

the Tax Reduction Association. That the majority of the aldermen elected in 1894 were rejected in 1895 goes to show that the people were disgusted at the failure of the aldermen to reduce taxation. The real fact of the matter is that taxation can only be reduced after a careful examination of existing conditions, and no Common Council has ever taken the time to go far enough into the question to solve it. The whole method of civic management and civic book keeping will have to be changed. But first of all the aldermen must be compelled to keep their expenditures within the estimates. It is a well known fact to every member of the board that the earnings of the general revenue and the water maintenance accounts are in excess of their expenditures, and therefore the estimates of other accounts are pared down to the finest limit. It is a part of the civic system that every account should stand on its own bottom, but the existence of a unappropriated income gives the aldermen the opportunity to cut the assessment and keep on spending just the same, knowing that the excess revenue of the accounts above mentioned and the uninvested balance of the sinking fund, which is kept in the current bank account will pay the bills on demand. If payments were stopped just as soon as the credit of an account was exhausted then the aldermen would be compelled to reveal their over expenditure by borrowing money to place the account in funds, and the public would have knowledge of how the civic business is being managed. The Treasury Board might take the matter in hand and refuse to pass bills until there were funds on hand to meet them. Instead of doing this, they pass the accounts and the Chamberlain pays out of the balance on hand. The limit of this method of civic