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CITY OF TORONTO



Report on a Survey

of the

TREASURY, ASSESSMENT, WORKS,
FIRE AND PROPERTY DEPARTMENTS



Prepared for the
CIVIC SURVEY COMMITTEE

by the
NEW YORK BUREAU OF MUNICIPAL RESEARCH
November-December, 1913

LETTER OF TRANSMITTAL TO THE CITIZENS OF TORONTO
TO THE CITY GOVERNMENT AND THE HEADS OF
CIVIC DEPARTMENTS

The last twenty-five years has seen the beginning and rapid progress of the scientific management movement, not only in the United States and Canada, but throughout the civilized world. Private business has spent millions of dollars in working out the most efficient methods of office, selling, and manufacturing practice, in order that many more millions might be saved. Efficiency engineering and scientific management firms have sprung up all over the continent, and thousands of organizations, as a matter of settled policy, call in the efficiency expert to valuate their present methods and to suggest improvements. In fact, no large business can exist under present conditions of competition without the closest attention to all details of efficient methods in producing, selling, recording and accounting. Public business has lagged behind private business in the development of efficient methods, and only a handful of cities on the continent have made notable advances in scientific management. This has been due largely to four causes:

- 1—The failure of the citizens to recognize their vital personal interest in the conduct of civic affairs;
- 2—The absence of the factor of competition so prominent in private business;
- 3—The fallacious belief that public business differs essentially from private business; and
- 4—The failure to see that the rivalry between cities for desirable industries and fine types of new citizens can only be determined in favor of any city by the very closest scrutiny on the part of the citizens and the city government of the city's program and expenditures.

The Survey, of which the following pages contain the report, grew out of these considerations. The promoters of the Survey knew that private concerns, by the adoption of the principles of scientific management, had decreased the cost of their product by

10 per cent. or over, and they believe that a similar application of the same principles to the city government would effect an equal saving.

A saving of 5 per cent. only on the annual expenditure of Toronto would mean practically three-quarters of a million dollars. What the annual saving of such a sum in the cost of existing services would mean for the enlarged social program which the age demands can only be guessed.

The Committee believes that the adoption of the recommendations contained in this report will contribute toward obtaining the following results:

- 1—Decreased expenditure in some departments;
- 2—Increased productive expenditure in departments where such increase is shown to be good business;
- 3—Decrease in the tax rate, or at least that part of the tax rate which goes to the up-keep of existing services;
- 4—Increased efficiency in the service rendered by various city departments;
- 5—Increased citizen interest in the citizens' business;
- 6—The encouragement of faithful Controllers, Councillors and Mayors to continue in the service of the city through the substitution of facts for personalities in campaigns.

The Civic Survey Committee therefore submits to the citizens of Toronto, to the City Government, and to the Heads of Civic Departments this report of the experts of the New York Bureau of Municipal Research.

All statements in this report are as of November-December, 1913. On account of lack of complete information no attempt has been made to indicate in foot-notes subsequent changes in procedure.

Respectfully,

JOHN MACDONALD,
Honorary Chairman.

JOHN I. SUTCLIFFE,
Honorary Secretary.

For the Civic Survey Committee.

LETTER OF TRANSMITTAL FROM

Bureau of Municipal Research

261 Broadway, New York,
February 21, 1914.

Mr. John Macdonald, Chairman,
Civic Survey Committee,
608 Lumsden Building,
Toronto, Canada.

Dear Sir:

As requested by your committee, we are transmitting herewith our final report on a survey of the treasury, assessment, works, fire and property departments of the city of Toronto. Although this report has been made for a non-official agency, the statements of fact, the critical suggestions and the constructive recommendations were all taken up and discussed in detail with officers before this final draft was prepared.

In bringing to your attention and to the attention of officers certain conditions which it is thought should receive attention, we do not wish to be understood as criticizing any person connected with the government, but rather to impress the view that certain conditions pointed out operate as a handicap to officers, and that citizens as well as officers should assume responsibility for their continuance. Administrative defects are primarily those of methods and not of men. In every instance we have met with a spirit of frankness and of wholesome regard for community welfare on the part of those in the public service.

I am taking this occasion to express to you and the other members of the committee our appreciation of the opportunity to co-operate in a study which has brought us in touch with so many persons, both in public and private life, who are interested in making their governmental agency a more effective instrument for common good.

Very sincerely yours,

(Signed) F. A. CLEVELAND,

Director.

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GENERAL STATEMENT

The principal work of Toronto's treasury department consists in :

- 1—Administering the city's finances.
- 2—Keeping accounts and rendering reports by means of which administrative officers, members of council and citizens may at all times have available information about the city's financial conditions and the results of financial transactions.

Administration of the City's Finances.

The scope of this survey does not include an audit of the city's accounts and financial statements; that is, it does not include inquiry into the city's financial condition. The balance sheets and other statements which are attached to this report are, therefore, to be considered as pro forma—presenting an analysis of balances and totals found on the books as of December 31, 1912. They are not offered as statements reflecting financial conditions. They are to be considered only as a basis for the discussion of accounting and reporting practices. Without a complete audit of the accounts and a careful determination, not only of the meaning of accounting balances and totals, but also as to whether all of the assets and liabilities are correctly represented on the books, it would be unwise to hazard an opinion with respect to conditions resulting from the administration of the city's financial affairs. This statement is made lest the data submitted might be used in a manner to affect the credit and borrowing reputation of the corporation. The critical comment and constructive recommendations contained in the report relate primarily to the methods of meeting the city's financial needs and to the practices pertaining to keeping accounts and rendering reports.

Fundamental Recommendations Pertaining to Methods of Financing.

With a view to laying a foundation for comment and constructive suggestion, methods of financing and of exerting control over the finances were gone into not only with executive and administrative officers but also with members of council. In view of the present situation it is recommended :

- 1—That steps be taken to establish responsible leadership for financial proposals.
- 2—That present practices be modified so as to provide for the submission of:
 - a—Forms of annual estimates that will carry comparative expenditure data and estimates—these to show **actual** as well as **estimated** expenses and capital outlay for each function or activity performed by each department or other organization unit, as well as over-head cost, including fixed charges, and that these be carried in such further analysis as will show the cost or estimated cost in terms of salaries and wages, services other than personal (such as telephone, telegraph, transportation, repairs by contract, etc.), materials, supplies and equipment;
 - b—A budget which will consist of:
 - (1) **A comparative balance sheet** — or statement of current assets and liabilities which will also show the current surplus or deficit, supported by schedules of details including a statement of cash receipts and disbursements and a debt statement;
 - (2) **A comparative operation account**—or form of a comparative statement of revenues and expenses for a period of five years;
 - (3) **A comparative capital account**—which will show on the one side cost of properties, less depreciation, and on the other outstanding debt, less sinking funds held in reserve for debt retirement;
 - (4) **A fund statement**—which will show comparatively the condition of the general fund, debenture funds, special and trust funds and sinking funds;
 - (5) **A request for appropriations**—in form a list of proposed items for appropriation so set up as to show the appropriations of the current year and actual expenditures against authorization of each of three prior years;
 - (6) **Detailed departmental estimates**—and comparative data of expenditure in unit costs supporting requests for appropriation.

The Keeping of Accounts and the Rendering of Reports.

While the main purpose of the part of the report dealing with the city's accounts is to lay before officers and the survey committee what is thought to be wrong, together with constructive recommendations looking toward the curing of defects in methods employed in the city treasury department, it is only fair to say that there is much in the office to commend it, and that the attitude of the officials was most cordial—a spirit of frankness and co-operation being found throughout. The accounting work in the treasury department appears to be well done. In contrast to many American cities, the books of the treasury department were found to be neatly and cleanly kept and balanced with periodical regularity. The survey has, however, clearly shown the need for a revision of the present accounting procedure.

The kind of information needed for clear thinking about the financial affairs of the city cannot be produced by the present system.

Fundamental Recommendations Pertaining to Accounting and Reporting.

The methods of keeping and rendering accounts have been carefully gone into. Every detail of office practice in the department has been followed and discussed with officers in charge. While in the main the accounting technique employed in the treasurer's office is superior to that found in most cities where surveys have been made, yet the fact-producing plant in many particulars is not adapted to the city's needs. These particulars are pointed out in details in the report. A summary of recommendations follows, viz.:

- 1—That a new form of annual report be adopted which will more clearly set forth financial conditions and results.
- 2—That a new general ledger be installed which will contain such accounts and only such as are needed in the preparation of summary statements showing assets and liabilities, revenues and expenditures, surplus and deficit and the condition of the city's funds.
- 3—That all supporting details of information, which are needed for purposes of administration and for furnishing such analysis of summary accounts kept on the general ledger, be carried in detailed records.
- 4—That the supporting and detailed accounts be so classified that information in any detail or summary desired may be drawn off without re-analysis or duplication of work.

- 5—That the accounts of the general ledger and the detailed ledgers be independently posted so that the accuracy of statements when taken off the detailed records may be proved by being checked by totals to the general ledger control accounts.
- 6—That a summary statement of assets and liabilities in balance sheet form, revenue and expense account and statement of the condition of the city's funds be drawn off of the general ledger and published monthly; and that quarterly a detailed comparative statement of departmental expenditures be made available to the mayor, council and public press.
- 7—That the quarterly statements of expenditure be accompanied by comparative operation statistics furnished by departments in such form that units of cost may be shown whenever practicable.
- 8—That the statistics of expenditures be kept in such analysis as may be needed in the preparation of the annual estimates.

In case these constructive recommendations are carried out, Toronto will have a means whereby responsible leadership can be established and this leadership may be made effective through a well-equipped plant for keeping its officers and citizens currently informed about the public business. Without the facilities for supplying this information those in positions of responsibility for handling public service as well as the community to which it is rendered must labor under the serious handicap of being ignorant of the facts necessary to intelligent consideration of what is going on or what is proposed and the city must suffer from lack of definiteness of policy as well as lack of efficient administration. **The best and most capable men in office cannot render efficient service when provision is not made for intelligent planning and the intelligent execution of plans.**

ADMINISTRATION OF THE CITY'S FINANCES

While no audit has been made of the city's accounts and financial statements and no conclusions have been reached with respect to the city's present financial position, it does fall within the scope of the survey to call attention to certain practices relating to administration. These will be discussed under the following heads:

- 1—Legal obstructions to good administration.
- 2—Lack of effective control over the city's finances.
- 3—Methods at present employed in financing.

- 4—Lack of adequate supervision over the administration of finances.
- 5—Administrative questions relating to the debt limit.
- 6—Administration of special funds, trust funds and sinking funds.
- 7—Lack of adequate equipment.

Legal Obstructions to Good Administration

At the outset, before going into practices which may be corrected without change in statutes, attention is suggested to certain legal obstructions, the removal of which would contribute to better financial administration.

Revenue and Expenditure Years Do Not Correspond.

Among the legal obstructions to good administration of the city's finances may be mentioned the fact that the revenue fiscal year does not correspond with the expenditure fiscal year. Annual taxes in Toronto are payable in three instalments: the first in July, the second in September, and the third in November. The result of this practice is that the city is amply provided with funds during the latter part of the year with which to meet current expenses, but is not provided with funds during the first six months or the elapsed period between the time the appropriations become expendable and the first instalment of taxes falls due. The city is, therefore, compelled to borrow funds needed in so far as these are not provided through the collection of miscellaneous revenue. If the city is to have three tax paying periods, there would seem to be no reason why these might not be more evenly distributed over the year, nor would there seem to be any reason why accruals of taxes should not cover the same period as accruals of expenditures.

Ill Adapted Penalty for Delay in Paying.

Another legal condition which stands in the way of getting results is the flat penalty of five per cent. imposed on all taxes remaining unpaid at the time the tax roll is closed. Frequently three and four years elapse before tax rolls are turned in and closed by the collectors. This means that all unpaid taxes at the time of closing have been outstanding for three or four years, the only penalty for which is a flat rate of 5 per cent. Therefore, taxpayers who refrain from paying taxes for three or four years after they become due may use their money at a rate of less than 2 per cent. per annum. This operates both to make collection uncertain and to force the city to borrow

more than would be necessary if the inducement were not present for the taxpayer to withhold payment. After the tax roll is closed five per cent. interest, compounded annually, is charged. It is suggested that all tax rolls be automatically and legally closed not later than the end of the year succeeding the year in which the items become due and that the open items at that time shall be considered in arrears, and should be subject to a 5 per cent. annual charge as a penalty for non-payment.

Tax Sales Delayed.

The records and accounts maintained in the arrears of taxes division are exceedingly well kept. They are balanced and proven periodically with the general ledger and it is possible at all times to ascertain the status of each particular item.

Owing to the fact, however, that taxes are not deemed to be in arrears until the tax rolls have been closed, which, as has been said, is actually three or four years after the taxes become due, there is an undue delay in the enforcement of collection by means of tax sales.

The assessment act provides that property cannot be sold for arrears of taxes until they have been in arrears for a period of three years. This means that in many cases taxes are outstanding for a period of six or seven years before tax lien lists are prepared as a basis upon which tax sales are held.

By closing the tax rolls at the end of the year succeeding the year in which they become due, not only will larger revenue for the city be produced by reason of the application of a 5 per cent. interest penalty compounded annually, but the preparation of tax lien lists two years in advance of the present practice will be made possible.

Water Revenue Collection Period Does Not Correspond with Fiscal Year.

The tariff rates for water service are payable in advance semi-annually, on April 1st and October 1st. The bills are rendered in March and September and if paid before April 1st and October 1st, a ten per cent. discount is allowed. No penalty is added to water rates if payment is not made on or before the date specified, but the water is turned off from the premises after the bills have become four months overdue. Bills for water furnished on a metered basis are rendered quarterly, a period of two months being permitted to elapse before the water is turned off for failure to pay within the

time specified. The fiscal year ends December 31st. The current expenses for operation and maintenance are made for the fiscal expenditure year.

In order that a clear understanding may be had of the cost of the operation and maintenance of the waterworks department and the revenue derived therefrom, it is essential that the revenue period correspond with the fiscal period. It is recommended that bills for water service on a tariff basis be made to fall due on January 1st and July 1st. The same recommendation also applies to metered services.

Lack of Effective Control Over the City's Finances

Control over the city's finances is provided for through the treasury board, the board of control, the council as the appropriating power, and the administrative officers who are charged with responsibility for executing authorities to spend and for protecting the city's funds. None of these agencies have been utilized to the full extent of their legal possibilities. This is partly due to lack of information and partly due to failure to use the instruments in their hands. The primary instruments of control are the departmental estimates, money bills, and allotments of appropriations. The fundamental weakness of the financial system is to be found in a procedure which leaves the city without a responsible head—without leadership which undertakes to define issues and get before boards of control, the council and the electorate measures on which opinions can be expressed.

Practices Which Are Opposed to Efficient Administration.

The head of the administration is the board of control. This is elected annually. The fiscal year is the calendar year. The present practice is to leave the formulation of a financial program until after the election—until after the new board of control has been installed. The result is that appropriations are not passed until the fiscal year is well advanced. Usually it is April or May before the new administration knows how much it is authorized to spend. Until the appropriations have been passed the tax rate cannot be fixed. About six months elapse before the first collections of taxes can be made. The present practice not only operates as a handicap to efficient administration, but it also handicaps the electorate since its action must relate to the past rather than to the future.

Proposals Which Look Toward Responsible Leadership.

The proposals which look toward responsible leadership are:

- 1—To have departmental estimates submitted in October.
- 2—To have the mayor, as the head of the board of control, prepare and submit to council a budget, the first week in December.
- 3—To require that the members of the board of control shall either concur in the mayor's budget or state wherein they are opposed and the reasons for their opposition.
- 4—To give opportunity for the aldermanic council to pass a budget before January 1st.
- 5—To get before the electorate well defined issues with statements of fact about what the administration has done and what it proposes to do before the annual election.
- 6—To enable the new administration to pass or modify the budget which has been made a principal issue in the campaign early in the fiscal year.
- 7—To make the mayor an effective prime minister by electing co-members of the board of control that are in agreement with his policies.

Departmental Estimates Inadequate.

For purposes of control the present forms of departmental estimates are inadequate; they do not provide the information needed as a basis for executive judgment as to what amounts should be appropriated. Standard forms for the preparation of departmental estimates are not now in use. Departments should be required to furnish on forms designed for such purpose information with respect to cost for each kind of **work done** by each **organization unit** or subdivision of department, sub-analyzed to show **current expenses** as distinguished from capital outlays and in such details as will show separately the cost of **things bought**, such as salaries and wages, services other than personal, materials, supplies, equipment and other specified objects of expenditure. Within each of these standard classes or groups of expenditures should also be established a uniform outline for the analysis of costs, so that both the executive and members of council can determine the economy with which purchases are made and the efficiency with which public business is adminis-

tered. As a standard outline for analysis to show cost of things purchased the following is suggested:

Personal service:

- Salaries, regular employees.
- Salaries, temporary employees.
- Wages, regular employees.
- Wages, temporary employees.

Supplies:

- Food supplies.
- Forage and veterinary supplies.
- Fuel supplies.
- Office supplies.
- Medical and surgical supplies.
- Laundry, cleaning and disinfecting supplies.
- Refrigerating supplies.
- Educational and recreational supplies.
- Botanical and agricultural supplies.
- Motor vehicle supplies.
- General plant supplies.

Materials.

Equipment.

Services purchased by contract or open market order:

- General repairs.
- Light, heat and power.
- Transportation.
- Communication.
- General plant service.
- Motor vehicle repairs.

Contingencies.

Fixed charges and contributions.

Capital outlays.

The forms for estimates should provide for recapitulation and show comparatively:

- 1—Actual costs, appropriations and estimates for each organization unit or subdivision of government for which separate estimates are submitted.
- 2—Actual costs, appropriations and estimates for each class of service or activity performed.

3—Actual costs, appropriations and estimates for each class and kind of thing purchased.

4—Actual expenditures, appropriations and estimates for expenses, capital outlays and fixed charges.

In making these summaries, the expenditures should not only be shown in total for the period but also so far as practical on a unit cost basis. In other words, in representing actual expenditures in support of requests for further appropriations, all of the information developed in the accounting that may be of use in determining what amount shall be requested or in deciding what appropriation shall be granted, should be included and the form in which the estimates are submitted should provide for supplying such information.

Publicity to be Given to Estimates Submitted.

An essential to the effective exercise of control of finances is to be found in the steps taken to gain publicity for estimates, expenditures and appropriations. This publicity should begin with the departmental estimates themselves. This information should be made available to all the agencies which affect public opinion, such as citizen associations interested in the affairs of government, and private citizens. Summaries should also be printed in prospective and published so that citizens, as well as officers, might have before them what is proposed as well as what has been done. In printing copies for officers, a specified number of additional copies should be prepared for circulation or use in the several ways indicated.

Submission of a Budget by the Board of Control.

One of the primary factors of both executive and administrative control is a requirement that the mayor as the head of the board of control shall submit a budget. This is an effective means for locating responsibility for official acts. As related to a scheme of financing there is no better method known than to require the executive head of the government to assume responsibility for formulating and laying before the legislative and appropriating body a definite request based on the estimates which are prepared by his subordinates. The assumption should be that those who are in continual contact with the community, those who have administrative charge of the various services to be rendered to citizens, will understand the service needs and the financial requirements better than any one else in the government. Furthermore, it is to these different branches of the services that specialized experts are provided. It must be admitted, there-

fore, that those who have a specialized interest in rendering a certain class of service to the community will be most keenly alive to the opportunities as well as the needs for its development.

Legislative Responsibility for Control.

On the other hand, the board of control which has before it all of the requests made by department specialists and citizens interested in developing the public service should be called upon to assume definite responsibility for judgment with respect to the plan or program submitted. It should be the judge of what in its opinion the community is able to finance. The board of control should give to council and to the community the benefit of its views also with respect to the method of raising revenue or borrowing. This function can be most effectively exercised when it has before it in the form of a definite plan or program, the views of the chief executive. It is only through the submission of a budget, as a definite plan or program, that executive leadership can be developed and definite expression can be gained from the electorate either for or against the administration. Unless the mayor does take a definite stand before the community there is no way for locating responsibility for what is done in council when appropriations are made, as in this body the result must be one of compromise established on the principle of give and take.

There is another very distinct advantage to be gained from requiring that a definite proposal or request for appropriation be submitted by the mayor, namely, that when responsibility is placed upon the chief executive for making such a submission, a very great deal of joint consideration must be given to the proposal by heads of departments who are clamoring for increases largely in excess of what the community can afford to finance. The board of control will, therefore, focus all of the expert opinion in the administration as well as such expert opinion of citizens as can be brought to bear from the outside, before making their submission. The budget when it reaches the council will have given to it a much more serious consideration than is usually given to it at the present time after it reaches council.

The Action of Council on Budget.

When a financial measure in the form of an executive budget reaches council, the legislative body will then have before it all of the information which was available to the board of control and

besides it may benefit by the expert consideration which has been given to the financial plan before it was submitted—information which would not be developed and which would not be obtainable in as effective a manner as if the departmental estimates were submitted otherwise. With such a budget submitted as a financial administrative program the city would have the benefit of a well-organized pro-administration and anti-administration consideration. In other words, council would take sides on the proposition submitted by the board of control and the town would necessarily take sides with respect to both the action of that board and the action of council. Both the board of control and council would thus be made responsible before the town for whatever action was taken and the individual members of council would have to stand or fall before their constituency as they stood for or against measures which had been proposed.

At the present time there is much delay in getting the acts of appropriation through council. Notwithstanding the fact that the acts of appropriation become effective on January 1st of each year, they are rarely made effective until several months of the appropriation year have passed. In other words, the city is required to operate its business in the face of an uncertainty until the acts authorizing expenditures for the fiscal year have passed the legislative branch. This means that the city, during such time, must be without a working plan or program and the administrative officers are unable to make their decisions as to what should be undertaken until many thousands of dollars have been expended.

In 1913, for example, the budget was not passed until May, or until expenditures for nearly five months of the year had been made. This certainly is not a method of control which should be commended nor one through which the city or its managers can obtain the best results. The budget might be formulated and submitted to council on or before December 1st, and with it all of the information which had been developed in the course of its preparation, including:

- 1—A comparative balance sheet.
- 2—An operation account.
- 3—A comparative fund statement.
- 4—A detail statement of present conditions of appropriations, including an appropriation statement which would show the unexpended balance, the encumbrances, the unencumbered balance and the reserves for contracts and open market orders.

- 5—A detailed statement of revenue.
- 6—A comparative detailed statement of expenditures, appropriations and estimates.
- 7—A list of appropriations requested and a definite statement by the executive in the form of a message which would call attention to the important changes to be made and to the reasons for making increases and decreases in items of appropriation.

If this were done there would seem to be little reason why the council by January 1st should not have arrived at a conclusion which would enable it to enact an appropriation measure and at the same time decide on what revenues and borrowings should be authorized to finance the ensuing year's current needs. Should it happen for any reason that a decision could not be reached, some provision could be made for current finances until the money bills had been passed.

Additional Control Through Allotments of Appropriations.

Lump fund appropriations oftentimes prove objectionable unless some means may be provided whereby the executive is required to assume responsibility for definite allotment and in such detail as would be required for the submission of estimates, after the appropriation has been made—the lump fund appropriations to carry with them the condition that no money shall be spent or appropriations encumbered until allotments have been made by the executive.

Such an arrangement has an advantage over detail appropriations or what is sometimes called a highly segregated budget, in that it gives to administrative heads an opportunity to exercise discretion with respect to how funds shall be spent, after the amounts have been fixed by the legislative body. It gives to the city protection against the improper exercise of such discretion, however, by requiring a definite allotment which must be approved either by the executive or by a board of control or some other central authority before expenditures can be made. Such a plan has the added advantage of bringing to the problem of the administration the benefit of expert opinion with respect to the best utilization of the funds after the total amount of expenditure has been fixed and at the same time lays a definite foundation for executive control over the several departments, both before and after expenditure, the control before expenditure to be exercised in approval of the estimates for allotments and the control after expenditure to be exercised through the reports of expenditure and audit. The element of control may be still further

extended by requiring that allotments when made by the executive on the estimates submitted by heads of departments shall be approved by the board of control or by the council itself.

Need for Establishing a Civil List.

Control over lump fund appropriations for salaries and wages should still further be exercised through establishing a civil list by central authority. This should be prepared by the board of control, arranged by classes and grades of service, as well as by departments, and submitted to the council for approval. A recapitulation and summary should accompany the civil list showing the totals for each class, grade and rate of pay for the entire city. In approving such a list the condition should be attached that the board of control would have power to shift from one department to another any person within the list, so that his services might be used to the best advantage by the city, being limited only by the amount of salaries and wages which could be paid.

By placing on the list a definite number of persons who may be employed within each class, grade and rate of pay, the city would be protected against the depletion of the service of expert and highly paid officers and employees and the placing on the roll of relatively low paid and inexpert employees for partisan or other purposes. Other regulations, general in character, affecting the service would also be made to apply, such as qualifications for appointment, conditions affecting promotion, demotion, retirement, reinstatement, etc. These prescriptions, as well as the civil list itself, however, should be general in character and should not be permitted to interfere with the transfer or use of men in the service of the municipality to other places where their services might be used to the highest advantage, subject only to the financial limitations imposed through appropriations and allotments.

Control of Appropriations by Council Through Passing of Vouchers.

At the present time control over expenditures by council after appropriation is attempted by the approval of vouchers. In another section of this report it is pointed out that this is a function which should not be exercised either by a committee of council or through the board of control or by council as a whole. There is every reason why the legislative body should review the actions of an administration and have all the facilities for doing so, but there is no reason why the current business and the bills before payment should be

required to pass before council or before a committee of council. It cannot do more than force the council to act in a perfunctory manner and at the same time it necessarily operates to act as an impediment to public business.

Methods at Present Employed in Financing

Tax Rates Should Not Interfere with Adequate Appropriations for Operation and Maintenance.

There appears to be a tendency on the part of the council in its consideration of the annual estimates not to include items which more properly should be considered as current expenses, the reason therefor apparently being due to the desire not to increase the tax rate and to impose upon some future council the responsibility for that necessary act. Items thus left out of the annual budget are often funded through subsequent debenture issues which naturally impose upon the city an additional interest burden and which of necessity must be included in the budget. To that extent the funds which otherwise would be available for necessary operating and maintenance expenses must be diverted.

The soundest policy of financing current expenses of a city demands, as a prerequisite, the ascertaining of how much is absolutely necessary to be expended, to carry on properly the necessary functions and activities of the city government. Once this is determined, through careful and conscientious application to a study of the city's needs, the total sum arrived at less revenues other than current taxes, should be divided into the assessed valuation of rateable property, including business and income assessment, to determine the tax rate—special tax levies being considered separately.

An attempt, first to determine upon a tax rate, and then to endeavor to fit current operating and maintenance expense requirements according to such rate, will eventually produce a situation which will be very difficult to overcome. Economy should be exercised wherever it is possible, but it is false economy to permit any important part of the city's work to be neglected simply because it is not expedient to face a situation which would require considerable outlay to correct, but which if rightly financed should be met through current taxes.

Pavements Wrongfully Maintained by Debenture Funds.

An illustration of such unsound financial methods is the practice

ASSESSMENT DEPARTMENT

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GENERAL STATEMENT

In reporting on the administrative methods in an assessment department, it is difficult to draw a distinct line between what is method and what is theory. This is not a report on the theory of taxation, but on the procedure and organization of the assessment department. During the investigation of the methods in use, certain questions of theory were raised, some of which are of fundamental importance to the community. These have been included in the report for discussion and future determination.

Certain financial matters, such as the length of the improvement bonds, have also been considered as a necessary part of a public improvement program, although they do not come within the jurisdiction of the assessment department.

From the standpoint of administrative methods and results, the most serious failure of the department has been lack of adequate publicity. It is only through continuous publicity that it is possible to focus attention of those who are familiar with property valuations on the work of the department in assessing property for purposes of taxation; it is only through publicity that official attention can be called to efficiency on the part of the individual assessors.

VALUATION AND ASSESSMENT

The Two vs. Three Column Assessment System.

The two-column and three-column system of assessing real property probably means nothing to the average citizen, but the rapidity with which the two-column system is replacing the three-column system, which is the one in use by the assessment department of Toronto, is indicative of its importance in the minds of various assessment commissioners whose attention has been called to this subject.

The three-column system of assessing real property requires the assessor first to determine the actual value of the land, second to determine the value of the building, and third to determine the total value of the real property. The columns in the field, or rough book,

WORKS DEPARTMENT

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GENERAL STATEMENT

The survey of the department of works was undertaken at a time when the entire organization and administrative procedure were undergoing many changes, instituted during the incumbency of the present commissioner. The revolutionary character of these changes may be evidenced by a short review of the forms and records. Practically every accounting form, report or engineering summary now in use has been developed and installed within the last year. Of these new forms, particularly those relating to the control of field work, the best summaries and administrative records are those which have been in operation for the shortest period—some of the reports having been in use less than a month when the field survey was first taken up. In the division of accounting and purchasing, great improvement, in both organization and procedure, has been effected within the last year. No form record or report of any fundamental value now in use has been in operation more than a year.

The present administration is to be commended for its initiative and resourcefulness in dealing with these reorganization problems. Much of this new procedure is still in a transitional stage, and there are many other changes proposed, but not yet in operation. In this report many of the uncompleted installations in the department will be criticized in considerable detail, in order that necessary corrections may be effected before the completion of the work.

These are current administrative problems, constructive criticism of which is usually, and has been in Toronto, welcomed by the department. More important from a critical standpoint, however, are those inefficiencies in organization and administration which have been developing for a number of years, either through lack of vision or pure inefficiency on the part of the executive personnel. It is obvious at once that responsibility for such conditions cannot be charged solely against the department of works or its present administration. What is essential now, is not the centering of responsibility for past failures, but rather the elimination of the present defects. If this be done the emphatic criticisms in the following report will have carried out their purpose.

SUMMARY OF RECOMMENDATIONS

In order that the problem for the future may be presented distinctly, the constructive suggestions which are included with the criticism of present conditions in the body of the report have been summarized in the form of a program of recommendations. These suggestions may be summarized as recommending:

- 1—Centralization of working forces as an essential to efficient management, specifically by:
 - a—Central stenographic division;
 - b—Central permit division;
 - c—Central drafting and surveying force;
 - d—Central inspection force;
 - e—Central payroll division;
 - f—Return to former method of operating street cleaning and garbage collection as section of department of works.
- 2—Reduction of stores force.
- 3—Care in seeing that each class of employees is kept to its own kind of work.
- 4—Change of methods of appropriation control by new accounting procedure and administrative practice.
- 5—Revision of contract accounting.
- 6—Installation of adequate system for keeping cost and expense records.
- 7—Establishment of repair fund for outside work.
- 8—Standardization of permit forms.
- 9—Revision of forms and methods in street opening permits.
- 10—New stores ledgers and periodic audit.
- 11—Introduction of adequate time and service records.
- 12—Revision of report forms.
- 13—Improvement of form and prompt publication of annual report.
- 14—Establishment of general ledger control of subsidiary accounts.
- 15—Provision for prompt payment of department bills.
- 16—Consolidation of departmental reference library with municipal reference library.
- 17—Adoption of plan by which street cleaning force will make light street repairs.
- 18—Study of relative efficiency of large and small sewer catch basins, with reference to cost of cleaning.
- 19—Adoption of definite program for sidewalk improvement.

- 20—More intelligent diversion of traffic from streets closed for repairs.
- 21—Citizen backing of works department in program to rid the city of overhead wiring.
- 22—Advisability of department doing all its own teaming work.
- 23—Sending of notice to property owners affected, when street is to be torn up by construction work.
- 24—Putting construction and maintenance of park roads under jurisdiction of department of works.
- 25—Preparation of complete records of all sub-structure street conditions.
- 26—Steps to expedite the performance of public works.
- 27—Substitution of unit-cost for "lump-sum" bidding.
- 28—Substitution of city work for present contract system in laying water mains.
- 29—Revision of laws relating to local improvements in order to:
 - a—Stop the present practice of charging a part of maintenance against abutting property;
 - b—Avoid the necessity of paying for repaving and reconstruction by local assessments;
 - c—Get away from frontage plan of assessments.
- 30—Adoption of a municipal civil service.

Centralization of Working Forces as an Essential to Efficient Management

Experience of most large corporations and many cities has proved that centralization is of fundamental importance in eliminating waste. Economical use of equipment or personnel is impossible without it. The department of works offers no specially unique problems which would make centralization ineffective in its organization.

Central Stenographic Division.

A central stenographic bureau is an aid to efficient office management. It eliminates unnecessary noise in accounting and administering offices, usually reduces the force, and increases the quality of the service.

Central Permit Division.

A central bureau would reduce the force, simplify the procedure, and serve the convenience of the public by establishing one known place at which to make application for any kind of permit.

FIRE DEPARTMENT

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GENERAL STATEMENT

The following report on the survey of the fire department is the result of a careful examination of its records, observations of procedure, interviews with officials of the department, and a field study. The study of the department was greatly facilitated by the chief and his assistants, who accorded the fullest co-operation.

Summary of Recommendations.

A general summary of the recommendations made are:

- 1—The appointment of a fire commissioner and a re-distribution of the functions of the chief.
- 2—The immediate establishment of a training school for firemen.
- 3—Improvement of methods of discipline.
- 4—The inauguration of a fire prevention campaign and the appointment of a fire prevention commission.
- 5—Appointment of additional firemen.
- 6—Adoption of definite rules governing appointments and promotions.
- 7—Establishment of definite procedure governing trial and punishment.
- 8—Designation of a department surgeon.
- 9—Establishment of a board of honor.
- 10—Revision of pension system.
- 11—Placing fire alarm wires underground in congested parts of city.
- 12—Furnishing fire halls and headquarters with proper maps.
- 13—Transfer of the duty to inspect city lights to another department.
- 14—Establishment of a central purchasing agency for all supplies.
- 15—Relieving the secretary of many of his present functions.
- 16—Adequate test of hose to replace present insufficient tests.

- 17-Budget estimates on scientific basis.
- 18-Standard specifications for department supplies.
- 19-Procedure for disposition of condemned property.
- 20-Establishment of check and control upon storeroom.
- 21-Inventory of all property.
- 22-Inspection of supplies.
- 23-Standardization of fire halls.
- 24-Searchlight for night fires.
- 25-New records and reporting system.

The Appointment of a Fire Commissioner and a Redistribution of the Functions of the Chief.

Much of the chief's time is given to routine work, which should be performed by subordinates, with the result that he lacks proper control over the uniformed force and the business management.

To improve the efficiency of the force, the report points out, it is necessary that the chief give his entire time to directing the activities of the uniformed force, and that, for purposes of administering the general department, a fire commissioner be appointed.

The placing of the administration of the department under the jurisdiction of a commissioner would not only bring the department to a higher standard of efficiency on the fire fighting side, but would likewise place the administrative branch of the department upon a business basis.

The Immediate Establishment of a Training School for Firemen.

The city has grown rapidly in population and importance. Notwithstanding this rapid growth in population, area and importance, and the increase of commercial activity in the city of Toronto, and notwithstanding the steady increase in the annual fire loss of the city, Toronto's fire department has not adequately prepared itself to meet the demands made upon it.

New and modern fire fighting apparatus has been purchased and installed, and additional men added to the rolls of the department, but the efficiency of the force has not increased to a degree com-

mensurate with the city's needs. The community has not availed itself of the most improved methods of fire extinguishment, and practically no effort has been made to systematize fire prevention.

The firemen have not been trained to the best practices, either in fire extinguishment or fire prevention inspection. This lack of training may be said to be the department's principal weakness.

The report not only calls attention to the need for scientific training of firemen, which is no longer disputed, but suggests the methods which should be employed in the training of a fire fighter. It recommends to the council the immediate establishment of a training school for fire service.

Improvement of Methods of Discipline.

The study of the firemen at work in the field showed a lack of discipline, which was apparently largely due to a lack of training. With the establishment of a training school and a resultant better training for the men, the work of improving the discipline of the force could be successfully taken up.

The Inauguration of a Vigorous Fire Prevention Campaign and the Appointment of a Fire Prevention Commission.

Everywhere in the city may be seen evidences of the need for immediate fire prevention inspection, coupled with improvements in building construction and added exits and fire escapes.

An inspection tour of a number of the theatres of the city showed not only a disregard on the part of some theatrical managers for the most obvious and fundamental fire prevention measures, but likewise an absolute failure upon the part of the fire department to enforce the provision of the by-law requiring that theatres shall properly safeguard their audiences against injury to life and limb in fires and panics.

The report cites the conditions found existing in theatres which, when discovered, made necessary the immediate filing of an emergency report with His Worship the Mayor. This brought about an official inspection by the fire department and the acting city architect, with a result that a number of theatres were ordered to install fire fighting apparatus and additional fire escapes, to re-surface wooden staircases, to remove obstructions in lobbies, and to make many important structural changes.

The report recommends the appointment of a fire prevention commission to consist of the fire chief, the city architect, the city property commissioner and two citizens, and also urges the establishment of a set of fire prevention rules and regulations.

The Appointment of Additional Firemen.

The increase in population of the city and the erection of many additional buildings has greatly increased the fire hazard of the city, thus placing added responsibilities upon the fire department, but the number of firemen has not been increased in proportion to the increase in the demands made upon the department.

If a proper campaign of fire prevention is to be carried on, the appointment of additional firemen will be necessary.

The Adoption of Rules Governing Appointments and Promotions.

The method of making appointments and promotions is declared in the report to be defective and against the interests of efficiency, in that the city has no control over its appointments; there is a lack of character investigation, and the method of making promotion is not conducive to enthusiasm and ambition among members of the force.

The Establishment of Definite Procedure Governing the Trial and Punishment of Delinquent Firemen.

The lack of discipline before referred to is attributed in part to the leniency of the chief in punishing delinquent firemen, and the report suggests the adoption of a by-law providing for the trial of delinquent firemen, according to definite rules of procedure, and conferring the power of reinstatement of dismissed firemen on the board of control instead of on the chief of the department.

The Designation of a Department Surgeon.

The present practice of paying firemen full pay while on sick leave, and the failure to require firemen excused for sickness to be examined by a city physician or a department surgeon, are described as practices not conducive to good discipline. A reduction in pay of firemen while on sick leave, and a designation of a department surgeon are recommended. The recommendation as to reduced pay to firemen on sick leave is not made, however, as applying to firemen injured in the performance of duty.

The Establishment of a Board of Honor.

The report points out that there is in force at present no method of awarding departmental recognition to firemen for heroic acts.

No acts of bravery should go unrewarded by the department. It is recommended that there be established a board of honor which shall annually award a department gold medal for distinguished acts of bravery involving a risk of life.

A Revision of the Pension System.

The present pension system is declared to be upon an unsound financial basis, and defective in many respects, and a revision of the plan of pensions is recommended.

Plan of Fire Alarm Telegraph Wires Underground in the Congested Parts of the City.

Overhead fire alarm telegraph wires in the congested value district of the city are declared by the report to be a menace, and the city is urged to place these wires underground as soon as possible. The report suggests using the conduits of the Hydro-Electric system.

Attention is called to the fact that frequently the fire alarm system is thrown out of service by the removal of these overhead wires during fires.

A revision of the records and the introduction of a reporting system are recommended in order to perfect supervision over the fire alarm telegraph system.

The Furnishing of Fire Halls and Headquarters with Proper Maps.

The report points out that the department is without proper maps and charts showing the location of water mains, fire hydrants, danger zones, buildings regarded as extra hazardous, and buildings in which combustibles are stored, and giving other detailed information necessary to enable prompt and efficient service by the firemen. The immediate furnishing of the fire halls with such maps is urged.

Transfer from the Department of the Duty to Inspect City Lights.

The supervision and inspection of the city street lights is in no sense a function of the fire department. By retaining the control of this branch of the city business in the fire department, its work is increased, with the result that it is handicapped in the performance of its regular duties. It is recommended that the inspection of lights be transferred to the department of works.

Purchase of All Supplies Through a Central Purchasing Agency.

The present method of purchasing supplies through the secretary of the department is declared to be unwise, and not in accordance with the most approved business practices.

The chief of the department fails to exercise any proper control over the purchase of stores and distribution of supplies and material.

The methods of administration of the business affairs of the department have not been improved to meet the added pressure of business.

The report declares that the purchase, inspection, and control of supplies could be performed with greater economy and more efficiency through a central purchasing agency.

Secretary to Be Relieved of Many Present Functions.

The present functions of the secretary are so numerous as to make impossible his giving the proper amount of attention to the duties he is required to perform. He should be relieved of many of his present duties.

Adequate Test of Hose to Replace Present Insufficient Tests.

No adequate test of hose is now made, the practice being to test one or two lengths out of each consignment of thousands of feet. A laboratory test and a pressure test of not less than twenty per cent. of each delivery are recommended.

Preparation of Budget Estimates Upon a Scientific Basis.

The present method of preparing budget estimates for the fire department is declared to be unscientific and not upon a proper basis. A proper plan of budgetary estimating is suggested, providing for a control and check upon appropriations.

The Establishment of Standard Specifications for Department Supplies.

Supplies are at present purchased upon the specifications provided by the manufacturer, and, with the exception of purchases of winter and summer uniforms the department does not provide any standard specifications. The report declares that standard specifications should be established for all department supplies.

Plan of Procedure for the Disposition of Condemned Property.

The present method of disposing of condemned department property is described in the report as not being in the interests of economy and proper business management. The report recommends the adoption of a plan of procedure for the disposition of all condemned department property.

Establishment of a Check and Control upon the Stores.

Supplies are now distributed through the storeroom without the department maintaining any control or check. Recommendations are made for the improvement of supplies distribution.

The Taking of an Inventory of all Department Property.

No proper inventory of the property of the department has ever been taken. The inventory which was made several years ago was based upon the department's own statement as to its properties. Council should cause an inventory of the department property to be made at once by outside officials, and annually hereafter.

Provision for the Inspection of Supplies Should be Made.

No proper system of inspection of weight, quantity or quality of supplies is now in force. The report recommends laboratory tests and a proper check and control over inspection of all supplies delivered.

Standardization of Fire Halls.

The fire halls are not now constructed as the result of any standardized plan. The standardization of fire houses, the report points out, would result in greater economy in construction, and added comforts and conveniences for the fire-fighting force.

The Purchase of a Search Light for Use at Night Fires.

The department is at present without any adequate means of furnishing proper light to the firemen when fighting night fires. The purchase of a search light and acetylene gas torches is recommended.

Revision of All Records and Inauguration of a Reporting System.

If the department is to be placed upon an efficient basis, a complete new system of records and reports must be inaugurated at once.

The department is without any adequate records. Reports are made orally, and the chief depends entirely upon his memory for matters which should be permanent records of the department.

A complete reporting system and plan for the inauguration of proper records is outlined in the report.

THE WORK OF THE DEPARTMENT—PREVENTION AND EXTINGUISHING OF FIRES

As has been suggested, the primary purpose for which the department exists is to prevent and extinguish fires. In the report which follows, special attention is given to prevention.

PROPERTY DEPARTMENT

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GENERAL STATEMENT

Above all other departments covered by this survey, the property department suffers from the bringing together in a single organization and under one official head dissimilar and incongruous functions. With a view to enabling officers charged with responsibility for rendering to the community more effective service and bringing to a better adaptation of organization the work to be done, it is recommended:

- 1—That the property department be completely reorganized.
- 2—That in the reorganization the architect's department be made a part of the new property department.
- 3—That the following functions and activities be transferred from the property department to other departments of the city, viz.:
 - a—The recovery of dead bodies from waterways, to police or to the marine division of works;
 - b—The restriction of buildings and determination of restricted residential boundaries, to works;
 - c—The supervision of coal deliveries, to weights and measures;
 - d—Inspection to prevent smoke nuisance, to the city architect's department;
 - e—Supervision of baths and lavatories, to parks or health;
 - f—Supervision of chimney sweeps, to fire or police.
- 4—That the new property department include in its duties:
 - a—The supervision of building design and construction;
 - b—The operation and maintenance of public buildings;
 - c—The operation of the city garage;
 - d—The operation of the abattoirs and city markets as a separate and distinct organization, if a separate department is not formed to take over this work.

The following recommendations on certain special topics for administrative attention are also included in the report. That reorganization would greatly facilitate the carrying out of these recommendations is obvious; but the changes should be effected no matter what reorganization work is done.

- 1—That more attention be devoted to the design of public comfort stations.