

itely until the finances of the city will permit their being done without hampering the city's credit.

The first thing to be done is to stop over expenditures in different departments directly under the control of the Common Council. For years past there has been no attempt on the part of anyone in authority to keep the expenditure within the estimates. One reason for this—and herein the necessity of a revision of the charter is plainly made manifest, is that the outgoing Board of Aldermen makes the estimates for the incoming board. The out-going board also appoints the assessors who levy the assessment. These things make it practically impossible for a new Council to do anything in the way of reform for at least two years. It has been felt for a long time that the civic elections should be held in January instead of April. If they were held on the second Tuesday in January the incoming board would make all appointments and estimates, and would be directly responsible for the manner in which the taxpayers money was expended during the whole year. As it is now the outgoing Council has had control of the expenditures for four months and practically commits the incoming Council to expenditures for the remainder of the year. One third of all the appropriations have been spent in advance and to effect any reform there is but one course open to a new Council and that is to do what was done in 1879—stop all expenditure until the exact position of affairs is ascertained.

Take the street department for example. It is in debt now to the extent of a whole year's assessment. In other words money has been ex-

pended belonging to other departments, which if repaid by the street department would stop all work for at least ten months. This condition of affairs has been deliberately brought about. There is no better informed man in the Common Council on the condition of civic finances than Alderman Christie, the chairman of the public works department, and he has simply permitted the other members of the board to go on and make expenditures which he knew were beyond the estimates, because he wanted his department to stand well with the citizens, by making what was called necessary improvements—without increasing the tax levy made on the citizens. The present nestor of the St. John Council learned this little trick in the Portland Council—and Portland was without doubt the worst governed city on the American continent. The astute Council of that city had a most ingenious method of doing business. The street expenditure was made by the aldermen of the different wards and a separate account was kept for each ward. It goes without saying that the respective aldermen vied with other in building sidewalks, and making street repairs, until at the end of each year there was a very large over expenditure in each ward. As the bills were chiefly for labor they had been paid weekly or monthly as the case might be, and in order to recoup the treasury a motion was solemnly made and as solemnly seconded and passed, amid a silence that was always impressive, to borrow sufficient from the sinking fund to recoup the street account. The amount borrowed varied, but was always the amount to the credit of the sinking fund as that was