

# MUNICIPAL DEBENTURES BOUGHT

MUNICIPALITIES WILL PROFIT  
BY COMMUNICATING WITH US  
WHEN CONTEMPLATING THE  
- ISSUE OF DEBENTURES -

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Charles A. Mullen, Director of Paving  
Department

### GRAPHIC CHARTS OF ASSESSMENT RECORDS.

We recently received a series of graphic charts of assessment records from the town of Transcona, Manitoba, compiled by Mr. O. F. Dennison, the local assessor. We have gone carefully through the series which is made up of twelve charts and found them not only interesting but instructive, particularly as a basis upon which any other municipality might be able to record, so that the average ratepayer can readily follow, the fluctuation in values and statistics that are taking place year by year in our urban centres. The charts are arranged so as to cover the changes from 1912 to 1933. Mr. Dennison must have given much time and thought in the preparation of such valuable data, and deserves much credit, and while the charts would take up too much space in this Journal, we will gladly loan our copy to anyone interested.

### WINNIPEG'S BALANCE SHEET.

We have been examining the remarkable balance sheet of the City of Winnipeg and wish we had the space to publish it in full as a model. For clearness of arrangement and for comparison with the figures of previous years the exhibit would be hard to beat and it is very evident that the City Council is sufficiently proud of its record as not to confuse the figures so that no one outside a chartered accountant could understand them. The City's debt has been reduced by over a million dollars, and the figures show that the next tax rate of 15.7 mills, as against 14 mills for last year is due to outside, not city administration, costs. The balance sheet is worked out under the following headings:

#### ESTIMATED EXPENDITURES

May 1, 1916, to April 30, 1917.

Statement of Realty Assessment for Year 1916.

Statement of Business Assessment for Year 1916.

Details of Tax Levy.

Why the 1916 Tax Rate Exceeds 14 Mills.

How \$100 of Taxes Was Spent in 1915-16 in Comparison  
With the Estimated Figures for 1916-17.

How \$100 of Revenue Was Raised in 1915-16, With Cor-  
responding Amounts for 1916-17.

#### WHAT THE CITY OWES.

Debt Reduced by One Million Dollars in 1915-16.

#### SUCCESSFUL MUNICIPAL OWNERSHIP IN WINNIPEG.

Hydro-Electric Surplus, 1915-16, \$79,729.67.  
Some Facts About the Power Plant.

Water Works Surplus, 1915-16, \$47,293.98.  
Water Works Income Account, Year Ending  
31st March, 1916.

#### QUARTER OF A CENTURY CIVIC SERVICE.

City Comptroller Pelletier recently celebrated the 25th anniversary of his entrance in the service of the City of Montreal.

Mr. Pelletier entered the civic service as accountant, and was elected to succeed the late Mr. Dufresne as comptroller, in 1906, after having been his assistant.

A few months ago, after the resignation of ex-Controller Hebert, the name of Mr. Pelletier was mentioned to fill the vacancy created on the Board of Control, but he declined the honor, though he had had the assurance that the council would have elected him unanimously.

#### THE RIGHTS OF A CITIZEN.

Henceforth, no young man should be permitted to exercise the rights and privileges of a voting citizen unless he can show affirmatively (1) that he has a good character and reputation, (2) that he is able to earn a living by doing some kind of useful work, and (3) that he has been trained in the duties of citizenship, including a knowledge of his ordinary civic obligations and a duly certified fitness to render appropriate service in case the community or the country needs him in time of war or other public emergency.—Exchange.