

frontage tax of from six to seven cents per foot for sewers, and a rate of ten cents per foot, in my opinion, would be equitable in the case of water mains. The frontage assessment for water in a number of cities is as under:

Regina	7 cents per lin. ft. of frontage per annum
Winnipeg .. 4	" " " " " "
Edmonton .. 10	" " " " " "
Calgary	10 " " " " " "
	(on unimproved property)
Calgary	5 " " " " " "
	(on improved property)

There is a doubt whether a frontage tax can be levied on property where mains have already been laid, but it has been done in the case of Regina.

The minimum charge for water in Moose Jaw for domestic purposes at present is \$1.50 per quarter by way of a fixed charge, and \$1.50 per quarter for water,

making a total minimum charge per quarter of \$3, or \$12 per annum. If it were decided to raise the charge for water for domestic purposes so as to increase the revenue by fully \$31,000 on the present basis of consumption, and leave the fixed charges as at present, the minimum rates would be:

Fixed charge per quarter	\$1.50
Minimum charge for water per quarter	\$3.00

or a total of \$4.50 per quarter, or \$18 per annum. The effect of this charge would be that the price of water for domestic purposes would be raised from 40 cents per 1,000 gallons to 80 cents per 1,000 gallons, and from a statement which I have already supplied you with, showing a comparison of the rates charged by different waterworks in the three prairie provinces, this new rate would make the rate charged by the city of Moose Jaw the most expensive of any of the waterworks in the provinces, with the exception of the town of Yorkton, where the rate charged is 80 cents per 1,000 gallons.

Statement of Waterworks Revenue and Expenditure for Various Cities for the Year 1915.

	Moose Jaw.	Regina.	Saskatoon.	Winnipeg.
— Revenue —				
Commercial . . .	\$51,435.36	\$137,733.36	\$66,854.69	\$486,704.93
Departmental . . .	3,889.90		6,662.90	24,994.57
Fire department.	10,623.33		14,000.00	69,060.00
Miscellaneous . . .				3,850.28
	<u>\$ 65,948.59</u>	<u>\$137,733.36</u>	<u>\$87,517.59</u>	<u>\$584,609.78</u>
— Expenditure —				
Operating	\$45,699.62	\$ 49,822.88	\$54,025.31	\$234,322.57
Sinking fund	20,485.51		8,961.52	102,097.00
Interest	64,203.85	103,841.62	15,279.93	273,865.58
Miscellaneous . . .				760.81
	<u>130,388.98</u>	<u>153,664.50</u>	<u>78,266.76</u>	<u>611,045.96</u>
Deficit	\$64,440.39	\$15,931.14		\$26,436.17
Frontage taxes		27,652.04	(?)	73,730.16
Surplus		\$11,720.90	*\$9,250.83	\$47,293.98

*The balance of interest and sinking fund payments on the capital expenditure of the waterworks, which is \$1,132,424.51, is met by frontage assessment, the amount of which is not known.

	Moose Jaw.	Regina.	Saskatoon.	Winnipeg.
Population	16,889	26,105	21,054	163,000
Cost of plant	\$ 817,000	\$ 650,000	\$ 281,574	\$4,121,191
Cost of distribution system	536,000	670,000	1,003,342	2,205,777
Total cost of plant	<u>\$1,353,000</u>	<u>\$1,320,000</u>	<u>\$1,284,916</u>	<u>\$6,326,968</u>
Cost per capita	\$80.11	\$50.56	\$61.02	\$38.81
Number of services	2,000	4,039	2,284	32,108
Average daily consumption (in gallons)	718,492	2,193,026	1,140,827	8,000,000
Daily consumption per service	359.24	542.96	499.48	249.15
Daily consumption per capita	42.54	84.00	54.18	49.07
Revenue (commercial and departmental)	\$55,325.26	\$116,233.36	\$73,517.59	\$511,699.50
Revenue per 1,000 gallons21c.	.14c.	.17c.	.17c.
Revenue per service	\$27.66	\$28.77	\$32.18	\$15.93
Revenue per capita	\$3.27	\$4.45	\$3.48	\$3.13
Expenditure	\$130,388.98	\$153,664.50	*\$78,266.76	\$611,045.96
Expenditure per 1,000 gallons49c.	.19c.	*.18c.	.20c.
Expenditure per service	\$65.19	\$38.04	*\$34.26	\$19.03
Expenditure per capita	\$7.72	\$5.88	*\$3.71	\$3.74
Number of hydrants	303	430	452	2,072
Charge per hydrant	\$35	\$50	\$30	\$33
Mileage of water mains	68	55	44	250
Lineal feet water main per service	179.5	71.9	101.7	42.75
Lineal feet water main per capita	21.24	11.1	11.0	8.4

*The total expenditure in the case of Saskatoon cannot be shown as the amount levied for interest and sinking fund payments by way of frontage tax is not given separately in Saskatoon's financial statement.

NOTE—The figures in these tables are from the 1915 financial statements of the respective cities, or from the publication "Waterworks and Sewerage Systems of Canada," by the Commission of Conservation, Canada.