

Parraboro	24,790,273	
Pictou	2,797,000	5,152
Sherbrooke (St. Mary's Riv.)	807,425	
Sheet Harbor	4,135,355	
Ship Harbor	1,404,253	
St. Margaret's Bay	3,361,073	
Totals	78,603,742	5,722

HALIFAX CITY GOVERNMENT.

A statement of figures, which gives a fair idea of the cost of municipal government in the city of Halifax, appears in the *Herald* of Saturday last. The estimates for 1892-93 were passed on the 8th instant, and from them we gather that the cost of conducting the affairs of the city, paying interest, subsidies, etc., is \$325,507. The salaries of the mayor, recorder and treasurer are respectively \$1,000, \$1,200 and \$1,800. The stipendiary magistrate and the city engineer \$2,000 each. The clerk and his assistants receive \$3,350, and the assessors' department costs \$6,600 in salaries. To the police department, consisting of forty-eight men, \$28,120 is paid. The annual outlay for the fire department, besides the \$1,000 paid for firemen's insurance, figures at \$10,972, of which about \$6,000 appears to be for salaries. The Board of Works expenditure is worth giving in full, and we also embrace the corresponding figures of the previous year:—

BOARD OF WORKS.		1892-3.	1891-2.
Streets, labor and material...	\$24,000	\$22,000	
Internal health.....	15,000	14,000	
Repairs city property.....	1,000	4,500	
Horses and drivers.....	3,000	3,000	
Caretaker city property.....	1,200	1,200	
“ exhibition building	364	364	
Fuel for city hall.....	1,000	1,000	
Telephones.....	300	300	
Lighting city hall.....	1,000	1,000	
Street lighting.....	17,000	16,000	
Insurance.....	1,000	500	
Total.....	\$64,864	\$63,864	

The sum of \$85,000 is allotted for public schools; for the insane and poor asylums, \$20,000, and for the industrial school, reformatory and school of art, \$4,300. Sanitary account, \$4,000. The public gardens, the park, and the city library will receive \$4,000, \$2,000 and \$1,000 respectively. Printing and stationery costs \$1,900.

It is to be observed that the probable income from liquor licenses is placed at \$10,000, while hack, truck, and other licenses and the dog tax bring in say \$2,350. Police court fines and fees are estimated to bring in \$4,500, which was the sum realized last year. The total “ordinary expenditure,” we should have said, is placed at \$110,000.

A statement of interest on the funded debt shows as under: old funded debt, \$24,000, at 5½, \$1,284; old sewerage debentures, \$110,000, at 6, \$6,600; public gardens do., \$15,000, at 6, \$900; exhibition building do., \$20,000, at 6, \$1,200.

CONSOLIDATED STOCK.

\$705,000, at 5 per cent.	\$35,250
122,500, at 4½ per cent.	5,512
181,400, at 4 per cent.	7,256

\$48,018

Less interest on \$178,000; charged to water department, \$8,725, which leaves \$36,381 as the interest charge on the consolidated stock.

TORONTO BOARD OF TRADE.

At a meeting of the Council of the Board held in December last, the financial position of the whole body was considered. Owing to an unlooked for expenditure of some \$30,000 caused by the accident which delayed the

completion of the Board's new building, the financial position of the body was altered. It was needful to lay aside \$5,000 a year for a sinking fund to liquidate the first debentures of \$275,000 on the property. The committee found that the income of the Board was insufficient to do this and maintain the organization in efficiency. So it recommended that the annual fee payable by members be increased from \$10 to \$17. And they also considered the amount levied in connection with the gratuity assessments, and found “that this assessment can be reduced from \$3 to \$2.50 without involving any other departure from the original plan than the reducing of the amount of the annual surplus, leaving, however, an ample provision for any extraordinary death rate.”

And they figure out that a saving of 50 cents per assessment, equal to \$4.50 on an assumed mortality of nine per year, deducted from the \$17, will leave the increase in the annual fee only \$2.50.

A special general meeting of the Board held on Monday, the 11th instant, Mr. Warring Kennedy in the chair, confirmed the views of the Council, and the By-Laws were amended in accordance with this conclusion. It is proper enough under the circumstances to increase the membership fee, but it is not quite so clear that the lowering of the gratuity assessment was wise. The receipts from rentals of the building to date have been \$31,845, the disbursements for interest \$22,312, and for running expenses and taxes, \$9,140. There is thus a surplus of \$392. The present disbursements of the Board for rent, salaries and sundries are \$8,940 a year, while receipts from 921 members at \$10 each are \$9,210, showing a surplus. The nomination of officers took place yesterday at a special general meeting.

THE FREDERICTON BOARD OF TRADE.

The annual meeting of the Fredericton Board of Trade, organized on 6th February, 1891, was held on the 11th instant. The annual report of the president, Mr. John M. Wiley, was read by the secretary. Four general and five special meetings of the board had been held during the year, and the first matter of importance dealt with was the improvement of the Oromocto shoals on St. John river. Another matter was that of the passenger bridge at Woodstock. The report of the secretary-treasurer, Mr. J. W. McCready, was then read, and that officer was thanked for his gratuitous services for the past. The retiring officers also received a vote of thanks, after which the following officers were elected for the ensuing year, first meeting to be held 22nd February: John M. Wiley (re-elected), president; James S. Neill (re-elected), vice-president; J. W. McCready (re-elected), secretary.

Members of Council.—His worship the mayor, A. H. F. Randolph, W. H. Tippet, Geo. W. Hodge, Wm. Lemont, Geo. Hatt, jr., A. G. Edgecombe, J. J. Weddall, F. Chestnut, M. Lemont, F. B. Edgecombe, A. Staples and H. H. Pitts.

BERLIN BOARD OF TRADE.

The annual meeting of the Berlin Board of Trade took place at the council chamber on Tuesday the 12th last. There was a large gathering of the most influential business men of the town. The president, Mr. L. J. Breithaupt, read his report as president, for which we have not space to-day. The report referred to sewerage of the town, to railway

concessions and connections, to the factories of Berlin, to the annual dinner, &c. Many matters in the interest of the town were discussed and much enthusiasm was displayed. The following officers were elected for the ensuing year:

W. R. Travers, president.

Geo. Rumpel, vice president.

John Hoffman, secretary.

Ed. Smyth, treasurer.

Council.—John Fennell, Wm. Roos, J. C. Breithaupt, Robert Smyth, S. Groff, Hugo Kranz, Wm. Jaffray, John S. Anthes.

The Board of Trade has been a valuable acquisition to Berlin, and to its organization and work is attributed much of the growth and prosperity of the town.

A FAIR TO MIDDLING REASON.

The wholesale merchant has his own troubles. Sometimes he is worried because his customers are behind, by reason of failure of the grain crop; sometimes because of the weather; sometimes by their being burned out. But there are other circumstances which call for his sympathy and disarm his wrath. Such a case is surely the following: At the close of the year a Toronto firm received a letter from a lady customer respecting her note, due on the 4th of January, expressing regret that she had not the means on hand to meet it. The letter goes on: “But I am going to ask a favor; and I think if I am spared I will not require such a favor again. I think I told you before that I was sick and not able to attend to business. I lost all the spring trade of 1891, and the fall too. So that left me very much behind. But I will explain, and end the matter when I tell you that we had a little daughter come to see us four weeks ago to-morrow.

“My sickness has put me back very much. So if you will kindly wait on me I will do the very best I can. Oh! I might say that it was just ten years and one day since we had one. We have just three children; two girls and a boy. Our oldest girl is thirteen in February, and the boy was ten on the 30th of last November, and the baby girl came on the 1st December. I am pretty well for the time, but not strong enough to work right along. So, if you could extend the time for sixty days, I would be quite willing to pay you interest, for I do not feel able. And I would not be worried then about it, and it would be a great obligation to me under the circumstance.”

The customer closes by wishing the firm a very happy New Year, and a prosperous one also, and adds a postscript, thus: “P.S.—Will you please attend to the note in time, so that I will have no extra expense put on it, and oblige.” The wholesale merchant, being a family man, will wait, of course.

BOOK AND STATIONERY ITEMS.

A New York daily paper describes a new material employed in this year's fancy articles, called “glassaline.” “It might be better described by calling it isinglass, as that is what it is, apparently.” But a trade journal tells him: “Wrong again! It is not isinglass; it is simply transparent celluloid.”

Something which sounds new upon an old subject appears in the January issue of the *Magazine of American History*. Mr. Arthur Harvey, president of the Canadian Institute, contributes to that periodical what he styles a critical and common sense view of “The Enterprise of Christopher Columbus.”

To make paper hangings stick on a wall