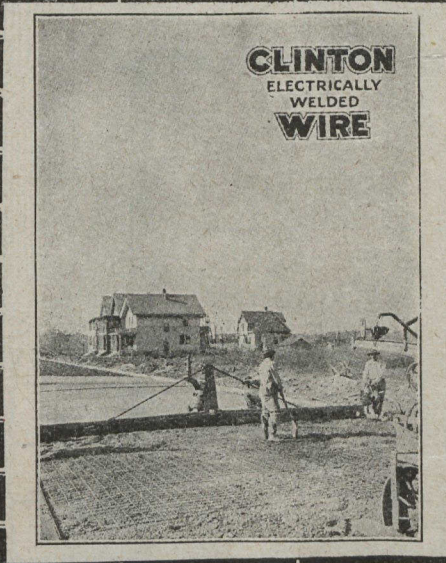


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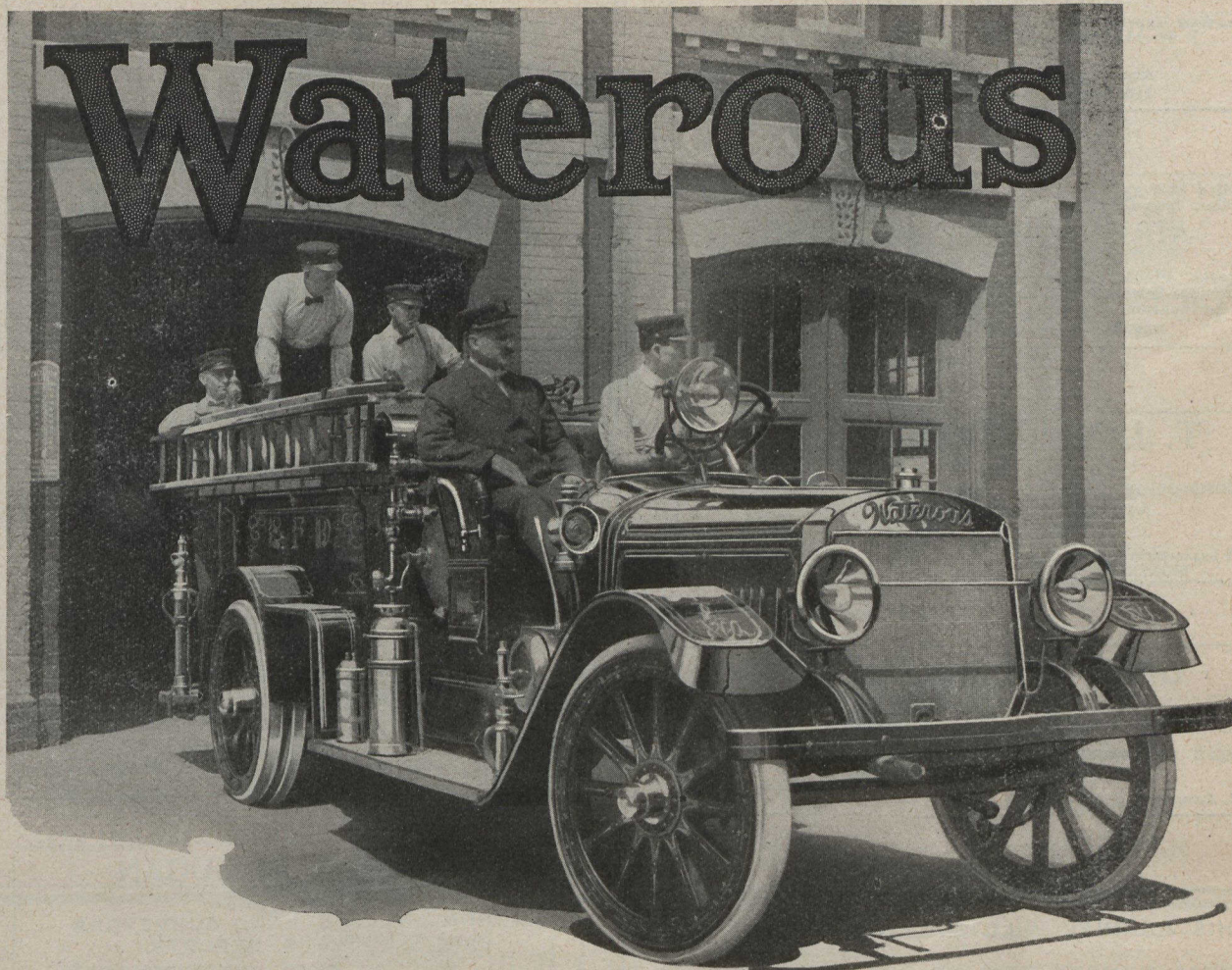
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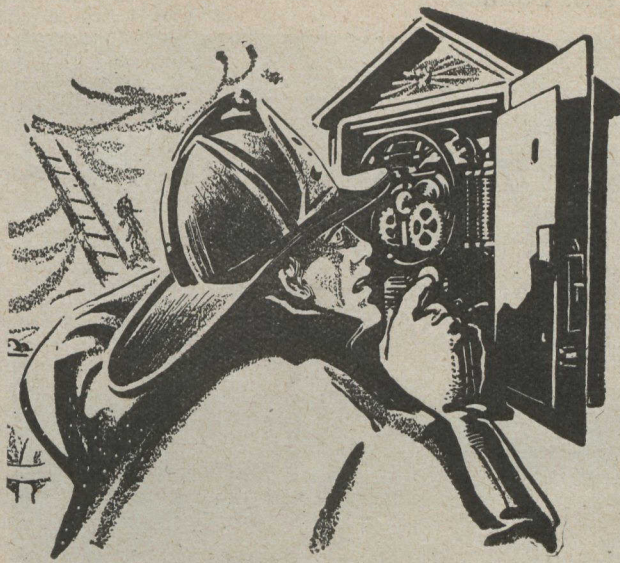
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Resurfaced with "Tarvia-X" and  
with "Tarvia-B" seal coat in 1917.

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Tarvia, a dense, tough, viscid tar preparation, was introduced into the macadam last year, forming a tough, slightly plastic Tarvia-concrete.

This road is stronger than the automobile. It holds its own against the tearing, thrusting dig and pry of the automobile driving-wheels. When the resurfacing work was done, it did not cost much additional to introduce the Tarvia element. A radical saving in maintenance has result-

ed and this saving will before long more than pay for the extra cost of the Tarvia. The only maintenance required on roads of this type is an occasional treatment of "Tarvia-B." The "Tarvia-B" compensates for the wear, adds new resiliency to the pavement and makes it dustless. No cheaper form of maintenance has ever been worked out for macadam roads of any type. Intelligently used, it insures a road indefinitely.

There is a long list of Canadian towns now which have been using Tarvia for many years with great success. Their experience is at your service.

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If you will write to the nearest office regarding road problems and conditions in your vicinity, the matter will have prompt attention.

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**THE STADIG ROTARY SNOW PLOW.**

City of Outremont, February 6th, 1918.  
Engineer's Report Re:

**PURCHASE OF ROTARY SNOW PLOW.**

To the Mayor and Aldermen,  
City of Outremont.

Gentlemen:—

I have the honor to inform you that we have been experimenting with a rotary snow plow built by The Canadian Fairbanks-Morse Company, under the Stadig Patent, since the 9th January last. We had last year experimented with a rough model made by the inventor himself, and find that the latest type of machine is infinitely superior to the model.

We have kept some cost data in connection with the work done by this machine.

**I.—Cote St. Catherine Road.**

This machine was operated on Cote St. Catherine Road during three different days clearing the snow from the banks and projecting same on vacant lots.

After allowing a depreciation of 10% on the cost of the machine, interest at the rate of 7%, and a generous sum for repairs, we figure that the fixed charges per day for the machine for a period of 50 working days during the season, is \$14.00. Figuring the cost of gasoline, time of operator, Corporation teams and helpers, as well as time of grader and single snow plow used in connection with this work, we find that the cost per lineal yard of street cleared (one side only) is 7.2c. This work covers a period of 23 hours, and a bank of snow 6,775 feet long, 10 feet wide and 1 ft. 9 in. high was cleared in that time.

As a parallel to this work, the cost of removing snow on the same date, on another section of Cote St. Catherine Road, under the same conditions, was kept, the snow being loaded by hand in sleighs and removed to a dump less than one-quarter of a mile away. The cost per lineal yard was 23.7c; this work covers a period of 10 hours and a bank of snow 950 feet long, 10 feet wide, and 1 ft. 9 in. high was cleared in that time.

As a check of these last figures, the cost of clearing Cote St. Catherine Road by this method was kept last year, and the figure per lineal yard of street (one side only) was, under practically the same circumstances, 27.4c.

From these figures it can easily be deducted that the cost of removing the snow on the whole length of Cote St. Catherine Road, from Laurier Avenue to Bellingham Road, would cost — with the rotary plow — \$211.20, and the second method of carting snow away — \$695.20, or a saving of \$484.00. If the machine was used on clearing the snow six times on Cote St. Catherine Road, the saving thus made would more than pay the total cost of the machine.

**II.—Work on Other Streets.**

This machine was also used in opening up of sidewalks in sections of the city where drifts made them impassable. An accurate count was kept on this work, details of which I have on record in my office. From 4 to 11 miles of sidewalks per day have thus been cleared at the cost of \$30.45. It is difficult to arrive at the actual cost of this work by other methods, but I believe that I am not too optimistic in saying that a saving of 50% was made.

The advantage of having this machine is that the work can be done very rapidly and the snow is projected away from the street without forming any banks; in fact, a great deal of the snow is dissipated in the air and cleared away by the wind.

Respectfully submitted,  
(Sgd.) J. DUCHASTEL,  
City Engineer.

**LICENSES NOW OPERATIVE.**

The Canada Food Board licenses are now operative in the following classes of dealers in foodstuffs in Canada:

- Grocers (wholesale and retail.)
- Bakers (manufacturing and retail.)
- Manufacturers of breakfast foods and cereals.
- Retail butchers.
- Fish dealers (wholesale and retail.)
- Flour and feed dealers (wholesale and retail.)
- Produce dealers (wholesale and retail.)
- Canners.
- Packers.
- Manufacturing confectioners.
- Proprietors of public eating places.

**A PATRIOTIC FIRM.**

We have had occasion to study the employment of those soldiers who have already returned and been discharged, and on the whole we find that many firms encourage returned soldiers to apply for work, which to a large extent has been taken advantage of. But very few employers have had the patience to try out to any extent the men who by the very nature of their wounds require special care, so that when we do come across a firm that lays itself out not only to give employment to returned men, but sees to it that every care is taken to make the men contented, even to the extent of moving them from one department to another until the right job is found, we feel that full credit should be given to that firm.

The firm we refer to is the Canadian Consolidated Rubber Co., Ltd., with head offices in Montreal. From the first this company encouraged discharged soldiers to apply for situations by offering and giving good wages when they were employed, and no soldier has been refused, whatever his disability might be. In addition, the firm has allowed the Hospitals Commission to use the works for re-educational purposes. To our mind this is giving real patriotic service to the country, and what is more, the firm has benefitted not only in the faithful service of the returned men themselves, but in the spirit of good fellowship engendered in the other employees, with correspondingly better workmanship and consequently better returns for the money paid out in labour. As an indication of the spirit of the executive of the Canadian Consolidated towards their employees the following extract, taken from a letter addressed by the President, Mr. T. H. Rieder, to his superintendents, is an object lesson in itself:—

"The Canadian Rubber System extends from the Atlantic to the Pacific. It has ten groups of factories in the provinces of Quebec and Ontario, and distributing stations in every city of importance in Canada. Three hundred and fifty of our fellow workers voluntarily enlisted take part in the war Democracy is waging against Autocracy in Europe. During the past two years gradually increasing numbers of disabled soldiers have returned to Canada, and when the war is over one half million of men, less the number of fatalities, will return to our country.

The Canadian Rubber System is willing to assume its portion of the burden of placing returned soldiers back into civil life in Canada, and is cognizant of the fact that after an outdoor life returned men may not be able to so apply themselves to vocations with the same degree of efficiency as prior to enlisting.

Employees of all rank connected with the system throughout Canada are requested to use their influence and goodwill costs nothing and is appreciated."

In the House organ of the firm also appears the following:—

"Following out Mr. Rieder's wishes that more of the officials of the factory should be made aware of vocational training, Mr. Wade made arrangements with Major Stanley in charge of the re-educational classes in this military district, for our factory superintendents to see for themselves the excellent work that is now being done to fit our returned men to earn their living in occupations which before the war were unfamiliar to them.

The superintendents were deeply impressed with all they saw. Many of the boys who did their bit in Europe and have returned to Canada, unable from the nature of their injuries to resume their former occupations, are being trained for positions in many cases much better than those they had before they donned khaki. Our officials were shown the work of excellent cabinet makers, who up to the time of coming to these classes, scarcely knew the use of a plane or a chisel. They saw others taking up bookkeeping and business classes, stenography and typewriting. Others were at work in the machine shops, some were fitting themselves as contractors and automobile mechanics, and a large class were learning to read and write.

About twenty-five different trades or occupations are being taught, and the eagerness displayed by the men is a great incentive to the instructors. Our officials came away with a feeling of admiration for the men who are striving to fit themselves once more for industrial work; they are resolved to try and help by obtaining positions for these men when vacancies occur."



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Among Police Constables in Eastern and Western Canada for the Shields offered by the Rt. Hon. Lord Shaughnessy. The winning team in each section will compete in the final for the Championship Trophy presented by Dr. F. Montizambert, C.M.G., I.S.O., First President of the Association.

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Entries must be in by August 31st.

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No. 8

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## Democracy and Responsibility

This present war is the battle of the giants — bureaucracy against democracy. This has been repeated so often by statesmen, preachers, writers, and the press that it is now accepted as an axiom by the common people, though the principles for which we are now fighting, are by too many treated as an abstract theory to be discussed at leisure moments. These men and these women, members of societies of a pacific nature for the most part, do not realize that that liberty which they prattle about so much has been made into a living and vital issue by our men at the front, that the real meaning to justice is being given on the fields of Flanders and that the test of the spirit of responsibility of noncombatants — which means everyone not in war work — must be made in action — in public service, in self control, or in any constructive service that will help in Canada taking her full part in the war.

The great principles underlying democracy, as we understand it, are law, with the absolute power of the people to make the laws, and order, with the determination of the people to see that it is carried out. But other people have other conceptions of the meaning of democracy; they construe freedom — another principle of the democratic spirit — into licence. There are today in Canada many societies, made up principally of aliens — not necessarily enemy aliens — that, taking the cue from some of our pacifists, have not been remiss in introducing the Bolsheviki conception of democracy — every man his own lawmaker and keeper — into Canada. Is it not somewhat of an irony that while under the protection of our laws of liberty for which so many sacrifices have been and are being made, these aliens should be continuously abusing our privileges of hospitality and citizenship? For that is what too many of these meetings of foreigners amount to. These same men, many of them of military age, have never taken out their papers of naturalisation, even when they had the opportunity, and never intend to, and so cannot be called upon for military service. At the present moment they are useless to Canada.

This brings us to our second point. In Alberta many interned Austrians have been allowed to work

in the mines — not at a dollar a day, but as much as they can get, with the result that, taking advantage of the shortage of men, they are demanding and getting \$10 a day, the consumers, of course, having to pay for it all. Again, an illustration of a body of foreigners who have taken advantage of the leniency of our laws, or rather the administration of them, to bite the hand of those who feed them. They have taken their responsibility as guests — enforced though it be — of the nation as a huge joke, and got away with it.

Surely then one of the first duties of our administration is to bring home in no uncertain way to every one entering the Dominion with the idea of locating in the country, that citizenship of Canada is not all privilege; that it carries with it special responsibilities — one of which is strict compliance with the laws of the land — whether they be Federal, Provincial or Municipal.

One of the difficulties of administrating those municipalities that have large foreign populations is in the total disregard of law and order by these same people, only so far as they are forced by continual prodding to carry out. This is evidenced in the local police courts, by officers of health, sanitary inspectors and school authorities — in fact, much of the expense incurred by these departments may be attributed to the alien population in each industrial centre. Our suggestion is that an examination be made, in the fundamentals of Canadian citizenship, of every foreigner desirous of taking up occupation in this country. Until he or she can pass this examination the naturalization papers should be withheld. What is more, every foreigner who has been in this country for six years and failed to take up citizenship, should be deported. The papers should be prepared by a joint committee of the Union of Canadian Municipalities and the Provincial Unions.

If our men are fighting for democracy, let us at home put the full meaning on the word, and see to it that citizens and would-be citizens are made alive to their responsibility, and the first step towards this end would be by a test examination such as we suggest.

## The Victoria Convention

The outstanding feature of the Victoria Convention of the Union of Canadian Municipalities was the broader conception of civic responsibility and opportunity than had been showed in previous conventions. The delegates from the East and the West really got together; each appreciated the other man's standpoint and all recognized the necessity of combined effort if municipal Canada is to hold up its end in the readjustment that is already beginning to take place in the world's democracy. Never before did local government have such an opportunity, as now, to show its strength in the building up of the nation, and never before did the personnel, because of the hard experience brought about by war conditions, have such an opportunity to make citizenship in Canada a splendid vitality. A "citizen of no mean city" can and should be synonymous with the name of every urban municipality in the Dominion. It depends entirely on the administration. Not only in the collecting and spending of the taxes, but in making the local conditions such that the citizens will find a delight in living in their home town. If conventions mean anything at all it is in the lessons the delegates learn, not only from the paper and addresses, but from each other in little informal chats in some nook in the meeting hall or in the hotel, and in the Victoria Convention this exchange of opinions and experiences cannot help but be productive of a wider meaning of civic affairs in Canada.

Another feature of the convention was the realization that greater efficiency was needed in the administration of municipal affairs. No doubt, because of circumstances caused by the war, better business methods have been introduced, but even these are not enough to ensure that standard of efficiency that will be necessary in the future government of our cities and towns. As the country grows in population new problems arise that can only be solved by men who make a special study of them as they affect other cities and how the solvent of each problem can be best applied locally. The day of civic government by the rule-of-thumb method is over in other countries and the sooner it is made a thing of the past in Canada the better. By this we do not mean that professionalism should necessarily be introduced into local administration, but that civic officials should have better opportunities to study and thus become better qualified to advise their councils. Each civic official should be made to become an expert in his own particular line, and we don't know of any better medium for their education than in conventions such as was held in Victoria, and will be held in the different provinces. Every delegate leaving a municipal convention is a better informed man and the newly acquired knowledge should be used for the benefit of his own community, and as officials are permanent at least one should be included in every civic delegation sent from a city or town.

## Direct Taxation

The Edmonton Bulletin is somewhat alarmed at the statement of the Alberta Minister of Municipalities made before the Victoria Convention of the Union of Canadian Municipalities which was to the effect that he "foresees the future city to be a place of abode in which every resident will have equal rights regardless of his land holdings." We see nothing revolutionary in the statement, indeed we welcome the new trend of thought indicated though not for the same reason that our contemporary objects to—that such an experiment would mean the giving of votes to residents who paid no taxes. The construction that we put in the statement is that Canada will follow the English system of taxation, which is—all local taxes, or rates, are paid direct by the tenant on his or her rental. In the Old Country the system has worked out satisfactorily in every way, and we have reason to believe that its adoption by this country would solve the difficulty of tax collections that is prevalent not only in the West but in the East as well. There is in Britain no such thing as municipal tax arrears amounting to millions of dollars in one city.

Whether we like it or not we have to recognize the fact that our system of local taxation is very much of a speculation, if not a gamble. We base our taxes on the assessment of property, which during the last ten years, has fluctuated to such an extent that in comparison the fluctuations of the stock market during the same period may be termed stable. Not only that, but in no two municipalities is the assessment the same, ranging as it does from 25 per cent to 80 per cent on the actual value, according

to the whim of the assessors, so that 6 mills in one town may be equal to 10 mills in another town, or vice versa. Such a system of taxation, unless in the hands of experts (which it is not) cannot help but land many municipalities into all kinds of difficulties.

Now take the English system. Every resident, whether the owner or not, pays his, or her, taxes on the actual rental value of the dwelling or store, or factory he occupies. This averages about 50 cents on the dollar. That is, for every dollar paid in rent he pays another 50 cents for local taxes; and it is paid direct to the town hall. Should such a system be adopted in Canada, it would work out, on the present taxation, about 25 cents on the dollar. For non payment of taxes the resident in England is dealt with summarily by the local magistrate, with the consequence that even in the most congested districts, where dwellings are rented on a weekly basis, the tenants pay up very promptly. Because of this paying of the taxes direct and personally there is always a keen interest taken in local affairs by the citizens.

It seems to us that to get our civic taxation on a more equitable basis and to reduce to a minimum the dangers of extravagance in local administration we must alter our present system of collecting the taxes, otherwise the credit of municipal Canada will suffer to such an extent that its bonds will find no market, and the only alternative to the adoption of the English system is the purely business form of commission or manager government which is bureaucratic in nature and not at all in keeping with our idea of democracy.

**VITAL STATISTICS.**

In another part of this issue is published an address by Mr. R. H. Coats, the Dominion Statistician, on Vital Statistics. While Mr. Coats looks upon the importance of vital statistics for their national value there is a local value which must not be overlooked. For instance, where the local vital statistics are accurate, and the municipal treasurer is up to his job he can calculate fairly accurately the municipal income for the next twenty, or even thirty years, so far as the natural growth of the population is concerned, and on the present taxation. The health officer can by comparing the vital statistics of his own district with those of other districts easily find out if the health of the community, over which he has charge, is below or higher than the normal and can then act accordingly. Vital statistics are very necessary then just as much for the community as for the nation, and as in his co-ordinating plan the Dominion statistician depends much on the present machinery each municipal council would be wise to help in every way possible to make the scheme a success.

This same conference was attended by Mr. H. J. Ross, who for the last eleven years, as chairman of a special committee of the Union of Canadian Municipalities, has been grappling with the subject of uniform municipal accounting and statistics, often under very adverse conditions and much discouragement. So that when a model bill covering the whole subject of statistics was adopted by the delegates, who came from all parts of Canada, Mr. Ross must have felt that his labor had not been in vain; that at last he was about to see the consummation of his long and continuous propaganda. And no doubt such will be the case now that each of the provinces has got down to a common working basis.

**THE NEW PRESIDENT OF THE U.C.M.**

opportunity to study the municipal progress that has taken place in every part of the world, with good results not only to Calgary, but to other councils who have sought his advice. In the reconstruction of the Union, which in the past has done excellent service, the new President will have an opportunity to turn his knowledge to good account.

In the new President of the Union of Canadian Municipalities (Mayor Costello, of Calgary) municipal Canada is fortunate. Dr. Costello, of whom a pen sketch appeared in this journal, April 1915, is now serving his fourth term as Mayor of the Albertan city, and having served for many years previously as an alderman, he has years of municipal service to his credit. During all this time the doctor has never lost an

**NEIGHBOURLY GREETINGS.**

It was a happy thought on the part of the mayors of Montreal and Toronto to take advantage of the aerial mail service that has just been inaugurated between the two metropolitan cities, to exchange neighborly greetings. Both mayors have had long service in their office and such spontaneity in expressing mutual good wishes cannot help but draw together the citizens of the French and English tongue. If other mayors would follow the example set by Mayors Church and Martin, and exchange greetings, and even visits, with the neighboring mayors more goodwill and less jealousy would ensue between certain cities and towns.

**NEW OFFICERS OF THE U. C. M.**

The Union of Canadian Municipalities at its annual convention which was held in Victoria, July 9, 10 and 11 elected the following officers for the year 1918-19:

President—Mayor Costello, of Calgary.

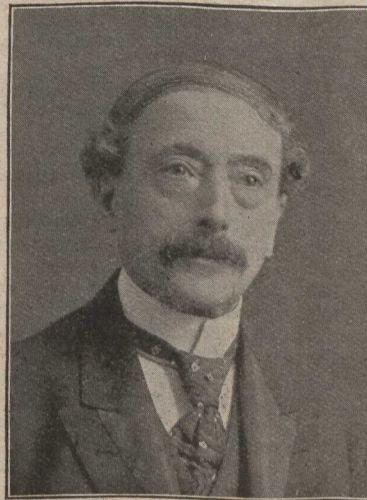
1st Vice-President—Mayor Bouchard, St. Hyacinthe, P. Q.

2nd Vice-President—Mayor Todd, of Victoria.

3rd Vice-President—Mayor Fisher, of Ottawa.

Hon. Secretary—W. D. Lighthall, K.C., Montreal.

Assistant Secretary—G. S. Wilson, Montreal.

**SENATOR DAVID, LATE CITY CLERK OF MONTREAL.**

In the retirement of Senator L. A. David from the City Clerkship of Montreal, there passes from the City employ and from the municipal life of Canada a worthy member of that school of public men who felt honored in serving their fellow citizens in a civic capacity. Courteous to a degree not often reached by public men, Senator David,

during his long term as City Clerk of the Commercial metropolis, set a continuous example of kindly consideration of others, to his colleagues and subordinates. His knowledge and experience were ever at the disposal of his people, and now that he has entered into a well earned retirement after forty-five years of municipal service, the good wishes of his friends, who are legion, go out to him.

There is one accomplishment of Senator David's not generally known to municipal men, which we hope to take advantage of, now that he will have more leisure. He is a litterateur of the first rank, and we trust in the near future to induce the Senator to write his reminiscences for the benefit of the readers of this Journal.

# Housing Shortage in Canada

THOMAS ADAMS.

In Canada, as in Great Britain and the United States, there is the need for increased housing accommodation in connection with war industries and the same difficulties in securing the provision of such accommodation by means of private enterprise. Capital which is available in normal times for building purposes is no longer obtainable. Such capital as is available can only be had at a much higher rate of interest than before the war. In addition to the increased cost of capital, and the difficulty of obtaining it, there has to be faced a greatly increased cost of material and labor, so that the building of houses to-day will probably involve a total cost of from 30 to 60 per cent above that of houses that had been built immediately before the war. When erected under such adverse conditions houses cannot be made to pay an adequate return on the cost of erection. Under the operation of the law of supply and demand it will take a few years of shortage of dwellings to force the rental values to a height which will enable new buildings to pay a proper return to the investor. It is natural, therefore, that the private builder should suspend operations for the present and engage in work of a less precarious kind. It is almost certain that prices will recede to some extent after the war and this will involve loss to those who build under present conditions.

Faced by such a situation, a country at war can only act in one way if it wants to secure the maximum of production according to its population and other resources. It must step in and assist with the provision of houses, or at least with the provision of capital, and share the greater part of the responsibility for any loss that may accrue as a result of building houses during the war. It is not suggested, of course, that governments can do a large proportion of the building that is required to meet the present shortage. All that they will be able to do will be to lessen the shortage that is directly connected with war industries and ship-building plants. In war industries must be included the production of food, and the building of additional cottages for workers in rural districts is one of the great needs of Canada. When the various governments have done everything that can be done to stimulate the provision of dwellings needed for war purposes, there will still remain a housing problem of great dimensions to be solved by the country and requiring urgent attention in the near future. The solution of that more general housing question will be easier if war housing is undertaken in Canada, as it is in the other allied nations.

This general housing problem is becoming acute in a number of Canadian cities. In the *Manitoba Free Press* of May 8th, 1918, it is stated that the number of marriages registered at the city hall during the years 1915-16-17 was 7,798 and that during the same period only 135 dwellings and nine apartment blocks have been erected in the city. A housing survey is being made in five districts of the city with the object of ascertaining the sanitary and other conditions of working-class dwellings. As against the above figures of dwellings erected in the last two years, no less than 3,392 dwellings and 149 apartment blocks and office buildings were erected in 1913-14. The *Health Bulletin* of the city suggests that, as a result of the growing shortage of houses, the doubling up of families is on the increase and in some cases the Health Department has discovered three to eight families occupying single dwellings as tenement houses. The *Montreal Star*, of June 1st, says that 5,406 marriages took place in Montreal and only 542 new houses were erected. In Toronto, the increase of population is proceeding at a rate which means that only one-tenth of the houses required to accommodate the increase are being erected.

## Some Special Aspects of the Canadian Problem.

Part of the difficulty in Canada is due to the low standard of comfort which foreign laborers are willing to accept in order to save money. One Austrian laborer in Winnipeg is described as living in a single room in an overcrowded tenement house, for which he pays \$3.00 per month rent, although his earnings are given as \$100.00 a month.

While to some extent the solution of the problem of the uneducated foreigner living in unsanitary homes depends on education, the fact that it does so in no way lessens the responsibility of the city authorities to enforce proper restrictions on the use of dwellings so as to secure healthy conditions.

Slum districts and tenements do not confine their evil effects to their own prescribed area, but spread disease and bad conditions into even the best parts of the city.

They not only lower vitality, but they injure the city from a financial standpoint, both because of the increased cost of public health administration they involve and because of the low assessable value per capita which occurs when people live in poor and overcrowded dwellings.

The population of a country at all times tends to drift, following the available means of employment, and causes overcrowding in one part of the country at the expense of depopulation of another part. With the creation of war industries in certain special places this drift increases and follows the industrial development. In some of the industrial cities and towns congestion has been the result, and so far as this congestion is directly traceable to the war, it should be dealt with by government housing schemes. There is a great deal of overcrowding in Montreal and Halifax and the situation in Toronto is such that the Manufacturers Association has taken the matter up and passed a strong resolution on the subject.

The Brantford Board of Trade, according to the *London Free Press* of 13th April, 1918, has decided to launch a company for the erection of 100 workmen's dwellings in Brantford during this summer. Local manufacturers have offered to provide capital, owing to the scarcity of houses in the city, and already \$100,000 has been promised to enable the plan to be carried out.

## The Housing Problem and Returned Soldiers.

There is another part of the problem which has not yet reached a head but is certain to assume a serious character in the near future. With the present shortage of houses, to meet the natural increase required by newly married people and to afford accommodation for industrial workers, there is going to arise a big demand for houses to accommodate returned soldiers. This question has been discussed by the G. W. V. A., and a delegate of the association has been appointed to interview the premier of Ontario. In a resolution passed by the association, it is stated that the housing situation in Toronto and in the large cities is unsatisfactory, both in regard to the accommodation to be obtained and the rents which have to be paid. The effect of this condition is already being felt by those returned soldiers who are trying to adjust themselves to civilian life. If this be the condition to-day with so few of the soldiers returned from the front, what is it to be when very much larger numbers come back and have to be absorbed into the social life of the country?

One very promising feature in the resolution passed by the G. W. V. A. is its recognition of the value of gardens and allotments as a result of what the soldiers have seen in England. It is hoped that the experience they have gained in this direction will stimulate them to urge the cities and towns to acquire considerable areas of vacant land for the purpose of permanent use as allotments. The difficulties of creating these garden allotments in Canada are, however, greater than in England, because of the false idea which prevails here as to the high value of suburban real estate. In the suburbs of an English city, agricultural land retains its purely agricultural value until it is quite ripe for building — hence it is easy for a city or town to acquire that land or to rent it and subdivide it in gardens for the workers.

The need for allotment gardens, or, what is perhaps better still, large gardens attached to the homes of the workers, and small farm holdings, will be greatly increased as a result of the need for finding outdoor employment for disabled soldiers. A great many men, who will not want to take up farming as a sole means of occupation or livelihood, will want an opportunity to produce their own vegetables and to get some outdoor work near to a city in which they can earn the major portion of their income from the factory and get the social intercourse which they desire.

The resolution of the G. W. V. A. recognizes all these things, but it should be borne in mind that the housing question cannot be solved for one class, no matter how deserving. No solution of the housing problem for the returned soldiers will be effective or satisfactory if the Government limits its consideration to that one aspect of the question.

The problem of shelter for the people of the country cannot be divided into compartments. It has to be solved in relation to the supply and demand of the whole, although, of course, the fact that the shortage of houses is beginning to hit the returned soldiers makes it of all the greater importance that some effort should be made to arrive at that solution.

# How the Housing Problem is Solved in South Africa

The housing problem is not confined to Canada for they have it in South Africa. In a letter we recently received from the Town Clerk of Bloemfontein (Mr. J. P. Logan) was enclosed the memorandum of a housing scheme that, in the words of Mr. Logan "has proved very helpful and which is being adopted all over South Africa."

The memorandum, which is given below, shows very clearly that not only are the South African municipal councils alive to their responsibilities in the proper housing of their citizens, but that their sinking funds are up-to-date, of which Bloemfontein itself gives an excellent illustration in being able to advance \$800,000 to its citizens for building, out of the sinking fund.

## Memorandum of Bloemfontein's Housing Scheme.

The question of housing has agitated Bloemfontein ever since the turn of the depression in 1908. As the town grew steadily through its central position and through the general increase in prosperity of the Free State, agriculturists rents steadily rose. Private enterprise in the boom days had built when things were dear. When normal times came they found they were not getting the return on the money they expected. From the point of view of the men with further money to invest, house property was no longer an attractive investment. He had been bitten by the boom and to make matters worse as he badly wanted his money in the depression he could hardly give the house away.

The Town Council had its accumulating sinking and depreciation funds to invest. All the financial interests and experts advised buying up our own 4 per cent stock. As this was not so profitable as seeking investments in South Africa at 6 per cent the Council decided not to buy but to look to its own country, South Africa, in general for remunerative investment and to its own city in particular. Accordingly advances were made to South African municipalities, to South African farmers and to Bloemfontein citizens on first bond of their homes.

The investment difficulty of the individual is that he must be not only on the safe side with regard to his principal, but that in need he must be able to realize his investment. The municipality, on the other hand while looking to safety practically need never consider the question of realizing the investments so long as the interest comes in. The municipality can wait till the financial ebb passes and the sure return comes again.

When it became apparent that private enterprise would not advance money for building purposes the Town Council stepped into the breach, at first they insisted on large margins which meant that only the man with money could offer to build. There was still the artisan and the clerk in good employ with his small savings that could not be accommodated. To meet him the present scheme was developed, which in short is:

1. He provides the ground.
2. The Council advances the amount of the building at 6½ per cent. interest 5 per cent redemption.
3. He pays interest and redemption monthly as if it was rent.

In the past seven years over £160,000 (\$800,000) has been advanced in Bloemfontein of which nearly £60,000 (\$300,000) has been repaid already. There is not a bad debt or any arrears of interest. The Council charge 7 per cent interest until the loan is brought down to half the valuation, then it is reduced to 6 per cent in order to encourage people to pay off. The difference of 1 per cent has been treated as a reserve against possible bad debts and amounts now to nearly £4,000 (\$20,000.)

The Council lay stress on the point of getting another name as collateral security for about a third of the loan. This is a fine test as to the reliability of the applicant and a good safeguard in keeping up his payments for as soon as he drops behind a month or so the collateral is notified and he proves an excellent club to ensure the repayments.

It is not absolutely insisted on in the case of newcomers who are in decent jobs. The secret of the success of the scheme lies in the monthly payment. This is paid by the wife as a rule as part of her household expenses and it is with great pleasure they bring down their little pass book to the office and have the outstanding balance brought down another £2 or £3. Any time there is a fiver to spare the Council credits them and reduces the interest accordingly. If they wish to sell to another person no notice asked for. In fact, every facility is given to aid those

willing to help themselves. The Council also realize that every house so encouraged is another rate account, another water, and light consumer and another tram rider.

The foregoing scheme helps the man who has something, but it is felt that something must be done for the man who has little or nothing, who is unsettled perhaps, or whose wages only admit of securing a bare livelihood. To-day, these people are herding into rooms, backyards, etc., living overcrowded and unhealthy lives. Private enterprise all the world over has failed to provide sanitary wholesome conditions for this class, so the community in order to protect itself is being forced to take action. It is a sure thing that the poor take toll of the rich for the evil conditions under which they exist; not only self-protection but a wider sense of humanity, especially as regards the children, is calling on the conscience of the community to provide better means of growth and to set the financial cost against the happier state all round.

To meet this class the Council have erected two room and three roomed cottages which they are able to rent at £1. 10. 0 and £2. 10. 0 a month, including water, and it is proposed to erect a number more, while a further scheme is under consideration to erect 4 roomed house, 20 at a time, getting the greatest possible economy owing to large output and hand these over to citizens against a first mortgage bond and payment for the land.

J. P. LOGAN,

Town Clerk and Treasurer.

(Copy of application form.)

CORPORATION OF BLOEMFONTEIN.

Application for Loan on Town Property.

I beg to make application for a loan of £..... on security of a First Mortgage Bond on my property situate in..... and hereby agree to the following conditions:—

- 1.—That the interest thereon shall be 7 per cent. per annum, payable monthly to be reduced to 6 per cent per annum on reduction to one-half the Town Valuation.
- 2.—That redemption shall be made at the rate of 5 per cent per annum payable monthly.
- 3.—That I will keep the property insured against Fire and cede the policy to the Council, pay all rates and taxes as they become due, exhibiting all necessary receipts to the City Treasurer when required to do so.
- 4.—That I will keep the property in a good state of repair during the term of the loan to the satisfaction of the Council and allow the Council's officials to inspect same.
- 5.—All such further or other conditions as shall appear in the Power of Attorney to be signed by me for the purpose of passing the said Bond.
- 6.—If and whenever I make default in any of the conditions hereof it shall be premissible for the Council to call up and compel payment of all principal and interest owing.
- 7.—Should the Council desire a private appraisalment I agree to pay the necessary fee.
- 8.—That the erf upon which it is proposed to build must be paid for.
- 9.—That a qualified architect shall be employed to supervise the work.
- 10.—That payments will only be made by the Town Council upon the certificate of the architect.
- 11.—That approved collateral security must be given when required by the Council.
- 12.—That the Contractor and the specification shall be approved of by the City Engineer.

Date.....191....

Signature.

## SOLDIERS OF THE SOIL.

Boys enrolled as farm helpers in the Soldiers of the Soil organization, under the auspices of the Canada Food Board, are doing good work with the seeding. In Ontario 15,000 boys have been enrolled, many of them are now on the land; in Manitoba over 1,000 are at work; in Saskatchewan 1,100 are placed; in Alberta 624; in British Columbia 540; in Nova Scotia 1,398; in Quebec over 1,000 have been already enrolled. New Brunswick and Prince Edward Island are still to be heard from but the enrollment is under way.

## A Garden Community

The Housing Problem Solved in the Vicinity of Montreal.

FREDERICK WRIGHT,  
(Editor Canadian Municipal Journal.)

The problem of housing is to-day occupying the minds of many local authorities and associations in Canada and the United States, and many suggestions have been put forward for its solving, some good, some impossible, but all of them more or less of a theoretical, or at best an experimental nature. Now right near the commercial metropolis of Canada is a municipality where the housing problem has been solved in a way at once profitable to the community and more than satisfactory to those fortunate enough to become occupants of the dwellings that form the community. The name of this municipality is Pointe-aux-Trembles—about eight miles from the centre of Montreal—and the solution of the housing problem is to be seen any day in the local “garden city” that is splendidly situated near the River St. Lawrence, and which, when completed, will be one of the most delightful communities of 450 dwellings on this continent. And this will be but the first part of the scheme, as it is planned and hoped by the promoters that this “garden city” will, in the course of time, have at least 10,000 houses and the necessary stores, churches and public hall.

How such a project, which requires brains and imagination, was made possible is worthy of an article to itself. Such an article could well bear the title of “The Dream of a Practical Man Come True.” But to start at the beginning.

About sixteen years ago a business man located in the then village of Pointe-aux-Trembles. He bought some ground situated between the high road and

the River St. Lawrence and then built for himself a bungalow, not near the road but as far back as possible. On this property was an old wind mill. Instead of pulling it down, for the stone that was in it, he built a new roof to the mill, and planted around it Virginia creeper. In addition he made the ground in front of his dwelling into a lawn. He replanted an avenue of trees on either side of his property, and to-day he has a perfect garden, all designed and cared for by himself. He gave the same attention to his house which for comfort and chasteness in design and coloring, both inside and out, would be hard to beat. The man who has done all this is a practical man with the soul of an artist. His name is Rosaire Prieur, and he is an alderman of Pointe-aux-Trembles. This little personal sketch is written for a purpose, for Alderman Prieur is the man who founded the “garden city,” and the purpose is to show the kind of man who dreamed of better homes for the workers, and who put his dreams into practice by first forming La Société des Logements Ouvriers (in English the “Working Men’s Housing Society”), and then inducing the local council to guarantee its bonds, under a special charter based on the Quebec Housing Act, to the extent of 85 per cent. A bond issue of \$200,000 bearing interest at 6 per cent. was made and subscribed for, principally by local investors.

This was four years ago and though war conditions soon intervened, with all the high cost of material and labor, the Society went ahead and has



4th Avenue, Pointe-aux-Trembles (Near Montreal). Three types of workman's dwellings built by La Société des Logements Ouvriers.



4th Avenue, Pointe-aux-Trembles, P.Q. — Four examples of workmen's cottages built by La Societe des Logements Ouvriers.

now built seventy-five dwellings, each with a well laid out garden, both back and front. The Council for their part have built good streets and sidewalks, with electric light. This is the bare record to date. What that record has meant in thought and labor to the executive of the Society can best be understood by those who have had the building of a house on their hands—the planning, the conferences with the architect and the contractor, the financing and so on. And when it is stated that the whole cost of administration is only \$1,000 per year, which is paid to a secretary, it may safely be said that to the executive the work has been, and is, a labor of love in the best sense of the term. Alderman Prieur, in particular, has given up the greater part of his time, during the last four years, to the administration of the Society.

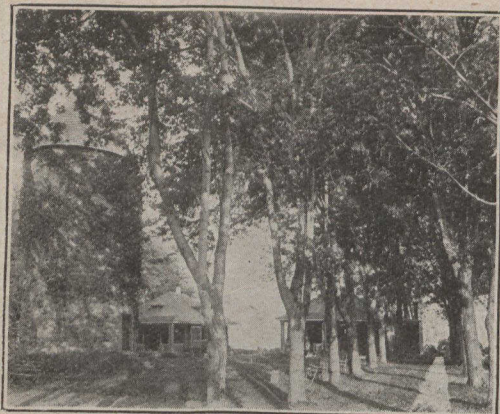
This "garden community" of Pointe-aux-Trembles (a more preferable term to "garden city" or "model city,") is situated just off the main road to Montreal—about fifty minutes car ride away. Each tenant has a well paved street and concrete sidewalk facing his dwelling. The streets are well lighted. An up-to-date sewerage and a good water system are there to ensure the health of the people. Between the edge of the sidewalk and the curb of the roadway runs a narrow grass plot studied with trees every twenty yards, and this is continuous throughout the community. Between the houses and the sidewalk lawns have been planted, with a flower bed in the centre of each. At the back of each dwelling is a kitchen garden divided from its neighbor by a hedge of shrubs, and when the scheme is completed there will be between the backs of the gardens a continuous grass plot of 100 feet wide, thus making the backs of the dwellings—where the

women usually have to do their work—equally as attractive as the front. This wide open space will be used by the kiddies as playgrounds, though trees will be plentifully planted. These trees are grown on the Society's propagating grounds which take up about an acre, where also is a large greenhouse in which are grown, under competent Belgium gardeners, all the shrubs, trees and plants for the community.

The first sixteen dwellings were built in the form of two storey flats, but the idea of thus housing workers was not considered satisfactory, even though they were a great improvement on the usual flat of that size and rent, and it was decided that all future houses must be self-contained; so that fifty-nine out of the seventy-five dwellings already erected have an upper and lower storey each. These are built in threes, twos and singles, and all are built of red brick with concrete foundations. As to the architecture the best proof of the pleasing design of each type is seen in the photographs that illustrate this article. Take the rows of three with a tower in the centre, really a picture of a chateau; and even the semi-detached dwellings are in reality divided houses with an archway joining them. The detached cottages with their bungalow design are very inviting. The number of rooms in each house range from six to eight, according to size. Each dwelling contains a bathroom, hot and cold water, electric fittings and a furnace. The finish of the rooms is cream with dark brown panellings, and every house is completely finished before a tenant is allowed to take up occupation.

At the present moment all the houses are rented from \$200 to \$300 per year, including all taxes, but each of the tenants has the privilege of buying



**A GARDEN COMMUNITY**—(Continued.) ..

The Home of Alderman R. Prieur, Pointe-aux-Trembles.

his house at prices arranging from \$2,000 to \$3,000—the terms being 15 per cent cash and the balance in ten years.

The question now comes. Does it pay—first to build such substantial houses and then to let them at such low rentals with the privilege of the tenants being able to buy so cheaply and on such advantageous terms? And the answer is that with La Societe Logements Ouvriers the project has paid, is paying, and will pay when the whole of the 340 houses contemplated are built. But there is a reason for the success, or rather two reasons. First the whole scheme was well thought out, and secondly, the scheme has been ably administered from the first. Before Alderman Prieur, who had been very successful in his own real estate and building operations, launched his project he made a close study, on the spot, of the different housing schemes in operation in Europe and the United States. He eschewed the weaknesses and adopted the best of each in his own project. Having completed his scheme he had little difficulty in persuading his colleagues of the Pointe-aux-Trembles Council to support him. The rentals from the houses already built more than pay the interest and a sinking fund created to retire the bonded debt at maturity.

In a scheme of such magnitude and which covers a wide area there are many corners lots, that can be sold at a big profit on the original cost of 10 cents per square foot, or \$250 per lot. These profits, in fact all the profits, will be used as a reserve in the building of more houses. The charter of the society calls for this. Last year Mr. Thomas Adams, Town Planning Adviser to the Commission of Conservation, paid a visit to this "garden community," and was impressed with all that he saw, and the following extract, taken from his report, says much for the future of the scheme.

"The scheme embraces the development of a great part of the district, and a considerable area has been reserved for the erection of factories and warehouses. The latter will not be indiscriminately mixed up with the dwellings. The houses are built of durable material, and well finished in every detail. Concrete pavements and sidewalks are constructed, and the gardens are laid out and planted before houses are occupied. One cannot conceive of any person being attracted by opportunities to purchase

lots and erect their own isolated dwellings, even with all the advantages of ownership, when they have the chance to rent a home from a society of this kind.

"The scheme will afford a valuable object



**ALD. R. PRIEUR,**  
Founder of Pointe-aux-Trembles Housing scheme.

lesson to the rest of Quebec, and indeed to the whole of Canada. These are difficult and expensive times in which to build, and if the society can operate successfully under present conditions, it will be bound to succeed when times are normal. We want more people in Canada, but we must first make available for them better places in which to live."

Surely such a project as outlined above, and actually in practice, cannot help but do much to solve the housing problem. Its great value is that it provides workers with the means of living—not merely existing. What is more, as it pays the municipality of Pointe-aux-Trembles, in bringing in more ratepayers, so it would pay any other municipality—provided there is the right administration.

#### **SUGGESTION THAT FEDERAL GOVERNMENT HANDLE MUNICIPAL LOANS.**

At the annual convention of the U. C. M. the following resolution dealing with loans, proposed by Mayor Carter, of Brandon, was left with the executive.

"Whereas the rate of interest prevailing at present on municipal securities imposes a heavy burden on ratepayers of municipalities, who are compelled to appeal to the financial markets for funds, and the tendency is that still heavier rates will be imposed;

"Whereas the Dominion Government has been able to secure from the people of Canada at reasonable interest and flotation charges the vast sums required to carry on the business of the Dominion and active participation in the prosecution of the war,

"Therefore be it resolved that, if deemed practicable by the Dominion Government, there should be one borrowing body in the Dominion of Canada for Federal, Provincial and Municipal purposes till after the war and that body to be the Dominion Government; they in turn to make advances to other governing bodies at cost for duly authorized capital expenditures and refunding of maturing issues upon satisfactory securities being provided by the body seeking accommodation."

## What the Food Board is Doing

ERNEST B. ROBERTS, (Canada Food Board).

Municipal officers are in a favored place from which to see a change coming over the Dominion which might, but for the impelling cause of war, have taken generations to come about. To watch this change in our Canadian life as it runs downward to the individual home, controlling kitchen and penetrating pantry, furnishes a psychological study of democracy in the making.

About last December it became a sort of gramophone record to repeat, "What is the Food Controller doing, anyway?" Even now some people are living in the mediaeval atmosphere of last December. The 100,000 food dealers who will be under license shortly have already altered their tone, changed the gramophone disc as it were, and are now asking a little querulously, "What is the Food Controller doing to us, anyway?"

Something began last December which is destined perhaps to revolutionize ideas of home life; something which changed our method of shopping, which may have an indelible effect upon the national character. This is the licensing system. Through the retailers, homes of Canada will learn the discipline of self control. Nearer and nearer to the actual consumer do the activities of the Food Board reach every day. What the public does not know, what it cannot even get a conceiving glimpse of, is the enormous amount of preparatory work which has had to be done. So that the Board sends out its message with more and more insistence. Greater food saving and greater food production are not ours to pick and choose. We must do it; it is our war and mere distance from the field only heightens our obligation to help in non-combatant service. That preparatory work is still going on busily through Provincial Committees, through District Representatives among retail merchants, through the splendid energy of Women's Organizations, through the spoken word and achieved act of ministers and clergy of all creeds from ocean to ocean. Yet in a sense actual control has not reached the consumer, except when he hoards food or willfully wastes it. Then he is amenable indeed. Voluntaryism still holds for the consumer, but it is the time of testing. Unbelievable results were obtained by voluntary rations in Great Britain before a sterner method became imperative. There may be no submarine blockade of Canadian homes, but the means will be found, make no doubt about it, when they are wanted, to carry out the regulations.

The real difficulty that the Canada Food Board has encountered is that of having to devote so vast a proportion of its time and effort to doing that which is really foreign to food control proper. It has had to create in some cases, and in all cases to persuade, to urge, sometimes to cajole, and sometimes to spur on that which for want of a better name one had better call the executive police power in Canada. This is the one outstanding difficulty in food control in Canada to-day. It is no fault of the Food Board. It is the sheer newness of the work of enforcing orders on an unaccustomed public where everyone is so distant from the compelling cause—the war in Europe—that they cannot be induced to regard it as a menace to their own homes.

A municipal worker or student of municipal affairs who makes a close study of the following summary of food regulations, given roughly by date of proclamation, will see how the plans of the Food Board have been steadily spreading downward, like that grand conception of the British Constitution in the Motherland and in the Dominions, which Tennyson puts in the words:

"Where freedom slowly broadens down  
From precedent to precedent."

When he realizes this he will feel that he is more than ever a valued coadjutor in the work of carrying out these war food rules, because as has already been stated in this series of articles, the enforcement of Food Board laws lies in the last analysis, with the municipal authorities. The regulations were framed as below:

Aug. 9, 1917, eating houses were brought under regulation for serving of meals; Aug. 18, export of flour was prohibited; Oct. 3, oleomargarine, manufactured and free import permitted to supplement the butter shortage; Nov. 2,

prohibition of the use of grain for potable liquors; Nov. 15, export of food commodities from Canada prohibited and the authorization for the licensing of food dealers (who were subsequently brought under license on the dates given below); Nov. 19, "permit" system established for the licensing of export trade; Dec. 24, Time limit fixed for which railway cars with food supplies could be held; Jan. 11, 1918, milling "extraction" order set at 74 per cent (raised April 19 to 76 per cent); March 19, prohibition of wilful waste of food (making it a duty of each municipality to enforce this regulation), with limit on detention of goods in cold storage; April 30, Limitation of private holdings of sugar and flour to 15 days' supply (subject to zonal exceptions) and further control of millers and public bakers and confectioners; June 12, Extension of scope of meat regulations to include hotel, restaurant, cafeteria, club or club-room, private family keeping boarders, boarding houses, school, dining car, steamship, or any place where meals or refreshments are regularly served or sold to others than members of the household and so comprise practically all public or semi-public entertainments where food is served.

The following are to dates upon which specified food trades were licensed:

- Dec. 1, 1917—Wholesale millers;
- Jan. 1, 1918—Wholesale fish, cereal and breakfast foods, fruit and vegetable dealers, packers, abattoirs, cold storage and wholesale butchers;
- March 1, 1918—Mfg. bakers;
- March 15, 1918—Wholesale grocers, jobbers, brokers and commission agents;
- May 1, 1918—Retail grocers;
- May 15, 1918—Retail fish, flour and feed, fruit and vegetables, produce dealers, bakers and butchers;
- June 1, 1918—Wholesale flour and feed brokers and dealers;
- June 15, 1918—Canners;
- July 1, 1918—Manufacturing confectioners and public eating houses.

### THE WHY OF FARM WORK.

"Why should the city man go on a farm this year?"

Because it is A REAL BIT OF PATRIOTISM. It is for many the line between the worker and the slacker. Victory has yet to be won; the war will go on for a long time. **THE FOOD SHORTAGE WILL LAST LONGER THAN THE WAR.** And food now is as important a requisite to all the Allies as ammunition is.

Workers in munitions must give their whole time. All cannot do that. The farmer, however, **ONLY WANTS SHORT-TERM HELP.** Besides, he can utilize comparatively unskilled and untrained men, young and old, if they have stout hearts and two strong arms. **THE CROPS MUST BE GARNERED** in within the next ten weeks; the **FARMER DOESN'T WANT SYMPATHY NEXT CHRISTMAS.**

"Who sows not, neither shall he reap." is metaphorically applicable to everybody who eats food. In Canada our food supply in an especial way comes from our own farms—more so than even in other agricultural countries. Proportionately **LESS IS IMPORTED.** Who goes out to the farm in the Dominion, therefore, more directly aids the getting in of the family supply. **SHALL FOOD SPOIL FOR LACK OF WORKERS?**

That is the selfish side. There is a higher call, a nobler, patriotic side. In our fervent hope that we and the Allies may win, and win soon, the victory that is still to be won after four years of horror, it is a duty to **DO THE THING NEAREST TO OUR HAND.** The man worth while will think that call irresistible. Lead your neighbor — **OR IGNORE HIM.**

Over 50,000 men are needed in the three Prairie Provinces. Another 50,000 are wanted on the smaller farms of the East and the Maritime Province. **THESE CAN BE FOUND IN THE CITIES.**

"The best way to advance is to advance." The real thing now is to get out to the farm and **DO THE BEST THAT CAN BE DONE.** When the record is written the service of those "standing by the stuff" will be as honorable as that of the fighters.

## The Co-Ordination of Vital Statistics in Canada

R. H. COATS, Dominion Statistician.

It is unnecessary to emphasize the importance of vital statistics for Canada. Not only are they necessary in preventing crime and in facilitating the transfer of property, but they lie at the basis of public sanitation and afford a measure of national efficiency from the most important standpoint of all, namely, the biological. As this Bureau has been the prime mover in calling the present conference, a brief statement of its point of view and a summary of past history and of present conditions in Canada may be of service.

Vital Statistics are a part of the scheme of population statistics, or demography, which is perhaps the leading subject with which this Bureau has to deal. Two kinds of records are required in almost every accounting system: First, a periodical stock-taking, and second, a day-to-day record of transactions. In population statistics, the stock-taking, is, of course, the decennial census; the day-to-day part consists of two records: first, migration into and from the country, and second, the natural increase or decrease through birth and deaths within the country; i.e., Vital Statistics.

This Bureau accordingly comes to the problem of Vital Statistics from two distinct angles. In the first place, we take the Census. Now, the merchant who takes stock relates that process carefully to his day-books and ledgers, and so ought the Census to relate its broad decennial inquiry to the needs and object of Vital Statistics. Secondly, though the day-to-day recording of Vital Statistics is done by the Provinces (civil rights, the protection of which is an important object of Vital Statistics, being assigned to the Provinces by the B.N.A. Act), this Bureau is also specifically instructed to compile Vital Statistics annually, doubtless in appreciation of the fact that such statistics are necessary for dealing with certain national problems—immigration, for example—and also that Vital Statistics even from the purely local standpoint must, if they are to be of real value, rest on the broadest possible basis. Side by side with this mandate, goes another in our Act which implies that the Bureau ought to avoid setting up independent machinery for Vital Statistics, but should work through the Provinces. At any rate the machinery for so doing is provided.

Now up to the present this Bureau has found it quite impossible to fulfil either of these functions properly. The reason lies in the Provincial situation. One Province has no vital statistics. In the others, legislation and methods differ often in the widest way. For example, the statistical year is not uniform; the international classification of deaths is not universally followed; and each Province has its own scheme for the collection, compilation and presentation of these statistics. Take the highly important matter of the form of death certificate as an instance. Of the 24 items which such a certificate usually covers, two of the provinces omit 16, another 15, another 13, whilst the lowest number of omissions is 3, and this does not include other items of the 24 which differ in what they call for.

Administration is of first importance in Vital Statistics. The best legislation in the world will yield statistics that are worse than useless, if it is not administered efficiently. Now, standards of administration differ as between province and province and from time to time in the same province. I might instance a rather remarkable increase in the birth rate in a certain province recently, the explanation of which lies, not in any gain in reproductive force among the population, but in the energy with which the province in question has addressed itself to securing better registration. The gain, accordingly, is in departmental efficiency, and it is a very fine thing, but it is disconcerting to have the news of it given out in the form of a rise of the birth rate. It will easily be seen that unless methods, as well as legislation, are standardized, no combination of vital statistics is possible. Accordingly, though this Bureau have made an annual practice of bringing together the more recent provincial Vital Statistics, we have always, for the above reasons, prefaced the figures with a note that they must not be made the basis of any calculation of mean birth or death rate, which signifies, being interpreted that we are without true Vital Statistics.

The same factor has militated against careful delimita-

From an address delivered before a recent conference on Vital Statistics.

tion of questions in the decennial census. Under a proper scheme, while the local authorities keep account of births and deaths from day to day, there are certain data of first-rate interest to Vital Statistics which the Census can obtain more readily. The Census has not always obtained these data, but we can plead in extenuation that it is hard to relate the Census inquiry to a system of vital statistics when the latter does not exist.

Two interesting attempts to improve matters may be briefly mentioned. Thirty-five years ago the Dominion Government instituted a plan for compiling the annual mortality statistics of cities of 25,000 and over, by subsidizing local boards of health to supply the information under special regulations. A beginning was made with the five cities of Montreal, Toronto, Hamilton, Halifax and St. John, by 1891, the list had grown to twenty-five. This was in the days when the only records of birth and deaths were those of the municipalities. With the organization of provincial bureaus of vital statistics, the Dominion work was abandoned. Its demise, however, was soon after marked by a significant incident, namely, a conference of Dominion and Provincial officials summoned by the Hon. A. R. Angers in 1893, which passed a resolution calling upon the provincial and federal authorities to co-operate in the work of collecting, compiling and publishing the vital statistics of the Dominion. That resolution has laid a long time dormant—exactly a quarter of a century—but we may hope to-day that its slumber is at length to be disturbed.

The other attempt to meet the situation was made through the medium of the Census. The framers of the original Census Act seemed to have thought that they might bridge the chasm in so far as mortality statistics are concerned by instructing the Office, when taking the Census, to ascertain the number and causes of the deaths occurring in each household during the preceding year. But the results were not happy. It is a fundamental rule of Census-taking that you should not ask questions involving the use of memory or of scientific knowledge. The reason is obvious. Most of the people are not scientifically minded, and neither are the eight or ten thousand enumerators that the Census must employ at \$2 or \$3 a day to make its inquiry. In actual experience it was found that our enumerators missed twenty per cent of the deaths. (Incidentally we found that we got a good number that the local records missed.) The cause may be set down to migration of population, lapse of memory or knowledge in the person supplying the information, and the difficulty of guarding against careless enumeration. Moreover, the information we did obtain was unsatisfactory, especially in the all-important matter of the cause of death. Even had the results been otherwise, mortality statistics at ten year intervals are of comparatively little use. Moreover, we need birth rates and marriage rates only less insistently than death rates. The inability to get accurate and reliable vital statistics through the decennial census has been recognized in the United States, France and Germany for many years, and it is high time that we ceased so abortive an undertaking here.

Now what is the remedy? It lies, we think, in taking up the matter where it was left by the Conference of 1893 and in framing a plan for permanent Dominion and Provincial co-operation. In this it has seemed a natural part for the Bureau to take the first step. We have no right, as we have no inclination, to say to any Province how it shall conduct its affairs. But Vital Statistics are scarcely on that footing. As already said, their value in relation to perhaps their most important ends, lies almost wholly in the breadth of the basis on which they rest, and a Province which does its work in a watertight compartment is losing half the results. In fact, the basis of vital statistics is not even national. At the close of the war, an imperial conference on statistics is to be held, in which an inter-Imperial system of Vital Statistics is one of the items for discussion. Canada will, of course, be represented at that conference. It goes without saying also that we should be able to compare notes with the United States in such a matter. In fact, Vital Statistics are international in scope and interest.

What this Bureau has done in taking up the matter is, I think, known to all present. First we drew up a memorandum to which was attached a model bill, model forms of registration and model regulations for procedure in detail,

**VITAL STATISTICS—Continued.**

and also a model Order-in-Council to govern Dominion procedure,—all based on thorough examination of Vital Statistical legislation and administration in Canada and in other countries. This memo we laid in an informal way more than a year ago, before the Provincial Departments, from several of whom valuable criticisms and suggestions were received. In the light of these we have recast the matter, and the present conference is with the view that we may agree upon its final form.

Briefly the plan, as we have sketched it out, involves that each Province bring its legislation and administration up to a standard to be agreed upon, the Dominion Bureau engaging to act as intermediary agent for the maintenance of the standard and to furnish the machinery for centralization and compilation of the resulting statistics. With regard to the additional facilities and economies which co-operation in compilation work alone can effect, the possibilities are very great. The Census will also, of course, ensure that the supplementary decennial data will be obtained in the proper manner. By the above, it is not meant that any province must cast its system in an iron mould or surrender individuality. The standard is a minimum standard, pure and simple. This is the plan which has been adopted in Australia and the United States, two countries whose federal forms of government and whose social institutions approximate closely to our own.

Our meeting to-day consists of representatives who will approach the subject of Vital Statistics from, we hope, every possible angle. In addition to the representatives of the Provincial Vital Statistical Bureaus, who, with the representatives of the Dominion Bureau of Statistics, may be called the principals in the conference, we have with us the Dominion Department of Immigration, the enlargement of whose records and their co-ordination with the general subject of Canadian demography is urgently called for, and the Department of Insurance which makes an exceedingly practical use of Vital Statistics—namely, the biometrical. We have also the Dominion Pensions Board and the Commission of Conservation, each of which has an important point of view. The American Society of Actuaries has kindly consented to send a committee. The Public Health aspect is represented both incidentally in the above and in a delegate from the Canadian Medical Association. The Union of Canadian Municipalities and the Municipal Improvement League are also present. Finally we have been so fortunate as to obtain the attendance of Dr. Davis, Chief of the Division on Vital Statistics of the United States Bureau of the Census. We had contemplated inviting a representative from Newfoundland, on the happy precedent established by Australia when New Zealand was included in the conference which brought the Australasian scheme of vital statistics into existence, but the exceptional circumstances of the past year prevented. This we shall hope to remedy.

The agenda we submit for your consideration consists of four main items, arranged to facilitate constructive discussion. First, we should like to establish the principle that Vital Statistics must be collected by the method of continuous registration and that the Census cease its decennial mortality investigation. Secondly, we would affirm the general principle of Provincial and Dominion co-operation under a scheme of uniform legislation and administration by the provinces and co-ordination by the Dominion. Thirdly and fourthly, we should like to proceed to a detailed discussion of possible procedure by the Provincial and Dominion Governments respectively to achieve this result.

When we have accomplished the above, or something to the same end, we shall have formulated what this conference set out to formulate, namely, a scheme of Vital Statistics for Canada. This, we may be sure, will receive sympathetic consideration at the hands of the governments concerned. The present situation must not be allowed to continue. So long as it does, we are among the backward nations. In Canada at the present moment, public health problems cannot be satisfactorily studied. Immigration is one of the largest factors in our national development, but what immigration really means to Canada must, without Vital Statistics, remain a sealed book. We are at present engaged in the greatest war of all time, and we are without fundamental knowledge of our man power and how it is to be conserved and built up, though we are fighting an adversary who measures such matters to a nicety. I feel confident that to-day will prove the beginning of the end of this, and that our conference will prove to be the first step towards comprehensive and scientifically conceived scheme of Canadian vital statistics.

**AN APPRECIATION OF BRITAIN'S WAR WORK.**

Under the title of "Our Debt to Our Allies," Mr. E. T. Meredith, a member of the American War Mission, recently published in "Successful Farming" a very interesting article on the work that Great Britain is doing in the war. The article, which is given below, is indicative of the fine spirit of appreciation that our friends to the south of us show towards the sacrifices already made in the war by the Empire—which also means Canada.

All that can be said of Great Britain can also be said of France, Italy and Belgium and all our allies, but I am more acquainted with the work and sacrifice of Great Britain as our mission came more closely in touch with Great Britain.

Many of us have looked upon Great Britain as a great, strong, self-sufficient nation, as she is. Many have termed the war "Great Britain's war," and have felt satisfied that she should see it through, but few of us have realized the very great sacrifices her people are making and the debt we owe for the protection she has afforded us.

Except for the soldiers of Great Britain, the war would have been lost and each must judge for himself what that would have meant for America.

Except for the women of Great Britain, the war would have been lost. Women are in the munition factories, transportation service and are doing men's work of all kinds; getting up two hours earlier in the morning to have time to read the casualty lists to see if their husbands, brothers or sons may be in the lists and then going to do men's work in the production of guns, aeroplanes, or other war equipment, even though they find in the list the name of one who is near and dear to them.

I have seen as bright, clear-eyed girls as your daughters and mine in uniforms of all kinds, doing the work of the Y. M. C. A. canteen girl, the Red Cross nurse, the ambulance driver, driving the taxi on the street, I have seen them in overalls of the laborer, in the jumper of the factory worker, making tanks, flying machines, cots, uniforms, shells, everything without which the war would have been lost and we in America would have felt the shock of our seacoast bombarded, our cities bombed. I have seen boys, barely sixteen, in the recruiting offices, and men so old they have been obliged to misrepresent their ages in order to enlist, ready to go to the front.

I have seen old men, many of whom have been at the front following their regular work during the day at the office, bank, factory, dock labor or what not, and then doing volunteer work half of the night, many times all night, unloading the wounded from hospital ships or sounding alarms of coming air raids, looking after any who might be wounded in raids, and in many cases returning to work the next morning without rest or sleep.

For whom are these great sacrifices being made? For themselves? Yes, but as much for you and for me. For humanity, for liberty, for the people of the world. This is as much your war and mine as it is the war of any brave man who have given up his life. As much your war and mine as it is the war of the mothers, wives, sisters who have sacrificed dearly. As much your war and mine as it is the war of the men and women in Europe, who are giving their nights, their whole effort, their comfort, their very lives to this cause. If they lose liberty, you lose liberty. If they retain liberty for themselves, they retain it for you. If they make the world a place in which it will be safe and pleasant for their children to live, they do the same for yours.

These people of Europe are war weary. They are war worn. The strain is great, the enemy strong. The outcome is not at all assured except America make herself felt and felt effectively soon. All that can be done is being done by those in charge of our Governmental affairs to whom you and I look for the conduct of our actual war activities, but are you and I giving them every help possible? Do we make their burden as light as possible? Do we complain and criticize? Do we waste? Do we complain of high prices? Do we protest because of slow trains, fewer trains, etc.? Do we relieve transportation? Do we produce food and materials? Do we work gladly on committees and give our time cheerfully and generously or do we fear to neglect "our business"? In Europe the "business" in thousands of instances is gone, wiped out, stock gone, burned up, the building blown to atoms, the farm a barren waste of shell holes and in many cases the whole family wiped out—and stop to say "our business" will suffer if we neglect it for war work.

## The Forum

Edited by HOWARD S. ROSS, K.C.

"Let us make our education brave and preventive. Politics is an after-work, a poor patching. We are always a little late. The evil is done, the law is passed, and we begin the uphill agitation for repeal of that of which we ought to have opposed the enacting. We shall one day learn to supersede politics by education."—Ralph Waldo Emerson, "Culture."

### Direct Legislation.

Alderman Robert Ryan, of Three Rivers, a fundamental democrat (may the tribe increase), sends to *The Forum* an editorial from the *New York Evening Journal*, on "Public Ownership, the Recall, the Initiative and Referendum." The concluding paragraphs are striking and true:

"We must make up our minds to face the after-war problems. We cannot escape facing them if we were lazy enough and cowardly enough to want to escape facing them."

And it is not a bit too soon to begin to consider those problems thoughtfully, to discuss them thoroughly and reasonably, and to put in operation as soon as can be done some of the fundamental changes which it is clearly apparent are bound to come. We must adapt **THE RECALL** in order to make officials, including judges, **AFRAID** to do wrong, **AFRAID** to betray their trusts.

We must adapt the **INITIATIVE** and **REFERENDUM** in order to **COMPELL** legislatures and congresses to pass such laws as the people want, and to make is **USELESS** for legislatures and congresses to pass bad laws at the behest of corrupt interests.

And we must adapt public ownership of public utilities. These are the three great fundamental reforms which are bound to come.

### THE EVER PRESENT LAND PROBLEM.

#### Litigation Large and Small.

It is said that the most trivial lawsuit ever brought to trial was heard in Scotland and involved a halfpenny tramway fare, the canny Scot recovering the "bawbee" which the tram car company had exacted for a return trip after carrying him past his destination. Undoubtedly the largest lawsuit on record is now pending before the judicial committee of the British Privy Council, involving a claim of seventy-two million acres of land in Rhodesia, asserted by the Charter Company organized by Cecil Rhodes. The case is the more interesting because the claim involves not only the realty but rights feudal in their nature over a native population estimated at nearly one million. A London newspaper says:

"The land adequately populated by natives is much more valuable than vacant lands. A purchaser can at once impose upon the occupants of such lands a tribute in the form of rent of approximately \$5 a head. Thus an investor in London purchasing 5,000 acres, inhabited by 500 or 600 natives, can draw from his investment \$2,500 to \$3,500 a year. The natives will gladly pay him for the privilege of living upon the lands of their forefathers."

No comment can be made on the merits of the situation until the legal proceeding has developed them. It would seem, however, that a grant of land inhabited by so great a number of persons and brought to a state of cultivation where ten acres will support a person will stand looking into in these days when we are discussing the right of self determination for small peoples. The Privy Council may be relied on for fairness and justice, and it is to be hoped that the legal rights of the inhabitants are as substantial as their equities.

### CITY MANAGER PLAN.

(From Short Ballot Bulletin.)

There is no instance on record where the manager plan has failed to justify itself by results, although in some places it has not accomplished all of which it is capable. That was to be expected. The plan sets up conditions under which the body politic can function normally and healthfully. It will naturally require time to get all of the old political virus out of the civic system.

### ALMOST TOO GOOD TO BE TRUE.

#### Municipal Ownership of a Coal Mine.

(From Short Ballot Bulletin.)

In order to forestall a possible fuel shortage next winter the city of Jackson, Mich., has bought a coal mine located five miles from the city. Twenty-five years ago there was a considerable coal mining industry near Jackson. The coal veins, however, are only about 3 feet thick and with the development of railroad transportation it was not found possible to compete with low priced coal from the thicker veins in Ohio. For that reason Michigan mines were abandoned. Under changed conditions they can now be operated profitably. Jackson purchased one of these abandoned mines and also secured mining rights on 45 acres in addition. Mining was started by the city about the middle of February. A good quality of bituminous coal for industrial purposes is being produced and promises to become a paying investment and also a reliable source of supply for a considerable quantity of fuel.

### DRAINAGE OF SURFACE WATERS.

The drainage of surface waters is one of those legal problems the solution of which apparently must work hardship. Both the civil law and common law rules bring injury in their application. The quotation is: Which is the lesser evil? The common law doctrine grew up through decisions involving city lots, where the adoption of the civil law rule would have prevented development and been contrary to sound public policy. On the other hand, the common law rule is essentially selfish, permitting landowners to cast surface water about as a "common enemy" to be gotten rid of regardless of injury to others. Such a practice is inconsistent with the spirit of the modern social order. Water must flow; it seems therefore that here the natural law may most profitably be followed, with such reasonable limitations as will not impose on either upper or lower proprietors too onerous a burden.

### MUNICIPAL OWNERSHIP.

The increased cost of production of practically everything is naturally leading to the desire that municipalities should engage in business if it is clearly in the interest of the citizens.

The following recent cases decided in the U.S.A. may later be of service to us when considering this problem.

(From Cornell Law Review.)

**CONSTITUTIONAL LAW: TAXATION: ESTABLISHMENT OF A MUNICIPAL FUEL YARD.**—In *James v. City of Portland*, 38 Sup. Ct. Rep. 112 (1917), the Supreme Court of the United States dismissed an action brought by certain citizens and taxpayers of the City of Portland, Maine, to enjoin the creation of a municipal fuel yard in that city. The legislature of the state had given the authority to the city to establish the yard if it so desired. The City had voted to carry out the project and had appropriated one thousand dollars for the purpose. The court held that the taxation for this project was for a public purpose and not a violation of the due process clause of the fourteenth amendment, and was therefore constitutional.

Previous to this decision the authorities on this question were very scan. The matter of the establishment of public fuel yards and the constitutionality of state laws and municipal ordinances authorizing the construction of such yards and appropriating money therefor, had come up in three states: Massachusetts, Michigan, and Maine. In 1892 and again in 1903, the justices of the highest court of Massachusetts advised the legislature of that state that the establishment of public fuel yards, with the idea that they should be at all permanent, would be constitutional. The remarks of the Michigan court in *Baker v. City of Grand Rapids*, while they were largely obiter and not a necessary or controlling factor in the case, were, nevertheless, in accord with the opinion of the Massachusetts court. The Maine court, in *Laughlin v. City of Portland*, took the opposite view and held that the establishment of these fuel yards was in every way constitutional.

The view of the Supreme Court of the United States and of the Maine court would seem to be the one which is more in accord with modern economic ideas and tendencies and with sound public policy. The deviation in the prin-

**THE FORUM.—Continued.**

cial case is, furthermore, based upon well recognized principles of constitutional law. The Supreme Court points out that "the decision of the case turns upon the answer to the question whether the taxation is for a public purpose." It is hard to see any validity in a contention that, under present war-time conditions at least, the distribution of fuel is not such a public purpose.

Harry H. Hoffnagle, '17.

(From Law Notes.)

**RIGHT OF MUNICIPALITY TO ENGAGE IN BUSINESS OF FURNISHING ELECTRICAL SUPPLIES AND ACCESSORIES.**—In *Andrew v. South Haven*, 187 Mich. 294, 153 N. W. 827, reported and annotated at length in *Ann. Cas.* 1918B 100, it was held that a city which operated an electric plant and supplied its inhabitants with electricity had also in that connection the power to do electric wiring on private premises and furnish fixtures and other accessories essential and convenient in the use of electricity. The court said: "Water sent through pipes to a customer's residence or place of business is water delivered to him ready for use in its then condition. He may heat or cool it, drink or bathe in it, and make whatever use of it he desires. But electric current delivered to him at his residence or place of business as it is transmitted over the wires, in its then condition, neither affords him heat, power, or light without further mediums and appliances. The statute and Constitution do not in terms limit the service to supplying the energy, but authorize the city to supply its inhabitants with water, light, heat, power, and transportation. It may well be contended that furnishing to customers taking electricity the necessary devices or equipment to produce heat, power, or light from the current is naturally incidental to and an implied power connected with the business of operating an electric light plant. It does not appear that the municipality in so doing is conducting the business by different methods or under other rules than those which are observed by and control private business corporations or private individuals in the operation of an electric plant. The old law of municipal trading, involving the propriety and expediency of authorizing a municipality to engage in general business of like kind, has little bearing here; but the rule remains that taxation can only be for public purposes generally in private business. We are past the general question of the validity of legislation authorizing municipal ownership and operation of plants and their necessary equipment to furnish the concentrated population of cities with certain general needs and conveniences, like water, light, heat, transportation, telephone service, etc.; and it is held that the court will not interfere with any reasonable exercise of the implied powers to operate such plants in a business way, and as any private corporation could or would."

**A POLITICAL LEAGUE TO ENFORCE PEACE.**

By CHARLES FREMONT TAYLOR.

The following article is by Dr. Charles Fremont Taylor, of Philadelphia, Editor of "Equity," a quarterly devoted to advocating direct legislation and proportional representation. The importance of the subject at this time warrants the use of the space being given to this important article which appeared in *The Public* of June 15, 1918.

There are now two leagues to enforce peace in existence, and both are very active at the present time. One consists of Germany, Austria-Hungary, Turkey and Bulgaria, known collectively as the Central Powers. The other consists of England, France, Italy, Japan, the U.S.A., and nearly a dozen lesser states, known collectively as the Allies, though the U.S.A. is not formally in the Alliance. The Central Powers are under the hegemony of Germany; the Allies, or the nations associated to resist German aggression, are not under the hegemony of any one of its members. However, Great Britain directs the Allies' forces at sea; General Foch, a Frenchman, is the Generalissimo of the land military forces, and President Wilson is regarded as the ablest political leader in the nations opposed to Germany.

The Central Powers, under the leadership of Germany, are seeking peace by means of military aggression and autocratic military and political domination of the Allies and finally of all the world. The Allies, or the liberal nations, are seeking peace by successful military resistance to Germany's aggressions, and the establishment of a peace which has not yet been defined.

Germany proceeds by conscienceless military methods, and by political methods no less aggressive and conscienceless. The Allies, now and for most of the period of the war on the defensive, proceed with due regard for civilized warfare, though they have been compelled to adopt from the Germans some of the heretofore excluded war measures, as poison gas, dropping bombs on civil populations, etc.; and they have not used their collective political powers at all!

Germany not only binds her allies to her by obligation, fear and hope, but as soon as she has attained military supremacy over an opponent she immediately begins political reconstruction according to her own ideals. This is amply illustrated by recent developments in Russia and Rumania. And she is constantly attempting "political offensives" in the countries opposed to her, and sometimes they succeed as distinctly as her military drives. Germany achieved her Russian victories by political as well as by military operations; and the Teutonic victory in Italy, which came near putting Italy out of the war, was the result of political as well as military aggression.

The Allies have been compelled to adopt military war with Germany in self defense. Why should they not make political warfare for the same purpose? The allied nations can never be held together after the war for the preservation of peace except by political co-operation. The same political action will help them to win the war; and they cannot keep the war won except by political co-operation.

To illustrate just what is meant by "political co-operation, let us glance hastily at a few important points in the history of our Revolutionary War:

The First Continental Congress was proposed by Massachusetts and Virginia in 1774; the suggestion was promptly acted upon by the other colonies, which sent delegates and the Congress was convened in that year. It was chiefly a deliberative and consultive body, but it also promoted inter-colonial interests in a positive way. The Second Continental Congress, convened in 1775, was also largely a consultive body, but events compelled it to also assume inter-colonial legislative and executive functions. For example, it appointed officers to the inter-colonial army and prescribed their pay, George Washington being made Commander-in-Chief. It issued articles of war, regulations of trade, and of Indian affairs, established postal communications and issued continental bills of credit. All this was done before the Declaration of Independence in 1776. And critics may say that these actions were crude, and that the bills of credit became worthless. All reasonable criticisms may be granted, and it is conceded also that there was much bickering and jealousy among the colonies. But it must also be conceded that the First and Second Continental Congresses were the beginning of inter-colonial political as well as military life; and without the political as well as the military part the war could never have been won; and without the inter-colonial political life, which was begun in these two Congresses and which has continued to the present day, the war would not have stayed won.

The "Articles of Confederation and Perpetual Union," were submitted to the states by Congress in November, 1777, and became effective in 1781 by their ratification by a sufficient number of states. The war was won two years later, peace being ratified September 3, 1782; but while military operations were thus ended, inter-colonial political life continued under the Articles right along. In a few years it was seen that the Articles were imperfect, inadequate, unsatisfactory. But that was no reason for giving up organic inter-colonial political life. It was a reason for wishing it better. The Convention called in 1787, instead of patching the old instrument, made an entirely new and incomparably better one—our present Constitution, under which, amended from time to time, has been possible the creation of a great nation.

We are now in the midst of another revolution. If the forces of liberalism and freedom in this revolution are guided as wisely as were those in the revolution just hastily reviewed, this revolution will also be successful, and its results will be even more important and far reaching, if possible, than the revolution of 1776-1783.

But if in the American revolution combined political action of the colonies had been neglected the war would certainly have been lost; and if won, the victory would have been temporary and in vain. Can we not apply the same principle and the same truth to the present struggle?

(To be continued.)

## Explanation of Y.M.C.A. Statement

The National Council of the Y.M.C.A. herewith presents a complete statement of its finances for the year 1917, covering its entire service Overseas and in Canada.

The Executive Committee of the Council arranged last November to have a complete statement for the year 1917 ready for publication before the recent Red Triangle Fund Campaign, but owing to conditions arising out of Military operations in France, this has been unavoidably delayed. It is presented now at the earliest date that existing conditions have permitted.

The portion of the following statement which concerns England and France has already been submitted to the Overseas Military authorities. Audited statements of the funds handled have been submitted to the Militia Department at Ottawa and for the past two years regular accounting has been made as well to the authorities in England and in France. In addition to the regular audit in France, the canteen business is checked every month by the Military Field cashiers, to determine the amount which is paid to Military units as indicated in the Expenditures. Printed copies of the audited statements are posted up in the huts for the information of the soldiers.

The General Operation Account shows on the one hand the entire receipts of the National Council; first, from the gross sales of its Military canteens in Canada, England and France, and second, from subscriptions received during the year. On the other hand, there is shown the entire expenditures for the year, including, first, the cost of the goods sold in the canteens and, second, the expenditures connected with the entire service which is carried on under the direction of the National Council.

The Balance represents the excess of receipts over expenditures. Of this the sum of \$118,351.43 was the balance at the National Headquarters at Toronto, and the remainder was Overseas. This balance at the end of the calendar year represents the amount available to carry on operations until the time of the campaign in 1918. While the financial statement is drawn up on the basis of the calendar year, the receipts from the campaign of one year have to serve until the campaign of the next year. The above balance at the National Headquarters was by April 30th, just before the new campaign, not only used up but changed to a deficit of \$237,930.13. This deficit was, however, offset by the balance overseas, which has to be maintained there as a working balance to carry on operations.

The item of \$240,524.86 is a special amount which had to be expended for the purchase of canteen and other supplies in Canada for shipment to France. Beginning with June, 1917, on account of the scarcity of supplies in Great Britain, much of the purchasing formerly done there had to be transferred to Canada. The long period of time required for the shipment of these supplies to France involves the continuous employment of a large sum. The amount expended for this purpose, as at December 31st, has had to be treated as an expenditure and placed in a Reserve Account against the merchandise in hand. It is, however, a possible asset and will, when realized upon, be devoted to other forms of service to the soldiers, when it is no longer required to maintain the canteen service in France.

It was possible to provide for this expenditure only because the amount asked by the National Council in 1917 was oversubscribed by more than the amount required just at the time the Canadian Purchasing had to be undertaken. But for this it would have been necessary either to borrow this large amount or greatly curtail the service in France.

It is to be remembered that the goods at the front in France, where the greater part of the stock is carried, are subject to enormous risks. The English Y.M.C.A. in the German offensive of March and April suffered losses in huts and canteen supplies of nearly One Million Dollars. In the more recent offensive the American Y.M.C.A. has suffered losses nearly as large, and the National Executive have deemed it a matter of prudence to be prepared to meet a similar loss if it should fall on the Canadian Y.M.C.A.

The National Council has from the first declared the policy of devoting to the service of the soldiers whatever balance remains in the Military Fund at the close of the war. This policy has been made known to and accepted by the Overseas Military authorities. The need for the Y.M.C.A. service will continue all through the period of demobilization and the plan of the National Council is to use whatever balance then exists to keep up the efficiency of the service to the soldiers during that important period.

The National Council of the Y.M.C.A., under which the Military Work is conducted, is a representative body of the various Y.M.C.A.'s throughout Canada, but it has no authority over or financial responsibility for any local branch. The funds which it handles have no connection with those of any local branch of the regular Y.M.C.A. It wishes to make clear, therefore, that the funds which are acquired in or subscribed for the Y.M.C.A. Military Work have not been and will not be used in connection with the regular work of any of these branches, but will, according to the policy already announced, be kept in the Military Work and devoted exclusively to the service of soldiers.

The service represented in the expenditures of the accompanying statement covered at the opening of the present year, 96 centres of operation in France and 76 in England, including all regular camps and units, base camps, convalescent camps, hospitals, railway troops, cavalry, London and Paris, and forestry units from the north of Scotland to the South of France.

There were on the Overseas staff 133 Secretaries carrying honorary commissions, 50 of whom were at the expense of the Y.M.C.A. for pay and allowances and the remainder at the expense of the Government. There are also a considerable number of other ranks, non-commissioned officers and men, detailed to the Y.M.C.A. staff by the Military authorities. A number of these, who are given non-commissioned rank because of special responsibility, are at the expense of the Y.M.C.A. for the extra pay over that of their regular rank. Civilian help is also employed where required and where circumstances permit.

In Canada the soldiers are served in 38 centres, including camps, barracks, Red Triangle Clubs, hospitals, naval stations and on troop trains. This has required approximately 100 Secretaries, who work on a civilian basis and are entirely at Y.M.C.A. expense. There is also required a considerable staff of employed helpers, exclusive of the committees of ladies who render their service free.

The scope and variety of the entire service, in so far as expenditures can reveal them, are indicated in the accompanying statement.

Signed on behalf of the National Council of the Y.M.C.A.

G. H. WOOD, Chairman.

F. L. RATCLIFF, Chairman of Finance Com.

CHAS. W. BISHOP, General Secretary.

# Consolidated Financial Statement of the National Council, Y.M.C.A. of Canada

(CANADA—ENGLAND—FRANCE)

for the Year ended December 31st, 1917

### RECEIPTS

Operating Balances brought forward from 1916:—			
(a) At National Headquarters.....		\$ 6,730.22	
(b) In England and France.....		59,963.43	
Remittances from Canada in 1916 received Overseas in 1917.....			\$ 66,593.65
Gross Canteen Sales:			
In Canada.....		153,544.03	
In England.....		594,263.21	
In France.....		2,233,990.09	
Subscriptions received in Canada:			2,981,797.33
Ontario and Quebec.....		765,227.55	
Western Provinces.....		226,826.16	
Maritime Provinces.....		134,736.48	
Interest earned.....		4,601.42	
Subscriptions received Overseas:			1,131,391.61
France.....		14,328.93	
England.....		3,821.42	
Interest earned.....		2,397.74	
Adjustment of Exchange between Canada, England and France.....			20,548.09
			5,716.62
			4,329,853.97

### EXPENDITURES

	CANADA	ENGLAND	FRANCE	TOTAL
Cost of Goods sold in Canteens.....	\$ 103,683.67	\$462,890.46	\$1,801,912.22	\$2,368,486.35
Transportation and Transport Equipment for Canteen Goods.....		7,753.96	13,168.72	20,922.68
Loss from Damaged Goods, Fire, Shell Fire and Submarines.....			33,386.01	33,386.01
Canteen Equipment.....	2,131.25	15,202.21	14,159.95	31,493.41
Administration of Canteen Service, including Warehouse expenses.....	7,214.45	2,340.44	8,058.12	17,613.01
Huts, Hut Equipment, Tents and Decorations.....	18,312.80	103,418.29	121,031.11	242,762.20
Percentage of Canteen Sales given in Cash to Military Units for Extra Rations, Comforts, etc.....			71,587.28	71,587.28
Free Distribution of Drinks, etc., including Service to Wounded.....			84,807.08	84,807.08
Free Distribution of Athletic Supplies and Prizes.....		12,179.31	39,509.20	51,688.51
Free Distribution of Stationery, Magazines, Religious and other Literature.....	9,009.45	24,103.92	37,061.81	70,175.18
Free Cinemas, Concerts, Lectures, Pianos, Music and Gramophones.....	5,100.36	35,019.24	60,254.23	100,373.83
Automobile and Transport Equipment and Maintenance.....	1,925.85	8,700.35	23,189.34	33,815.54
Supervision of Military Camps (Canadian figures include Salaries).....	14,456.66	4,043.29		18,499.95
Administration Headquarters including Office Expenses (Canadian figures include Salaries).....	14,106.52	8,777.40	4,544.82	27,428.74
Pay and allowances of Overseas Secretaries, not on Government pay; extra pay and rations of non-commissioned officers and men on Y.M.C.A. staff Overseas; wages and board of civilian help Overseas, and salaries of Secretaries in Military branches in Canada.....	40,976.68	47,640.03	33,509.54	122,126.25
Rents, Rates, Heating and Lighting.....	5,766.82	10,469.43	15,828.34	32,064.59
Office Equipment.....		3,204.27		3,204.27
General and Sundry Expenses including Travelling, Postages, Telephones, etc.....	16,913.78	7,333.03	2,731.65	26,978.46
Interest and Exchange.....			448.85	448.85
Information and Records.....		874.41		874.41
Educational Work.....		7,532.69		7,532.69
Hospitality League Work in London.....		973.33		973.33
Expenses of sending workers Overseas.....	5,327.60			5,327.60
Amount paid to the British Y.M.C.A. for work among Canadian Soldiers.....		35,797.50	35,797.50	71,595.00
For work among troops in Mesopotamia.....	5,400.00			5,400.00
Cash paid in Canada for Purchases of Canteen and other supplies for France, still in transit.....			240,524.86	240,524.86
For work in Military Barracks, Hospitals, Discharge Depots, on Troop Trains, etc.:—				
In Ontario and Quebec.....	28,535.18			28,535.18
In Western Provinces.....	27,350.31			27,350.31
In Maritime Provinces.....	15,753.62			15,753.62
For work on Transports, in Munitions Plants and Internment Camps.....	14,463.25			14,463.25
Naval work at Halifax.....	9,640.04			9,640.04
For work with Boys on Farm Service.....	9,573.91			9,573.91
Advertising, Printing, Organization and Collection Expenses in connection with Financial Campaigns.....				\$3,795,406.39
For General Work of National Council, part of which is Military Administration and the remainder National supervision of Territories, Boys' Work, Student, Industrial and Railroad Departments, funds for which were subscribed in conjunction with Military Funds by agreement of regular contributors.....				54,243.09
Balance of Receipts and Expenditures carried forward to 1918, of which \$118,351.43 was at the National Headquarters, Toronto.....				64,155.62
				415,848.87
				\$4,329,653.97

### AUDITOR'S CERTIFICATE

We have audited the books, vouchers and accounts of the National Council Headquarters at Toronto, and of the Central Territorial Division, for the year ended 31st December, 1917, and have been furnished with the audited statements of the Maritime and Western Divisions of the National Council for the same period. We have also been furnished with the Annual Statement for England for 1917, duly audited, and the Annual Statement for France for 1917 with the auditor's Certified Statement for the six months to June 30th. Owing, we understand, to Military restriction on civilian travel between England and France, it was impossible for the auditor to go to France and complete the audit to 31st December, 1917. We have agreed the Canadian and Overseas statements with the above General Statement, which combines them, and, according to the books and statements furnished, the above statement in our opinion, correctly sets forth the operations of the National Council at home and overseas.

OSCAR HUDSON & COMPANY,  
Chartered Accountants.

Toronto, July 3rd, 1918.



## ANNUAL REPORT OF WINNIPEG SINKING FUND TRUSTEES.

The report of the Winnipeg Sinking Fund Trustees for the year ending April 30th, 1918, is strong evidence of the value of the necessity of a responsible board of trustees, free from the influence and trammels of local politics, to administer the sinking funds of each municipality in Canada. For a total annual expenditure of \$8,825 the Winnipeg Trustees administer a sinking fund which last year amounted to \$9,100,139 out of which, after paying all interest requirements, premiums on investments and the expenses above mentioned, they made in profits a sum of \$177,490, to be added to the surplus income account. This from a financial point alone shows good business, but such a statement, from such an independent body as the Trustees, is of inestimable value in maintaining if not in raising the credit of the City of Winnipeg, and consequently the system is an excellent example to follow by other municipalities.

Of course, the strength, or weakness, of any board of sinking fund trustees lies in the personnel, and Winnipeg is fortunate in the present three members (one of whom represents the city council) and the city treasurer who acts as secretary. Each member realizes and lives up to his responsibility and jointly they have, by good management, entrenched the sinking fund of Winnipeg to such an extent that not only will the city be able to retire all its bonds at maturity—provided there is a continuity of the present good management of the sinking fund—but will be able to do so without any extra burden on the next generation. How many cities and towns in Canada can honestly say this at the present moment? Not many, as we know. And yet Winnipeg has not always been in such a good position, and neither would she now without her sinking fund commission, which was created but a few short years ago.

If we have any comment to make it is that under the present system there is not the absolute assurance of a continuation of the present policy in the Winnipeg Sinking Fund. It must be remembered that most sinking funds are many years in maturing and however well they may be administered at the present time there should be safeguards for their proper management in the future. To our mind in addition to independent trustees some trust company should always be appointed to act as co-trustees, and thus assure that continuity of policy that cannot help but be desired by the present administrators. The personnel may change, but the trust company so far as trusteeship is concerned, goes on for ever. Be that as it may, the trustees of the Winnipeg Sinking Fund are to be congratulated on their last report, a synopsis of which appears on page 253.

### CHECKING WASTE OF FOOD.

The Toronto Street Cleaning Department is submitting regularly each week to the Canada Food Board a detailed statement of all foodstuffs being destroyed at the municipal plants in that city, and investigation is made where necessary to determine whether the destruction is the result of wilful waste or not. It is noticeable that since the reports started coming in there has been a decided drop in the amount of food destroyed.

On several occasions exhaustive investigation has been made and it has been found that, with a few exceptions, waste has been the result of unavoidable deterioration. A few instances of waste were found to be due to fruit and vegetables freezing in transit during the very cold weather. They were then kept until a later period to make sure that they were unfit for consumption.

In addition to submitting the regular reports to the Food Board various inspectors of the Medical Health Department report any holdings of perishable foodstuffs wherever waste is apt to take place. The most recent case is that of eight hundred barrels of apples in storage in Toronto. They were sorted over, the good ones being sold and the decayed ones sent to the incinerator.

**“When at Toronto Exhibition do not fail to see our Exhibit of Concrete Mixers, Situated adjoining the Good Roads Exhibit on Lansdowne Avenue, north of the Grand Stand.”**

## A SUCCESSFUL FREE PUBLIC MARKET.

The public market of Lockport, N. Y.—population about 20,000—is a free public curb market, running three days in the week, during the morning hours, but it is limited to producers.

The market is located in the central part of the city, on a street which is closed during the market hours.

Many of the prices of produce offered on the market are not much below the prices asked in the stores, but the market furnishes fresh vegetables and often brings the price lower than would otherwise exist if the city had no market.

Our public curb market in Lockport opened last year in August and continued through to November. This covers our vegetable and fruit season.

Large quantities of truck produce are raised around Lockport and taken to Buffalo. The Lockport market is patronized not by the large producers, for if they should bring their produce to the Lockport retail market it would be impossible for them to dispose of the large quantities. The variety truck gardener is the man who benefits from the producer's side.

The market opens at 6.30 and continues to 10.30 in the morning; and all classes are permitted to buy, including grocery men.

Many citizens feel that the grocery men should not be permitted to buy as, when any particular vegetable or fruit is short, the grocery men buy up all of it and then the citizens have to pay the increased price at the stores. The suggestion has been made here that certain hours should be designated for wholesale buying, and other hours for retail buying.

Over 200 producers sold produce on the public curb market during the vegetable and fruit season. A conservative estimate of the amount of business done on the market is placed at \$15,000.—(From the annual report of the Lockport, N. Y., Board of Commerce, 1917.)

### BEAVER FOR FOOD.

Beaver, Canada's national animal, besides constituting the chief fur resource of the Dominion, has been recognized as food, with the shipment of 600 from Algonquin Provincial Park in Ontario, to the Toronto civic abattoir. The meat sold for 17½ to 18½ cents a pound. Beaver has increased so rapidly that in some parts of Canada, they have become a nuisance and the open season has been extended for the benefit of trappers and farmers.—Chicago Municipal Research.

### CROP PROSPECTS GOOD.

“After an extended tour through the west, both over the C. P. R. and other lines, during which I looked carefully into crop prospects, I think it is safe to conclude that, with the increased acreage under cultivation, Western Canada this year will produce at least as many bushels of grain as last year, provided, of course, that conditions continue as favorable as they are at present.” This was the statement made on July 15th by Mr. C. E. McPherson, assistant passenger traffic manager of the C. P. R. at Winnipeg, while in Montreal on a business trip.

Mr. McPherson said that in some parts of Alberta and Saskatchewan drought and winds had cut into the possibilities of the harvest very seriously, while in larger districts recent rains had helped the growing grain along wonderfully, so that where a few weeks ago there was little in sight it now seemed likely there would be at least fair crops. In Manitoba, which province had during recent years fallen behind in wheat production, Mr. McPherson said the prospects were particularly good, with a largely increased area of wheat acreage, and every prospect of abundant yields.

So far as passenger business was concerned, Mr. McPherson said that the roads in the west had never done better than during the present year. As to American tourist business, particularly toward the far west, Mr. McPherson said it was too early to make any predictions, but the prospects pointed to at least as good a season as last year, while the number of visitors to the Rocky Mountain resorts was well up to the average.

## Municipal Finance

JAMES MURRAY.

### PUBLIC UTILITIES—THEIR OWNERSHIP.

Under the heading of "Logic of Socialistic Newspapers on Public Utility Discussions," the Financial Times, of Montreal, publishes a short article in which it shows some irritation towards the Toronto press because of its sympathetic attitude towards public utilities being owned by the public. The article begins as follows:

"The Toronto News gives a fine example of the unthinking hostility towards corporate interests, which has characterized the entire Toronto Press for the past half decade, in its editorial discussion of the proposed increases in the Montreal Tramways fares."

The Financial Times is characteristically an advocate of private interests, but when it speaks of the Toronto News as a member of the "socialistic" press—as it does in the latter part of the article—it is to make one smile. Surely it cannot expect its own readers to accept as serious its condemnation of every man who takes any part in the administration of public utilities other than for private gain. If it does it has little confidence in the public spirit of Canadians. In the same issue appears a long article condemnatory of Sir Adam Beck and the administration of the London and Port Stanley railroad, proving to the satisfaction of the editor that the financial statement of this municipal undertaking is mere "camouflage" to cover the wickedness of those in control of the railroad. We need hardly tell our readers that the London and Port Stanley railroad is a well administered electric line of thirty miles from the City of London to Lake Huron owned by the citizens of London and run for their benefit and profit—not for private interests. The electricity required to run the line is bought from the Hydro Electric of Ontario, because it is cheap, as do so many of the municipalities in Ontario for the same reason. This irritates the private monopolists who instruct their press to try and prove that the cheap electricity of Ontario is supplied at a loss by the Hydro Commission, which in turn cooks its own financial statements. If one half the statements of this press were true the officials of the Ontario Government, who do all the auditing of the Hydro Electric Commission, must be one set of prize fools. As a matter of fact they are capable men who know their business; at least they are as capable as those who would criticize their passing the financial statements of the Ontario Hydro Electric Commission. The matter is that it is gall and wormwood to the too many private interests, who own public utilities, to see the biggest public utility in Canada owned and successfully administered by the public for its own benefit. It was Sir Adam Beck who showed the people of Ontario the way and consequently he is the bugbear who must be discredited by every means possible, but Sir Adam is too big a man to be hurt by the pin pricks of an interested portion of the press.

\* \* \*

But to return to the Montreal Tramway's question, the comments on which have raised the ire of our contemporary. This company for a long time has enjoyed the franchise of the running of tram cars along the streets of Montreal, and under separate charters it has the same privilege in the suburbs. Some time back the control of the stock was suddenly changed and the new men in charge immediately reorganized the company at an increased capitalization which considering the actual value of the assets was stupendous. The amount of actual cash put into the new company was comparatively small, the balance of the new stock being given to the promoters of the new organization. The stock thus secured and for which nothing was given only a lesson in the gentle art of manipulation is valued at many millions of dollars. One would have thought that the promoters would have been satisfied with such a killing, but no, they must need increase the value of their holdings by increased profits to the company, which could only be gotten by increased fares. So with that end in view they got two commissions appointed, the first to give a franchise for thirty-five years on very advantageous terms to the company, and the second commission to grant the company the privilege of collecting increased fares that for the next thirty years will assure

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### PUBLIC UTILITIES—(Continued.)

the promoters a splendid dividend on their watered stock. In other words the citizens of Montreal, Westmount, Outremont, Verdun and other municipalities over which the tramways system holds a franchise, have the very questionable privilege of paying twice over to the coffers of these alert gentlemen; first in giving over a valuable franchise for a mere pittance—the franchise is the big asset of the company—and secondly, in paying excessive fares to ride on cars over roads built and maintained by the public. Of this second phase the Toronto News ironically says: "If the people of Montreal are content to pay excess fares for the privilege of continuing a private corporation in prosperity it is not for us to complain."

The municipalities affected are now appealing to the Public Utilities Commission to reverse the decision of the commission relating to the increase in fares, with, we hope, favorable results.

### MUNICIPAL EXTRAVAGANCE.

We recently received a very interesting report of an investigation by Commissioner Yorath of Saskatoon, into the finances and administration of Prince Albert, Sask. The investigation was undertaken on behalf of the bondholders of the City, and with the full approbation of the present council. According to the report the approximate excess of liabilities over assets amount to \$1,651,418. This excessive balance on the wrong side was brought about by a local power development scheme which after costing the city over a million dollars was found to be of no use and the work was stopped. The commissioner in his conclusions gives the following as the chief causes for the present financial condition of Prince Albert:

The extension of the City's limits.

The assessment of property for taxation being upon a wrong basis.

Excessive current and past expenditures.

No difficulty in obtaining money to finance both current and capital expenditures.

Lack of experienced control of administration.

In referring to the ease in which Prince Albert, like other municipalities, could and did, borrow money previous to the war, the report says:

"While the City must assume the greater part of the blame for the extravagant capital and current expenditures which have occurred during the year 1911 or 1914, it was to a certain measure assisted in its unbusiness-like methods by obtaining money to finance these undertakings without very much difficulty or apparently without very little investigation being made as to the advisability of allowing a City the size of Prince Albert to embark upon such large undertakings." In relation to the electric scheme which was so disastrous for the city, the report goes on to say:—

"The Hydro-Electric Scheme was approved by the Provincial and Dominion Governments, and the latter entered into an Agreement whereby the City was allowed to develop this scheme on the understanding that it would, when called upon to do so, develop and have ready for use such horse power as the Minister may from time to time consider necessary in the public interest up to a maximum capacity of 12,000 horse power"; although, if the Power Branch or Hydrometric Survey Branch of the Dominion Government had been consulted the fact would have been ascertained that it was an impossibility to develop more than 2,000 electric horse power on the North Saskatchewan River during the winter months. The agreement with the City giving it power to develop the Hydro-Electric Scheme was approved by the Dominion Government on the 1st day of September, 1912, and the Order-in-Council approving plans was dated the 21st day of December, 1912, yet according to the records of the Hydrometric Survey Branch it was known that the winter flow in the river during the months of January and February in the same year was only 1,505 and 1,584 cubic feet respectively or sufficient only to develop 2,000 E.H.P."

Referring to the lack of experienced control of administration, the report says: "The administration of the City's affairs is lacking in experienced direction and there is not that co-ordination and co-operation of departments necessary to produce economical and efficient results. There is no one person responsible for controlling expenditure and to see that revenue is promptly collected. This condition of affairs is common to other municipalities besides Prince

Albert, and is producing or has produced the same unsatisfactory financial results.

"It is not possible, particularly during these strenuous times, for Aldermen to devote sufficient time to supervise the detail work of Civic Administration, and even if they could it is doubtful if, without training in the numerous and diverse municipal departments, results would be so satisfactory as if the administrative side of municipal government was controlled by an experienced Municipal Administrator."

**Reorganization.**

In taking up the question of reorganization necessary to secure the outstanding debts and to re-establish the city of Albert's finances, Commission Yorath says:

"It has been shewn that the present basis of taxation, i.e., the high assessment of land and the low assessment of improvements—does not produce the necessary revenue to finance the City's requirements. It will therefore be necessary as a first step towards the readjustment of the City's finances to revise the whole of the present Assessment, so that values may be nearer "the fair actual value" of land and the assessed value of improvements increased so as to provide a more even distribution of taxation in accordance with the ability of the owner to pay and the benefits which he receives as a result of the civic expenditure, i.e., upon police and fire protection, garbage collection, public health, etc."

"In 1910 improvements were assessed at 60 per cent of their value, but a 15 per cent reduction was made in the year 1911, 1912 and 1913 which reduced the assessment on improvements to 15 per cent, at which percentage it has remained to the present year. It is proposed that for the present the new assessment provide for assessing improvements at 45 per cent of their fair actual value. This percentage should be increased and not decreased at some time in the future."

**Future Government a Commission.**

In giving suggestions for the future government of Prince Albert, the report says:

"It is suggested that the government of the City's affairs be divided into two distinct phases, i.e.,

1. Legislative.
2. Administrative.

"The Mayor and Council being responsible for the former and an experienced municipal official for the latter; this official to be known as the Manager, Controller, or Commissioner, the designation of the office being of minor importance so long as he has complete control of expenditures and collection of revenues after the Annual Budget has been submitted to and approved by the Council.

"To assist the Council in its functions it is suggested that two instead of five Committees be appointed, viz:—

1. Legislative and By-Laws Committee.
2. Finance and General Purposes Committee.

To assist the Manager in the administration of the City's affairs there would be the following departments under their respective heads, the latter being responsible only to the Manager, with the exception of the City Clerk, who would also be responsible to and receive the instructions of the Council:

1. Clerk's and Legal Department.
2. Treasurer's Department.
3. Assessor and Tax Collector's Department.
4. Public Utilities Department.
5. Works Department.
6. Health Department.
7. Fire Department.

It is also suggested that under the revised administration the City Clerk act as Secretary of the Public and High School Boards and the City Hospital; and that the City Treasurer keep the books and act as Treasurer to these Boards. It is a common mistake of civic government for each of the above units to be considered as a separate and distinct authority, whereas, so far as the civic finances are concerned, they are only a unit of the whole.

**A PERSONAL DUTY.**

Every pound of food saved by each Canadian citizen is a pound given to the support of our Army and our Allies. Every pound wasted or eaten unnecessarily is a pound withheld.

EDWIN HANSON

WILLIAM HANSON

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Established 1883

**TORONTO'S FINANCIAL STANDING.**

Commissioner Bradshaw in his annual report, upon the funded debt of Toronto gives some sage advice not only to his own city but which might with advantage be applied to every municipality in Canada. . . Referring to the acquisition of the Toronto Street Railway and the possibility of other undertakings, being taken up, he says:

"It must be our aim between now and 1921, when the financing will have to be undertaken in connection with the acquisition of the Toronto Railway, so to regulate our debt burden that the purchase may be accomplished without straining or impairing our credit. During the next four years \$13,729,205 of debt will fall due and be retired. If, in addition to reducing our debt by this amount, we were to refrain, in the meantime, from incurring fresh debts, we would, when the time arrived, be in an excellent position to cope with the situation. While we know that, because of undertakings costing between two and three million dollars to which we are committed, this ideal course cannot be pursued, it should be our constant aim to minimize the amount of new securities issued in every possible way, and thus fortify ourselves for the day."

Taking up the sinking fund Mr. Bradshaw makes the following gratifying statement:

"I am now able to certify to the important fact—one which cannot but greatly enhance the city's credit, and give substantial satisfaction to the ratepayers—that a sinking fund is now maintained for each debenture debt, which, increased from year to year, by the usual sinking fund levies and interest accumulations, guarantees the payment in full of every sinking fund debenture debt as and when it falls due."

In relation to special grants the report says:

"The burden (of civic grants) it would appear, should not be thrust forward upon the taxpayer of to-morrow, who has to meet, in addition to heavy debt charges for such grants as are funded, his full share of current expenditure for similar purposes. Every year brings its own share of like demands, and, therefore, it is essential that each year's grants be met out of the revenue of that year, and not

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Full Particulars Upon Application.

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### "THE SECURITY OF A BOND"

GUARANTEED BY THE "DOMINION."  
A STRONG CANADIAN COMPANY  
WITH LARGE RESERVE FUNDS IS  
SAFER, SANER AND MORE SATIS-  
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TUNES OF PRIVATE BONDSMEN.

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MONTREAL. HALIFAX. ST. JOHN. OTTAWA.  
WINNIPEG. CALGARY. REGINA.  
VANCOUVER.

### TORONTO LICENSES—(Continued).

through borrowings by the issue of debentures, which merely tend to pyramid the city's debt, hide from the taxpayer the full extent of the monetary liability involved, and throw upon future taxpayers burdens which should be wholly borne by present taxpayers."

Commissioner Bradshaw gives the following facts about Toronto's financial position on December 31, 1917:

Gross funded debt (exclusive of \$6,117,700 unnegotiated debentures), \$100,323,433. Net funded debt (gross debt less \$24,427,757 which has accumulated towards its repayment) \$75,895,676.

City funded debt after deducting revenue—producing and other specially rated debts which do not limit the city's borrowing power, \$44,893,375.

Prospective debenture issues for 1918, only \$775,402 for a number of completed local improvements, some commenced as long ago as 1911.

Debentures sold in 1917, \$4,134,971; debentures matured and redeemed, \$1,543,459; therefore net addition to gross debt was \$2,592,512, or 2.65 per cent.

Practically two-thirds (of \$67,164,734) of Toronto's debt has been contracted for five most essential services, namely, local improvements, such as roads and sewers, education, water works, light and power, and sanitation. Nearly one-quarter of the debt is for local improvements, while water works and education account for about 15 per cent each.

Forty-five per cent (or \$45,095,182) of the entire debt has been incurred for undertakings whose revenue provides in part or whole for their debt charges.

#### Paying Off the Debt.

By 1925, 72.6 per cent (or \$17,545,193) of the existing local improvement debt will be paid off.

During the next four years, \$13,729,205 of debt will fall due and be retired.

Gross funded debt has increased \$72,779,690 in ten years, or 265 per cent, but it is pointed out that in that time the city has annexed 15 outlying sections and increased its area 54 per cent.

During the next nine years 33.7 per cent of the debt is payable, 29.9 per cent more between 1927 and 1946, while the balance of 36.4 per cent is payable in the period 1947-1955.

Included in the debt are loans incurred as far back as 1879.

Over one-half (51 per cent) of the permanent city debt carries interest as low as from 3½ to 4 per cent, while on the balance the rate does not exceed 5 per cent. The average rate paid by the city is only 4¼ per cent.

Increase in net debt in ten years, \$56,259,876, or 287 per cent. Increase in past five years twice as rapid as in previous five years.

Debt increase of 287 per cent compares with assessment increase of only 226 per cent.

Debentures guaranteed by city, \$150,000 for Housing Co., \$75,000 for Industrial Schools Association, \$6,500,000 for Harbor-Commission; total, \$6,725,000.

#### CITY OF REGINA.

City of Regina 20-year 6½ per cent gold bonds have been sold to Messrs. Wood, Gundy and Company, Toronto. There were two blocks, one of \$175,000 and the other of \$55,000, due in 20 and 10 years, respectively. Price 97.28 and interest for straight term 6½ per cent bonds.

#### CITY OF WINNIPEG.

The City of Winnipeg has to raise \$606,173 this year as its share of the first levy of \$764,178 for Greater Winnipeg Water District. The Winnipeg rate is 3.68 mills on an "equalized" land assessment of \$164,836,000. The total assessment for all municipalities is \$207,836,000—that of St. Boniface being \$14,401,000 and its levy \$52,950, or a rate of 4.42 mills.

#### WHAT THE WAR IS COSTING.

The cost of the war to this country up to July 1 was \$13,800,000,000. Before the beginning of the year the country spent less than \$1,000,000,000 a year for its ordinary expenses.

#### ROOM ENOUGH FOR ALL.

The seating capacity of the automobiles used in the U. S. A. is 25,000,000 persons. The seating capacity of the railroad cars is 3,500,000.

# Winnipeg Sinking Fund Trustees

## STATEMENT

FOR THE YEAR ENDING APRIL 30th, 1918.

The Sinking Fund Trustees submitted their Annual Report to the City Council on June 10th, 1918. The Total Assets now amount to \$9,100,139.16, a gain of \$957,444.83 over the previous year. The Gross Interest earnings for the year amounted to \$516,620.02, while the interest requirements were \$318,453.54, leaving a balance of \$198,166.48. After deducting \$8,825.52 for Expenses and writing off \$11,850.47 Premiums on Investments acquired during the year, there remained the sum of \$177,490.49 to be transferred to Surplus Income Account. This added to the Surplus carried forward from last year made a total of \$249,066.21. From this amount \$50,000 was transferred to Investment Reserve Account, which now stands at \$250,000, and \$114,848.66 to City of Winnipeg Levies Account, relieving the City of providing levies for debt items for which no Assets exist or have been replaced, leaving a balance to be carried forward to next year of \$84,217.55. The average rate of Interest earned during the year was 6.123 per cent. With the exception of one Roman Catholic Separate School District in Saskatchewan which is under settlement by the Local Government Board no investment was in arrears either for Principal or Interest as at April 30th, 1918. The Net Debt of the City has been reduced by over \$1,500,000 during the year, and over \$6,000,000 during the last four years. During the last two years \$169,874 has been Applied from Surplus Income to the credit of By-Laws, and all premiums amounting to \$68,808.99 have been written off Investments.

The statements for the year follow:—

### COMPARATIVE BALANCE SHEET

As at April 30th, 1918 and 1917.

#### ASSETS

Funds Invested:	
Investments at cost or under as follows:—	
	1918.
School District Debentures—	1917.
Manitoba—Schedule "1" . . . . .	\$ 1,027,639.27
Saskatchewan—Schedule "2" . . . . .	562,772.55
Alberta—Schedule "3" . . . . .	205,316.39
	\$1,795,778.21
Rural Municipal Debentures—	\$1,709,748.66
Manitoba—Schedule "4" . . . . .	306,323.73
Saskatchewan—Schedule "5" . . . . .	357,161.54
Alberta—Schedule "6" . . . . .	12,534.56
	\$ 676,019.83
Saskatchewan Rural Telephone De-	\$ 727,950.52
betures—Schedule "7" . . . . .	1,374,363.01
Debentures of Cities and Towns—	860,630.94
Schedule "8" . . . . .	216,791.36
Government Bonds—Schedule "9" . . . . .	1,935,865.15
Miscellaneous Investments —	1,163,139.64
Schedule "10" . . . . .	471,435.57
City of Winnipeg Stock and Deben-	385,987.15
tures—Schedule "11" . . . . .	1,886,479.33
	1,931,191.16
	\$8,356,732.46
Interest accrued . . . . .	\$7,013,044.30
	227,184.43
	174,242.63
Total investments and interest ac-	\$8,583,916.89
crued . . . . .	\$7,187,286.93
Cash in Bank of Montreal . . . . .	516,222.27
	955,407.40
Total . . . . .	\$9,100,139.16
	\$8,142,694.33

#### LIABILITIES

Debentures and Stock Redemption Purposes:—	
Amortization Instalments and Interest specifically allocated as follows:	
	1918.
General Debentures, Schedule "12" . . . . .	\$ 618,428.58
Local Improvement Debentures—City's Share, Schedule "13" . . . . .	190,443.23
Property Owners' Share, Schedule "14" . . . . .	1,711,193.77
Water Work Debentures, Schedule "15" . . . . .	524,056.25
Power Debentures, Schedule "16" . . . . .	35,073.83
Stock Conversion Debentures—	475,170.19
By-law 9590—Schedule "17" . . . . .	\$1,378,381.42
9583—Schedule "18" . . . . .	467,671.12
	\$1,208,811.42
	350,957.11

Consolidated Stock—		
By-law 5086—Schedule "19" . . . . .	904,283.50	\$65,116.15
5509—Schedule "20" . . . . .	248,096.80	207,003.48
5885—Schedule "21" . . . . .	290,925.62	253,039.98
6412—Schedule "22" . . . . .	301,190.66	277,445.70
6969—Schedule "23" . . . . .	325,721.00	258,449.53
7525—Schedule "24" . . . . .	1,205,300.90	958,004.92
8288—Schedule "25" . . . . .	565,154.93	402,604.26
	\$8,765,921.61	\$7,871,118.61
Investment Reserve . . . . .	250,000.00	200,000.00
Surplus . . . . .	84,217.55	71,575.72
Total . . . . .	\$9,100,139.16	\$8,142,694.33

### COMPARATIVE PROFIT AND LOSS ACCOUNT

For the Years Ended April 30th, 1918 and 1917

	1918	1917
Interest earnings—Gross . . . . .	\$ 502,542.57	\$ 418,039.26
Deduct Amortization Interest Require-		
ments . . . . .	318,453.54	273,234.67
Excess interest earnings . . . . .	\$ 183,989.03	\$ 144,804.59
Profit on Maturity of Securities . . . . .	14,177.45	3,656.74
Excess earnings from Investments . . . . .	\$ 198,166.48	\$ 148,461.33
Administrative and General Expenses . . . . .	8,825.52	7,380.31
Net profit for year . . . . .	\$ 189,340.96	\$ 141,081.02
Appropriation,—		
Premiums on Investments acquired		
during fiscal period, now written		
off . . . . .	\$ 11,850.47	\$ 14,599.50
Balance transferred to Surplus . . . . .	\$ 177,490.49	\$ 126,481.52

### SURPLUS ACCOUNT

As at April 30th, 1918

Surplus as at May 1st, 1917 . . . . .	\$ 71,575.72
Profit and Loss Account for year ended April 30th, 1918—balance transferred . . . . .	177,490.49
	\$ 249,066.21
Deduct:—	
Amount transferred to Investment Reserve . . . . .	\$ 50,000.00
Amount applied to City of Winnipeg Levies account in connection with the following By-laws:—	
By Law No. 996 . . . . .	\$29,393.20
By-Law No. 1677 . . . . .	39,464.80
By-Law No. 2126 . . . . .	38,042.09
By-Law No. 2723 . . . . .	3,792.70
By-Law No. 5882 . . . . .	4,155.87
	\$114,848.66
Surplus at May 1st, 1918 . . . . .	\$ 84,217.55

### INVESTMENT RESERVE ACCOUNT

Balance at May 1st, 1917 . . . . .	\$ 20,000.00
Transferred from profits for year . . . . .	50,000.00
Balance at April 30th, 1918 . . . . .	\$ 250,000.00

Winnipeg, May 25th, 1918.

We have audited the books and accounts of the Sinking Fund of the City of Winnipeg for the year ended April 30th, 1918, and have received all the information and explanations we have required.

We have examined at the depositaries the Securities representing the Investments, all of which were found to be in order. The cash in Bank was verified by a certificate obtained from the Bankers.

The Investments purchased at a premium have been written down to par value and those purchased at a discount are included at cost. Provision has been made for possible depreciation.

All amortization requirements have been complied with. The foregoing balance sheet is in accordance with the books, and, in our opinion, is properly drawn up so as to present a true and correct view of the condition of the Sinking Fund of the City of Winnipeg as at April 30th, 1918.

MARWICK, MITCHELL, PEAT & CO.,  
Chartered Accountants.

### EDMONTON'S PRESENT FINANCIAL POSITION.

Owing in great part to the lack of continuing penalties and of proper tax enforcement provisions, arrears of taxes accumulated from 1914 to 1917. Of necessity there was a corresponding amount of borrowing for current requirements on short term securities, a great part of it falling due this year. The chief item was two year debentures secured on the 1914-15 arrears maturing July first to a total of \$2,653,000, of which \$2,000,000 were held in the United States having been placed by Messrs. Otis & Company of Cleveland. Through the good offices of that firm the holders of these debentures were approached as to whether they would accept renewal debentures for a further two years or whether they wished payment. With extensions thus secured and an underwriting by Messrs. Otis & Company themselves, \$1,100,000 were renewed for the two years and the balance of \$900,000 was paid in cash out of the collections of these particular arrears before and at a tax sale which is now being held. Incidentally, proper penalties and tax sale provisions were secured at the last session of the Alberta Legislature and under these the tax sale is producing excellent results. The extension debentures bear interest at 6 per cent, and were taken at 98, the price of issue of the original debentures, making about a 7.10 per cent interest basis. At the present rate of exchange and assuming that exchange has become normal at the maturity of these renewals this was much better for the City than borrowing money in Canada even at 6 per cent, and then paying exchange to send it to the United States. Of the remaining 1914-15 tax over debentures held in this country \$316,000 were met out of collections and the balance renewed on the same basis as the above. All of these renewal debentures are redeemable by drawings.

In order to take care of other maturities five year 6 per cent debentures secured on the 1917 tax arrears are being issued and private sales of these have been arranged to the extent of \$626,000 on a basis to yield 6.85 per cent.

At the beginning of the year the city was faced with nearly \$4,000,000 of maturing short term obligations in addition to its current requirements, but the payment of sundry items and the above operations have taken care of all but comparatively small amounts falling due later in the year. In 1919 the amount of such obligations is less than \$200,000 which by comparison is almost negligible. Thus what looked in advance as though it might be something of a crisis in the city's financial position has been successfully passed and this fact is showing itself immediately in an excellent general tone of confidence within the city and outside.

### THE MILLENNIUM.

The Dominic: I'm glad to see you realize what our country is fighting for. This war will make the world a better place to live in.

"Betchure life it will, boss! De wimmin are beginning to do all de work."

### LIQUIDATION SALE STEAM MOTOR TRUCK CHEAP.

**AVELING & PORTER (England) STEAM MOTOR TRUCK**  
Seven ton capacity. Is in complete repair in every respect, having just been gone over by an expert who reports in reference to the running of the truck as follows:

"I am operating a similar truck which costs me about \$2 per day for coal at present prices, oil 40c, labor 30c per hour. If loaded quickly I should expect it to make about seven trips or two miles per day, of if loaded by hand about five or six in ten hours. I find it can be economically run by one man."

The truck has now been running two seasons and cost in 1912, \$4,500. One of these trucks is being operated by one of the local municipal corporations, the Civil Engineer advises with excellent result.

Price asked \$1,250 f.o.b. Montreal.  
For further particulars, apply to  
**SHARP, MILNE & CO'Y, Chartered Accountants,**  
Power Building, Montreal  
**DUNNINGS, LIMITED, IN LIQUIDATION,**  
F. W. SHARP, Liquidator.

### WHAT IS MEANT BY EXPENDITURE.

The evils resulting from vague nomenclature and inconsistent use of supposedly exact accounting terms are not local to Philadelphia. In governmental accounting everywhere (in Canada as well as in the United States) loose and inexact terminology is the rule, rather than the exception.

If we are to have "government of the people, by the people, and for the people"—in other words, if we are to have that truly democratic, service-rendering government which all of us are seeking, the significant facts about government must be presented to the people so simply, so clearly, and so accurately that the people can easily find out what they should know concerning their co-operative undertaking.

Of the many facts of government which the people should know, those relating to the finances and financial operations are, without any question, the most important, for they are inseparably bound up with every activity of government.

How to get these financial facts to the people is a really difficult problem. It is by no means the simple proposition that it at first sight seems to be. Provision must be made for collecting, classifying, recording, and interpreting all the facts, and for selecting and suitably transmitting to the people the most significant of them. The doing of all these things falls within the province of accounting.

Now accounting, particularly governmental accounting, is greatly in need of improvement. Many of the "facts" put forth by governmental accounting are facts in name only. This is very largely due to the lack of a definite terminology—that sine qua non of every true science.

One of the commonest words used in connection with the finances of governments—the term "expenditure"—is a striking illustration of the need on the part of governmental accounting to adopt a definite nomenclature.

The frequency and the glibness with which this term is used would seem to indicate that it had a very definite and a very significant meaning. Yet, perhaps, there are but few words in the entire English language that have a more indefinite or a more significant meaning than has this word "expenditure." Ample proof of this is to be found on all hands. Controllers' and auditors' reports abound with proof, as do also budgets, the deliberations of legislative bodies, books, pamphlets, magazines and newspapers.

Some use the term as though it were synonymous with "expense"; some use it to mean payments of cash; some to mean purchases of land, materials, supplies, services, etc.; some to mean "expense" plus "capital outlays"; some to mean liabilities incurred; some to mean warrants countersigned by the accounting officer; some to mean charges against particular funds or revenues; some to mean purely prospective purchases, payments, etc. Still others use it to mean all sorts of combinations of these and many other things. In truth, there seems to be no limit to the number of definitions that would be required to express the many ways in which it is used.

Yet with all this, the most emphasized—the most talked of—the most readily received "information" given to the people about the finances of their governments is the "amount of the expenditures."

There is a saying to the effect that "You cannot compare ounces and inches." In the absence of any definite or uniform meaning of the word, to compare expenditures of one period of government with those of some other period or government is but to compare ounces and inches.

Let us face the situation frankly and do one of two things:

1. Make the term "expenditure" mean something definite; or
2. Drop it entirely from our vocabulary.—(Philadelphia Bureau of Municipal Research.)

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