

American cities should study British methods for instruction in this economy."

A question which he does not raise, and one which is of interest, is how far the differences in costs are due to the higher price of labour, and the smaller spending power of the dollar in America than in England. The cost of labour for all purposes must be considerably greater in American cities, although probably the English cities pay as much in salaries for their expert officials as American cities of the same size. Another point to be borne in mind, this time in favour of the British city, is that all British streets are constructed of the standard required by the city or town as building development takes place, whereas in American cities there are many miles of streets in new suburbs which remain unpaved long after buildings are erected on their frontages.

Cost of Fire Prevention.—Dr. Powers also quotes the following:—

Maintaining fire brigade—Per capita cost, London, \$0.29; New York, \$2.97.

Fire losses.—London, 1912, \$2,045,405; New York City, 1912, \$11,827,994.

Education—Per capita cost in London, \$5.30; New York, \$6.53.

Police Expenses—London, \$1.78 per capita; New York, \$2.97 per capita.

Debts—London, average debt per inhabitant, \$121.49; New York, \$156.57.

In the case of London 51.62 per cent of the debt was for non-revenue producing purposes, and 48.3 per cent for revenue producing purposes. The New York debt is not only a third greater than the corresponding debt of London, but 60.56 per cent has been incurred for non-revenue producing purposes, leaving only 39.44 per cent for purposes producing revenue.

In a number of the specified cities in Britain the portions of the debt incurred for non-revenue producing and revenue producing purposes are about equal, whereas in seventeen cities in the United States, other than New York, the portions were 73.22 and 26.78 respectively.

The above figures indicate the need for careful study of the comparative costs of British and American cities. When a proper basis has been found for making this comparison it will be possible to compare British and Canadian cities more easily and on a more accurate basis than can be done at present. The most uncertain element in making the comparison is the extent to which allowance should be made for difference in compensation to labour in Britain and Canada. There are certain things to set off against this, but it would appear as if the spending power of the dollar would not be sufficiently accurately ascertained to enable conclusive figures to be arrived at.

Any views regarding the above figures and my comment upon them will be gratefully received.

EDMONTON CITY COMPTROLLER'S REPORT.

City Comptroller Mouat, of Edmonton, in a recent report on the city's finances for 1915, shows a \$775,000 reduction in controllable expenditure as compared with 1914. By these economies Edmonton had a revenue surplus for 1915 amounting to over \$110,000, which will go towards reducing the taxes of the current year. The total revenue for the year amounted to \$2,663,351, as against \$2,942,315 in 1914. The gross debenture debt at 31st December, 1915, was \$24,668,000. Deducting those debentures issued against the security of public utilities, and local improvements, and allowing for the sinking fund investment, the net debenture debt is \$10,005,500. The annual instalments required to meet the debentures have been duly provided for and paid to the credit of sinking fund account. However, there is a total of about \$175,000 in arrears to this account on account of former mortgage loans made from sinking fund on real estate in the city—a method of investment that has very properly been discontinued, and is now definitely prohibited by an amendment to the city charter.

The city's outside auditors, in their report, say: "After going fully and completely into all matters pertaining to our office, we are satisfied that control of expenditures has been effectively exercised during the year."

The Road Board of Great Britain recently advised county authorities of its intentions to loan \$1,000,000 during the fiscal year 1916-17 to aid in improving road surfaces.

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