

on which \$2,414 was realized. The fire department over expenditure of \$6,024 is entirely without warrant, half of it being incurred for repairs which were not placed in the estimates at all, although, when the estimates were made up it was well known that some repairs would of necessity have to be made. The over expenditure in the light department is due to two causes an, under estimate of the expenses and failure to realize from the assessment the amount estimated. The better showing of the police department is due to keeping the force within the limit estimated, for the fines, collected by the department which form part of its receipts are a variable quantity although about \$5,000 is annually collected in this way. The demand for a larger police force has been met by an increase of \$2,000 in the estimated expenditure. This is the proper method of dealing with all such questions. If the citizens demand larger expenditures and the Common Council concur in these demands they should in every case go in the estimates. The first time in several years the receipts of the Market House are in excess of the expenditures. This is without question the worst managed property owned by the city. It is nothing short of an outrage that the total rental of the upper floors of the Market building on Charlotte street should be only \$90. It may have been a mistake to construct such a building but that is no reason why the mistake of letting the space, for practically nothing, should be continued. A resolution has passed the Council to put the Market revenues up at auction as was formerly done every year. This methods should never have been abandoned

The over expenditure of the street department is placed at \$45,127. It is really \$56,644 as the sum of \$11,517 was appropriated from the snow cleaning contract account under which the Street Railway pays the city \$7,000 annually for cleaning snow from streets through which the railway runs. This is a repetition of the dangerous method of finance first employed by the council in 1900 when over \$23,000 was taken out of the general revenue and water maintenance accounts and credited to various accounts that were overdrawn. The money in the general revenue account would have been used by any careful financier to pay off the old city debt debentures instead of refunding them and the balance in the water account should have been usual to make further extensions. The extensions were made and bonds issued to pay for them. Here are two notable instances where the extravagance of the Common Council is responsible for keeping up the interest charges.

There is a strong sentiment among citizens of St. John of every class that there should be a complete change in the method of conducting the civic business. A Citizens' League has been formed for the purpose of bringing about this change. With the usual preapitation in such cases, a ticket or part of a ticket has been put in the field to carry out the ideas of the League. That there has been too much haste in this matter is becoming more apparent each day. Before any genuine reform can be accomplished there will first have to be a campaign of education. Even if the League should succeed in electing a majority of the next Council nothing much would result. The expendi-