PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDED

DECEMBER 31ST, 1924

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
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1925.

To His Honour WALTER CAMERON NICHOL,

Lieutenant-Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

I have the honour to transmit herewith the Annual Report of the Inspector of Municipalities for the year ended December 31st, 1924.

All of which is respectfully submitted.

A. M. MANSON,

Attorney-General.

Victoria, June 25th, 1925.

REPORT OF THE INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., June 25th, 1925.

Hon. A. M. Manson,
Attorney-General.

SIR,—I have the honour to submit herewith a detailed statement of the affairs of the municipalities of the Province for the year ended December 31st, 1924, along with the assessments and tax levy for 1925 as set out in the schedules, as follows:—

I.—Assessments, 1925.—The assessed value of property remains practically unchanged from the previous year; there is a slight reduction in the values placed upon land but a corresponding increase in the values upon improvements. There are still some adjustments to be made, particularly in urban and suburban municipalities. Assessments are admittedly beyond the value of the land. It is represented that if the values were reduced the tax rate would have to be increased, but I can see in this no justification for fictitious valuations. The assessor in returning his roll to the Council must furnish a statutory declaration to the effect that he has set out in the roll to the best of his judgment and ability the true value of the land and improvements within the municipality in accordance with the "Municipal Act." I fear that in many cases this declaration is too lightly taken; there is probably no idea of doing anything of a fraudulent nature, it is rather a misconception with regard to the best interests of the municipality.

II.—Tax Levy, 1925.—There is again very little change in the rates from those imposed in the previous year.

III.—Liabilities as of December 31st, 1924.—A reduction of approximately $170,000 has been made in the total of the debenture debt. Although this is a small amount it is nevertheless gratifying to see that the reduction has been made possible.

IV.—Sinking Funds as of December 31st, 1924.—The condition of the sinking fund of the municipalities shows a steady improvement year by year. There are still some serious shortages, but the situation generally is much better.

Unfortunately it is not possible to make other than general conclusions with regard to the condition of the sinking funds owing to the varying methods of carrying the securities purchased for investments. I have before me statements which show an excellent report of the year's progress and which indicate that a great improvement has been made in the sinking fund balances. Upon analysis of the situation, however, it is found that this improvement has been accomplished by writing sinking fund securities up to par. I cannot see that any good object is accomplished by this policy. It gives a misleading statement of the year's business and it places a more or less fictitious valuation upon the assets. It is quite true that it is expected that the face value will be realized from these securities, but it is nevertheless conceivable that future councils might find a better investment in securities bearing a higher rate of interest, and in such a case it might be necessary to write their investments down and again show a misleading statement.

V.—Arrears of Taxes, December 31st, 1924.—There is again a slight reduction in the amount of arrears of taxes outstanding. It is gratifying to compare the amount of this item, now $5,278,615, with the figure at which it stood in 1918, $14,624,724, but I believe that a very substantial further improvement can be made in the situation.

VI.—Tax Sale Lands, December 31st, 1924.—The upset price of the lands held by the municipalities through tax-sale purchase is $8,468,096.28, as compared with the figures $7,721,643.25 shown at the end of 1923.

VII.—Taxes levied, 1924.—The gross amount levied for all purposes was $14,537,066.54, as compared with $14,458,471.35 in the preceding year.

VIII.—Statement of Receipts, 1924.—The analysis of the moneys received by the municipalities in the year 1924 shows them to be in the following proportions:—

	Per Cent.
Land-taxes	60.95
Trade-licences	2.69
Road-taxes	0.17
Poll-taxes	0.44
Dog-taxes	0.12
Fines	1.16
Government grant (schools)	5.90
Government grant (liquor profits)	3.95
Government grant (motor licences)	1.37
Government grant (pari mutuel)	1.22
Public utilities	14.87
Sundry	7.16

IX.—Statement of Expenditures, 1924.—The moneys expended by the municipalities during the year 1924 were in the following proportions:—

	Per Cent.
Interest on debentures (other than schools and public utilities)	12.40
Sinking fund on debentures (other than schools and public utilities)	5.83
Streets	10.50
Street-lighting	1.46
Parks	1.11
Sewers	1.34
Fire	4.12
Hospitals	1.58
Public health	0.60
Administration of justice	4.67
Schools	27.32
Interest on borrowed money	0.88
Donations and grants	1.19
Council salaries	0.41
Salaries and office expenses	3.53
Public utilities	14.55
Sundry	8.51

X.—Comparative Statement of Moneys collected from Principal Sources of Revenue, 1916 to 1924.

XI.—Comparative Statement of Expenditures on Streets, Fire, Administration of Justice, Public Health, Council Salaries, and Schools, 1916 to 1924.

XII.—Money By-laws certified during the Year.—These by-laws represent borrowings of $2,515,563.90, but of this amount the sum of $1,065,000 consists of reissues and the sum of $585,000 was a borrowing to cover a bank overdraft, the new borrowings being only $865,563.90.

XIII.—Public Utilities.—The report of the earnings of public utilities during the year again shows a slight improvement.

City of Greenwood.—The City of Greenwood, which is now working under the "City of Greenwood Relief Act, 1921" (Second Session), has during the year paid interest in full on its outstanding debentures and has paid the sum of $500 on the principal.

City of Port Coquitlam.—As pointed out in the previous year, the City of Port Coquitlam was obliged in 1922 to suspend interest payments on its debentures and for the period of one year no interest was paid. Since that time, however, payments have been resumed and the city has continued to pay twelve months' interest every year. The interest is now paid up to June 30th, 1924.

Villages.—No further incorporations have taken place since the issuing of the last report of this Department, but the villages now in existence are carrying on in a very satisfactory manner and are demonstrating that a useful purpose is served by an incorporation of this kind. The village municipalities are not permitted to incur debenture indebtedness; they have no duties in connection with the administration of a Police Department and as a municipality they have no responsibility in school matters. A corporation of this kind appears to be well suited for many of the smaller localities.

ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1925.

CITIES.

Municipality.	Value of Taxable Land.	Value of Taxable Improvements.	Total Taxable Property.	Land and Improvements Exempt from Taxation.	Grand Total.	Percentage Improvements taxed.	Population.	Area in Acres.
Alberni	$ 247,301 00	$ 211,700 00	$ 459,001 00	$ 204,670 00	$ 663,671 00	*Nil*	510	1,553
Armstrong	536,920 00	544,720 00	1,081,640 00	212,405 00	1,294,045 00	50	1,000	1,000
Chilliwack	791,325 00	972,200 00	1,763,525 00	249,250 00	2,012,775 00	20	1,800	1,040
Courtenay	519,972 00	551,380 00	1,071,352 00	84,875 00	1,156,227 00	50	810	800
Cranbrook	635,700 00	1,264,940 00	1,900,640 00	272,085 00	2,172,725 00	50	2,725	200
Cumberland	120,610 00	266,396 60	387,006 60	91,850 00	478,856 60	50	1,045	40
Duncan	713,176 00	875,050 00	1,588,226 00	193,770 00	1,781,996 00	50 (1)	1,200	500
Enderby	323,289 00	291,450 00	614,739 00	206,151 00	820,890 00	50	800	655
Fernie	845,512 00	1,444,250 00	2,289,762 00	597,575 00	2,887,337 00	50	2,800	331
Grand Forks	402,825 00	535,800 00	938,625 00	647,330 00	1,585,955 00	50	1,500	1,697
Greenwood	75,605 00	118,495 00	194,100 00	304,765 00	498,865 00	33⅓	400	640
Kamloops	2,400,914 00	2,925,174 00	5,326,088 00	1,186,180 00	6,512,268 00	25	4,500	912
Kaslo	181,732 00	253,800 00	435,532 00	156,966 00	592,498 00	50	950	400
Kelowna	1,524,205 00	2,233,805 00	3,758,010 00	450,905 00	4,208,915 00	33⅓	2,600	1,281
Ladysmith	381,475 00	403,925 00	785,400 00	115,475 00	900,875 00	50	2,000	220
Merritt	606,495 00	738,740 00	1,345,235 00	244,375 00	1,589,610 00	*Nil*	1,800	1,615
Nanaimo	2,255,069 00	3,250,950 00	5,506,019 00	631,773 00	6,137,792 00	*Nil*	8,900	720
Nelson	1,913,664 00	3,161,030 00	5,074,694 00	882,618 00	5,957,312 00	50 (2)	5,300	751
New Westminster	9,060,192 00	8,807,235 00	17,867,427 00	7,521,590 00	25,389,017 00	*Nil*	15,000	3,481
North Vancouver	8,476,899 00	5,366,803 00	13,843,702 00	3,031,048 00	16,874,750 00	*Nil*	7,700	2,750
Port Alberni	578,678 00	940,525 00	1,519,203 00	238,910 00	1,758,113 00	*Nil*	1,100	1,960
Port Coquitlam	1,253,082 00	696,950 00	1,950,032 00	1,176,475 00	3,126,507 00	*Nil*	2,150	6,200
Port Moody	1,354,665 00	1,181,530 00	2,536,195 00	156,975 95	2,693,170 95	*Nil*	1,200	3,000
Prince George	1,505,841 00	1,272,447 00	2,778,288 00	.....	2,778,288 00	*Nil*	2,050	1,092
Prince Rupert	6,771,919 00	5,338,540 00	12,110,459 00	2,979,403 00	15,089,862 00	*Nil*	6,500	2,240
Revelstoke	986,535 00	1,329,800 00	2,316,335 00	701,350 00	3,017,685 00	50	2,800	595
Rossland	574,550 00	1,080,255 00	1,654,805 00	635,120 00	2,289,925 00	50	2,100	1,920
Salmon Arm	473,256 50	413,300 00	886,556 50	98,047 50	984,604 00	50	650	520
Slocan	40,515 00	58,875 00	99,390 00	49,360 00	148,750 00	10 (3)	430	192
Trail	538,160 00	1,055,000 00	1,593,160 00	216,705 00	1,809,865 00	50	3,100	664
Vancouver	126,184,510 00	85,968,755 00	212,153,265 00	.....	212,153,265 00	50	117,000	10,784
Vernon	1,888,935 00	1,888,580 00	3,777,515 00	946,000 00	4,723,515 00	50	3,700	2,000
Victoria	29,564,165 00	28,233,920 00	57,798,085 00	18,356,470 00	76,154,555 00	50	38,750	4,637
Totals	$203,727,691 50	$163,676,320 60	$367,404,012 10	$ 42,840,472 45	$410,244,484 55	.....	244,870	56,390

(1) For fire protection only. (2) For school purposes only. (3) For debt only.

Districts.

Burnaby	$ 11,594,537 00	$ 6,842,050 00	$ 18,436,587 00	$ 4,887,109 00	$ 23,323,696 00	*Nil*	15,000	21,500
Chilliwhack	3,216,508 00	1,394,033 00	4,610,541 00	.....	4,610,541 00	*Nil*	7,500	45,000
Coldstream	829,856 00	1,531,764 00	2,361,620 00	.....	2,361,620 00	*Nil*	325	17,000
Coquitlam	1,556,862 00	560,720 00	2,117,582 00	42,840 00	2,160,422 00	*Nil*	2,450	37,120
Delta	5,763,719 00	1,150,550 00	6,914,269 00	.....	6,914,269 00	50	2,500	42,000
Esquimalt	3,167,465 00	1,811,961 00	4,979,426 00	1,426,150 00	6,405,576 00	*Nil*	5,000	1,500
Fraser Mills	143,220 00	319,939 00	463,159 00	.....	463,159 00	50	850	390.46
Glenmore	412,500 00	557,020 00	969,520 00	.....	969,520 00	50	270	2,881.96
Kent	976,391 70	470,040 00	1,446,431 70	.....	1,446,431 70	*Nil*	1,050	47,360
Langley	2,343,783 00	2,255,668 00	4,599,451 00	132,975 00	4,732,426 00	50 (1)	4,500	75,907
Maple Ridge	1,920,770 00	1,326,045 00	3,246,815 00	113,100 00	3,359,915 00	50 (1)	4,000	45,000
Matsqui	2,144,925 00	2,053,764 00	4,198,689 00	155,928 00	4,354,617 00	50 (2)	4,000	54,145
Mission	951,209 00	2,068,853 00	3,020,062 00	87,187 00	3,107,249 00	50	3,500	52,000
North Cowichan	2,267,879 00	2,679,750 00	4,947,629 00	178,123 00	5,125,752 00	10	2,900	35,000
North Vancouver	5,600,311 00	3,161,205 00	8,761,516 00	2,645,103 00	11,406,619 00	*Nil*	5,000	48,000
Oak Bay	3,083,110 00	4,522,360 00	7,605,470 00	499,310 00	8,104,780 00	25	6,000	2,552
Peachland	319,420 00	235,490 00	554,910 00	55,040 00	609,950 00	50 (3)	450	3,520
Penticton	1,960,650 00	3,058,950 00	5,019,600 00	433,455 00	5,453,055 00	10	4,000	7,044
Pitt Meadows	819,900 00	248,770 00	1,068,670 00	8,400 00	1,077,070 00	50 (1)	420	14,000
Point Grey	20,578,362 00	22,050,257 00	42,628,619 00	3,135,120 00	45,763,739 00	5	20,000	8,516
Richmond	5,167,929 00	1,967,745 90	7,135,674 00	367,402 00	7,503,076 00	50	5,000	30,000
Saanich	8,159,174 00	5,775,197 00	13,934,371 00	683,627 00	14,617,998 00	*Nil*	12,000	45,000
Salmon Arm	891,272 00	943,570 00	1,834,842 00	47,505 00	1,882,347 00	*Nil*	4,000	46,000
South Vancouver	12,117,901 05	10,873,442 00	22,991,343 05	4,624,683 77	27,616,026 82	50	30,000	9,200
Spallumcheen	2,008,315 00	700,550 00	2,708,865 00	.....	2,708,865 00	*Nil*	1,820	65,000
Sumas	724,415 00	368,130 00	1,092,545 00	.....	1,092,545 00	50	600	19,100
Summerland	1,345,405 95	2,091,607 00	3,437,012 95	228,889 50	3,665,902 45	*Nil*	1,850	13,000
Surrey	4,558,166 00	3,632,026 00	8,190,192 00	.....	8,190,192 00	*Nil*	5,500	76,000
Tadanac	180,753 00	2,971,285 00	3,152,038 00	.....	3,152,038 00	50	195	740
West Vancouver	2,663,681 00	1,639,096 00	4,302,777 00	580,607 00	4,883,384 00	*Nil*	3,000	24,320
Totals	$107,468,389 70	$ 89,261,837 00	$196,730,226 70	$ 20,332,554 27	$217,062,780 97	.....	153,680	888,876.42

(1) For school purposes only. (2) Taxes levied upon 50 per cent. of assessed value of improvements which exceed $10,000. (3) Fire area only.

Note.—Population figures in many cases require revision but no reliable information is available.

I.—ASSESSMENTS, 1925—VILLAGES.

Municipality.	Value of Taxable Land.	Value of Taxable Improvements.	Total Taxable Property.	Land and Improvements Exempt from Taxation.	Grand Total.	Percentage Improvements taxed.	Population.	Area in Acres.
Abbotsford	$ 106,750 00	$ 149,255 00	$ 256,005 00	.....	$ 256,005 00	50	339	160
Burns Lake	32,910 00	78,400 00	111,310 00	.....	111,310 00	50	149	154
Creston	146,334 00	184,922 00	331,256 00	13,050 00	344,306 00	50	429	430
Mission	469,464 00	377,690 00	847,154 00	100,609 00	947,763 00	50	925	821
Smithers	215,077 00	358,665 00	573,742 00	29,800 00	603,542 00	40	900	950
Totals	$ 970,535 00	$ 1,148,932 00	$ 2,119,467 00	$ 143,459 00	$ 2,262,926 00	.....	2,742	2,515
Cities forward	203,727,691 50	163,676,320 60	367,404,012 10	42,840,472 45	410,244,484 55	.....	244,870	56,390
Districts forward	107,468,389 70	89,261,837 00	196,730,226 70	20,332,554 27	217,062,780 97	.....	153,680	888,876.42
Cities, districts, and villages	$312,166,616 20	$254,087,089 60	$566,253,705 80	$ 63,316,485 72	$629,570,191 52	.....	401,292	947,781.42

II.—TAX LEVY, 1925.

Cities.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	11.7	10.42	19.88	42.0	42.0
Armstrong	9.5	11.0	9.4	29.9	27.5
Chilliwack	14.0	18.0	18.0	50.0	50.0
Courtenay	12.0	11.5	3.5	27.0	27.8
Cranbrook	9.0	22.0	8.0	39.0	47.0
Cumberland	15.0	9.0	.....	24.0	33.0
Duncan	15.2	13.2	4.8	33.2	27.5
Enderby	5.0	12.75	16.25	34.0	34.0
Fernie	9.75	20.25	8.0	38.0	40.0
Grand Forks	7.0	14.0	12.0	33.0	35.0
Greenwood	6.0	19.0	39.0	64.0	64.0
Kamloops	.....	16.13	26.87	43.0	43.0
Kaslo	16.45	19.5	4.05	40.0	40.0
Kelowna	11.7	11.5	16.8	40.0	38.0
Ladysmith	12.0	26.0	1.0	39.0	42.0
Merritt	11.0	23.0	11.0	45.0	40.0
Nanaimo	9.9	22.75	14.35	47.0	47.0
Nelson	7.2	16.7	16.1	40.0	43.75
New Westminster	1.0	19.5	29.5	50.0	45.0
North Vancouver	7.56	13.84	16.6	38.0	38.0
Port Alberni	3.08	17.65	29.27	50.0	50.0
Port Coquitlam	14.86	10.01	26.13	51.0	51.0
Port Moody	19.5	7.0	8.5	35.0	35.0
Prince George	8.85	16.15	25.0	50.0	50.0
Prince Rupert	10.0	11.0	19.0	40.0	40.0
Revelstoke	9.0	18.0	9.0	36.0	35.5
Rossland	.....	33.0	7.0	40.0	40.0
Salmon Arm	8.0	13.5	10.5	32.0	32.0
Slocan	20.0	13.0	12.0	45.0	43.0
Trail	14.6	17.5	5.5	37.6	37.6
Vancouver	15.0	8.639	8.027	31.666	31.66
Vernon	17.0	12.0	11.0	40.0	40.0
Victoria	10.38	10.05	18.87	39.3	39.4

II.—TAX LEVY, 1925—*Continued.*

DISTRICTS.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	9.44 (17.44)	17.09	15.47	42.0 (50)	39.0 (50)
Chilliwhack	8.772	11.953	1.985	22.71	22.71
Coldstream	13.5	3.9	10.1	27.5	26.3
Coquitlam	8.0 (15)	5.0	4.0	17.0 (24)	17.0 (24)
Delta	6.0	3.25	5.5	14.75	11.5
Esquimalt	13.95	8.55	.....	22.5	22.5
Fraser Mills	9.0	.....	.....	9.0	9.0
Glenmore	4.0	1.0	.....	5.0	9.0
Kent	10.0 (35)	8.0	.....	18.0 (43)	16.0
Langley	13.0 (40)	10.0	.....	23.0 (50)	23.0 (50)
Maple Ridge	12.0 (30)	8.0	.....	20.0 (38)	20.0
Matsqui	10.0 (32)	8.0	.....	18.0 (40)	18.0 (40)
Mission	16.0	8.0	.....	24.0	24.0
North Cowichan	5.0 (25)	5.5	1.3	11.8 (31.8)	13.3 (31.3)
North Vancouver	13.05	9.95	14.5	37.5	38.0
Oak Bay	17.18	12.64	5.08	34.9	35.0
Peachland	15.0	14.0	9.0	38.0	39.0
Penticton	19.25	19.0	6.75	45.0	46.0
Pitt Meadows	12.0 (30)	3.4	2.1	17.5 (35.5)	16.25 (33.25)
Point Grey	9.27 (15.27)	17.24	17.49	44.0 (50)	44.5 (45)
Richmond	7.7	6.5	2.8	17.0	17.0
Saanich	10.36	8.8	5.84	25.0	25.0
Salmon Arm	12.0 (20)	10.75	6.25	29.0 (37)	29.0 (41.5)
South Vancouver	8.35	24.39	17.26	50.0	55.0
Spallumcheen	3.5	10.5	3.0	17.0	16.0
Sumas	15.0	7.0	.....	22.0	21.0
Summerland	5.0	13.0	16.0	34.0	39.0
Surrey	14.0 (30)	9.9	0.6	24.5 (40.5)	23.5 (39.5)
Tadanac	20.0	12.87	.....	32.87	34.2
West Vancouver	13.77	14.88	11.35	40.0	40.0

VILLAGES.

Abbotsford	13.0	.....	.....	13.0	13.0
Burns Lake	10.0	.....	.....	10.0	10.0
Creston	14.0	.....	.....	14.0	.....
Mission	15.0	.....	.....	15.0	15.0
Smithers	12.0	.....	.....	12.0	12.0

Bracketed figures represent tax on wild land.

III.—LIABILITIES AS OF DECEMBER 31st, 1924.

Cities.

Municipality.	Debentures. Schools.	Streets and Bridges.	Other Non-revenue producing.	Domestic Water.	Electric Light.	Sewers Revenue-producing.	Other Revenue-producing.	Local Improvements.	Better Housing.	Unemployment Relief.	Total Debenture Debt.	Sundry Outstanding Debts, exclusive of Shortage in Sinking Fund.	Grand Total.
Alberni			$ 8,000 00	$ 25,900 00	$ 10,000 00						$ 43,900 00	$ 1,328 85	$ 45,228 85
Armstrong	$ 37,900 00	$ 15,000 00	18,000 00	38,000 00	79,250 00			$ 8,540 61			196,690 61	1,723 86	198,414 47
Chilliwack	29,000 00	75,500 00	50,400 00					118,663 00			273,563 00	17,964 66	291,527 66
Courtenay	27,000 00			103,500 00	32,400 00				$ 30,600 00		193,500 00	13,343 95	206,843 95
Cranbrook	55,661 10	4,966 80	111,715 80	166,322 20	60,000 00				14,200 00		412,865 90	13,461 51	426,327 41
Cumberland									4,300 00		4,300 00	88 00	4,388 00
Duncan	18,500 00		16,700 00	75,000 00	63,500 00			18,300 00	3,100 00		195,100 00	7,310 87	202,410 87
Enderby	27,500 00		21,500 00	22,500 00	28,000 00			18,500 00			118,000 00	6,000 00	124,000 00
Fernie	72,000 00		70,000 00	119,000 00	69,000 00	$ 95,000 00					425,000 00	49,217 55	474,217 55
Grand Forks	20,000 00	4,000 00	55,000 00	16,500 00							95,500 00	5,000 00	100,500 00
Greenwood			57,572 25*								57,572 25		57,572 25
Kamloops	116,500 00	15,000 00	93,800 00	291,000 00	192,500 00	112,000 00	$ 270,000 00	3,692 50	66,350 00		1,160,842 50	8,513 91	1,169,356 41
Kaslo	15,500 00		5,000 00	1,500 00	31,000 00						53,000 00		53,000 00
Kelowna	61,500 00	12,000 00	192,500 00				240,500 00†	47,309 00	29,400 00		583,209 00	15,961 78	599,170 78
Ladysmith					25,000 00	60,000 00		11,477 25			96,477 25	9,734 25	106,211 50
Merritt	21,000 00		20,000 00	45,000 00	25,000 00						111,000 00	7,000 00	118,000 00
Nanaimo	53,000 00	50,000 00	29,000 00	343,500 00		204,000 00		261,024 87	48,900 00		989,424 87	3,068 97	992,493 84
Nelson	155,000 00	60,000 00	50,000 00	7,500 00	340,000 00	7,500 00	131,000 00	55,576 22	22,200 00		828,776 22	2,750 37	831,526 59
New Westminster	373,120 06	1,186,980 14	1,775,280 75	1,035,106 68	197,513 34			1,158,346 19	77,100 00	$ 10,000 00	5,813,447 16	47,397 30	5,860,844 46
North Vancouver	511,530 00	279,500 00	984,391 00	613,000 00			281,000 00	1,026,725 77	74,900 00		3,771,046 77	221,070 18	3,992,116 95
Port Alberni	5,000 00	9,000 00		128,500 00	27,000 00				12,200 00		181,700 00	6,193 39	187,893 39
Port Coquitlam	35,000 00	237,500 00	125,500 00	100,000 00					14,650 00		512,650 00	85,350 51	598,000 51
Port Moody			43,000 00	70,000 00				31,300 00			144,300 00	116,527 17‡	260,827 17
Prince George	47,000 00	64,000 00	35,500 00	129,000 00	79,000 00				63,050 00		417,550 00	19,472 97	437,022 97
Prince Rupert	228,382 07	161,143 68	132,892 31	447,082 34	237,137 34		59,308 14	755,471 19	100,000 00		2,121,417 07	2,297 00	2,123,714 07
Revelstoke	42,000 00	131,000 00	26,000 00	65,500 00	200,000 00			77,500 00			542,000 00	11,000 00	553,000 00
Rossland	24,500 00	5,000 00	17,000 00	28,000 00							74,500 00	18,535 45	93,035 45
Salmon Arm	14,000 00		1,500 00	85,000 00	42,000 00			5,000 00	3,000 00	3,200 00	153,700 00	5,171 26	158,871 26
Slocan			1,800 00								1,800 00	8 95	1,808 95
Trail	101,500 00	25,500 00	30,000 00	133,900 00				97,280 29	17,000 00		405,180 29	14,931 06	420,111 35
Vancouver	4,171,900 00	7,347,600 00	9,845,800 00	5,249,351 00				5,606,665 00	252,000 00		32,473,316 00	835,587 32	33,308,903 32
Vernon	42,500 00	65,500 00	100,800 00	270,000 00	251,000 00			222,898 60	24,700 00		977,398 60	2,122 03	979,520 63
Victoria	1,354,948 76	816,000 00	4,042,486 33	4,130,125 70		538,026 67		6,617,519 61	163,000 00	20,000 00	17,682,107 07	1,177,332 10§	18,859,439 17
Totals	$ 7,661,441 99	$10,565,190 62	$17,961,138 44	$13,739,787 92	$1,989,300 68	$ 1,016,526 67	$ 981,808 14	$16,141,790 10	$ 1,020,650 00	$ 33,200 00	$71,110,834 56	$ 2,725,465 22	$73,836,299 78

Districts.

	Schools.	Streets and Bridges.	Other Non-revenue producing.	Domestic Water.	Electric Light.	Sewers Revenue-producing.	Other Revenue-producing.	Local Improvements.	Better Housing.	Unemployment Relief.	Total Debenture Debt.	Sundry Outstanding Debts, exclusive of Shortage in Sinking Fund.	Grand Total.
Burnaby	$ 391,300 32	$ 877,327 60	$ 70,000 00	$ 543,797 12					$ 31,100 00		$ 1,913,525 04	$ 351,626 57	$ 2,265,151 61
Chilliwhack	24,833 33		45,000 00								69,833 33	8,728 76	78,562 09
Coldstream	3,000 00	3,500 00		100,000 00				$ 34,100 00			140,600 00	6,819 43	147,419 43
Coquitlam		82,500 00						23,925 42			106,425 42	6,500 00	112,925 42
Delta		100,000 00	15,000 00	225,000 00				128,896 75			468,896 75	1,200 00	470,096 75
Esquimalt						$ 363,000 00			21,700 00		384,700 00	10,000 00	394,700 00
Fraser Mills													
Glenmore												52 90	52 90
Kent								20,000 00			20,000 00	125 00	20,125 00
Langley								11,717 20	9,400 00		21,117 20	23,224 14	44,341 34
Maple Ridge													
Matsqui								1,413 60			1,413 60	18,690 29	20,103 89
Mission												4,280 71	4,280 71
North Cowichan		35,000 00									35,000 00	33 71	35,033 71
North Vancouver	125,680 00	560,153 00	404,447 00	244,725 00				129,097 40	75,400 00		1,539,502 40	106,394 36	1,645,896 76
Oak Bay	108,400 00		96,400 00	191,000 00		416,500 00		229,071 64	25,950 00		1,067,321 64	12,116 58	1,079,438 22
Peachland	1,000 00	5,200 00	6,000 00	9,500 00	$ 18,800 00						40,500 00	4,167 62	44,667 62
Penticton	165,000 00	42,000 00	31,000 00	223,000 00	192,000 00		$ 342,000 00	10,500 00	16,700 00		1,022,200 00	41,219 64	1,063,419 64
Pitt Meadows												334 54	334 54
Point Grey	1,203,262 16	2,121,568 49	366,873 32	1,438,998 40		1,896,352 61		292,000 00	81,000 00		7,400,054 98	503,619 36	7,903,674 34
Richmond	28,000 00	270,000 00		365,000 00				89,021 50			752,021 50	689 35	752,710 85
Saanich		450,000 00	25,000 00	599,400 00				74,345 31	52,800 00		1,201,545 31	8,348 29	1,209,893 60
Salmon Arm	14,000 00	11,100 00	10,000 00							$ 4,000 00	39,100 00	2,480 67	41,580 67
South Vancouver	1,002,644 10	3,436,186 40	1,496,000 00	1,013,050 00				194,382 13	92,645 00	12,000 00	7,246,907 63	12,000 00	7,258,907 63
Spallumcheen	35,900 00		41,500 00					8,100 00			85,500 00	3,200 00	88,700 00
Sumas												100 00	100 00
Summerland	33,800 00	24,000 00	21,000 00	426,600 00	36,700 00						542,100 00	130 25	542,230 25
Surrey	26,700 00							951 84			27,651 84	15,500 00	43,151 84
Tadanac													
West Vancouver	79,300 00	175,000 00	196,000 00	142,000 00			146,000 00	100,000 00	31,100 00		869,400 00		869,400 00
Totals	$ 3,242,819 91	$ 8,193,535 49	$ 2,824,220 32	$ 5,522,070 52	$ 247,500 00	$ 2,675,852 61	$ 488,000 00	$ 1,347,522 79	$ 437,795 00	$ 16,000 00	$24,995,316 64	$ 1,141,582 17	$26,136,898 81
Cities forward	7,661,441 99	10,565,190 62	17,961,138 44	13,739,787 92	1,989,300 68	1,016,526 67	981,808 14	16,141,790 10	1,020,650 00	33,200 00	71,110,834 56	2,725,465 22	73,836,299 78
Cities and districts	$10,904,261 90	$18,758,726 11	$20,785,358 76	$19,261,858 44	$2,236,800 68	$ 3,692,379 28	$ 1,469,808 14	$17,489,312 89	$ 1,458,445 00	$ 49,200 00	$96,106,251 20	$ 3,867,047 39	$99,973,198 59

* "City of Greenwood Relief Act, 1921" (Second Session). † Waterworks and electric light combined. ‡ Includes contingent liability, Port Moody Steel Works, $100,000. § $1,174,000 secured by hypothecation of unsold debentures.

IV.—SINKING FUNDS AS OF DECEMBER 31st, 1924.

Cities.

Municipality.	Cash	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Alberni	$ 256 52	$ 16,526 70	$ 16,783 22	$ 14,567 38		$ 2,215 84		$ 2,787 87
Armstrong	1,612 84	67,744 04	69,356 88	66,835 01		2,521 87	$ 2,262 62	
Chilliwack	786 01	59,634 71	60,420 72	53,027 18		7,393 54		5,446 72
Courtenay	3,505 11	16,620 00	20,125 11	18,554 69		1,570 42		
Cranbrook	764 94	41,736 20	42,501 14	32,429 75		10,071 39		11,739 88
Cumberland								
Duncan	6,198 54	50,860 70	57,059 24	57,059 24				1,169 31
Enderby	6,705 66	26,540 00	33,245 66	42,355 34	$ 9,109 68		9,574 59	
Fernie	20,742 20	128,138 55	148,880 75	145,464 47		3,416 28		7,935 95
Grand Forks	1,075 59	6,524 05	7,599 64	19,331 71	11732 07		11,732 07	
Greenwood				57,572 25*				
Kamloops	58,960 27	218,339 37	277,299 64	343,634 60	66,334 96		75,051 47	
Kaslo	430 50	22,000 00	22,430 50	20,799 64		1,630 86		
Kelowna	552 50	201,278 92	201,831 42	194,850 12		6,981 30		4,071 18
Ladysmith	2,010 36	45,060 82	47,071 18	51,825 46	4,754 28		5,437 95	
Merritt	379 36	33,230 94	33,610 30	33,321 42		288 88		257 75
Nanaimo	41,479 72	222,746 19	317,625 91	270,380 46		47,245 45		52,330 16
Nelson	14,583 21	433,791 32	448,374 53	436,530 71		11,843 82		3,239 36
New Westminster	10,719 71	599,886 51	610,606 22	650,502 00	39,895 78		31,947 00	
North Vancouver	7,558 56	837,314 98	844,873 54	845,307 33	433 79			692 50
Port Alberni	2,767 02	7,025 27	9,792 29	9,470 07		322 22		159 22
Port Coquitlam	981 94	44,394 28	45,376 22	113,246 34	67,870 12		56,951 04	
Port Moody	615,64	27,474 42	28,090 06	28,653 73	563 67			821 91
Prince George	1,195 82	133,470 63	134,666 45	153,843 45	19,177 00		25,776 79	
Prince Rupert	5,146 85	20,000 00	25,146 85	24,103 18		1,043 67		1,769 59
Revelstoke	47,167 70	144,373 00	191,540 70	191,411 96		128 74		2,345 90
Rossland	19,245 18	2,000 00	21,245 18	21,245 18				60 00
Salmon Arm	220 70	30,306 82	30,527 52	34,161 38	3,633 86		1,698 64	
Slocan								
Trail	3,772 33	87,425 67	91,198 00	86,172 20		5,025 80		4,348 53
Vancouver	165,381 00	7,538,410 00	7,703,791 00	9,899,556 00	2,195,765 00		1,610,272 16	
Vernon	98,344 58	359,344 94	457,689 52	452,522 87		5,166 65		52 29
Victoria	70,488 34	1,851,637 72	1,922,126 06	2,675,239 99	753,113 93		1,450,943 58	
Totals	$ 593,648 70	$13,327,236 75	$13,920,885 45	$17,043,975 11	$3,172,384 14	$106,866 73	$3,281,647 91	$ 99,228 12

* Sinking funds were all applied on debenture debt in accordance with the provisions of the "City of Greenwood Relief Act, 1921" (Second Session).

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1924—*Continued.*

DISTRICTS.

Municipality.	Cash	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Burnaby	$ 118,769 94	$ 11,283 99	$ 130,053 93	$ 145,374 37	$ 15,320 44†		$ 17,820 44	
Chilliwhack	5,769 24	8,107 63	13,876 87	12,743 59		$ 1,133 28		$ 2,096 15
Coldstream	4,561 95	36,115 95	40,677 90	38,991 12		1,686 78		2,186 79
Coquitlam	6,324 45	32,005 34	38,329 79	38,329 79				
Delta	397 40	131,171 52	131,568 92	120,310 21		11,258 71		3,022 88
Esquimalt	346 86	47,197 04	47,543 90	45,419 44		2,124 46		1,447 73
Fraser Mills								
Glenmore								
Kent	2,456 45	1,000 00	3,456 45	3,456 45				165 79
Langley								
Maple Ridge								
Matsqui								
Mission								
North Cowichan	213 04	9,994 65	10,207 69	10,207 69				
North Vancouver	384 99	240,179 82	240,564 81	199,431 35		41,133 46		33,711 05
Oak Bay	37,866 44	361,399 69	399,266 13	347,712 59		51,553 54		44,761 32
Peachland	4,905 75	14,095 00	19,000 75	20,731 37	1,730 62		3,295 21	
Penticton	53,332 75	113,396 54	166,729 29	161,504 48		5,224 81		4,061 90
Pitt Meadows								
Point Grey	13,944 62	864,308 06	878,252 68	884,754 08	6,501 40			28,150 56
Richmond	13,244 44	133,122 23	146,366 67	141,683 55		4,683 12		5,088 83
Saanich	2,258 90	480,131 43	482,390 33	454,745 00		27,645 33		19,857 80
Salmon Arm	352 61	4,366 65	4,719 26	6,063 57	1,344 31		44 96	
South Vancouver	18,569 42	550,100 33	568,669 75	797,844 36	229,174 61		247,105 60	
Spallumcheen	914 22	26,648 00	27,562 22	26,229 81		1,332 41	673 34	
Sumas								
Summerland	9,175 78	71,000 00	80,175 78	80,175 78			6,575 53	
Surrey	2,974 30	2,756 28	5,730 58	5,509 00		221 58	76 10	
Tadanac								
West Vancouver	18,582 07	183,584 88	202,166 95	182,369 45		19,797 50	5,665 82	
Totals	$ 315,345 62	$ 3,321,965 03	$ 3,637,310 65	$ 3,723,587 05	$ 254,071 38	$167,794 98	$ 281,257 00	$144,550 80
Cities forward	593,648 70	13,327,236 75	13,920,885 45	17,043,975 11	3,172,384 14	106,866 73	3,281,647 91	99,228 12
Cities and districts	$ 908,994 32	$16,649,201 78	$17,558,196 10	$20,767,562 16	$3,426,455 52	$274,661 71	$3,562,904 91	$243,778 92

† Temporary shortage pending adjustment under "Burnaby Conservation of Assets Act, 1921," which provides substantial additional security.

V.—ARREARS OF TAXES.

The following is a comparative statement of outstanding arrears of taxes, 1916–1924:—

Cities.

Municipality.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.	1924.
Alberni	$ 32,431	$ 39,677	$ 53,737	$ 21,805	$ 6,856	$ 11,797	$ 11,915	$ 9,005	$ 4,231
Armstrong	16,553	18,733	18,404	7,568	3,186	4,338	4,896	7,212	4,666
Chilliwack	27,572	27,634	23,131	13,463	8,538	11,694	8,475	7,224	8,903
Courtenay	7,004	8,082	9,412	10,090	5,798	6,705	12,129	9,282	7,248
Cranbrook	50,021	35,437	31,523	28,265	28,198	19,208	16,771	15,407	13,345
Cumberland	14,745	13,629	12,654	1,970	1,392	1,070	1,250	1,215	1,158
Duncan	10,545	12,019	11,998	9,336	8,527	5,990	5,925	5,090	4,722
Enderby	9,323	7,341	8,628	8,863	9,451	10,532	6,624	9,560	5,942
Fernie	50,946	25,948	65,741	24,471	14,362	14,045	15,205	12,713	21,453
Grand Forks	51,039	41,652	47,877	25,660	13,697	10,968	11,116	12,821	13,038
Greenwood	21,251	27,361	30,773	35,538	42,339	6,647	7,481	7,072	6,780
Kamloops	123,533	117,701	119,385	86,025	65,576	53,969	36,133	34,249	25,610
Kaslo	8,698	9,471	4,132	4,123	3,046	2,907	3,953	3,977	4,079
Kelowna	64,048	45,524	38,217	32,173	16,675	15,894	18,323	15,701	15,640
Ladysmith	22,213	23,739	18,544	16,001	31,793	9,025	4,909	5,427	3,086
Merritt	42,701	48,284	20,640	21,008	11,161	11,228	14,195	13,012	9,731
Nanaimo	119,868	145,099	163,150	137,071	80,295	84,849	71,137	51,915	94,462
Nelson	78,240	77,262	87,402	33,464	35,502	26,881	22,189	17,870	20,842
New Westminster	481,065	428,354	360,432	294,815	188,684	119,460	102,002	130,695	130,544
North Vancouver	439,054	511,244	570,896	342,980	247,830	157,613	155,768	143,454	134,742
Port Alberni	35,069	41,776	51,109	12,942	6,355	7,236	16,471	23,670	7,283
Port Coquitlam	144,719	172,223	201,267	135,713	62,213	59,163	36,610	38,237	36,931
Port Moody	42,309	57,067	75,045	33,316	20,395	18,135	13,596	10,242	9,318
Prince George	97,685	145,558	170,697	70,175	69,002	76,552	99,436	113,880	111,992
Prince Rupert	177,380	204,040	196,250	172,741	184,610	174,987	176,560	161,706	210,916
Revelstoke	75,710	50,930	43,512	41,813	30,189	25,264	22,707	26,572	18,840
Rossland	16,104	19,242	22,934	17,907	12,411	13,803	14,333	14,208	13,453
Salmon Arm	16,266	11,032	11,923	9,199	7,897	5,223	6,052	8,872	9,682
Slocan	6,392	7,290	5,449	5,936	5,948	5,926	2,847	2,350	1,725
Trail	4,727	4,690	10,168	8,068	5,742	7,314	8,613	8,290	4,956
Vancouver	4,219,211	5,043,110	5,456,453	5,216,455	3,817,632	2,900,902	2,427,519	2,022,305	1,726,251
Vernon	121,866	161,995	174,945	148,108	127,083	107,157	82,887	35,432	44,119
Victoria	2,332,377	3,057,619	3,428,632	2,960,911	1,919,852	1,616,628	1,318,168	1,125,554	1,015,971
Totals	$ 8,960,665	$10,640,763	$11,545,060	$ 9,987,973	$7,092,235	$5,603,110	$4,756,195	$4,104,219	$3,741,659

V.—ARREARS OF TAXES—DISTRICTS.

Municipality.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.	1924.
Burnaby	$ 593,132	$ 564,593	$ 496,024	$ 301,081	$ 136,998	$ 141,696	$ 149,011	$ 167,745	$ 152,167
Chilliwhack	20,579	27,158	11,351	8,313	20,521	25,520	29,314	26,900	13,008
Coldstream	12,626	14,675	8,232	2,444	6,244	6,651	6,616	4,095	4,292
Coquitlam	44,886	54,644	88,735	69,155	19,881	9,426	13,254	17,541	20,419
Delta	24,223	16,182	15,857	12,959	5,605	9,607	11,717	11,714	7,568
Esquimalt	22,282	27,644	33,037	29,504	19,346	17,962	22,026	23,534	25,830
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....	.....	3,523	3,600
Kent	8,889	7,773	7,143	2,645	2,142	7,962	3,232	11,996	14,659
Langley	35,397	41,212	27,044	19,858	15.583	19,698	22,885	21,607	27,286
Maple Ridge	23,593	24,203	23,678	6,968	9,710	14,105	15,602	16,206	17,600
Matsqui	21,957	19,532	19,140	11,928	12,292	20,897	23,122	20,618	23,084
Mission	30,080	37,022	23,471	15,564	14,113	16,054	18,330	16,346	18,229
North Cowichan	18,205	15,031	20,016	16,307	19,896	22,271	15,437	14,733	14,538
North Vancouver	212,410	252,532	202,866	221,337	137,732	112,181	107,715	128,479	145,792
Oak Bay	156,376	131,482	123,037	89,981	52,025	37,843	28,020	39,952	57,728
Peachland	5,414	5,343	4,006	5,300	2,953	4,045	6,561	7,730	8,896
Penticton	46,938	55,757	43,412	35,708	34,537	27,294	28,045	39,499	33,710
Pitt Meadows	8,957	10,604	10,325	1,115	4,454	6,246	6,567	6,273	6,297
Point Grey	405,797	357,493	417,869	346,042	236,031	233,149	134,469	152,745	240,296
Richmond	94,109	79,789	69,477	64.493	50,735	63,008	71,426	69,795	70,943
Saanich	111,132	134,813	105,184	100,303	68,301	66,430	61,978	58,309	59,289
Salmon Arm	7,871	9,665	10,521	9,012	12,634	13,530	17,767	16,839	20,229
South Vancouver	718,297	888,244	1,113,877	550,547	300,298	321,575	368,710	396,780	393,087
Spallumcheen	38,872	38,656	39,340	24,450	17,134	10,462	16,819	20,438	10,821
Sumas	7,269	5,390	3,637	1,459	1,778	2,165	2,756	3,471	4,382
Summerland	22,539	20,449	20,154	17,752	12,816	14,462	19,841	28,118	21,307
Surrey	73,295	58,098	46,292	39,856	23,454	28,089	42,761	46,596	33,787
Tadanac	.....	.....	.....	.....	.....	.....	.....	.....	63
West Vancouver	125,807	139,479	95,911	93,829	103,587	108,697	57,826	73,877	84,018
Totals	$ 2,890,932	$ 3,037,463	$ 3,079,636	$ 2,097,910	$1,340,800	$1,361,025	$1,301,807	$1,445,460	$1,532,925
VILLAGES.									
Abbotsford	.....	.....	.....	.....	.....	.....	.....	.....	$ 449
Burns Lake	.....	.....	.....	.....	.....	.....	.....	.....	127
Creston	.....	.....	.....	.....	.....	.....	.....	.....	481
Mission	.....	.....	.....	.....	.....	.....	.....	$ 1,765	1,755
Smithers	.....	.....	.....	.....	.....	.....	.....	1,807	1,219
Totals	.....	.....	.....	.....	.....	.....	.....	$ 3,572	$ 4,031
Cities forward	$ 8,960,665	$10,640,763	$11,545,060	$ 9,987,973	$7,092,235	$5,603,110	$4,756,195	4,104,219	3,741,659
Districts forward	2,890,932	3,037,463	3,079,636	2,097,910	1,340,800	1,361,025	1,301,807	1,445.460	1,532,925
Cities, districts, and villages	$11,851,597	$13,678,226	$14,624,696	$12,085,983	$8,433,035	$6,964.135	$6,058,002	$5,553,251	$5,278,615

VI.—TAX SALE LANDS, DECEMBER 31st, 1924.

Cities.		Districts.	
Alberni	$ 122,020 44	Burnaby	$ 814,933 25
Armstrong	3,564 07	Chilliwhack	74 64
Chilliwack	10,272 59	Coldstream	.....
Courtenay	10,906 02	Coquitlam	50,499 97
Cranbrook	11,210 85	Delta	5,964 56
Cumberland	.....	Esquimalt	14,513 57
Duncan	473 39	Fraser Mills	.....
Enderby	13,051 73	Glenmore	.....
Fernie	10,107 65	Kent	.....
Grand Forks	67,868 15	Langley	5,276 18
Greenwood	74,362 00	Maple Ridge	3,305 72
Kamloops	43,099 48	Matsqui	6,343 70
Kaslo	5,591 29	Mission	4,861 88
Kelowna	21,179 69	North Cowichan	13,123 70
Ladysmith	20,000 00	North Vancouver	431,116 26
Merritt	34,159 77	Oak Bay	89,898 46
Nanaimo	30,654 43	Peachland	5,549 77
Nelson	26,597 98	Penticton	40,084 98
New Westminster	359,602 71	Pitt Meadows	1,974 68
North Vancouver	496,162 95	Point Grey	85,498 20
Port Alberni	101,840 09	Richmond	39,970 52
Port Coquitlam	349,489 01	Saanich	57,138 30
Port Moody	93,098 81	Salmon Arm	4,695 52
Prince George	70,847 16	South Vancouver	1,207,125 99
Prince Rupert	79,382 22	Spallumcheen	4,272 77
Revelstoke	66,723 48	Sumas	223 14
Rossland	.....	Summerland	12,810 97
Salmon Arm	1,941 62	Surrey	75,000 00
Slocan	4,555 00	Tadanac	.....
Trail	2,417 85	West Vancouver	175,063 32
Vancouver	1,009,006 50	Total	$3,149,320 05
Vernon	96,953 79	Cities forward	5,318,776 23
Victoria	2,081,635 51	Cities and districts	$8,468,096 28
Total	$5,318,776 23		

Note.—Figures represent the upset price at which property was taken over by the municipality.

VII.—TAXES LEVIED, 1924.

CITIES.

Alberni	$ 12,107 40
Armstrong	22,968 12
Chilliwack	54,450 23
Courtenay	24,156 62
Cranbrook	68,072 25
Cumberland	11,463 72
Duncan	19,556 11
Enderby	19,095 44
Fernie	73,428 07
Grand Forks	32,203 50
Greenwood	7,540 40
Kamloops	138,156 02
Kaslo	14,329 60
Kelowna	94,492 89
Ladysmith	21,065 00
Merritt	23,999 24
Nanaimo	105,241 01
Nelson	132,140 90
New Westminster	510,362 02
North Vancouver	369,586 45
Port Alberni	32,369 75
Port Coquitlam	72,882 24
Port Moody	53,088 95
Prince George	93,576 74
Prince Rupert	301,862 64
Revelstoke	73,246 15
Rossland	29,698 72
Salmon Arm	23,150 31
Slocan	2,504 00
Trail	76,486 68
Vancouver	5,552,559 46
Vernon	138,031 16
Victoria	1,829,305 41
Totals	$10,033,177 20

DISTRICTS.

Burnaby	$ 490,595 25
Chilliwhack	79,550 66
Coldstream	24,143 71
Coquitlam	33,305 00
Delta	115,343 70
Esquimalt	72,533 45
Fraser Mills	4,168 41
Glenmore	4,142 69
Kent	16,147 23
Langley	78,105 40
Maple Ridge	45,439 80
Matsqui	42,838 00
Mission	50,212 17
North Cowichan	37,991 62
North Vancouver	221,151 36
Oak Bay	199,815 68
Peachland	11,692 49
Penticton	101,965 22
Pitt Meadows	15,066 11
Point Grey	997,173 54
Richmond	107,611 26
Saanich	234,560 61
Salmon Arm	31,791 59
South Vancouver	1,068,075 56
Spallumcheen	35,772 75
Sumas	19,845 27
Summerland	52,496 55
Surrey	106,516 11
Tadanac	56,751 67
West Vancouver	129,005 71
Totals	$4,483,808 57

VILLAGES.

Abbotsford	$ 2,292 82
Burns Lake	681 30
Creston	2,983 90
Mission	10,100 75
Smithers	4,022 00
Total	$ 20,080 77
Cities forward	10,033,177 20
Districts forward	4,483,808 57
Cities, districts, and villages	$14,537,066 54

Municipality	Land-taxes received.	Trade Licences.	Road-taxes.	Poll-tax.	Dog-tax.	Fines.	Government Grant for Schools.	Government Grant from Liquor Profits.	Government Grant, Motor Licences.	Government Grant, Pari Mutuel.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Alberni	$ 9,696 99	$ 386 00	$ 51 00	$ 159 50	$ 72 00	$ 182 45	$ 2,260 00	$ 1,703 68	$ 542 92	$ 542 50	$ 7,705 31	$ 4,217 83	$ 27,520 18
Armstrong	26,276 99	1,324 50	156 00	213 00	91 00	137 50	3,748 19	2,297 31	762 42	761 83	21,605 39	442 60	57,816 73
Chilliwack	50,874 03	1,787 78	264 60	675 41	336 80	1,199 25	9,299 47	3,635 36	1,370 49	1,369 43	.....	15,155 55	85,968 17
Courtenay	27,669 10	1,765 00	98 00	280 00	108 00	1,063 96	4,520 00	1,633 24	628 24	627 75	32,413 30	3,633 57	74,440 16
Cranbrook	71,445 92	3,987 95	.....	1,790 00	183 75	2,181 25	12,220 00	3,720 49	2,113 51	2,111 87	63,337 87	2,815 85	165,908 46
Cumberland	11,709 37	1,750 00	.....	3,393 62	70 00	115 00	22,542 40	2,367 17	808 95	808 32	.....	1,259 16	44,823 99
Duncan	20,030 80	2,632 50	154 00	750 00	196 00	407 35	11,425 35	2,838 24	913 66	912 95	29,334 42	2,812 09	72,407 36
Enderby	24,198 08	471 50	.....	160 00	72 00	6 50	2,825 00	1,748 96	607 30	606 82	9,508 62	2,249 87	42,454 65
Fernie	68,608 78	4,375 00	812 00	2,228 00	373 00	1,472 85	15,123 35	8,041 23	3,368 43	3,365 83	56,151 19	7,081 43	171,001 09
Grand Forks	34,671 35	1,731 00	92 00	.....	102 00	84 50	7,695 69	3,252 48	1,139 36	1,138 47	27,360 18	5,912 98	83,180 01
Greenwood	5,793 46	280 00	.....	.....	32 00	250 00	3,195 00	902 94	287 75	287 53	5,149 38	2,299 52	18,477 58
Kamloops	159,034 16	3,799 00	986 00	.....	464 00	2,524 35	15,395 04	9,184 60	3,490 98	3,488 28	210,649 11	9,449 17	418,464 69
Kaslo	15,300 13	445 00	94 00	400 00	114 00	4 25	4,290 00	2,312 13	736 82	736 25	13,893 40	552 70	38,878 68
Kelowna	96,898 25	2,518 00	470 00	1,330 00	472 00	534 00	9,533 35	5,800 83	1,954 51	1,953 00	70,543 90	13,419 94	205,427 78
Ladysmith	29,393 28	2,500 00	260 00	1,105 00	164 00	820 00	7,831 29	4,777 83	1,525 61	1,524 42	18,173 37	4,453 25	72,528 05
Merritt	18,473 13	2,291 00	.....	1,404 20	220 00	1,403 80	6,240 00	4,173 61	1,334 81	1,333 78	25,088 73	6,118 83	68,081 89
Nanaimo	138,095 33	9,715 00	.....	4,090 00	560 00	5,360 00	17,614 00	21,430 10	6,885 00	6,879 67	40,577 83	11,095 63	262,302 56
Nelson	136,369 35	6,160 00	826 00	2,395 00	661 00	1,983 80	21,378 10	12,491 10	4,056 39	4,053 25	168,443 09	23,443 10	382,260 18
New Westminster	471,405 12	10,472 50	1,922 00	5,550 00	1,273 25	11,323 40	44,653 65	34,478 60	11,242 33	11,233 63	231,187 31	98,245 71	932,987 50
North Vancouver	314,797 44	6,356 00	.....	1,904 25	997 25	3,570 50	30,281 05	18,526 52	5,934 89	5,930 30	324,498 00	57,634 79	770,430 99
Port Alberni	24,295 14	996 00	727 70	1,780 50	140 00	936 00	5,689 36	2,255 26	819 04	818 40	24,712 85	5,616 38	68,786 63
Port Coquitlam	52,165 70	877 50	226 00	765 00	130 00	1,141 40	4,674 55	4,986 73	1,665 99	1,664 70	5,053 76	11,253 56	84,604 89
Port Moody	47,478 19	800 00	932 00	2,203 85	139 00	415 00	4,736 51	2,268 67	798 87	798 25	6,540 02	4,862 82	71,973 18
Prince George	72,974 85	3,879 50	6 00	190 00	197 00	1,319 55	5,675 80	2,802 99	1,592 31	1,429 19	42,225 19	2,703 96	134,996 34
Prince Rupert	306,175 91	7,022 50	.....	3,441 34	887 00	5,040 05	15,237 15	12,268 40	4,958 41	4,954 58	166,959 72	18,580 92	545,525 98
Revelstoke	83,371 94	1,276 00	734 00	.....	380 00	1,686 00	10,868 35	6,764 19	2,157 72	2,156 05	59,471 71	6,523 22	175,389 18
Rossland	29,729 90	2,300 00	705 80	1,495 95	142 11	1,905 50	8,320 00	4,236 03	1,626 43	1,625 17	11,001 83	14,631 97	77,720 69
Salmon Arm	22,873 57	1,005 00	84 00	.....	33 00	299 00	4,693 04	1,526 00	486 30	485 93	13,591 86	6,366 83	51,444 53
Slocan	2,918 80	80 00	.....	54 14	.....	.....	1,695 00	724 07	245 87	245 67	133 75	893 98	6,991 28
Trail	80,653 22	4,285 00	2,080 00	5,340 00	485 00	2,105 00	17,032 26	7,334 63	2,342 31	2,340 50	21,084 25	9,244 56	154,326 73
Vancouver	4,775,178 58	343,602 55	.....	.....	3,644 75	159,667 83	294,114 47	263,065 85	90,913 53	90,843 18	602,508 93	408,544 13	7,032,083 80
Vernon	129,296 21	2,429 50	150 00	213 00	423 00	513 00	14,718 30	6,628 69	2,859 09	.....	82,345 45	8,206 81	247,783 05
Victoria	1,980,382 91	112,782 90	7,112 00	13,113 25	3,722 50	10,034 72	94,304 00	90,712 23	30,036 67	30,013 43	282,834 65	268,640 76	2,923,690 02
Totals	$ 9,338,235 98	$546,084 18	$ 18,943 10	$ 56,425 01	$ 16,885 41	$219,687 76	$ 733,829 72	$550,890 16	$190,206 91	$187,040 93	$2,674,084 37	$1,038,363 47	$15,570,677 00
DISTRICTS.													
Burnaby	$ 432,881 65	$ 4,749 25	$ 318 00	$ 1,248 00	$ 1,271 00	$ 9,110 15	$ 62,961 23	$ 31,305 46	$ 9,984 30	$ 9,976 57	$ 53,509 69	$ 35,391 03	$ 652,706 33
Chilliwhack	99,335 28	445 00	335 00	850 00	.....	697 15	19,911 05	13,954 63	4,265 80	4,262 50	.....	5,314 38	149,370 79
Coldstream	24,508 38	115 00	338 00	510 00	.....	140 50	1,740 00	696 31	395 56	.....	6,347 11	1,048 53	35,839 39
Coquitlam	28,253 37	358 00	696 00	1,600 16	70 00	719 50	5,026 70	5,756 54	1,900 22	1,898 75	1,739 17	4,047 97	52,066 38
Delta	124,036 90	935 00	1,286 00	2,090 00	156 00	829 00	11,973 28	7,611 13	2,481 92	2,480 00	9,986 12	18,302 36	182,167 71
Esquimalt	83,564 29	1,529 50	796 00	495 00	.....	540 25	12,851 42	12,082 19	3,878 00	3,875 00	.....	7,641 42	127,253 07
Fraser Mills	4,168 41	105 00	.....	2,275 00	5 50	.....	.....	2,361 56	598 76	598 30	.....	99 01	10,211 54
Glenmore	6,416 77	10 00	.....	265 00	.....	.....	580 00	657 14	209 41	209 25	.....	117 30	8,464 87
Kent	15,497 51	810 00	.....	280 00	.....	337 50	5,007 07	2,524 14	853 16	852 50	.....	3,600 93	29,762 81
Langley	70,980 27	990 00	512 00	1,199 03	.....	2,402 44	29,139 51	8,703 40	3,102 40	3,100 00	.....	5,324 56	125,453 61
Maple Ridge	46,967 10	2,530 00	1,678 10	2,862 35	.....	1,053 70	14,075 19	9,088 72	3,102 40	3,100 00	.....	5,291 23	89,748 79
Matsqui	41,455 95	340 00	434 00	1,155 35	.....	164 90	13,758 03	10,795 10	3,490 20	3,487 50	.....	5,386 92	80,467 95
Mission	49,121 85	100 00	570 00	1,125 00	.....	5 00	14,392 73	8,518 37	2,714 60	2,712 50	.....	7,546 81	86,806 86
North Cowichan	40,148 92	632 50	980 00	2,214 28	783 00	453 55	4,060 00	6,588 25	2,316 72	2,314 92	.....	1,611 52	62,103 66
North Vancouver	176,862 79	510 00	1,022 50	2,137 00	664 59	1,395 75	11,658 00	12,099 01	2,947 28	2,945 00	12,501 49	90,040 68	314,784 09
Oak Bay	181,060 80	965 00	112 00	.....	696 00	205 00	14,409 90	10,952 18	3,490 20	3,487 50	31,893 61	16,861 41	264,133 60
Peachland	11,680 91	110 00	.....	.....	59 00	61 50	2,355 22	1,806 46	388 58	388 28	5,498 66	2,487 32	24,835 93
Penticton	113,210 85	3,749 25	10 00	465 00	678 00	1,079 00	18,054 00	13,338 39	3,102 40	3,100 00	105,993 79	20,147 83	282,928 51
Pitt Meadows	14,059 11	30 00	162 00	115 00	.....	.....	2,348 00	1,027 07	327 30	327 05	.....	1,425 38	19,820 91
Point Grey	978,411 77	4,120 00	628 00	1,964 91	945 00	3,145 00	67,164 00	48,029 35	15,512 00	15,500 00	97,661 02	92,136 62	1,325,217 67
Richmond	116,548 86	18,315 00	1,978 00	1,962 50	602 00	2,522 00	18,561 96	12,679 27	3,878 00	.....	32,154 12	12,882 12	222,083 83
Saanich	243,224 81	1,058 50	1,028 00	2,586 01	1,098 00	1,597 00	37,623 05	27,988 91	8,919 40	8,912 50	65,660 22	64,113 38	463,809 78
Salmon Arm	28,982 68	45 00	.....	4 00	.....	60 00	5,276 12	10,343 72	3,296 30	3,293 75	.....	3,656 47	54,958 04
South Vancouver	1,013,627 53	9,016 50	3,471 60	9,830 25	2,360 00	7,615 50	140,568 66	43,690 12	24,819 21	.....	112,274 25	107,812 89	1,475,086 51
Spallumcheen	42,778 58	20 00	15 30	22 95	.....	28 00	13,029 43	4,422 25	1,409 27	1,408 18	.....	2,298 69	65,432 65
Sumas	21,280 47	.....	.....	.....	.....	.....	4,170 00	1,340 48	465 36	465 00	.....	687 05	28,408 36
Summerland	62,884 96	1,422 50	.....	490 50	201 60	31 95	9,667 86	4,524 30	1,424 78	.....	50,713 73	5,687 15	137,049 33
Surrey	106,011 13	2,358 50	3,135 60	3,866 48	659 00	6,640 50	38,282 57	11,797 17	4,265 80	4,262 50	.....	30,720 82	212,000 07
Tadanac	56,697 93	.....	.....	345 00	.....	50 00	.....	703 12	151 24	151 12	.....	.....	58,098 41
West Vancouver	127,613 09	1,017 50	.....	596 50	148 00	582 00	13,093 01	9,165 25	3,490 20	3,487 50	85,867 61	12,798 99	257,859 65
Totals	$ 4,362,272 92	$ 56,387 00	$ 19,506 10	$ 42,555 27	$ 10,396 69	$ 41,466 84	$ 591,737 99	$334,549 99	$117,180 77	$ 86,596 17	$ 671,800 59	$ 564,480 77	$ 6,898,931 10
VILLAGES.													
Abbotsford	$ 1,863 12	$ 542 00	.....	.....	$ 52 50	.....	.....	.....	.....	.....	.....	$ 77 65	$ 2,535 27
Burns Lake	576 60	376 50	.....	.....	54 00	.....	.....	$ 362 63	$ 115 56	$ 115 48	.....	464 63	2,065 40
Creston	2,596 22	253 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,849 72
Mission	9,645 96	1,285 50	38 00	.....	177 00	.....	.....	1,826 07	717 43	716 88	.....	3,609 77	18,016 61
Smithers	3,749 25	813 65	.....	$ 8 66	260 10	.....	.....	1,466 11	531 29	335 90	.....	5,368 25	12,533 21
Totals	$ 18,431 15	$ 3,271 15	$ 38 00	$ 8 66	$ 543 60	.....	.....	$ 3,654 81	$ 1,364 28	$ 1,168 26	.....	$ 9,520 30	$ 38,000 21
Cities forward	9,338,235 98	546,084 18	18,943 10	56,425 01	16,885 41	$219,687 76	$ 733,829 72	550,890 16	190,206 91	187,040 93	$2,674,084 37	1,038,363 47	15,570,677 00
Districts forward	4,362,272 92	56,387 00	19,506 10	42,555 27	10,396 69	41,466 84	591,737 99	334,549 99	117,180 77	86,596 17	671,800 59	564,480 77	6,898,931 10
Cities, districts, and villages	$13,718,940 05	$605,742 33	$ 38,487 20	$ 98,988 94	$ 27,825 70	$261,154 60	$1,325,567 71	$889,094 96	$308,751 96	$274,805 36	$3,345,884 96	$1,612,364 54	$22,507,608 31

NOTE.—The figures submitted under the headings of "Receipts" and "Expenditures" are prepared very largely from an analysis of the auditors' reports, and although the classification of expenditures is not uniform in the different municipalities, and it is in many cases extremely difficult to make a distribution of the items, yet the statements have been prepared with a good deal of care and may be taken as substantially correct. Items which are of the nature of cross-entries, deposit accounts, and trust accounts, which would have the effect of inflating the figures, have as far as possible been eliminated.

Municipality.	Interest on Debentures, exclusive of Schools and Public Utilities.	Sinking Fund and Instalments of Principal on Debentures, exclusive of Schools and Public Utilities.	Roads and Streets.	Street-lighting.	Parks.	Sewers.	Fire-protection.	Grants to Hospitals.	Public Health.	Administration of Justice.	Schools, including Interest and Sinking Fund Payments.	Interest on Temporary Loans.	Donations and Grants.	Council Salaries.	Salaries and Office Expenses.	Public Utilities including Interest and Sinking Fund.	Sundry Expenditures.	Total.
Alberni	$ 480 00	$ 297 75	$ 2,260 26	$ 200 00	.....	.....	$ 1,677 99	.....	$ 127 35	$ 571 26	$ 7,173 06	.....	.....	.....	$ 3,007 56	$ 10,129 86	$ 3,171 48	$ 29,096 57
Armstrong	2,437 44	1,609 57	2,419 65	2,500 00	$ 523 51	.....	440 86	$ 250 00	109 85	2,678 68	17,059 97	$ 628 18	$ 840 38	.....	2,894 81	22,758 71	2,758 11	59,909 72
Chilliwack	13,361 72	8,733 42	7,834 26	2,591 06	1,280 00	$ 880 88	2,930 29	539 41	238 95	2,567 60	39,041 14	146 52	1,072 51	$ 700 00	4,844 53	.....	7,151 88	93,914 17
Courtenay	.....	.....	6,275 46	1,259 00	144 25	.....	2,129 46	.....	150 50	3,138 97	18,397 35	645 45	315 57	.....	3,294 33	27,716 12	6,265 65	69,732 11
Cranbrook	8,037 32	4,500 97	10,363 40	2,781 63	.....	1,856 67	13,674 64	.....	1,663 70	9,262 27	56,648 96	486 76	1,000 00	.....	7,310 85	35,536 47	2,197 13	155,320 77
Cumberland	.....	.....	1,746 46	1,029 42	.....	2,027 10	731 65	.....	763 66	2,390 73	31,054 82	.....	116 65	.....	3,522 67	.....	1,344 16	44,727 32
Duncan	2,020 50	1,791 66	3,394 66	1,900 00	.....	.....	2,169 93	.....	55 00	1,207 23	21,348 05	108 98	754 00	696 85	3,510 74	33,365 01	3,744 80	76,067 41
Enderby	2,399 92	1,343 29	2,151 32	1,000 00	244 01	.....	.....	309 27	267 76	824 35	11,234 88	364 02	165 00	.....	3,016 71	13,454 41	5,530 67	42,305 61
Fernie	8,667 50	4,236 30	3,709 75	2,935 35	.....	798 85	5,081 17	.....	1,122 49	6,911 85	65,180 44	3,744 16	250 00	2,000 00	3,571 50	63,981 65	9,871 65	182,062 66
Grand Forks	1,400 00	841 47	5,610 13	736 90	622 96	.....	1,060 25	390 00	300 08	2,529 50	25,974 10	224 71	498 81	1,000 00	4,789 77	18,688 58	11,767 95	76,435 21
Greenwood	3,484 35	500 00	454 65	713 40	.....	.....	54 20	.....	.....	426 00	4,999 05	.....	.....	.....	1,803 20	5,322 30	1,029 10	18,786 25
Kamloops	12,571 55	6,975 35	20,371 97	6,800 00	5,306 15	2,305 35	12,298 91	4,000 00	806 57	12,791 88	66,257 73	624 32	1,776 00	2,300 00	9,813 91	198,428 23	21,966 65	385,394 57
Kaslo	300 00	436 15	4,564 74	1,200 00	1,191 99	.....	830 10	200 00	100 00	608 96	13,147 89	28 85	45 00	.....	2,817 67	13,053 55	611 35	39,136 25
Kelowna	13,460 78	8,775 51	17,849 82	1,628 07	7,009 67	3,479 98	15,967 12	.....	.....	6,366 00	46,664 68	1,626 38	2,516 09	2,005 00	7,220 73	73,205 20	16,154 83	223,929 86
Ladysmith	4,288 55	2,262 85	2,505 60	1,100 00	.....	251 80	1,427 99	625 00	244 26	3,046 69	23,950 21	655 71	100 00	666 66	2,752 30	17,369 53	7,582 35	68,829 44
Merritt	900 00	744 32	7,453 23	6,000 00	239 37	.....	462 37	.....	100 00	3,446 59	22,488 25	261 75	871 63	400 00	2,783 65	28,833 66	3,511 56	78,496 38
Nanaimo	33,158 69	18,649 77	27,291 35	6,736 08	2,467 43	4,984 70	9,833 21	300 00	1,045 42	13,916 68	79,452 87	255 28	50 00	3,033 29	13,727 39	43,575 58	9,494 29	267,972 03
Nelson	10,060 90	7,142 73	29,823 58	6,356 24	4,819 13	467 70	12,396 21	1,834 00	1,117 25	8,068 59	101,129 01	1,393 20	2,344 01	1,200 00	13,856 46	131,777 89	26,429 05	360,215 95
New Westminster	229,244 37	76,014 37	74,994 04	5,457 07	11,260 03	1,893 55	40,790 36	12,300 00	6,807 58	20,253 24	239,980 20	3,914 18	10,957 72	4,800 00	23,859 40	151,185 22	74,007 83	987,719 16
North Vancouver	99,946 50	47,631 90	42,691 20	7,610 28	11,268 35	773 68	19,251 28	.....	1,114 01	18,425 01	153,089 65	6,716 50	4,670 00	3,000 00	24,648 08	242,033 52	28,300 46	711,170 42
Port Alberni	540 00	348 23	7,169 82	3,000 00	.....	.....	4,484 32	300 00	140 85	1,626 54	18,712 31	227 45	50 00	.....	2,996 27	28,359 52	3,285 45	71,240 76
Port Coquitlam	21,250 00	8,167 72	3,336 09	1,554 00	.....	.....	125 33	.....	.....	1,836 27	16,145 06	659 42	.....	.....	4,873 07	10,652 10	17,502 65	86,101 71
Port Moody	5,598 00	4,152 80	14,288 13	1,765 65	.....	.....	509 85	.....	332 40	2,136 21	11,472 67	1,538 13	145 00	500 00	4,063 95	9,261 97	15,052 16	70,816 92
Prince George	5,970 00	7,865 83	2,685 71	2,500 00	.....	.....	3,050 97	1,839 18	692 82	5,452 74	27,280 91	2,845 34	279 63	366 63	5,918 98	48,013 97	7,589 54	122,352 25
Prince Rupert	60,424 96	60,341 87	31,622 45	5,767 15	1,744 50	1,201 76	16,665 84	12,474 00*	910 69	12,921 35	89,125 19	146 89	2,560 70	3,900 00	21,082 05	141,535 69	30,000 00	492,425 09
Revelstoke	11,962 50	18,196 24	5,088 16	1,363 21	341 15	1,510 03	4,895 51	.....	727 39	6,745 14	46,912 26	559 28	1,002 47	500 00	5,397 34	44,370 62	25,111 05	174,682 35
Rossland	1,262 50	1,624 55	8,030 86	2,152 15	349 90	.....	6,142 74	1,400 00	420 00	3,573 98	34,992 44	1,111 13	272 80	.....	3,984 50	10,980 89	3,757 71	80,056 15
Salmon Arm	536 60	654 25	4,225 44	2,162 40	.....	.....	595 90	300 00	124 30	271 49	17,812 61	562 50	210 00	1,000 00	4,303 04	17,141 65	550 82	50,451 00
Slocan	.....	600 00	599 55	.....	.....	.....	.....	.....	.....	.....	4,559 83	.....	.....	.....	970 68	336 21	66 90	7,133 17
Trail	8,951 02	5,468 28	11,762 79	1,042 30	2,411 49	181 56	4,079 43	.....	2,678 69	4,538 13	71,194 37	444 24	247 79	1,200 00	10,189 74	20,520 00	7,720 27	152,630 10
Vancouver	983,237 33	515,051 11	668,184 95	92,447 33	131,645 81	163,606 00	450,548 56	175,342 23*	75,580 90	578,010 20	1,774,198 90	43,380 67	139,264 73	14,600 00	205,812 41	525,530 56	516,430 03	7,052,871 72
Vernon	18,831 72	12,538 22	20,758 96	2,000 00	2,662 67	1,863 23	9,303 14	9,000 00	1,360 33	8,408 41	63,374 52	994 55	3,476 22	.....	6,122 42	94,766 04	9,099 95	264,560 38
Victoria	426,081 18	217,244 00	134,113 06	48,270 46	26,235 36	12,658 43	135,671 83	53,326 75*	11,128 85	102,595 22	556,575 38	38,539 89	53,537 19	8,951 15	78,994 42	258,474 28	337,725 45	2,500,122 90
Totals	$1,990,865 90	$1,044,740 48	$1,185,631 50	$224,559 15	$211,767 73	$200,741 27	$779,281 41	$274,729 84	$110,231 59	$ 847,547 76	$3,776,628 76	$112,834 44	$229,389 90	$ 52,819 58	$497,755 13	$2,340,358 99	$1,216,782 93	$15,096,666 36
Districts.																		
Burnaby	$ 54,599 69	$ 36,240 00	$ 88,984 41	$ 15,050 20	.....	$ 17,744 59	$ 1,296 21	.....	$ 3,868 89	$ 25,088 09	$ 268,619 84	$ 29,732 84	$ 365 00	$ 3,100 00	$ 36,901 36	$ 90,598 15	$ 39,516 23	$ 711,705 50
Chilliwhack	2,550 00	3,835 86	28,507 95	.....	$ 5,520 00	.....	.....	$ 2,321 68	.....	2,949 63	58,939 57	1,911 01	1,687 00	.....	5,409 68	.....	37,390 51	151,022 89
Coldstream	86 25	.....	4,756 49	.....	.....	.....	.....	.....	.....	253 88	5,930 28	1,233 80	400 00	.....	3,519 12	19,329 78	4,140 57	39,650 17
Coquitlam	4,200 00	1,487 63	7,519 65	722 25	.....	.....	193 87	1,398 00	86 75	1,611 75	16,041 17	868 23	285 00	1,400 00	4,450 60	5,401 80	3,117 40	48,784 10
Delta	14,184 94	13,534 04	55,894 61	.....	.....	.....	.....	.....	225 00	1,893 75	36,378 48	1,993 93	637 06	1,300 00	5,058 52	24,610 78	1,456 55	157,167 66
Esquimalt	20,000 00	3,546 20	31,118 27	1,701 20	.....	2,985 86	2,444 83	.....	616 89	7,370 75	42,620 45	1,084 67	905 00	.....	9,312 90	.....	3,139 80	126,846 82
Fraser Mills	.....	.....	3,941 05	240 00	.....	100 00	100 00	.....	.....	1,339 40	1,241 00	.....	.....	.....	608 78	.....	492 90	8,063 13
Glenmore	.....	.....	2,649 99	.....	.....	.....	.....	130 00	.....	136 00	2,014 97	51 60	.....	200 00	1,185 22	.....	307 85	6,675 63
Kent	1,200 00	884 90	8,207 13	.....	.....	.....	.....	1,262 06	75 00	311 60	13,485 96	.....	285 00	600 00	1,949 55	.....	1,338 08	29,599 28
Langley	.....	.....	29,391 01	216 00	.....	681 20	.....	2,023 81	653 50	3,692 41	79,429 83	1,758 92	1,435 00	1,700 00	5,084 71	.....	10,170 72	136,237 11
Maple Ridge	.....	.....	36,287 13	756 00	984 66	.....	.....	1,286 70	250 00	2,602 84	38,463 54	614 04	605 00	1,325 00	5,440 56	.....	2,550 25	91,165 72
Matsqui	.....	.....	41,608 36	.....	.....	.....	.....	.....	150 00	827 43	34,248 05	127 80	575 00	1,500 00	3,104 20	.....	5,345 44	87,486 28
Mission	.....	.....	33,287 85	514 11	.....	.....	.....	3,266 75	.....	611 60	46,313 37	585 27	445 00	1,225 00	3,150 96	.....	5,407 27	94,807 18
North Cowichan	1,750 00	1,168 63	21,188 98	.....	.....	.....	.....	.....	139 10	3,759 90	20,662 65	.....	2,600 00	762 75	3,863 16	.....	6,533 49	62,428 66
North Vancouver	66,112 87	14,660 04	47,401 23	4,012 10	2,103 67	.....	2,221 87	27,302 04†	871 52	8,859 83	62,970 07	6,115 68	1,745 00	2,550 00	20,133 02	30,409 51	30,210 65	327,679 10
Oak Bay	40,142 67	30,321 91	17,846 51	2,358 00	2,286 55	3,207 09	7,866 10	.....	3,748 50	9,115 70	72,925 39	1,797 08	1,588 43	.....	10,577 93	27,461 42	24,509 14	255,752 42
Peachland	622 00	376 09	1,184 41	1,778 00	.....	.....	35 00	.....	153 75	206 00	6,635 40	657 26	.....	50 00	1,349 74	5,776 55	2,836 34	21,660 54
Penticton	4,455 00	2,047 99	16,210 13	4,000 00	183 19	.....	5,225 62	1,750 00	279 82	5,684 29	68,763 70	2,678 20	790 00	1,575 00	7,339 58	117,164 45	36,438 36	274,585 33
Pitt Meadows	.....	.....	3,191 90	.....	.....	.....	7 00	.....	50 00	125 00	6,514 17	77 16	20 00	525 00	2,379 72	.....	9,292 05	22,182 00
Point Grey	218,387 75	52,643 43	136,776 65	35,370 82	19,029 83	33,439 30	72,396 64	.....	3,064 26	36,739 41	392,811 56	16,107 44	2,045 00	3,100 00	37,594 36	149,249 51	149,534 25	1,358,290 21
Richmond	16,931 65	5,078 01	90,598 21	.....	.....	.....	240 84	.....	379 80	8,119 86	55,747 72	115 50	1,182 82	2,500 00	12,411 21	40,877 61	16,931 49	251,114 72
Saanich	31,956 05	31,478 84	83,518 69	1,864 18	1,900 00	.....	3,151 52	6,031 95	1,569 56	10,410 04	115,034 66	3,684 64	9,394 23	2,200 00	20,614 86	71,813 48	73,392 70	468,015 40
Salmon Arm	1,266 00	779 03	16,065 61	.....	.....	.....	.....	300 00	94 50	219 50	24,663 03	821 00	493 00	1,225 00	3,168 23	.....	5,783 61	54,878 51
South Vancouver	244,431 55	39,172 48	195,824 35	22,326 71	718 97	36,197 92	34,605 71	25,700 00*	4,595 90	31,226 60	550,669 59	3,266 67	2,927 48	4,100 00	43,258 16	137,938 69	119,446 34	1,496,407 12
Spallumcheen	2,635 00	1,012 52	4,094 50	.....	.....	.....	.....	250 00	120 00	267 10	38,334 17	1,193 75	800 00	1,000 00	2,238 47	.....	6,822 97	58,768 48
Sumas	.....	.....	12,427 19	.....	.....	.....	.....	300 00	.....	447 60	10,548 28	218 94	100 00	800 00	2,376 78	.....	1,562 45	28,781 24
Summerland	2,450 00	1,759 69	4,734 15	537 50	228 80	.....	105 70	500 00	51 40	695 60	32,225 55	378 99	273 64	1,450 00	2,764 43	68,456 89	7,897 23	124,509 57
Surrey	57 11	175 74	53,468 39	708 66	.....	.....	.....	.....	962 44	12,352 09	90,541 27	3,637 23	675 00	2,100 00	10,764 59	.....	26,251 81	201,694 33
Tadanac	.....	.....	11,962 58	1,050 92	.....	.....	1,100 87	.....	.....	2,341 65	24,872 27	.....	.....	.....	936 30	.....	19,508 18	61,772 77
West Vancouver	23,506 94	4,664 39	34,933 79	3,026 15	.....	.....	621 68	.....	400 00	7,007 58	48,793 70	837 51	411 25	2,000 00	10,297 82	89,361 27	2,993 41	228,855 49
Totals	$ 751,525 47	$ 244,867 42	$1,123,581 17	$ 96,232 80	$ 32,955 67	$ 94,355 96	$131,613 46	$ 73,822 99	$ 22,406 58	$ 186,266 88	$2,266,439 69	$ 81,549 16	$ 32,669 91	$ 38,287 75	$277,244 52	$ 878,449 89	$ 654,318 04	$ 6,986,587 36
Villages.																		
Abbotsford	.....	.....	$ 1,138 22	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$ 689 65	.....	$ 42 85	$ 1,870 72
Burns Lake	.....	.....	120 84	.....	$ 5 00	.....	$ 395 67	.....	.....	.....	.....	.....	.....	.....	655 99	.....	482 84	1,660 34
Creston	.....	.....	353 62	.....	.....	.....	9 60	.....	.....	.....	.....	$ 8 12	35 00	.....	461 93	.....	219 85	1,088 12
Mission	.....	.....	8,750 59	$ 1,516 79	.....	.....	150 25	$ 329 64	.....	.....	.....	.....	$ 140 00	$ 300 00	1,541 27	.....	5,199 96	17,928 50
Smithers	.....	.....	3,866 70	337 48	.....	.....	62 45	.....	.....	.....	.....	.....	.....	300 00	1,590 00	.....	6,784 52	12,941 15
Totals	.....	.....	$ 14,229 97	$ 1,854 27	$ 5 00	.....	$ 617 97	$ 329 64	.....	.....	.....	$ 8 12	$ 175 00	$ 600 00	$ 4,938 84	.....	$ 12,730 02	$ 35,488 83
Cities forward	$1,990,865 90	$1,044,740 48	1,185,631 50	224,559 15	211,767 73	$200,741 27	779,281 41	274,729 84	$110,231 59	$ 847,547 76	$3,776,628 76	112,834 44	229,389 90	52,819 58	497,755 13	$2,340,358 99	1,216,782 93	15,096,666 36
Districts forward	751,525 47	244,867 42	1,123,581 17	96,232 80	32,955 67	94,355 96	131,613 46	73,822 99	22,406 58	186,266 88	2,266,439 69	81,549 16	32,669 91	38,287 75	277,244 52	878,449 89	654,318 04	6,986,587 36
Cities, districts, and villages	$2,742,391 37	$1,289,607 90	$2,323,442 64	$322,646 22	$244,728 40	$295,097 23	$911,512 84	$348,882 47	$132,638 17	$1,033,814 64	$6,043,068 45	$194,391 72	$262,234 81	$ 91,707 33	$779,938 49	$3,218,808 88	$1,883,830 99	$22,118,742 55

* Includes payment for maintenance of indigent patients. † Gross cost of maintenance of municipal hospitals.

X.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1916–24.

Item of Revenue.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.	1924.
Taxes	$8,461,513	$9,340,932	$10,593,177	$14,055,731	$15,467,662	$14,550,526	$14,503,825	$14,366,913	$13,718,940
Trade licences	145,939	158,731	153,450	320,788	407,306	464,731	537,612	577,932	605,742
Govt. grant to schools	748,848	824,259	892,109	898,897	970,164	1,186,156	1,192,453	1,292,168	1,325,567
Fines and costs	83,885	104,150	160,885	221,527	358,910	291,124	297,163	224,535	261,154

XI.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, COUNCIL SALARIES, AND SCHOOLS, 1916–24.

Item of Expenditure.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.	1924.
Streets	$1,445,660	$1,350,198	$1,266,277	$1,583,288	$1,940,481	$2,226,550	$2,218,066	$2,111,076	$2,323,442
Fire	569,745	545,744	587,191	682,403	808,884	862,885	840,853	836,438	911,512
Administration of justice	570,943	562,158	600,507	743,180	942,193	1,031,443	1,039,646	1,024,482	1,033,814
Public health	170,850	166,343	200,612	196,535	170,415	135,416	128,417	127,246	132,638
Council salaries	77,353	80,869	80,940	84,721	80,881	92,029	85,503	91,119	91,707
Schools	2,680,265	2,902,801	3,154,418	3,716,626	4,482,609	5,298,063	5,591,642	5,842,510	6,043,068

XII.—MONEY BY-LAWS.

Certificates of approval were issued during 1924 for money by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1924.					Years.	Per Cent.
Jan. 9	Point Grey	107	Street lighting	$ 75,000 00	20	5½
,, 11	Delta	.....	Dyke and ditch	3,888 20	5	5½
,, 29	Victoria	2232, 2250	Bank overdraft	585,000 00	20†	5½
Feb. 2	Prince Rupert	424	Local improvement	34,500 00	10†	7
,, 4	Prince Rupert	403	Local improvement	155,000 00	5†	7
,, 7	Vernon	451	Pleasure grounds	6,000 00	10	5½
,, 7	Vernon	452	Electric light	25,000 00	15	5½
,, 11	Victoria	2257	Extension securities	400,000 00	20	5½
,, 16	North Vancouver (City)	201	Local improvement	1,350 00	10	6
,, 19	North Vancouver (City)	199	Local improvement	450 00	10	6
,, 19	North Vancouver (City)	200	Local improvement	4,050 00	10	6
,, 19	North Vancouver (City)	202	Local improvement	8,372 10	5†	7
,, 28	North Vancouver (City)	204	Local improvement	6,683 00	10	6
May 28	North Vancouver (City)	603	Local improvement consolidation, By-laws Nos. 199, 200, 201, 204 ....$12,533 00	.....	10	6
Feb. 23	West Vancouver	224	Waterworks	6,000 00	10	5½
,, 26	Chilliwhack	.....	Paving	30,000 00	10	5½
Mar. 3	North Vancouver (City)	192	Local improvement	1,500 00	10	6
,, 3	North Vancouver (City)	193	Local improvement	3,626 00	10	6
,, 3	North Vancouver (City)	194	Local improvement	5,300 00	10	6
,, 3	North Vancouver (City)	195	Local improvement	2,568 00	10	6
,, 3	North Vancouver (City)	197	Local improvement	925 00	10	6
May 28	North Vancouver (City)	601, 604	Local improvement consolidation, By-laws Nos. 192, 193, 194, 195, 196,* 197, 198* $22,219 00			
Mar 4	Burnaby	410	Roads	30,000 00	15	5½
,, 5	Nelson	395	Sewer, local improvement	55,576 28	30	5½
,, 7	Salmon Arm (District)	159	School	1,250 00	10	6
,, 7	Salmon Arm (District)	160	School	1,250 00	10	6
,, 24	Rossland	263, 267	Waterworks	14,000 00	10	6
,, 24	Oak Bay	373, 383	Local improvement	480 52	10	5½
,, 24	Oak Bay	374, 384	Local improvement	1,506 22	10	5½
April 28	Kamloops	389	War memorial	3,800 00	20	5½
May 8	Coldstream	108	Electric light and power	12,000 00	15	5½
,, 8	Salmon Arm (City)	149	Recreation ground	1,500 00	10	6
,, 14	Surrey	260, 268	Local improvement	951 84	5	6
,, 19	Coldstream	110	Road equipment	3,500 00	10	5½

1924.						Years.	Per Cent.
May 22	Oak Bay	375	Local improvement		$ 1,986 74	10	5½
June 26	Enderby	17	Electric light		2,000 00	15	6
,, 30	Victoria	2282	Extension securities		665,000 00	20	5
July 4	Rossland	273	Sidewalks		5,000 00	10	6
,, 19	Grand Forks	211	School		20,000 00	20	6
,, 31	North Vancouver (City)	616	Bridge		33,500 00	30	5½
,, 31	North Vancouver (City)	617	Bridge		42,500 00	20	5½
Aug. 2	North Vancouver (District)	.....	Bridge		33,500 00	30	5½
,, 2	North Vancouver (District)	.....	Bridge		4,000 00	30	5½
,, 2	North Vancouver (District)	.....	Streets		8,000 00	30	5½
,, 4	Armstrong	127	Highway		11,000 00	20	5½
,, 30	Cranbrook	243	Waterworks		8,000 00	20	6
,, 30	Cranbrook	244	Waterworks		10,000 00	20	6
Sept. 13	Trail	332	Street improvement		10,000 00	20	6
Oct. 13	North Vancouver (District)	.....	School		6,500 00	20	5½
,, 13	North Vancouver (District)	.....	Roads		21,500 00	30	5½
,, 13	North Vancouver (District)	.....	Roads		16,600 00	30	5½
Nov. 4	Kelowna	394	Fire-hall		17,000 00	20	5½
,, 6	Nanaimo	385	Bridge		50,000 00	50	5½
Dec. 5	Duncan	193	Local improvement	$600 00			
,, 5	Duncan	194	Local improvement	436 00			
,, 5	Duncan	195	Local improvement	452 00			
,, 5	Duncan	196	Local improvement	432 00			
,, 5	Duncan	197	Local improvement	278 00			
,, 5	Duncan	198	Local improvement	810 00			
,, 5	Duncan	199	Local improvement	692 00			
,, 5	Duncan	200	Local improvement (consolidation)		3,700 00	10	5½
,, 10	West Vancouver	252	Wharf reconstruction		10,000 00	15	5½
,, 10	Coquitlam	197	Waterworks		4,750 00	10	6
,, 19	West Vancouver	251	Ferry		50,000 00	20	5½
			Total		$2,515,563 90		

* By-laws Nos. 196 and 198 included in last year's report. *See* page 26, October 27th. † Instalments.

XIII.—PUBLIC UTILITIES, 1924.

ELECTRIC LIGHT—CITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after deduction of Construction Costs.	Loss after deduction of Construction Costs.
Alberni	$ 9,596	$ 3,496	$ 972	$ 4,468	$ 3,545	.....	$ 923	.....	.....	$ 923
Armstrong	77,380	10,953	5,752	16,705	15,134	.....	1,571	.....	.....	1,571
Courtenay	64,318	9,906	3,229	13,135	24,404	$ 11,269	.....	$ 3,754	$ 7,515	.....
Cranbrook	65,493	20,838	5,917	26,755	39,440	12,685	.....	1,370	11,315	.....
Duncan	63,500	11,959	5,460	17,419	21,433	4,014	.....	507	3,507	.....
Enderby	23,231	5,450	3,078	8,528	6,762	.....	1,766	1,020	.....	2,786
Fernie	69,358	15,893	5,522	21,415	34,722	13,307	.....	.....	13,307	.....
Grand Forks	8,000	12,317	.....	12,317	16,500	4,183	.....	.....	4,183	.....
Greenwood	.....	4,376	.....	4,376	3,823	.....	553	.....	.....	553
Kamloops	240,314	84,453	17,458	101,911	118,990	17,079	.....	.....	17,079	.....
Kaslo	26,689	6,034	2,917	8,951	10,009	1,058	.....	428	630	.....
Kelowna	81,716	33,840	10,038	43,878	46,427	2,549	.....	1,798	751	.....
Ladysmith	29,000	15,434	1,935	17,369	18,173	804	.....	.....	804	.....
Nelson	371,127	34,089	29,163	63,252	100,665	37,413	.....	598	36,815	.....
New Westminster	149,239	51,319	11,354	62,673	125,471	62,798	.....	.....	62,798	.....
Port Alberni	48,171	7,119	3,920	11,039	15,926	4,887	.....	1,089	3,798	.....
Prince George	66,419	18,765	9,022	27,787	32,065	4,278	.....	365	3,913	.....
Prince Rupert	357,079	33,088	28,461	61,549	93,254	31,705	.....	.....	31,705	.....
Revelstoke	188,514	18,360	15,400	33,760	44,464	10,704	.....	1,396	9,308	.....
Salmon Arm	39,034	4,895	3,402	8,297	8,461	164	.....	10	154	.....
Vernon	180,291	36,962	23,558	60,520	52,872	.....	7,648	.....	.....	7,648
Totals	$ 2,158,469	$439,546	$ 186,558	$ 626,104	$ 832,540	$218,897	$ 12,461	$ 12,335	$207,582	$ 13,481

ELECTRIC LIGHT—DISTRICTS.

Coldstream	$ 14,210	$ 3,022	$ 1,480	$ 4,502	$ 3,901	.....	$ 601	.....	.....	$ 601
Peachland	16,443	3,142	1,656	4,798	4,221	.....	577	.....	.....	577
Penticton	118,373	26,744	17,404	44,148	44,645	$ 497	.....	$ 638	.....	141
Summerland	29,127	5,743	3,768	9,511	9,138	.....	373	84	.....	457
Totals	$ 178,153	$ 38,651	$ 24,308	$ 62,959	$ 61,905	$ 497	$ 1,551	$ 722	.....	$ 1,776
Cities forward	2,158,469	439,546	186,558	626,104	832,540	218,897	12,461	12,335	$207,582	13,481
Cities and districts	$ 2,336,622	$478,197	$ 210,866	$ 689,063	$ 894,445	$219,394	$ 14,012	$ 13,058	$207,582	$ 15,257

XIII.—PUBLIC UTILITIES, 1924—*Continued.*

WATERWORKS—CITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after deduction of Construction Costs.	Loss after deduction of Construction Costs.
Alberni	$ 52,205	$ 2,531	$ 3,130	$ 5,661	$ 4,159	.....	$ 1,502	.....	.....	$ 1,502
Armstrong	39,865	3,390	2,662	6,052	6,471	$ 419	.....	.....	$ 419	.....
Courtenay	116,127	1,328	8,552	9,880	8,009	.....	1,871	$ 946	.....	2,817
Cranbrook	184,416	3,488	19,655	23,143	23,897	754	.....	.....	754	.....
Duncan	68,702	5,262	5,992	11,254	7,900	.....	3,354	4,182	.....	7,536
Enderby	20,764	2,095	1,642	3,737	2,746	.....	991	167	.....	1,158
Fernie	114,414	3,042	8,451	11,493	21,478	9,985	.....	31,072	.....	21,087
Grand Forks	36,500	4,509	1,569	6,078	10,859	4,781	.....	292	4,489	.....
Greenwood	23,181	945	.....	945	1,325	380	.....	.....	380	.....
Kamloops	283,991	25,369	23,881	49,250	44,412	.....	4,838	1,140	.....	5,978
Kaslo	27,000	1,734	264	1,998	3,884	1,886	.....	1,674	212	.....
Kelowna	109,598	14,217	10,038	24,255	24,117	.....	138	3,272	.....	3,410
Nanaimo	267,716	19,003	21,764	40,767	40,577	.....	190	2,808	.....	2,998
Nelson	41,476	5,545	640	6,185	31,069	24,884	.....	121	24,763	.....
New Westminster	394,659	22,806	65,705	88,511	105,716	17,205	.....	.....	17,205	.....
North Vancouver	615,614	8,993	29,649	38,642	27,664	.....	10,978	1,366	.....	12,344
Port Alberni	123,483	3,554	12,130	15,684	8,786	.....	6,898	546	.....	7,444
Port Coquitlam	43,500	3,869	6,783	10,652	5,053	.....	5,599	.....	.....	5,599
Port Moody	71,393	1,161	6,481	7,642	6,540	.....	1,102	1,619	.....	2,721
Prince George	95,409	4,636	14,769	19,405	10,159	.....	9,246	455	.....	9,701
Prince Rupert	471,722	12,012	38,724	50,736	29,555	.....	21,181	.....	.....	21,181
Revelstoke	62,000	3,464	5,749	9,213	15,007	5,794	.....	.....	5,794	.....
Rossland	25,000	2,246	8,734	10,980	11,001	21	.....	.....	21	.....
Salmon Arm	62,494	881	6,886	7,767	5,130	.....	2,637	1,066	.....	3,703
Slocan	4,141	336	.....	336	133	.....	203	.....	.....	203
Trail	122,084	6,845	13,674	20,519	21,084	565	.....	.....	565	.....
Vancouver	4,169,110	255,759	269,770	525,529	602,508	76,979	.....	.....	76,979	.....
Vernon	208,528	12,933	21,313	34,246	29,473	.....	4,773	.....	.....	4,773
Victoria	4,373,659	55,195	203,279	258,474	282,834	24,360	.....	.....	24,360	.....
Totals	$12,228,751	$487,148	$ 811,886	$1,299,034	$1,391,546	$168,013	$ 75,501	$ 50,726	$155,941	$114,155

XIII.—PUBLIC UTILITIES, 1924—*Continued.*

WATERWORKS—DISTRICTS.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after deduction of Construction Costs.	Loss after deduction of Construction Costs.
Burnaby	$ 826,988	$ 27,137	$ 45,928	$ 73,065	$ 53,509	.....	$ 19,556	$ 17,532	.....	$ 37,088
Coldstream	75,401	5,082	8,139	13,221	2,445	.....	10,776	1,605	.....	12,381
Coquitlam	23,925	1,888	3,513	5,401	1,739	.....	3,662	.....	.....	3,662
Delta	222,275	10,819	13,791	24,610	9,986	.....	14,624	.....	.....	14,624
North Vancouver	234,290	10,792	17,292	28,084	12,501	.....	15,583	2,325	.....	17,908
Oak Bay	153,808	12,953	13,459	26,412	31,893	$ 5,481	.....	1,048	$ 4,433	.....
Peachland	7,430	184	794	978	1,277	299	.....	.....	299	.....
Penticton	192,794	7,343	16,043	23,386	23,287	.....	99	2,918	.....	3,017
Point Grey	1,670,647	27,339	80,105	107,444	97,661	.....	9,783	41,804	.....	51,587
Richmond	402,916	8,865	19,174	28,039	32,154	4,115	.....	12,837	.....	8,722
Saanich	625,330	18,965	42,999	61,964	51,745	.....	10,219	927	.....	11,146
South Vancouver	978,557	65,318	53,997	119,315	112,274	.....	7,041	18,623	.....	25,664
West Vancouver	103,489	6,955	11,691	18,646	14,821	.....	3,825	.....	.....	3,825
Totals	$ 5,517,850	$203,640	$ 326,925	$ 530,565	$ 445,292	$ 9,895	$ 95,168	$ 99,619	$ 4,732	$189,624
Cities forward	12,228,751	487,148	811,886	1,299,034	1,391,546	168,013	75,501	50,726	155,941	114,155
Cities and districts	$17,746,601	$690,788	$1,138,811	$1,829,599	$1,836,838	$177,908	$170,669	$150,345	$160,673	$303,779

XIII.—PUBLIC UTILITIES, 1924—*Continued.*

Sundry Utilities.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after deduction of Construction Costs.	Loss after deduction of Construction Costs.
Water and Light.										
Merritt	$ 39,463	$ 22,786	$ 5,671	$ 28,457	$ 25,088	.....	$ 3,369	$ 376	.....	$ 3,745
Gas.										
Nelson	50,000	16,679	3,381	20,060	16,499	.....	3,561	.....	.....	3,561
Irrigation System.										
Penticton	255,517	12,736	27,190	39,926	38,061	.....	1,865	6,145	.....	8,010
Irrigation and Domestic Water.										
Summerland	349,144	19,597	37,841	57,438	41,575	.....	15,863	1,422	.....	17,285
Hydro-electric.										
Kamloops	351,926	16,516	29,609	46,125	47,246	$ 1,121	.....	.....	$ 1,121	.....
Ferries.										
North Vancouver (City)	170,303	183,989	18,034	202,023	296,833	94,810	.....	.....	94,810	.....
West Vancouver	91,936	58,432	12,283	70,715	71,046	331	.....	.....	331	.....
Street-railway.										
Nelson	85,138	34,330	7,228	41,558	20,208	.....	21,350	.....	.....	21,350
Telephone.										
Prince Rupert	69,221	17,773	11,475	29,248	44,149	14,901	.....	.....	14,901	.....
Bus Service.										
Saanich	5,139	8,921	.....	8,921	13,914	4,993	.....	.....	4,993	.....
Totals	$1,467,787	$391,759	$152,712	$544,471	$614,619	$116,156	$46,008	$7,943	$116,156	$53,951

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1925.

CITIES.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Stephens, M. M.		Hanna, L. A.
Armstrong	Fifer, A. J.		Parks, J. Z.
Chilliwack	Brown, P. J.		Barker, C. A.
Courtenay	Wood, C. S.		Duncan, W.
Cranbrook	Burgess, F. W.		Roberts, T. M.
Cumberland	Cope, W. H.		Parnham, C. J.
Duncan	Greig, J.		Mutter, J. I.
Enderby	Rosoman, G.		Hawkins, C.
Fernie	Moffatt, A. J.		Irvine, J. S.
Grand Forks	Hutton, J. A.		Love, T. A.
Greenwood	Walters, G. S.		Gulley, T. M.
Kamloops	Jackson, A. W.		Meighen, A. E.
Kaslo	Papworth, W. V.		Archer, F. E.
Kelowna	Dunn, G. H.		Sutherland, D. W.
Ladysmith	Callin, C. G.		Jones, S.
Merritt	Gay, F. S.		Boyd, J. P.
Nanaimo	Hackwood, H.	Gough, S.	Harrison, V. B.
Nelson	Wasson, W. E.		Bell, J.
New Westminster	Keary, W. H.	Bowell, A. J.	Annandale, T. S.
North Vancouver	Archibald, R. F.	Lane, C. R.	Donaghy, D.
Port Alberni	Cronk, E. J.		Burde, R. J.
Port Coquitlam	Smith, J.		Galer, R. C.
Port Moody	Lye, J. J.		Mills, W. H.
Prince George	George, S. W.		Alward, R. W.
Prince Rupert	Jones, E. F.	Matheson, D. J.	Newton, S. M.
Revelstoke	Gordon, W. A.		McKinnon, H. F.
Rossland	McLeod, J. A.		Smith, A. W.
Salmon Arm	Lingford, R.		Newnes, W.
Slocan	Graham, W. E.		Swan, P.
Trail	Monypenny, W. E. B.		Clark, H.
Vancouver	McQueen, W.	Robinson, D. H.	Taylor, L. D.
Vernon	Edwards, J. G.		Galbraith, J. S.
Victoria	Bradley, E. W.	Smith, E. C.	Pendray, J. C.

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1925—*Continued.*

DISTRICTS.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Moore, A. G.	McLean, A. K.	Edmonds.
Chilliwhack	Bryce, S. L.	Wells, W. M.	Chilliwack.
Coldstream	Henderson, E.	Armstrong, Col. W. McG.	Vernon.
Coquitlam	Newman, R.	Macdonald, R. C.	Maillardville.
Delta	McDiarmid, N. A.	Paterson, A. D.	Ladner.
Esquimalt	Pullen, G. H.	Matheson, R. P.	Esquimalt.
Fraser Mills	Gallaher, R.	Simpson, J.	Fraser Mills
Glenmore	Corner, R. W.	Cushing, J. N.	Kelowna.
Kent	Fooks, H.	Morrow, J. A. H.	Agassiz.
Langley	Payne, R. A.	Poppy, D. W.	Murrayville.
Maple Ridge	McFarlane, J. C.	Martyn, J. B.	Port Haney.
Matsqui	LeFeuvre, J. A.	McCallum, A.	Aldergrove.
Mission	Barr, J. A.	Wren, W. H.	Mission.
North Cowichan	Crane, C. S.	Evans, J. N.	Duncan.
North Vancouver	Tate, D. G.	Fromme, J. M.	North Vancouver.
Oak Bay	Blandy, R. F.	Anscomb, H.	Oak Bay.
Peachland	Dryden, W. M.	Harrington, R.	Peachland.
Penticton	Bracewell, B. C.	Kirkpatrick, J.	Penticton.
Pitt Meadows	McDermott, W.	Murray, P.	Pitt Meadows.
Point Grey	Floyd, H.	Paton, J. A.	Kerrisdale.
Richmond	Shepherd, S.	Tilton, J.	Eburne.
Saanich	Sewell, R. R. F.	Macnicol, R.	Royal Oak.
Salmon Arm	Wild, B. A.	Buckell, W. R.	Salmon Arm.
South Vancouver	Riley, W. T.	Brooks, Thos.	South Vancouver.
Spallumcheen	Wriglesworth, J. R.	Hassen, M.	Armstrong.
Sumas	Courtman, C.	Lamson, C. A.	Huntingdon.
Summerland	Nixon, F. J.	Johnson, R.	Summerland.
Surrey	Lemax, C.	Reid, T.	Cloverdale.
Tadanac	Crowe, R. C.	Willis, F. S.	Tadanac.
West Vancouver	Ollason, J.	Gisby, S.	Hollyburn.

VILLAGES.

Village.	Clerk and Treasurer.	Chairman of Commissioners.	Address.
Abbotsford	Hayes, G. E.	Webster, E.	Abbotsford.
Burns Lake	Godwin, S.	Brown, A. R.	Burns Lake.
Creston	Taylor, W. O.	McCreath, H. S.	Creston.
Mission	Barr, J. A.	Abbott, E. J.	Mission.
Smithers	Ockleshaw, F.	McIntyre, J. R.	Smithers.

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1925.