

about only account in the old city of Portland that ever had a credit balance, When Portland was united with St. John the total sinking fund was represented by \$2,500 in bonds which had been purchased after a special audit of the accounts of the city, wherein the auditors pointed out the necessity for keeping faith with the bondholders by maintaining a sinking fund. Notwithstanding that this was 11 years before union, the sinking fund never got any bigger—the aldermen always spent the entire revenue of the account including the interest on the bonds. Why it never occurred to them to sell the bonds, is a marvel to those acquainted with the financial methods of the City Council of Portland.

The liberal education which Ald. Christie obtained in the Portland City Council has no doubt caused him to investigate the sources of revenue of St. John and to ascertain that there is upwards of \$50,000 of unappropriated revenue coming into the Chamberlain's office each year. The streets of the North End were in a villainous condition at the time of union—there was not a good street or road in the whole district and scarcely a sidewalk that was not a man trap. This was due to two causes—keeping down the valuation of the city to escape a fair share of county taxation and assessing an insufficient amount to keep the roads and streets in anything like repair. The North End therefore needed large sums for its streets and, that section of the city has no stronger advocate than Ald. Christie. There was no reason why the same ideas he and the others had put into practise in Portland, should not be carried out in the united city and they

have been, in the street department at least. The money was spent and the streets undoubtedly improved, so far as the North End was concerned. The unfortunate part is, that but little of the work done is of a permanent character, because of the methods employed, for which Ald. Christie is not any more responsible than every other member of the Council. In mentioning Alderman Christie's name, I do so because of the important position he occupies as the head of one of the largest spending departments of the city and the influential position he holds in the Council, as one of its oldest and most outspoken members, and also because his methods have found imitators and it is beginning to look as if some one had offered a premium to other chairmen, if they should successfully outclass the North End veteran in rolling up over expenditures against the departments they control. Besides, the time has arrived to put it beyond the power of any man to over expend the appropriation for any department.

This is easy of accomplishment. In the first place all orders for supplies should pass through the treasury department and the exact condition of all the principal accounts should be submitted every month to the Council. This last mentioned plan was in operation years ago, and had a most healthful effect on the accounts, although ambitious aldermen often made a vigorous kick about the condition of an account under their control being published in the newspapers, when the balance was on the wrong side of the ledger. Next there should be no unappropriated balances for the aldermen to juggle with. The