergency Housing

Take, for instance, the Bureau's stand on the City's programme of emergency housing. Four and a half years ago, we released a statement that pointed up shortcomings in the contract arrangements for private management and made a plea for more complete financial reporting of this undertaking. It would seem that the publication fell on deaf ears. Indeed, the operation ran along this past winter without even a written contract. This January, the Bureau took up the subject again and made a documented case

for the winding up of the entire programme with all reasonable despatch. Yet the private-management contract was belatedly approved some weeks later and extended for another full year. In the process, the Board of Control gave no apparent consideration to new measures looking toward the closing of the remaining units. And the item was passed by Council with very little discussion or questioning. Ten years after the war's end, the City is still heavily involved in a so-called emergency programme which has always lacked a recognized and consistent policy basis.

Two-Year Term

Here is a somewhat different illustration. Last year, on a motion of one of the aldermen, the City Council appointed a citizens committee to study and report on the merits of a two-year term of office for elected representatives and a uniform election date throughout the metropolitan area. The committee was made up of spokesmen from eleven selected organizations and, in view of the Bureau's long interest in the subject, your director was elected as chairman. The discussions of the committee secured a good airing for the question of the length of term but disclosed an almost even division of opinion on the subject — a six to five poll in favour of the longer term. In addition, doubts were expressed as to the advisability at the present time of bringing the question once more before the electorate. At the same time, constructive recommendations presented to the City Council included a stand in favour of a uniform election day throughout the thirteen municipalities and a proposal that any future referendum should be announced before the summer recess and so worded that the longer term, if adopted, would take effect with the election the year following its approval by the voters. For a number of years a substantial majority of City Councillors have been known to favour the two-year term; yet the committee's report was merely tabled without comment.

As I see it, the whole exeperience serves to underline the primary responsibility lying with the electors. Unless they demonstrate an active interest in particular measures that will improve the conduct of local government civic progress will be slow at best.

Part of a realistic programme for the Bureau is to transmit its views on civic questions to as wide an audience as possible. For this reason the Bureau has continued to give emphasis to public speaking engagements and similar opportunities in the allocation of staff time. Again, in each of the past three years the Bureau has availed itself of the good offices of the Association of Women Electors to distribute a one-page release to those attending the the candidates meetings at election time. We have also taken up opportunities for radio and television appearances. But our organization has not the funds for mass publicity work. It is especially grateful, therefore, for the repeated press quotation and comment on Bureau subjects.

As an organization of some standing in the community, the Bureau can usually obtain a sympathetic hearing on questions

which have come under its intensive study and on which, as a result, it is prepared to advocate a particular course of action. During this spring session of the Ontario House, two proposed pieces of legislation came before the Private Bills Committee which were of interest to us. The first concerned the partial exemption of small dwellings from assessment and taxation; the second dealt with a proposal of the City for an extension of powers in relation to special undertakings such as stadiums, auditoriums and community centres.

Tax Exemptions

Under the authority of Section 34 of the Assessment Act, two Ontario municipalities — the City of Toronto and the Town of New Toronto — have for almost twenty years been exempting small dwelling houses from the full force of municipal taxation. Under the Act, the partial exemption is graded and applies to dwelling houses assessed for not more than \$4,000. A few years ago the City of Toronto secured private legislation increasing its limit to \$5,600 but making the valuation applicable to both the house and the land on which it is situated — a point on which the general legislation was not too clear. In January of this year, the Ontario Gazette carried a notice to the effect that the Town of New Toronto intended seeking private legislation to raise its upper limit for graded partial exemption of dwelling houses and lands to \$7,000. The Bureau subsequently appeared before the Private Bills Committee to oppose the application on the grounds that it would extend and thereby reinforce a special privilege which could not in itself be justified. The Bureau argued that such a privilege was inequitable in relation to the burden of taxation falling upon remaining taxpayers and, in addition, questioned the validity of granting special legislation to any one municipality when there were no circumstances relating to the proposed legislation that were peculiar to that centre alone.

The Bureau's reasoning was supported by officials of the Department of Municipal Affairs who were present at the hearing. And the Private Bills Committee had before it also a number of objections by taxpayers in New Toronto. As a result, the application was denied and, subsequently, the general power contained in the Assessment Act was revoked. While another clause was inserted permitting municipalities with by-laws already in effect to continue them in operation, there is not much doubt as to the government's attitude. As I see it, the time is ripe to campaign locally for elimination of such discriminatory tax privileges once and for all.

Special Undertakings

In dealing with Toronto's proposed legislation for additional powers in connection with special undertakings, the Bureau again questioned the justification of legislation conferring authority on one municipality only. It then went on to make the following points.

First, there appeared to be some doubt as to whether the section in the Municipal Act dealing with such undertakings was intended to apply solely to war memorials and similar patriotic objects. It was suggested that the wording should be clarified. Secondly, the special power sought by the City to convey land was viewed as unnecessarily broad. Thirdly, the Bureau raised once more the whole problem of appropriate controls over capital borrowing through the local referendum on the one hand and provincial screening on the other. Specifically, the Bureau felt that a referendum vote should be required under this legislation, subject to the power of the Ontario Municipal Board to dispense with it. Generally, it advocated an overall review of the existing of borrowing controls.

I may say that in both our appearances before the Private Bills Committee, your Bureau was given a good rating by the Chairman and an attentive hearing by the members of the Committee. Following this second appearance, the Bureau's position was largely substantiated in the action taken. The only power granted by private act dealt specifically with the proposed O'Keefe centre. In addition, the Municipal Act was amended to remove the above-mentioned ambiguity; it has now been made clear that a municipality can concern itself with special undertakings whether or not they are memorials to persons who served in the armed forces. While no referendum is needed, both the private legislation, as revised, and the general section subject the City to Departmental approval on special undertakings. Time will show whether anything is done to re-order the controls over capital borrowing.

The success of direct action by the Bureau in its appearances before the Private Bills Committee may seem an encouragement to make greater use of this technique. Certainly, the Bureau should not be satisfied to see its careful fact-finding endeavours go to waste merely because elected representatives and private citizens become pre-occupied with other more immediate problems and give our recommendations little or no thought. In part, we can and do avoid this possibility by informal chats with elected representatives and permanent officials. Where, as in the case of emergency housing, this approach brings no apparent result and nothing emerges to cause us to alter our stand, it may well be that we should go further and utilize such channels as an official audience with the Board of Control.

On occasion, direct action serves as an appropriate and constructive method of strengthening the impact of the Bureau's printed statements. Nevertheless, we must be careful that the Bureau sees such activities in proper perspective and limits them accordingly. The Bureau's good name is based on two things: responsible sponsorship backed by the systematic fact-finding work of qualified personnel. The Bureau does not represent a large block of electors and cannot claim to speak for all the people or even a majority of them. When it sends a delegation to an elected body, it can only say that it believes that the logic of its position will

appeal to the representatives and that the recommended policy or action is one which they will want to advocate and obtain backing for from the electors.

Responsibility for Police and Fire Service

An excellent example of the Bureau's function is provided by an invitation tendered to us to make a submission before a special committee of the Metropolitan Council whose responsibility it is to study and report on the desirability or otherwise of transferring police and fire services to the Metropolitan level. The Committee has been considering submissions from the local area municipalities. It has sought information in regard to the experience of other great cities. And it wants to have the considered views of a long-standing research agency like the Bureau. When the time comes for them to make recommendations, the first concern of the Committee members should be to make certain that what they propose has integrity insofar as they personally are concerned. But if the public is not going to be receptive to a constructive change, the only way they can act realistically and with integrity is to recommend no action.

It is because your Bureau cannot obtain action through sheer weight of numbers that it guards so jealously its reputation for accurate and thorough work. So long as it maintains such a standing, it will continue to have opportunities to spread information and advance suggestions through business, labour, ratepayer and other community groups. The Bureau is always ready to work with and through other organizations. I could list for you at least a dozen bodies that have obtained substantial assistance from us during the past year. The Bureau has sat in as an observer on the deliberations of ratepayer meetings. It has participated on municipal committees of reputable organizations. And, it has worked over the drafts of speeches touching on municipal topics as a check on the accuracy of their content and emphasis.

Metropolitan Parks

A good illustration of how the Bureau works with other groups is found in the story of metropolitan parks. The first chapter is familiar to you and calls for only brief mention. Early last year, four voluntary organizations sponsored a one-day conference on parks and open spaces out of which came a continuing committee to further the common desire for the systematic development of metropolitan parks and green belt lands on an adequate scale. The Metropolitan Council has statutory authority for such undertakings but, as its Chairman reminded those attending the one-day conference, Metro cannot be expected to act without public backing.

Resolutions developed last year by the Open Space Committee advocated a Council appropriation for the purchase of green belt properties and the development of a broad policy for future acquisition and management of such lands, including the establishment of a Parks Department. The endorsation of these resolutions by twelve important organizations, including your Bureau, had an obvious influence on the placing of a sum of \$500,000 in the 1954 budget for green belt purchases and, as well, in the subsequent approval of particular purchase plans after study by the Metropolitan Planning Board.

Last fall, the progress on metropolitan parks was reviewed at an open meeting of the Community Planning Association of Canada at which your director was one of the panel participants. The meeting helped to disclose the attitude of interested citizens to further park developments. From there, the Open Space Committee took up the project again and a new set of recommendations was prepared for circulation and approval. In them, greater stress has been laid on the urgency of establishing a Metropolitan Parks Department under the direction of a properly qualified departmental head. Suggestions have been worked out as well to encourage the financing of land acquisition on an accelerated basis. I may say that your Bureau had a great deal to do with the form and content of the resolutions of both years. And our organization was the first to adopt this year's recommendations and forward them to the Metropolitan Council.

A few days ago, Metro's Planning and Parks Committee recommended to the Council that approval be given to the formation of a Metropolitan Parks Department forthwith; that a Parks Commissioner be appointed as soon as possible; and that on appointment, this official take the necessary steps to arrange for a suitable establishment of strength for the department. Before the matter reached Council, the Executive Committee added a recommendation that a salary range be established for the Commissioner's post of \$6,000 to \$10,000 per annum and, further, that the Metropolitan Personnel Officer be directed to advertise for applicants. The Council adopted these recommendations without change.

While it is gratifying to see the position authorized, I have some doubts about the adequacy of the proposed salary. At the same meeting of the Metropolitan Council, new salary establishments were put forward for all present heads of departments. Minimum salaries are proposed ranging from \$6,000 to \$16,000 with the maximum salary in each case \$4,000 above the minimum. The new scale would represent very little change from the present schedule. It has been decided to set the minimum salary for the new Parks Commissioner at the lowest rating; the two present department heads who are in this category hold what may be regarded as less responsible positions than a full-fiedged commissioner. Be that as it may, the suggested salary is not likely, in my opinion, to attract a person with the qualifications that the Open Space Committee believed to be desirable.

Since the Municipality of Metropolitan Toronto was established, some sentiment has been expressed in favour of the creation of a separate commission charged with the operation of metropolitan parks. The Metropolitan Act, however, did not give the Metropolitan

Municipality the option of establishing such a commission; it required full responsibility for parks to remain directly under the Council. This policy has always been favoured by the Bureau and was agreed upon by the members of the Open Space Committee.

Perhaps there is something to be said for delegating to a separate body the day-to-day control of a revenue-earning enterprise, provided that the scope of its services has been clearly designated and that the basic policies governing its operations have been carefully developed and tested. For the Metropolitan Council, however, to farm out its park responsibilities from the beginning would, as I see it, have been quite wrong. In such a field, it is our elected representatives who should interpret the desires and needs of the community and who should answer to the electorate for whatever actions are forthcoming.

Metropolitan Public Transit

To my mind, it is not surprising that the Toronto Transit Commission is encountering some difficulties in working out public transportation services and rates to the satisfaction of the elected representatives and in accord with the wishes of the public. The new T.T.C. is charged with the responsibility of developing a unified public transportation system throughout the entire metropolitan area. Surely this involves some review of basic policies. And yet the problem has been left with five appointed commissioners, none of whom are directly responsible for their actions to the citizens at large, and the majority of whom have stepped into a new undertaking with little or no experience in running a public transportation system.

Is it not important for elected representatives and the public alike to be fully aware of the nature of the responsibilities now entrusted to the Toronto Transit Commission.

A common misconception is that the profit motive can serve as a sufficient policy directive and as a gauge of the overall efficiency of the service. Where economic conditions are comparatively stable and the value of the dollar is more or less constant, and where the passenger market is relatively steady, changes in the profit position from year to year may serve as one measure of the efficiency of management. But the enlarged transit system has no such developed yardstick. Moreover, unless the citizens are prepared to say that the earning of a profit is the paramount objective of its public transportation utility under any and all conditions, someone must be authorized to work out its policy direction in detail. Should this in the first instance be a job for the elected representatives or for a group of people whom they appoint?

Actually, how sound is the profit measure when applied to such a utility? The new T.T.C. enjoys a monopoly position on public transportation services within Metropolitan Toronto and can enter into agreements to supply services outside this great area. Again, as a publicly-owned enterprise the Toronto Transit Com-

mission, like its predecessor, enjoys a free operating franchise whereas private utilities usually have to pay for their franchise rights. Payment of the equivalent of full municipal taxation became a firm requirement only after January 1st., 1952. Before that date, the old T.T.C. did not pay the equal of all taxes although from 1942 onward it came very close to doing so. In effect, the only exemption it then enjoyed was on the value of its tracks, poles and wiring along the streets.

Taken in conjunction with a responsibility to integrate City and suburban services, the liability for payments in lieu of ordinary and business taxes facing the Toronto Transit Commission is now quite large. And I have considerable sympathy with the T.T.C. in its dilemma. Remember that the transit rider is looking for stabilized or reduced fares while the taxpayer is expecting the T.T.C. to maintain a balanced budget. The combination could prove impossible even under ideal management.

The controversy over Island fares has served to highlight another important question: Should those who use T.T.C. services be required to pay fares which will cover the full cost of operating each separate line? During the year 1953, when fares to and from the Island were maintained during the summer at the reasonable adult rate of three tickets for a quarter and in the winter at a straight ten cents, the Commission lost some \$171,000 on the summer service and the City about \$104,000 on the winter service, for a combined loss of approximately \$275,000. It should perhaps be added that the Island services tee up a substantial block of passengers for other lines within the City. The full alternative to that position — an alternative that was tested during part of the past winter — is to impose fares that create a hardship on many year-round Island residents and discourage full utilization of the Island's natural advantages as a summer playground. What do the people want — recovery of the full cost through fares or a secondary distribution of part of the cost through real property taxes?

Some day the privilege of year-round residence on the Island may be brought to an end. At the moment, permanent Island residence is a fact and it helps to fill out our housing requirements. That being so, how much should the Islanders be charged for their indispensable transportation?

The new Transit Commission has other similar problems to wrestle with. Should there be a standard single fare from one end of Metropolitan Toronto to the other? If there are to be fare zones, is the present number right and are their boundaries correctly drawn? Again, should full services at standard fares be provided to newer subdivisions to anticipate population growth and support its planned distribution?

My purpose in raising such issues is to suggest that the Metropolitan Council has a responsibility that cannot be adequately discharged through sporadic conferences with the T.T.C. Commissioners in response to each new emergency. As I see it, both

the Metropolitan Council and the Toronto Transit Commission would benefit from a full-fledged discussion of the policy problems of the new T.T.C. Initial exploration of the subject might be accomplished by a day-long conference at which both press and public were excluded. However, no decisions should be reached in private. The purpose would be merely to establish, on both sides, a proper atmosphere and appreciation of the problem they share. Subsequently, a special committee of the Metropolitan Council might be named to meet with the T.T.C. at regular intervals.

ERIC HARDY

Director

BALANCE SHEET At the 28th. February, 1955

(with 1954 figures for purpose of comparison)

Current Assets		1955		1954
Cash	\$	50.00	\$	50.00
Accounts Receivable			-	00.00
Citizens Research Institute of Canada\$ 72	2.24			
	5.00			90.00
	-	747.24		
		WOW O.	-	
Equipment and Library\$3,43	C 15	797.24		140.00
Less: Reserve for Depreciation 2,70	18 33 18 33			
2,10	0.00	728.12		608.32
	-			000.02
	\$	1,525.36	\$	748.32
Liabilities				
Current Liabilities		1955		1954
Accounts Dessell	\$	1,300.84	\$	499.83
Accounts Payable				
Citizens Research Institute of Canada		-		166.02
	\$	1,300.84	\$	665.8
Surplus			-	000101
Balance 1st. March, 1954	32.47			
Add: Excess of Revenue over Expenditure				
for the year ended 28th. Februar, 1955 14	12.05			
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	•	1,5256	\$	748.32
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REVENUE AND EXPENDITURES				
For the Year ended the 28th, Febru (with 1954 figures for purpose of cam)				
	parison)			
Revenue		1955		1054
Subscriptions	@1		01	1954
Service Revenue	ф1	350.00	Ф1	.1,517.00 265.00
Sundry Revenue		62.65		111.2
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	\$1	2.049.65	\$1	1,893.2
Expenditure				,
		1955		1954
Personal Services	\$	8,799.32	\$	8,820.3
Printing and Mailing Expense		1,007.56		1,046.3
General and Office Expense		1,853.14		1,654.3
Provision for Depreciation		53.68		43.5
Unemployment Insurance		50.75		47.1
Bank Charges		143.15		105.4
Balance, being excess of Revenue over Expenditure the year	for	142.05		176.2
•		11000	-	110.2
	S1	2.049.65	\$1	1,893.2
AUDITORS' REPORT				

AUDITORS' REPORT

To the Bureau of Municipal Research, Toronto, Ontario.

We have examined the balance sheet of the Bureau of Municipal Research as at 28th. February 1955 and the statement of revenue and expenditure for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above Balance Sheet and related Revenue and Expenditure Account present fairly the financial position of the Bureau as at 28th. February 1955 and the results of its operations for the year ended on that date.

Dated at Toronto, Ontario,

21st. March 1955.

GEORGE A. TOUCHE & CO., Chartered Ac

Chartered Accountants, Auditors.

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Canada Glazed Papers Ltd.
Canada Life Assurance Co.
Canada Malting Co. Ltd.
Canada Metal 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 Limited Canadian Credit Men's Trust Assoc. Canadian Food Products Ltd. Canadian Ice Machine Co. Ltd. Canadian Industries Ltd. Canadian Manufacturers Association Canadian Pacific Express Co. Canadian Pacific Railway Co. Canadian Pad & Paper Co. Ltd. Canadian Pittsburgh Industries Ltd. Cannon Electric Canada Ltd. Cassels, Brock & Kelley, Messrs. Cassels, Defries, DesBrisay & Gunn, Messrs. Chambers & Meredith Ltd. Chartered Trust Co. Christie, Brown & Co. Ltd. Coleman Lamp & Stove Co. Ltd., The Confederation Life Association Consolidated Sand & Gravel Ltd. Consumers' Gas Co. of Toronto Cooksville Co. Ltd., The Cooper-Weeks Limited Cornell University Library Corrugated Paper Box Co. Ltd. Corson, Rolph R. Coulter Copper & Brass Co. Ltd. Coutts, William E., Co. Ltd. Crown Cork & Seal Co. Ltd.

Daly, R. A., Co. Ltd.
Daly, Thistle, Judson & McTaggart,
Messrs.
Dart Union Co. Ltd.
Davis, George D.
Davis & Henderson Co. Ltd.
Debenture & Securities Corp'n of
Canada, The
Delany & Pettit Ltd.
Deloitte, Plender, Haskins & Sells,
Messrs.
Dodds Medicine Co. Ltd.
Dominion Bank, The
Dominion of Canada General
Insurance Co.

Currie, E. & S., Ltd.

Dominion Electric Protection Co. Ltd.
Dominion Stores Ltd.
Donovan, Geo. R.
Drummond, McCall & Co. Ltd.
Dun & Bradstreet of Canada, Ltd.
Dunham, C. A., Co. Ltd.
Dunlop Canada Ltd.

Easy Washing Machine Co. Ltd.
Eaton, T., Co. Ltd., The
Elder, Robert, Ltd.
Engineering Industries Co. Limited
Etobicoke Civic Advisory Committee
Excelsior Life Insurance Co.

Falkner (Mrs.) Theresa G.
Famous Players Canadian Corp'n Ltd.
Ford Motor Co. of Canada Ltd.
Frankel Bros.
Fremes, S., & Co. Ltd.

Gage, W. J., & Co. Ltd.
Gair Company of Canada Ltd.
General Steel Wares Ltd.
Glendinning, Jarrett & Campbell
Messrs.
Globe Envelopes Ltd.
Glover, Henry, & Co.
Gooderham & Worts Ltd.
Goodyear Tire & Rubber Co. of Canada
Ltd.
Gordon, Mackay & Co. Ltd.
Gore & Storrie, Messrs.
Graham Nail & Wire Products Ltd.
Grand & Toy Ltd.
Gunn, Roberts & Co.

Hinde & Dauch Paper Co. of Canada Ltd. Hutchison, T. A., F.C.A.

Gutta Percha & Rubber Ltd.

Imperial Bank of Canada
Imperial Life Assurance Co. of Canada
Imperial Oil Ltd.
Imperial Optical Co. Ltd.
Imperial Varnish & Color Co. Ltd.
Independent Order of Foresters, The
International Business Machines Co.
Ltd.
International Harvester Co. of Canada Ltd.

Kilbourn, Kenneth M. Kirkpatrick, Geo. D. Kresge, S.S., Co. Ltd.

Laidlaw, W. C.
Lake Simcoe Ice & Fuel Ltd.
Lang, Daniel W., Q.C.
LePage, A. E.
Lever Bros. Ltd.
Link-Belt Ltd.
Lloyd Bros.
Loblaw Groceterias Co. Ltd.
London & Lancashire Insurance Co.
Ltd., The
Luffman, Mrs. H. L.
Lyon & Harvey, Ltd.

MacKelcan, Fred R. Maclean-Hunter Publishing Co. Ltd. MacMillan Co. of Canada Ltd., The Maltby, W. M. Manufacturers Life Insurance Co., The Maple Leaf Milling Co. Ltd. Mapp, K.A., F.C.A. Mason, G. W., Q.C. Massey-Harris-Ferguson Co. Ltd. McDonald, Currie & Co. McLeod, Young, Weir & Co. Ltd. McNamara Construction Co. Ltd. Miller Paving Ltd. Mining Corporation of Canada Ltd., The Minneapolis-Honeywell Regulator Co. Ltd. Mitchell, W. G., & Co. Monarch Construction & Realty Ltd. Moore Corporation Ltd. Mortimer, Clark, Gray, Baird & Cawthorne, Messrs. Morton, N.L., C.A. Muntz & Beatty, Ltd.

National Cash Register Co. of Canada Ltd. National House Builders' Association Inc. National Life Assurance Co. of Canada National Trust Co. Ltd. Neilson, Wm., Ltd. Neptune Meters Ltd. Noranda Mines Ltd. North American Life Assurance Co. Northway, John, & Son, Ltd.

Oakley, Jackson & Farewell Ltd. Osler, Hoskin & Harcourt, Messrs.

Page-Hersey Tubes Ltd.
Perry, Gordon F.
Planters Nut & Chocolate Co. Ltd.
Playfair, Stuart B.
Price, Waterhouse & Company
Proctor & Gamble Co. of Canada Ltd.,
The

Rathbone, Geo., Lumber Co. Ltd.
Reed, Shaw & McNaught, Messrs.
Reid, Stanley G.
Riddell, Stead, Graham & Hutchinson,
Messrs.
Ritcey, E. E.
Robertson Bros. Ltd.
Robertson, Lane, Perrett & Frankish,
Messrs.
Robertson, Stark & Holland Ltd.
Rogers, Thomas G.
Rosco Metal & Roofing Products
Royal Bank of Canada
Ruddy, E. L., Co. Ltd.

Salada Tea Co. of Canada Ltd.
Samuel, Son & Co. Ltd.
Sharp, Milne & Co.
Shaw & Begg Ltd.
Shell Oil Co. of Canada Ltd.
Shenstone, Dr. Norman S.
Shier, Dr. R. V. B.
Shuttleworth, E.B., Chemical Co.
Ltd. The
Simpson, Robert, Co. Ltd., The
Sinclair & Valentine Co. of Can. Ltd.
Smith, Chas. Albert, Ltd.
Smith, John B., & Sons Ltd.

Spaulding, Mrs. M. H.
Standard Chemical Co. Ltd.
Standard Sanitary & Dominion
Radiator Ltd.
Stedman Bros. Ltd.
Stewart, J. F. M., & Co. Ltd.
Strathy, Gerard B., Q.C.
Sun Oil Co. Ltd.
Swift Canadian Co. Ltd.

Tamblyn, G. Ltd.
Taylor Instrument Companies of
Canada Ltd.
Theatre Holding Corp'n Ltd.
Thompson, Geo. W.
Tippet-Richardson Ltd.
Tip Top Tailors Ltd.
Toronto Board of Trade
Toronto Carpet Mfg. Co. Ltd.
Toronto Elevators Ltd.
Toronto General Trusts Corp'n, The
Toronto Iron Works Ltd., The
Touche, Geo. A., & Co.

Underwood Ltd.
United Church Publishing House
University of Alberta
University of Toronto Library

Victoria Paper & Twine Co. Ltd.

Walker, E.C., & Sons Ltd.
Walsh, Geo. T., Q.C.
White Hardware Ltd.
Wickett & Craig Ltd.
Willard Storage Battery Co. of
Canada Ltd.
Wills, Bickle & Co.
Windeler Electric Co. Ltd., The
Winter, Lewis A., O.B.E.
Women Electors, Association of
Wood, Gundy & Co. Ltd.
Woolworth, F. W., Co. Ltd.