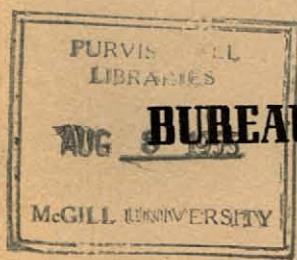


Fortieth
Annual Report
1954



AUG 1954

BUREAU of MUNICIPAL RESEARCH
TORONTO

McGILL UNIVERSITY

Bureau of Municipal Research

ERIC HARDY
DIRECTOR AND SECRETARY



ESTABLISHED 1914

32 ISABELLA STREET
TORONTO

RA. 5444 (AFTER MAR. 20, WA. 1-5444)

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

Directory of The Metropolitan and City Governments 1954

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An annual release of the Bureau issued in the public service February 10, 1954.

MCGILL UNIVERSITY

MUNICIPALITY OF METROPOLITAN TORONTO

Metropolitan Council

Regular meetings alternate Tuesdays at 2.00 p.m. in the York County Council Chamber.

Chairman

FREDERICK G. GARDINER, Q.C.

Chairman's Office, Room 210, City Hall.....EM. 6-8411, Local 230
Business Address: 330 Bay Street.....EM. 6-8711

City Representatives

Twelve members of the City Council, designated under City listing by a star (★).

Suburban Representatives

Twelve heads of local Municipal Councils:

Township of East York

Municipal Offices
Home Address

Township of Etobicoke

Municipal Offices
Home Address

Village of Forest Hill

Municipal Offices
Business Address

Town of Leaside

Municipal Offices
Business Address

Village of Long Branch

Municipal Offices
Home Address

Town of Mimico

Municipal Offices
Home Address

Town of New Toronto

Municipal Offices
Home Address

Township of North York

Municipal Offices
Business Address

Township of Scarborough

Municipal Offices
Home Address

Village of Swansea

Municipal Offices
Home Address

Town of Weston

Municipal Offices
Business Address

Township of York

Municipal Offices
Home Address

Reeve HARRY G. SIMPSON	
Coxwell & Mortimer Avenues.....	GL. 1192
430 O'Connor Drive.....	HA. 1335
Reeve W. BEVERLEY LEWIS	
4946 Dundas Street W.....	BE. 1-4161
Stonegate Road, Substation 185, Toronto 18.....	JU. 5328
Reeve CHARLES O. BICK	
333 Lonsdale Road.....	HU. 9-5023
248 Yonge Street.....	EM. 3-0600
Mayor HOWARD T. BURRELL	
235 McRae Drive.....	HU. 8-1176
27 Davies Street.....	GL. 2342
Reeve (Mrs.) MARIE CURTIS	
1560 Lakeshore Road.....	CL. 9-3201
10, 31st Street.....	CL. 1-9820
Mayor ARCHIBALD D. NORRIS	
261 Church Street (Mimico).....	CL. 9-4295
29 Superior Avenue.....	CL. 1-1653
Mayor JOHN L. STRATH	
185, 5th Street.....	CL. 1-2251
33, 2nd Avenue.....	CL. 1-8923
Reeve FREDERICK J. McMAHON	
5145 Yonge Street.....	BA. 1-3421
302 Bay Street.....	EM. 4-2194
Reeve OLIVER E. CROCKFORD	
2001 Eglinton Avenue E.....	PL. 5-3321
Highland Creek Post Office	
Reeve (Mrs.) DOROTHY HAGUE	
83 DeForest Road.....	JU. 1143
292 Windermere Avenue.....	JU. 9484
Mayor RICHARD C. SEAGRAVE	
60 Main Street N.....	CH. 1-4141
Rm. 804, 347 Bay Street.....	EM. 8-6071 — Loc. 53
Reeve FRED W. HALL	
2700 Eglinton Avenue W.....	RO. 3481
14 Windley Avenue.....	KE. 5210

STANDING COMMITTEES OF COUNCIL

Committee

Meets

Chairman

EXECUTIVE.....	2.00 p.m., Alternate Tuesdays
HOUSING AND WELFARE.....	10.00 a.m., Alternate Thursdays
PLANNING AND PARKS.....	10.00 a.m., Alternate Fridays
ROADS.....	10.00 a.m., Alternate Wednesdays
WORKS.....	10.00 a.m., Alternate Mondays

FREDERICK G. GARDINER, Q.C.
FRED W. HALL
ALLAN A. LAMPORT
CHARLES O. BICK
LESLIE H. SAUNDERS

Municipal Departments

ASSESSMENT.....	A. J. B. GRAY, Commissioner Room 202, City Hall.....	EM. 6-8411, Local 341
AUDIT.....	G. H. GLENNIE, Auditor 185 Bloor Street E.....	RA. 1116†
CLERK'S.....	W. W. GUARDHOUSE, Clerk York County Offices, 67 Adelaide Street E.....	EM. 8-3851
FINANCE.....	G. A. LASCELLES, Commissioner 185 Bloor Street E.....	RA. 1116†
LEGAL.....	C. FRANK MOORE, Q.C., Solicitor Room 315, Manning Chambers.....	EM. 6-8411, Local 509
PERSONNEL.....	G. W. NOBLE, Personnel Officer Manning Chambers.....	EM. 6-8411, Local 205
ROADS.....	HARVEY C. ROSE, Commissioner York County Offices, 67 Adelaide Street E.....	EM. 8-3851
WELFARE AND HOUSING.....	R. J. SMITH, Commissioner South Annex, 390 Christie Street.....	OL. 6325
WORKS.....	LESLIE B. ALLAN, Commissioner 11 King Street W.....	EM. 8-8341
COURTS OF REVISION..... (Appeals on Assessment)	J. A. R. MASON, Q.C., Commissioner and Co-ordinating Officer 357 Bay Street.....	EM. 8-7176

(†) On March 20, this number will be changed to WA. 4-8781.

Metropolitan School Board

The regular meetings are held at the Administrative Offices, 10 Eglinton Avenue East, on the second and fourth Tuesdays of each month.

Chairman

ALBERT G. CRANHAM 1330 Bloor Street W..... KE. 9438

City Representatives

Ten members of the Toronto Board of Education, designated under City listing by a star (★).

Suburban Representatives

Township of East York	JOHN S. McALLISTER 150 College Street.....	MI. 6611 — Local 140
Township of Etobicoke	MRS. HELEN SPENCE 9 Edenbridge Drive (Res.).....	CE. 1-3103
Village of Forest Hill	DR. JOHN A. LONG 371 Bloor Street W.....	PR. 6231
Lakeshore Municipalities (Mimico, New Toronto and Long Branch)	GRAHAM METCALFE Rm. 502, 350 Bay Street.....	EM. 6-4346
Town of Leaside	OWEN R. WAINWRIGHT 200 Bloor Street E.....	PR. 4111 — Local 333
Township of North York	SAMUEL J. KELNER Rm. 609, 85 Richmond Street W.....	EM. 6-8583
Township of Scarborough	GEORGE PECK 215 Laird Drive.....	MO. 0002
Village of Swansea	ARTHUR W. ISLAND 207 Weston Road.....	LY. 1131
Town of Weston	WILLARD B. DEAN 105 John St., Weston (Res.).....	CH. 1-6994
Township of York	JAMES HOGARTH 2404 Dufferin Street.....	RU. 1-4605

Separate School Representatives

FRED J. BOLAND 9th Floor, 372 Bay Street..... EM. 3-9051
JOHN E. BOYLE 78 Logan Avenue..... RI. 1151

Administrative Offices: 10 Eglinton Avenue E., MA. 6585

Officials:

W. J. McCORDIC, Executive Secretary
R. PICKERING, Assistant Secretary (Records)
D. J. SPRY, Assistant Secretary (Finance)

STANDING COMMITTEES OF THE BOARD

Committee	Meets	Chairman
SCHOOL ACCOMMODATION.....	4.00 p.m., 1st and 3rd Tuesdays	GRAHAM METCALFE
BUILDING AND SITES.....	8.00 p.m., 1st and 3rd Tuesdays	JOHN S. McALLISTER
FINANCE.....	4.00 p.m., 1st and 3rd Thursdays	MRS. MARY TEMPLE
LEGISLATION AND BY-LAWS.....	at the call of the Chairman	DR. JOHN A. LONG

Boards, Commissions and Authorities

TORONTO TRANSIT COMMISSION

The members of the Commission are appointed by the Metropolitan Council.

Commissioners:

WILLIAM C. MCBRIEN, Chairman
J. ARDAGH SCYTHES, Vice-Chairman
WILLIAM G. RUSSELL
CLIVE M. SINCLAIR, Q.C.
CHARLES A. WALTON

Administrative Offices: 35 Yonge Street, EM. 8-7611

Officials:

W. E. P. DUNCAN, General Manager
H. E. PETTETT, Secretary and Director of Public Relations

METROPOLITAN TORONTO PLANNING BOARD

Members:

J. P. MAHER, Chairman
HIRAM E. McCALLUM, Vice-Chairman
J. WILSON BERRY
E. W. BICKLE
H. C. DOUGHTY
CECIL R. FORSYTH
GEORGE B. LANGFORD
HAROLD MENZIES
OWEN R. WAINWRIGHT
C. J. WOOLSEY

Members Ex Officio:

FREDERICK G. GARDINER, Q.C., ALLAN A. LAMPORT, W. BEVERLEY LEWIS

Administrative Offices: 465 Bay Street, EM. 6-8411, Local 430

TRACY D. LeMAY, O.L.S., Planning Director and Secretary-Treasurer

TORONTO AND YORK ROADS COMMISSION

The Commission consists of five persons, two appointed by the Metropolitan Council, two by the York County Council, and a fifth selected by the four appointed members.

Commissioners:

FRED A. LUNDY (selected by the four appointed commissioners), Chairman
C. E. TOOLE (York), Vice-Chairman
R. EARL BALES (York)
A. KINGSLEY GRAHAM (Toronto)
NORMAN W. LONG (Toronto)

Administrative Offices: York County Building, 67 Adelaide Street E., EM. 8-3851

Officials:

H. C. ROSE, Chief Engineer, MISS H. M. MEYRICK, Secretary

Metropolitan Separate School Board

This Board covers all the local municipalities within the metropolitan federation except the Town of Mimico. Members serve for a two-year term, with the next election in January, 1955. Regular meetings are held on the second Tuesday of each month at 8.00 p.m. at 477 Jarvis Street.

City Representatives

Ward

1 MICHAEL J. DUGGAN
2 GERARD GODIN
3 VERY REV. BERNARD KYTE
4 ELMER T. DUGGAN, Q.C., **Vice-Chairman**
5 REV. JAMES N. FULLERTON
6 MRS. GERTRUDE DUNN
7 JAMES G. CULNAN
8 VERY REV. DENNIS O'CONNOR
9 THE RT. REV. HUGH CALLAGHAN,
Chairman

55 University Avenue	EM. 4-0416
109 Niagara Street	EM. 3-1681
200 Church Street	EM. 4-0234
Room 708, 17 Queen Street E.....	EM. 8-2929
589 Adelaide Street W.....	TR. 1401
26 Lappin Avenue (Res.)	ME. 3348
209 Indian Road Crescent (Res.)	JU. 5028
794 Kingston Road (Res.)	GR. 3861
24 Cheritan Avenue	HU. 8-4834

Suburban Representatives

10 J. W. HEARY
11 FERGUS P. WALSH
12 REV. J. A. McCOOL
13 DR. JOHN J. ANDRACHUK
14 GEORGE B. HEENAN
15 ANTHONY N. McMULLEN

69 Arcadian Circle, Toronto 14	CL. 1-9647
Room 912, 85 Richmond Street W.....	EM. 6-8929
100 Guestville Avenue, Mt. Dennis	JU. 2720
960 Dundas Street W.....	ME. 6929
153 Doris Avenue, Willowdale.....	BA. 1-4636
511 Sammon Avenue	GL. 1363

Administrative Offices: 477 Jarvis Street, MI. 2403, 2404 and 2405

Officials:

JOHN MIDDLEWEEK, Business Administrator and Secretary-Treasurer
ARTHUR KELLY, Q.C., Solicitor, Federal Bldg., EM. 3-2345
DR. J. M. BENNETT and T. S. MELADY, Provincial Inspectors

CITY OF TORONTO

City Council

Regular meetings alternate Mondays at 2.00 p.m. in the Council Chamber, City Hall.

BOARD OF CONTROL

Regular meetings every Wednesday at 9.30 a.m. Deputations will be heard at 10.00 a.m.

Mayor

★HIS WORSHIP ALLAN A. LAMPORT — Chairman of the Board of Control
Mayor's Office, City Hall..... EM. 6-8411 — Local 201
Business Address: 983 Bay Street..... MI. 3141

Controllers

★LESLIE H. SAUNDERS Vice-Chairman, Board of Control and President of Council
DAVID A. BALFOUR
FORD G. BRAND
★J. LOUIS SHANNON, Q.C.
124 Main Street HO. 1608
68 Lombard Street EM. 4-9404
Room 208, City Hall EM. 6-8411, Local 212
357 Bay Street EM. 4-2509

Ward

- 1 ★WILLIAM R. ALLEN
KENNETH G. WATERS
- 2 ★WILLIAM DENNISON
EDGAR L. ROXBOROUGH
- 3 JOHN A. MacVICAR
★HOWARD A. PHILLIPS
- 4 ★ALLAN GROSSMAN
HERBERT ORLIFFE
- 5 PHILIP G. GIVENS
★JOSEPH M. GOULD
- 6 W. FRANK CLIFTON
★MRS. MAY ROBINSON
- 7 ★WM. C. DAVIDSON, Q.C.
DR. JOHN W. KUCHEREPA
- 8 ALEX. HODGINS
★ROSS LIPSETT
- 9 ★ROY E. BELYEYA
LEONARD M. REILLY

ALDERMEN

- 6 Adelaide Street East EM. 4-1459
- 445 Danforth Avenue GE. 0980
- 543 Jarvis Street RA. 3434
- 17 Davenport Road KI. 2143
- 80 Richmond Street West EM. 8-6613
- 171 Yonge Street EM. 3-2045
- 100 Adelaide Street West EM. 3-5101
- 62 Richmond Street West EM. 3-7721
- 229 Yonge Street EM. 6-5889
- 347 Bay Street EM. 8-6332
- 313 Brock Avenue ME. 5719
- 13 Rosemount Avenue LL. 6724
- 6 Adelaide Street East EM. 4-1459
- 268 High Park Avenue MU. 3453
- 15 Wellington Street East EM. 8-7601
- 20 Bathurst Street EM. 8-7220
- 1002 Bathurst Street LA. 1157
- 639 Yonge Street RA. 5101

STANDING COMMITTEES OF COUNCIL

Committee	Meets	Chairman
PARKS AND EXHIBITIONS.....	Thursday at 2.15 p.m. week of Council Meeting	ALDERMAN WATERS
PROPERTY.....	Wednesday at 2.00 p.m. week of Council Meeting	ALDERMAN BELYEYA
TRAFFIC AND LEGISLATION.....	Thursday at 2.00 p.m. week of Council Meeting	ALDERMAN ALLEN
PUBLIC WELFARE.....	Wednesday at 1.00 p.m. week of Council Meeting	ALDERMAN LIPSETT
WORKS.....	Wednesday at 2.15 p.m. week of Council Meeting	ALDERMAN DAVIDSON

The Secretaries to the Board of Control, Standing and Special Committees of the City Council and the Local Board of Health are in the City Clerk's Department, Room 209, City Hall. The place of meeting in each case can be obtained from the Secretary.

Notes 1. Unless otherwise indicated, addresses given are business addresses.
2. Regular meetings of the Councils and School Boards and their Standing Committees are open to the public.
3. Effective March 20, RANDolph, KINGSdale, Midway and PRINCESS exchanges will become WALnut 1, 2, 3 and 4 respectively. The digits will remain unchanged.

Municipal Departments

Offices in City Hall or City Hall Annex, 465 Bay St., unless otherwise noted, EM. 6-8411.

	Local
AUDIT.....	Harley W. Percy, City Auditor Temple Building.....EM. 3-6745
BUILDINGS.....	Kenneth S. Gillies, Commissioner.....571
CITY CLERK'S.....	George A. Weale, City Clerk.....217
FIRE.....	Joseph Waterman, Chief 152 Adelaide Street W.....EM. 3-3579
HEALTH.....	Dr. L. A. Pequegnat, Medical Officer of Health.....EM. 6-6481
LEGAL.....	W. G. Angus, Q.C., City Solicitor.....461 F. A. A. Campbell, Q.C., Corporation Counsel, Manning Chambers.....461
MAYOR'S.....	F. C. Hamilton, Executive Assistant.....201
MUNICIPAL ABATTOIR.....	E. E. Hunt, Commissioner Foot of Tecumseh Street.....EM. 8-9214
PARKS AND RECREATION.....	Oscar Pearson, Commissioner.....240
PERSONNEL.....	George T. Bell, Director.....316
PLANNING AND SURVEYING.....	Tracy D. leMay, Commissioner.....430 H. R. Burton, City Traffic Engineer.....434
POLICE.....	John Chisholm, Chief Constable 149 College Street.....EM. 3-2121
PROPERTY.....	J. H. Woods, Commissioner.....441
PUBLIC WELFARE.....	Howard S. Rupert, Commissioner.....EM. 8-1081
STREET CLEANING.....	H. D. Bradley, Commissioner 90 Albert Street.....EM. 4-6143
TREASURY.....	R. R. Gillespie, City Treasurer.....300
WORKS.....	Clement Edwards, City Engineer.....365

Court and Judicial Offices

CHIEF CORONER.....	Dr. Smirle Lawson 86 Lombard Street.....EM. 3-5570
CITY GAOL.....	Lt. Col. R. Hartley Paterson, Governor 550 Gerrard Street East.....GL. 2496
CITY REGISTRY OFFICE.....	Ian T. Strachan, Q.C., Registrar 90 Albert Street.....EM. 6-8411, Local 491
FAMILY COURT.....	V. Lorne Stewart, Judge 90 Albert Street.....EM. 6-8631
LAND TITLES OFFICE.....	Wesley-Marsh Magwood, Q.C., Master of Titles 90 Albert Street.....EM. 6-8411, Local 564

Board of Education

The regular meetings of the Board of Education are held in the Administrative Building on the first and third Thursday in each month at 8 p.m.

Ward

- 1 ★STANLEY J. FENWICK
WILLIAM LANG
- 2 ★REV. JOHN V. MILLS, B.D.
MRS. DOROTHY PEARSON
- 3 ★ALAN R. CAMPBELL, B.A.
MRS. J. ISABEL ROSS
- 4 J. SIDNEY MIDANIK, B.A.
★PERCY G. MIGHT
- 5 ★HAROLD MENZIES
MRS. EDNA RYERSON
- 6 ★MRS. IRENE McBRIEN
M. D. MORTON, B.A. LL.B.
- 7 W. HAROLD MALE, Q.C., B.A.
★MRS. MARY TEMPLE, Vice-Chairman
- 8 ★ALBERT G. CRANHAM
★GORDON F. FERGUSON, Chairman
- 9 ★MRS. JEAN D. NEWMAN, B.A.
MARGARET E. PERNEY, Q.C.

9 Hubbard Boulevard (Res.)	OX. 3742
21 Davenport Road	RA. 8995
21 Harcourt Road (Res.)	MU. 8445
292 Glen Road (Res.)	MI. 9408
Room 27, 38 King Street West.....	EM. 4-3141
176 Forman Avenue (Res.)	HU. 9-2879
Room 814, 21 Dundas Square	EM. 3-5645
231 Spadina Road (Res.)	KI. 8763
869 Bloor Street W.	LO. 4532
120 Benson Avenue (Res.)	ME. 3498
1447 King Street W. (Res.)	LA. 5084
1052A Bloor Street W.	OL. 7543
Room 601, 85 Richmond Street W.	EM. 3-1971
264 Kennedy Avenue (Res.)	JU. 1977
1330 Bloor Street W.	KE. 9438
3rd Floor, 800 Bay Street	RA. 1346
65 Rochester Avenue (Res.)	MO. 5901
3rd Floor, 244 Bay Street	EM. 3-7927

Separate School Board Representatives on Board of Education

WILLIAM J. DALY 190 Pacific Avenue (Res.)MU. 5405
MICHAEL L. DOYLE, Q.C. Room 2214, 44 King Street W.EM. 3-2795

Administrative Offices: 155 College Street, EM. 8-7661

Officials:

C. C. GOLDRING, M.A., Ph.D., Director of Education
Z. S. PHIMISTER, B.A., B.Paed., Superintendent and Chief Inspector of Public Schools
J. R. H. MORGAN, M.B.E., M.A., B.Paed., Superintendent of Secondary Schools
C. H. R. FULLER, B.A.Sc., Business Administrator and Secretary-Treasurer
D. HILLIS OSBORNE, Q.C., B.A., Solicitor, 80 Richmond Street W., EM. 3-0289

STANDING COMMITTEES OF THE BOARD

Committee	Meets	Chairman
ADVISORY VOCATIONAL	4.00 p.m., Thursday of week prior to Board Meeting	STANLEY J. FENWICK
FINANCE	4.00 p.m., Monday preceding Board Meeting	ALBERT G. CRANHAM
MANAGEMENT	4.00 p.m., Tuesday of week prior to Board Meeting	M. D. MORTON
PROPERTY	4.00 p.m., Wednesday of week prior to Board Meeting	MRS. IRENE McBRIEN
PUBLIC RELATIONS	At the call of the Chairman	W. HAROLD MALE

Boards, Commissions and Authorities

BOARD OF COMMISSIONERS OF POLICE

This Board directs the operations of the Police Department of the City.

Commissioners:

HIS WORSHIP MAYOR ALLAN A. LAMPORT, Chairman
HIS HONOUR JUDGE IAN M. MACDONELL
HIS WORSHIP MAGISTRATE J. W. McFADDEN, Q.C.

Administrative Offices: Room 314, 72 Queen Street W., EM. 6-8411, Local 507
JAMES McCUBBIN, Secretary

HOUSING AUTHORITY OF TORONTO

Meets at the call of the Chairman.

Members:

HIS WORSHIP MAYOR ALLAN A. LAMPORT, Chairman
CONTROLLER J. LOUIS SHANNON, Q.C.
WILLIAM C. DIES
MRS. H. L. LUFFMAN
C. J. WOOLSEY

Administrative Offices: Room 333, City Hall, EM. 6-8411, Local 534

Officials:

HARRY MATSON, Secretary
R. R. GILLESPIE, Treasurer
J. E. HOARE, Jr., Architect
F. E. DEARLOVE, Housing Manager, 367 Gerrard Street E., EM. 3-7453

LOCAL BOARD OF HEALTH

The Local Board of Health is a statutory body established under the Public Health Act of the Province which serves also in place of a Standing Committee of Council on health. The Board meets Tuesdays at 11.00 a.m. week of Council Meeting.

Members:

ALDERMAN JOSEPH M. GOULD, Chairman
DR. KENDAL BATES
DR. C. C. GOLDRING
ALDERMAN JOHN W. KUCHEREPA, M.D.
DR. L. A. PEQUEGNAT
ALDERMAN (MRS.) MAY ROBINSON

PARKING AUTHORITY OF TORONTO

Meets at the call of the Chairman.

Members:

RALPH C. DAY, Chairman
LT.-COL. JOHN F. ELLIS
ALFRED WARD

Administrative Offices: Room 411, 414 Bay Street, EM. 6-8411, Local 409
JOHN R. WALKER, Executive Assistant

TORONTO CITY PLANNING BOARD

Members:

J. P. MAHER, Chairman
HIS WORSHIP MAYOR ALLAN A. LAMPORT (Ex Officio), Vice-Chairman
E. W. BICKLE
MRS. H. L. LUFGMAN
HAROLD MENZIES
R. A. STAPELLS
C. J. WOOLSEY

Administrative Offices: 465 Bay Street, EM. 6-8411, Local 430
TRACY D. LeMAY, O.L.S., Secretary-Treasurer

TORONTO ELECTRIC COMMISSIONERS

(Operating the Toronto Hydro-Electric System)

Commissioners:

Appointed by City Council: BERT MERSON, Chairman
Appointed by Hydro-Electric Power Commission of Ontario:
JOHN McMECHAN, Vice-Chairman
Ex Officio: HIS WORSHIP MAYOR ALLAN A. LAMPORT

Administrative Offices: 14 Carlton Street, EM. 3-2261

Officials:

H. J. MacTAVISH, General Manager
J. S. McGREGOR, Acting Secretary and Assistant General Manager

TORONTO HARBOUR COMMISSIONERS

Commissioners:

Appointed by City Council: W. H. BOSLEY, O.B.E., Chairman
C. S. MORROW
GEORGE A. WILSON
Appointed by Dominion Government: DR. M. D. KINSELLA, C.M., F.A.C.S.
F. D. TOLCHARD (nominee of Board of Trade)

Administrative Offices: 60 Harbour Street, EM. 4-1451

Officials:

E. B. GRIFFITH, General Manager and Secretary
T. GRAYDON, Comptroller

TORONTO PUBLIC LIBRARY BOARD

Regular meetings on the second Wednesday of each month at 8.00 p.m. The Chairman is selected from the members at their February meeting.

Members:

Appointed by City Council:
C. M. CARRIE, MRS. JOHN W. FALKNER, ALBERT TAYLOR
Appointed by Board of Education:
JOHN E. CORCORAN, MRS. H. E. McCULLAGH, MRS. PETER SANDIFORD
Appointed by Separate School Board:
DR. JOHN M. BENNETT, NEWMAN MALLON
Ex Officio: His Worship the Mayor or his delegate
For 1954 the delegate is CONTROLLER BALFOUR

Administrative Offices: 214 College Street, KI. 1151

Officials:

CHARLES R. SANDERSON, Chief Librarian
R. D. HILTON SMITH, Deputy Chief Librarian

CANADIAN NATIONAL EXHIBITION ASSOCIATION

This Association is governed by a Board of Directors which has ten directors from the City Council and municipalities, ten directors representing manufacturing and allied sections, ten directors representing agriculture and four life directors.

ROBERT H. SAUNDERS, C.B.E., Q.C., President
WM. A. HARRIS, First Vice-President

Administrative Offices: Administration Building, Exhibition Park, EM. 6-7551

Officials:

HIRAM E. McCALLUM, General Manager
ROBERT J. DIXON, Secretary

BUREAU of MUNICIPAL RESEARCH

Annual Report

For the Year ended February 28, 1954



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

OFFICES: 32 ISABELLA STREET, TORONTO

Council

OFFICERS

✓ EDWIN A. JARRETT, F.C.A.	PRESIDENT
Partner, Glendinning, Jarrett & Campbell	
✓ R. C. BERKINSHAW, C.B.E., LL.D.	VICE-PRESIDENT
President, Goodyear Tire & Rubber Co. of Canada Limited	
✓ H. K. MACINTOSH	HONORARY-TREASURER
President, Robertson Bros. Limited	
LEWIS A. WINTER, O.B.E.	DEPUTY HONORARY-TREASURER
Honorary Treasurer, Canadian Red Cross Society	
THOMAS G. ROGERS	IMMEDIATE PAST PRESIDENT
Vice-President & Secretary, Lake Simcoe Ice & Fuel Limited	

MEMBERS

J. WILFRID AIKENHEAD	A. H. LEMMON
Pres. & Gen. Mgr., Aikenhead Hardware Ltd.	Treasurer, Canada Life Assurance Co.
✓ R. W. BOLSTAD	✓ T. E. LLOYD
Vice-Pres., Famous Players Can. Corp. Ltd.	Vice-Pres., Hinde & Dauch Paper Co. Ltd.
✓ J. T. BRYDEN	✓ J. K. MACDONALD
Gen. Mgr., North American Life Assur. Co.	President, Confederation Life Assoc.
R. J. BURTIS	✓ GEORGE A. MARSHALL
Mgr., Toronto Branch, Bank of Toronto	Pres., National Cash Register Co. of Can. Ltd.
G. ALLAN BURTON	LEWIS G. McNAB
Gen. Mgr., Toronto Store, R. Simpson Co. Ltd.	Mgt. Representative, Canadian Industries Ltd.
WILLIAM H. CLARKE	HECTOR C. MITCHELL
President, Clarke, Irwin & Co. Ltd.	Partner, W. G. Mitchell & Company
GEORGE D. DAVIS	JOHN PARKIN, SR.
Chairman, Ontario Health Survey Committee	Director, John B. Parkin Associates
M. DES BRISAY, Q.C.	✓ W. FRANK PRENDERGAST, O.B.E.
Cassels, Defries, Des Brisay & Gunn	Assistant to the President, Imperial Oil Ltd.
✓ D. B. DINGLE	F. W. PRESANT
Director, Wood, Gundy & Co. Ltd.	Vice-President, Toronto Elevators Ltd.
✓ WILLIAM F. HOLDING, F.C.A.	E. C. SCYTHES
President, General Steel Wares Ltd.	President, Engineering Industries Ltd.
HENRY R. JACKMAN	✓ W. J. SHAVE, SR.
Pres., Monarch Mortgage & Investments Ltd.	President, Dun & Bradstreet of Canada Ltd.
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Executive Officers

ERIC HARDY	DIRECTOR AND SECRETARY
GEORGE M. HOUGHAM	ASSISTANT DIRECTOR

Foreword

The responsibility for introducing the fortieth annual report of the Bureau of Municipal Research is a source of much pleasure and satisfaction. Uppermost in our minds on this occasion is our sense of obligation to the group of public-spirited men whose active desire for the welfare of their community brought the Bureau into being. We also are grateful to the outstanding men who have served the Bureau so faithfully throughout this long period. Among them, two in particular deserve special mention — Dr. Horace Brittain, who was the Bureau's director for thirty-three years, and Mr. T. G. Rogers who served as president and chairman of its Council for seventeen years.

The Bureau is justly proud of its participation over the forty years in the striking development of the City of Toronto and the rapid expansion especially in recent years of the surrounding suburban areas. The Bureau and its officials had a prominent part in forwarding a solution to the problems of greater Toronto through the formation of the Metropolitan Municipality. We shall watch its activity and development with a keen and, I trust, unbiased interest.

Under the able direction of Mr. Eric Hardy, who has been with us since 1947, the Bureau has continued to expand its activities and increase its usefulness to the greater community. During the past year we have been fortunate also to add the services of Mr. George Hougham as assistant director. Mr. Hougham brings to the Bureau an extensive experience and education which should be of direct benefit to the work we are carrying on.

The expanding staff and service of the Bureau and its associate organization, the Citizens Research Institute, made it necessary to secure larger and more satisfactory premises and the change came about early in 1954. With increased expenditures in line with the increased service rendered of late, it is a pleasure to note that the Bureau has been able to show a surplus at the end of its fiscal year. This was possible only through the kind and generous support of the members of the Bureau.

Again I take this opportunity to express my grateful appreciation to the staff for their valuable service and to the members of the Bureau Council who have assisted me by their consideration of Bureau business at the regular monthly meetings and in the review of the periodic bulletins.

The Bureau looks forward to a continuation of the public support received by it since its inception in 1914 and, with its well-qualified staff, hopes to render an ever-increasing public service for the benefit of Metropolitan Toronto.

E. A. JARRETT

President

Director's Report

For Torontonians with an interest in civic affairs, the year 1954 includes at least three anniversaries of note. Honours for longevity go to the City of Toronto whose incorporation one hundred and twenty years ago bore witness to its position at the time as a thriving community of nine thousand souls. Celebrating its first birthday only a few days ago was the Municipality of Metropolitan Toronto. It began with a population of well over one million, although the official count is still a fraction short of the one and one-quarter millions claimed by some of its more ardent supporters. The third such occasion is, of course, our own anniversary, marking the completion of the Bureau's fortieth year.

The event we are observing does not directly recognize the beginning of an independent study of civic business carried on with a complement of full-time research workers. That development came a year earlier under the auspices of the Bureau's predecessor, the Civic Survey Committee. What we look back upon and acknowledge particularly was the foresight the Committee showed in launching a continuing study of municipal operations as the logical outgrowth of their initial inquiry into conditions at the City Hall.

The Bureau obtained its charter from the province on May 5th, 1914. Mr. John Macdonald who had served as chairman of the Civic Survey Committee became the first president. He was, I am told, a colourful personality with a waxed moustache, a weakness for checked waistcoats and an ability to create abundant enthusiasm for any cause in which he firmly believed. Under his leadership the Bureau made considerable strides and it was a sad blow when he died in office in December, 1926. Since his day, the Bureau has had four presidents and each has put the stamp of his own special talents upon the Bureau's record of service. First, Mr. Walter Barr and, in turn, Mr. G. H. Muntz held the office for periods of three years each. Then Mr. T. G. Rogers took over and for seventeen years, including the difficult periods of depression and war, gave most able and energetic guidance to the Bureau's affairs. We count ourselves fortunate indeed that he continues actively as a member of the Bureau Council. The next president, Mr. Jarrett, is known to you all. I see no necessity, therefore, to underline the breadth of his influence or the value of his leadership.

But may I say a word about Dr. Brittain. Forty years ago, the establishment of the Toronto Bureau afforded him the opportunity to return to Canada and test out the value of objective analysis of governmental operations in this new setting. For more than thirty-three years he served us with distinction. The varied achievements of the Bureau and, likewise, of the Citizens Research Institute are

in large part the measure of his personal capacities. To Dr. Brittain, the citizens of Toronto owe a debt of gratitude which I am sure all of us must recognize.

Considerable publicity surrounded the brief ceremony held recently to mark the first anniversary of Metropolitan Toronto. By contrast, March 6th, the date of the City's historic incorporation, this year passed quite unnoticed. While perhaps not fully typical, this illustration indicates where attention has been the more strongly focussed in recent months. And, as I see it, rightly so. The relative range of City and Metropolitan responsibilities is not for the moment the significant point of comparison. The City for the most part is following or building upon established procedures in the provision of its municipal services. Metropolitan Toronto is breaking new ground. You will not be surprised, therefore, if a consideration of metropolitan affairs is made the central theme of this report.

THE FIRST METROPOLITAN BUDGET

On April 15th, the first anniversary of the Act of Federation, the public was given an introductory look at the initial Metropolitan budget. As this report goes to press the estimates are still in a state of flux. Consequently, I am in a position to consider their content in no more than broad outlines.

The first point to be recognized is the main division between the capital and current sections of the budget. Proposed capital expenditures are an immediate concern only to the extent that they result in debt charges which must be paid in the present year. The additional amounts listed may be expected to add to the cost of government in future years. But unless capital purchases have been approved or works authorized for commencement the items set down in the capital budget constitute no more than a statement of intention.

On Current Account

While the current budget includes a number of new debt charges, the major impact of metropolitan operations for this year will be to pool and equalize the cost of previously existing services over the entire metropolitan area. The bulk of the expenditures would have been incurred whether a metropolitan government had been created or not. In most cases, the redistribution has been effected by the transfer of actual operating responsibilities to a metropolitan department. School services, however, are a significant exception. The draft budget reveals that almost ninety-nine percent of the metropolitan school expenditures take the form of transfers of funds. Their purpose is to even up the financial capacities of the local school boards to meet existing obligations.

There are, of course, expenditures listed in the current budget that the change to a federal set-up has either encouraged or directly created. An example of the second sort is the extra

expenses of the new administrative structure that are not offset by a cut-back on local administrative requirements. One indication of them is the cost of renting office space to house the administrative departments. Part of the money shown under this heading will cover the cost of space in existing municipal buildings. But a goodly portion will be paid out for new accommodation rented commercially. Incidentally, the practice of specifying the cost of office space is a good one that might be extended also to the operating departments of the metropolitan organization.

May I remind you also that some expenditures in the current budget are one-time costs related to the requirements of the organizational period. For instance, the Roads Department has asked for \$175,000 for new machinery and equipment which is considered necessary to set itself up for its job. The sum would be much larger if the Department were not counting on extensive use of equipment or services of local municipalities.

A more significant illustration is found in the budget provisions for the Assessment Department and the Court of Revision. What is intended is to provide, first, for an unusual number of assessment appeals and, more important, for a review of suburban valuations at the earliest opportunity. The Bureau itself proposed that a serious effort should be made to complete the review of suburban properties by the end of the current year. And I am pleased to report that the Metropolitan Executive Committee has specifically endorsed that objective. To my mind, the temporary addition to the tax load is well worthwhile if it will ensure a sound basis for apportioning the cost of metropolitan services in years to come.

One further example of a non-recurring cost is the item of \$22,000 representing the residue of organizational expenses carried over from 1953. The balance — and by far the larger amount — was paid by the Province of Ontario. Those taxpayers who are inclined to take a jaundiced view of the metropolitan development should remember that they have been saved a good deal of direct expense by the Province's financial assistance. For one thing, the metropolitan organization will qualify for an extra $16\frac{2}{3}$ percent grant on approved capital and current road expenditures, including snow clearance. Again, the unconditional subsidy will average nearly one dollar per capita more in recognition of metropolitan status.

As yet the debt charges resulting from new capital undertakings sponsored by the Metropolitan Municipality can hardly be cause for serious complaint. The total affecting taxation looks to be around \$350,000, of which some \$200,000 will come on the school rate. Moreover, the latter expenditure will be partially offset by the grants payable on such approved debt charges by the Department of Education. Nevertheless it should be realized that the full impact of capital financing undertaken in 1954 will not be felt until the following year. For new debt created this year no installments on principal repayment will be required. As well, only debt that is

debentured before July 1st will create an interest obligation in 1954. The reason is that the Metropolitan organization is budgeting interest charges on a cash rather than an accrual basis.

SORTING THINGS OUT

Although the first concern of the Metropolitan taxpayer will be with the current budget, the capital budget holds greater interest for him in the long run. As I see it, the policy of the Metropolitan Council has been to hold metropolitan spending to a bare minimum until the initial effect of equalizing adjustments can be reflected in individual tax bills. Everyone's taxes will be changed. But what each person will be asked to pay will depend on a variety of factors, many of which — except for the link of dual representation — are out of the Metropolitan Municipality's hands. Individual tax bills will be affected (a) by the local municipality in which the property is situated, (b) by the declaration of public or separate school support, (c) by the school board which has jurisdiction in the area, (d) by the existence of any special area or local improvement charges for sewage disposal or the like, (e) by the application that is made of partial exemptions — an ill-conceived special privilege which in my opinion should be entirely dropped.

Perhaps I have overlooked some further permutations. In any event, the point I want to stress is this: Metropolitan spending is being temporarily curtailed until taxpayers can see which way things are going. Whatever your taxes turn out to be this year, a safe prediction for 1955 is higher metropolitan taxes for everyone. Services cannot be improved and extended without someone picking up the bills. And there is no way by which the Metropolitan Municipality can avoid throwing the major burden on local citizens in the form of taxes or other special charges.

Having said this much, I should add that the extent of tax increases need not throw an overwhelming burden on individual taxpayers. As a result of re-assessment, the total valuation of metropolitan properties for tax purposes is now approaching two and one half billion dollars. Spread evenly over all taxpayers, a straight levy of say two extra mills would yield tax revenues of close to \$5 million, an amount that would carry quite a lot of improvements.

Proposed Capital Spending

In the current section of the budget, the amount of proposed new debt listed as requiring some allowance for debenture interest in 1954 may amount to \$8 million on general services, \$9 million for education and \$5 million for waterworks developments. The total obligations to be financed in the present year are, as the capital budget shows, appreciably larger — \$17 million, general services; \$10.4 million, education; and \$10.3 million, waterworks, less any support through payments by senior governments to the Malvern housing project. I should of course remind you that, besides the

assistance being negotiated for the Malvern undertaking, a number of established provincial grants — for roads, homes for the aged, and so on — will provide a considerable offset against the gross figures I have quoted.

Assembled along with capital items for 1954 expenditure or financing are certain figures for future years. For some of the proposed outlays, the estimates may be accepted as reasonably definite. But in other cases, the figure that has been included represents little better than an informed guess. What is more, the picture presented is as yet obviously incomplete. No one should expect all-inclusive and exact cost quotations this far in advance. I do suggest, however, that refinements and extensions are a reasonable objective.

After some postponements of the 1954 capital items by the Executive Committee, the capital programme indicated for future years included some \$174 million under general services, about \$3-1/3 million for education and a waterworks total of around \$43 million. But how were these totals arrived at? Fairly definite five-year projections had been developed for the sewage system and the waterworks division, plus some additional items for later years. The cost of four major homes for the aged were estimated and included. In this case also, the total should cover all major commitments for five years or longer. On the other hand, the school board has shown only the construction it is hoped to commence in 1954 with a small carry-over for uncompleted buildings into 1955. The Roads Department has provided sizeable amounts for improvements that will not take effect until 1955 or later. Indeed the amount exceeds \$90 million. But when these developments may commence, or how well the estimated costs will stand up, it is hard to say.

The tentative character of the capital projection is indicated by the development of the roads budget to a present figure of just over \$100 million for 1954 and future years. In the preliminary stages, a mere \$350 thousand had been set up for the Lakeshore Highway to cover engineering costs. Then it was agreed that construction might get started in 1954 and \$1 million was added. On April 15th the budget came before the Executive Committee and was released to the press. During the Committee's review, it was suggested that some total should be shown for the cost of the Lakeshore Highway. On the spot, a figure of \$50 million was proposed and inserted in the budget.

The inadequacy of the projection beyond 1954 can also be illustrated by listing some capital developments that have already been discussed for which no provision has yet been made in the budget. Earlier this year, the Metro Housing and Welfare Committee proposed an expenditure of \$10 million on low rental housing, with the cost to be spread over a ten-year period. The present estimates, however, showed only a token figure of \$1 million for 1954 and it has since been transferred from the 1954 column to the programme for later years. Recently, also, the Metropolitan Municipality purchased the York County buildings. While the capital

cost of \$425 thousand is budgeted, nothing has been set down to cover alterations. Yet big changes, or another building, are said to be necessary to meet the needs of the new municipality. Again, the budget records the decision of the Metropolitan Council to take over Toronto Island as a metropolitan park area. When this decision is confirmed by by-law and approved by the Municipal Board, the Metropolitan Municipality will become responsible for both the current expense of maintaining the park lands and any capital expenditures on a plan of island development. The latter subject has been authorized for study. However, neither current nor capital amounts have been placed in the 1954 budget.

LOOKING AHEAD

These comments on the capital section of the budget are not intended as any strong criticism of either Metropolitan representatives or officials. Much hard work has gone into the preparation of this first budget and it was inevitable that it should fall short of a complete and clear-cut statement. I could go on to point to weaknesses also in the details of the current expenditures presentation. What seems more constructive is that the public and their representatives should see clearly that the 1954 budget goes no further than the first stage towards assembling an accurate and informative guide to metropolitan financing — both current and capital.

Given time for reflection, ways in which the current budget items can be improved should suggest themselves to those responsible for their presentation. The process will also be assisted by the questions asked when individual figures come under review. And so I do not now intend to say more on this point.

As for the capital budget, I expect that the general objective in mind is already apparent. There is only one way to avoid sharp fluctuations in the tax rate while at the same time permitting necessary or desirable undertakings to go forward. That is to prepare as careful an estimate of anticipated capital costs as possible including a calculation of the total debt charges for old and new debt payable out of each year's current tax rate. Precise estimates of the cost of proposed works should be developed as far in advance as possible. Priorities should be assigned and reflected in the dates on which construction is scheduled for commencement. Moreover, since the Metropolitan Municipality is to become the sole borrower on behalf of local area municipalities and their boards, commissions and authorities, the capital intentions of all these local authorities should be collected and fitted together also. Such work on the capital budget does not need to wait for another year-end; and, indeed, the Metropolitan Finance Department is already busily engaged on the task.

The interest of the Metropolitan Municipality in developing an overall grasp of the financial situation does not hinge solely on its own financial responsibilities. It is important to realize that the new framework of government opens the way to new local service

developments as well as to pooled metropolitan undertakings. By way of illustration, the study given several years ago to the metropolitan problem revealed a considerable disparity in the calibre of protective services between the City proper and a number of suburbs. Gradually the facilities for police and fire protection should be placed on a more even footing throughout the whole metropolitan area. Higher taxes will not be the only by-product of such a necessary programme. Suburban residents will be aiming at lower fire insurance rates, fewer tragic fire losses and a reduction in the incidence of crime. Similarly, an extension of public library services is much needed, especially in our three fast-growing townships.

COSTLY BORROWING

Before concluding my comments on the budget, there are three specific points on which I might comment briefly. The first is the provision made for acquisition of metropolitan green belt lands by setting up a capital item of \$500,000. As a start towards an objective that your Bureau endorsed some time ago, the amount budgeted seems quite sufficient. But the proposal to borrow the initial funds looks to me like a doubtful practice. Under "Bill 80", the money could have been levied as a current expenditure, placed in an earmarked reserve fund, and then drawn upon as the necessity to purchase threatened properties arose. If the intention is to make provision for additional green belt funds year by year, the sensible way to work it is by charging the annual outlay as a current item.

With so much debenture borrowing in prospect, one wonders how conscious elected representatives are of the comparative cost of borrowing funds and pay-as-you-go financing. Take what may be a fairly typical example. Suppose the choice is between paying out \$10 million in cash or borrowing the money for repayment in equal annual instalments over a twenty-year period. Let us assume that the Metropolitan cost of borrowing is four percent, including the cost of marketing the issue. Under the borrowing plan, to pay back the \$10 million the taxpayers will have to put up over \$735,000 a year or a total of nearly \$14 $\frac{3}{4}$ million.

Now I realize that one reason for debenture financing is to spread the cost throughout the life of the asset so that the taxpayers of the future, who also benefit from the improvement, share in its cost. But the point scarcely applies to the gradual acquisition of park lands. In any event, it is a good hedge for the future, and an actual saving as well, to meet part of the cost of capital items from current funds. Once the immediate financial outlook is clarified, the Metropolitan Council should in my view explore the whole question and adopt some policy to shrink the heavy dependence on debenture borrowing.

SPECIAL CHARGES

Among the Works Department items in the capital budget two entries appear covering the proposed construction of a Highland Creek sewage disposal plant and trunk sewer by the Township of Scarborough. The proposal, which was considered earlier by the

Metropolitan Council, envisages a contract arrangement under which Scarborough would build the plant and recover the entire cost through a levy on properties in the sewer area. The financing would be carried out initially by the Metropolitan Municipality and recovered in lump sum payments from Scarborough. The precise amount involved is not too clear, although the total cost to Scarborough shown in the estimates is \$2 $\frac{1}{3}$ million. Before such an arrangement could be concluded, Ontario Municipal Board approval would be needed.

To my mind, the scheme raises a number of questions. First, if the development goes ahead will the taxpayers in the area be relieved of their share of debt charges and operating expenditures on sewage disposal plants and trunk sewers taken into the metropolitan system? If they escape the ordinary payments, how will their exemptions be reapportioned? Will other taxpayers in Scarborough be asked to make up the entire amount? Or will the people in other municipalities share an extra levy also? Again, if the Highland Creek scheme warrants a high priority, why should it not be made a regular project of the Metropolitan Municipality with the cost spread throughout all thirteen municipalities? If it does not rate priority commencement, why should Metropolitan financing be used to bring it along in advance of more necessary undertakings?

One of the basic purposes of setting up a metropolitan federation was to relieve the growing fringes of costs that were considered more properly a charge against all taxpayers throughout greater Toronto. The wholesale handling of sewage was classified in just this way although provision was made in Bill 80 for possible exceptions. The Metropolitan Municipality would, in my opinion, be well advised to steer clear of such unnecessary and complicating differentials in the financial arrangements for the development of new areas as are involved in the Scarborough plan.

BUILDING SCHOOLS

One final comment concerning the capital budget for school construction. Last year the Ontario Department of Education began restricting grants for school construction to expenditures on ordinary classrooms and essential administrative and service areas. Local school boards had to meet the cost of additional facilities without financial help from the Province. Under Bill 80, the local school board in the Toronto area that contemplates such extra facilities faces a double financial penalty. Its taxpayers must share the local cost of provincially-approved construction anywhere within the metropolitan area while meeting the complete cost of non-eligible "extras" on their own.

This provision in the Act of Federation has had the effect of highlighting the division between what the Province selects as basic essentials and any other type of school construction. In the 1954 budget, out of some \$22 million for proposed accommodation less than \$14 million is classified as eligible for grant support. In other words more than \$8 million is to be spent on specialized accommodation which will have to be paid for exclusively by the applicant

municipalities. The heaviest proportion of added facilities is slated for construction, as might be expected, in Toronto proper. The Toronto Board of Education has put in for nearly \$6 million worth of new building, of which some \$4½ million is to be a sole charge on City taxpayers.

Now I should point out that the division between approved and non-approved costs is exact for only part of the programme — that is for plans that have already been submitted to the Province. The split on the remainder is a rough division which, I understand, was made by the Metropolitan administration. Consequently, the figures I have used may be subject to some revision. Also, in defence of the large City expenditures, let me add that there seems to be particular justification for spending on supplementary facilities to improve older schools in the older areas of the City. At that, I should think that there may be serious doubts about proceeding on some area-sponsored expenditures for non-grant facilities under the existing financial arrangements.

Continuing to Build

Over and above any controversial features of our first Metropolitan budget, this document offers tangible evidence of the progress that has been made in welding together the municipal responsibilities of the City and the twelve suburbs. It stands as a symbol of cooperation among the men and women whose combined judgments it represents. Elected in the first instance as local area representatives, they have been able to develop a wider loyalty to all the people of this great metropolis.

In conclusion, may I refer again in a word to the position of our Bureau in the present scene. One way to measure the value of a long-established organization is to ask ourselves this question: If it were not in existence now would it be worthwhile to create it afresh? To me, the need in the municipal setting of 1954 for a fact-finding organization like the Bureau is abundantly clear. As well as constructive accomplishments to look back upon, the Bureau has much to look forward to as it enters upon its forty-first year.

ERIC HARDY

Director

BALANCE SHEET

At the 28th February, 1954
(with 1953 figures for purpose of comparison)

	Assets	1954	1953
Current Assets			
Cash	\$ 50.00	\$ 75.84	
Accounts Receivable—Sundry	90.00	—	
Prepaid Rent	—	50.00	
	<hr/>	<hr/>	
	140.00	125.84	
Equipment and Library	\$3,312.97		
Less: Reserve for Depreciation	2,704.65		
	<hr/>	<hr/>	
	608.32	651.82	
	<hr/>	<hr/>	
	\$ 748.32	\$ 777.66	
Liabilities			
Current Liabilities		1954	1953
Bank Overdraft	\$ 499.83	\$ 323.13	
Accounts Payable			
Citizens Research Institute of Canada	166.02	435.03	
Trade	—	113.25	
	<hr/>	<hr/>	
	665.85	871.41	
Excess of Revenue over Expenditure for the year ended the 28th February, 1953.....	\$ 176.22		
Less: Deficit at the 1st March, 1953	93.75		
	<hr/>	<hr/>	
	82.47	93.75	
	<hr/>	<hr/>	
	\$ 748.32	\$ 777.66	

REVENUE AND EXPENDITURE ACCOUNT

For the Year Ended the 28th February, 1954

	Revenue	1954	1953
		(with 1953 figures for purpose of comparison)	
Subscriptions	\$11,517.00	\$10,762.00	
Service Revenue	265.00	180.00	
Sundry Revenue	111.25	32.70	
	<hr/>	<hr/>	
	\$11,893.25	\$10,974.70	
	Expenditure	1954	1953
Personal Services	\$ 8,820.36	\$ 8,063.16	
Printing and Mailing Expense	1,046.32	934.44	
General and Office Expense	1,654.30	1,333.08	
Provision for Depreciation	43.50	43.50	
Travelling Expense	—	143.30	
Unemployment Insurance	47.12	60.10	
Bank Charges	105.43	129.75	
Balance, being excess of Revenue over Expenditure for the year	176.22	267.37	
	<hr/>	<hr/>	
	\$11,893.25	\$10,974.70	

AUDITORS' REPORT

To the Bureau of Municipal Research,
Toronto, Ontario.

We have examined the Balance Sheet of the Bureau of Municipal Research at the 28th February, 1954. In connection with our examination we made a general review of the accounting procedures and carried out a test of the transactions recorded for the year. Based upon such examination, we report that all our requirements as auditors have been complied with and that, in our opinion, the accompanying Balance Sheet and related Revenue and Expenditure Account are properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Bureau at the 28th February, 1954 and the results of its operations for the year then ended according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

Dated at Toronto, Ontario,
24th March, 1954.

GEORGE A. TOUCHE & CO.,

Chartered Accountants,
Auditors.

Subscribers

Abbs, Chas. E.	Canada Printing Ink Co. Ltd.
Abitibi Power & Paper Co. Ltd.	Canadian Acme Screw & Gear Ltd.
Aikenhead Hardware Ltd.	Canadian Bank of Commerce, The.
Aluminum Goods Ltd.	Canadian Breweries Limited
Ames, A. E. & Co. Ltd.	Canadian Credit Men's Trust Assoc.
Anchor Cap & Closure Corporation of Canada Ltd.	Canadian Food Products Ltd.
Atwell Fleming Printing Co. Ltd.	Canadian Ice Machine Co. Ltd.
Ault & Viborg Co. of Canada Ltd.	Canadian Industries Ltd.
Auto Electric Service Co. Ltd.	Canadian Manufacturers Association.
Automatic Electric (Canada) Ltd.	Canadian Pacific Express Co.
Automatic Paper Box Co. Ltd.	Canadian Pacific Railway Co.
Baker Advertising Agency Ltd., The.	Canadian Pad & Paper Co. Ltd.
Bank of Canada.	Canadian Tire Corporation Ltd.
Bank of Montreal.	Cassels, Brock & Kelley, Messrs.
Bank of Nova Scotia.	Cassels, Defries, DesBrisay & Gunn, Messrs.
Bank of Toronto.	Central Canada Investments Limited.
Barber-Ellis of Canada Ltd.	Chambers & Meredith Ltd.
Bauckham, Chas.	Chartered Trust & Executor Co.
Beatty, Miss Mary H.	Christie, Brown & Co. Ltd.
Bell Telephone Co. of Canada.	Clarke, A. R., & Co. Ltd.
Birks, Henry, & Sons (Ontario) Ltd.	Coleman Lamp & Stove Co. Ltd., The.
Blake, Anglin, & Graydon, Messrs.	Confederation Life Association.
Bosley, W. H., & Co.	Conger Lehigh Coal Co. Ltd.
Bradshaw, A., & Son Ltd.	Consolidated Sand & Gravel Ltd.
Brazilian Traction Light & Power Co. Limited.	Consumers' Gas Co. of Toronto.
British-American Oil Co. Ltd., The.	Cooksville Co. Ltd., The.
Brittain, Dr. H. L.	Cooper-Weeks Limited.
Bromo-Seltzer Ltd.	Copp Clark Co. Ltd.
Brunswick-Balke-Collender Co. of Canada Ltd.	Corrugated Paper Box Co. Ltd.
Bryant Press Ltd., The.	Corson, Ralph R.,
Business Systems Ltd.	Coulter Copper & Brass Co. Ltd.
Calvin, C. C., Q.C.	Coutts, William E., Co. Ltd.
Campbell, Graham.	Crown Cork & Seal Co. Ltd.
Campbell, Hon. G. Peter, Q.C.	Currie, E. & S., Ltd.
Canada Coal Ltd.	
Canada Dry Ginger Ale Ltd.	Daly, R. A., Co. Ltd
Canada Foils Ltd.	Daly, Thistle, Judson & McTaggart, Messrs.
Canada Glazed Papers Ltd.	Dart Union Co. Ltd.
Canada Life Assurance Co.	Davis, George D.
Canada Malting Co. Ltd.	Davis & Henderson Co. Ltd.
Canada Metal Co. Ltd.	Debenture & Securities Corp'n of Canada, The.
Canada Packers Ltd.	Delany & Pettit Ltd.
Canada Permanent Mortgage Corp'n.	Deloitte, Plender, Haskins & Sells, Messrs.
	Dominion Bank, The.

Dominion of Canada General Insurance Co.	Kilbourn, Kenneth M.
Dominion Electric Protection Co. Ltd.	Kirkpatrick, Geo. D.
Dominion Stores Ltd.	Kresge, S. S., Co. Ltd.
Donovan, Geo. R.	
Drummond, McCall & Co. Ltd.	Laidlaw, W. C.
Dun & Bradstreet of Canada, Ltd.	Lake Simcoe Ice & Fuel Ltd.
Dunham, C. A., Co. Ltd.	Lang, Daniel W., Q.C.
Dunlop Tire & Rubber Co. Ltd.	LePage, A. E.
	Lever Bros. Ltd.
Easy Washing Machine Co. Ltd.	Link-Belt Ltd.
Eaton, T., Co. Ltd., The	Lloyd Bros.
Elder, Robert, Ltd.	Loblaw Grocerias Co. Ltd.
Engineering Industries Co. Limited.	London & Lancashire Insurance Co. Ltd., The.
Excelsior Life Insurance Co.	Luffman, Mrs. H. L.
	Lyon & Harvey, Ltd.
Falkner (Mrs.) Theresa G.	
Famous Players Canadian Corp'n Ltd.	
Ford Motor Co. of Canada Ltd.	
Frankel Bros.	MacKelcan, Fred R.
Fremes, S., & Co. Ltd.	Maclean-Hunter Publishing Co. Ltd.
	MacMillan Co. of Canada Ltd., The
Gage, W. J., & Co. Ltd.	Manufacturers Life Insurance Co., The.
General Steel Wares Ltd.	
Glendinning, Jarrett & Campbell Messrs.	
Globe Envelopes Ltd.	Mapp, K. A., F.C.A.
Glover, Henry, & Co.	Mason, G. W., Q.C.
Goodyear Tire & Rubber Co. of Canada Ltd.	Massey-Harris-Ferguson Co. Ltd.
Gordon, Mackay & Co. Ltd.	McDonald, Currie & Co.
Gore & Storrie, Messrs.	McLeod, Young, Weir & Co. Ltd.
Grand & Toy Ltd.	McNamara Construction Co. Ltd.
Gray, Frank M., Q.C.	Miller Paving Ltd.
Gunn, Roberts & Co.	Mining Corporation of Canada Ltd., The.
Gutta Percha & Rubber Ltd.	Minneapolis-Honeywell Regulator Co. Ltd.
Hees, Geo. H., Son & Co. Ltd.	Mitchell, W. G., & Co.
Hinde & Dauch Paper Co. of Canada Ltd.	Monarch Construction & Realty Ltd.
Howell Lithographic Co. Ltd., The.	Moore Corporation Ltd.
Hutchison, T. A., F.C.A.	Mortimer, Clark, Gray, Baird & Cawthorne, Messrs.
	Morton, N. L., C.A.
Imperial Bank of Canada.	Muntz & Beatty, Ltd.
Imperial Life Assurance Co. of Canada	
Imperial Oil Ltd.	National Cash Register Co. of Canada Ltd.
Imperial Optical Co. Ltd.	National House Builders' Association Inc.
Imperial Varnish & Color Co. Ltd.	National Life Assurance Co. of Canada.
International Business Machines Co. Ltd.	National Trust Co. Ltd.

Neilson, Wm., Ltd.
 Nelson, Thos., & Sons (Canada) 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.
 Peckover's Ltd.
 Perry, Gordon F.
 Planters Nut & Chocolate Co. Ltd.
 Playfair, Stuart B.
 Poucher, F. B.
 Price, Waterhouse & Company.
 Proctor & Gamble Co. of Canada Ltd.,
 The.
 Rathbone, Geo., Lumber Co. Ltd.
 Red & White Corporation 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, Hon. Robert S., Q.C.
 Robertson, Stark & Holland Ltd.
 Rogers, H. L.
 Rogers, Thomas G.
 Rosco Metal & Roofing Products
 Royal Bank of Canada.
 Ruddy, E. L., Co. Ltd.
 Sainle Corporation Limited.
 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.
 Smith, Chas. Albert, Ltd.
 Smith, John B., & Sons Ltd.
 Smith, W. C.
 Spaulding, Mrs. M. H.
 Square D Co. of Canada Ltd.
 Standard Chemical Co. Ltd.
 Standard Sanitary & Dominion
 Radiator Ltd.
 Stedman Bros. Ltd.
 Stewart, J. F. M., & Co. Ltd.
 Strathy, Gerard B., Q.C.
 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.
 Toronto University Library.
 Touche, Geo. A., & Co.
 Underwood Ltd.
 United Church Publishing House.
 University of Alberta.
 Victoria Paper & Twine Co. Ltd.
 Walker, E. C., & Sons Ltd.
 Walsh, Geo. T., Q.C.
 Westeel Products Ltd.
 White Hardware Ltd.
 Wickett & Craig Ltd.
 Willard Storage Battery Co. of
 Canada Ltd.
 Windeler Electric Co. Ltd., The.
 Winter, Lewis A., O.B.E.
 Women Electors, Association of
 Wood, Gundy & Co. Ltd.
 Woolworth, F. W., Co. Ltd.

