

E V E N I N G S E S S I O N,

8.10 o'clock,

Council Chamber,
City Hall,

March 12th., 1924.

A meeting of the City Council was held this Evening. At the above named hour there were present His Worship the Mayor, Aldermen Colwell, Whitman, Munnis, Finlay, Sanford, Bissett, Gastonguay, Schaffner, H. W. Cameron, McDonald, Guildford, Whelan, Power, Daw, Hubley and W. O. Cameron.

The Council was called for the consideration of the Civic Estimates for the year 1924-25, to proceed with business standing over and the transaction of other business.

E S T I M A T E S
1924 - 1925.

Alderman Whitman, Chairman of the Finance Committee, submits the Estimates for the Civic Year 1924-25 as prepared by the Finance Committee.

The Estimates are considered Schedule by Schedule.

Read objection of the Employees of the Halifax Fire Department protesting against the proposed cut in wages to members of the Department and asking that a Plebiscite be taken at the ensuing Civic election to determine the opinion of the Tax-payers on this matter.

Halifax, N. S.,
March 10th., 1924.

To His Worship the Mayor
and Members of the City Council.

Gentlemen,

March 12th., 1924.

In regard to the proposed reduction in salaries as passed by your Council at a recent meeting, we beg to write you a protest against any reduction of wages in our Department for the following reasons:-

(1) We are paid less than any other civic department in proportion to hours of service. We are continually on duty for ninety six hours before we get any time off duty, and then we are obliged to report at any fire of importance, in other words, at all second alarms.

(2) We are practically cut off from our homes and families for a period of four days in succession, giving us no home life at all, while other Civic Employees work only eight to nine hours per day, which gives us a good reason to expect exceptions over any other Civic Employees.

(3) Over eight hundred Cities throughout the world are working under the platoon systems, while others have the forty-eight hour system, and the men get one day in every three off duty and are paid a better scale of wages than our Department.

(4) The Fire Stations are not adapted to the number of men assigned to them, that is, there is not enough sanitary equipment, and in most cases not to be compared to the ordinary tenement house.

(5) The high cost of living has not been reduced and the proposed reduction will greatly affect the men of this Department, as to keep fit requires a lot of extras not needed by other Civic Employees.

(6) The amount the tax rate would be lowered by cutting our pay would be so small as to be hardly worth considering, and on the other hand the amount that each of us would lose would be very serious, seeing how small our pay is now. The proposed reduction if carried out will make our pay less than a living wage.

For the above reasons, and when you consider, gentlemen, that we are ready at all times to make any sacrifice to safeguard the citizens' homes and families, even the supreme sacrifice, in the discharge of our duties, we humbly submit to you the suggestion, that at the next Civic Election, held April 1924, a plebiscite of the tax-payers be held on the question of the proposed reduction of our wages. The decision of the tax-payers we will humbly submit to.

Respectfully submitted on behalf of the Employees of the Halifax Fire Department.

(Sgd.) JAMES M. CODY, Captain.
FRED. C. MACGILLIVRAY, Chauffeur.
JOHN HOGANSON, Hoseman.
ROBERT ROPELL, Hoseman.

March 12th., 1924.

Read letter from P. A. Davey, Secretary
of the Halifax and Dartmouth Ministerial Association,
covering Motion unanimously passed by that body, in
re Salaries of Teachers.

176 Windsor Street,

Halifax,

March 5th., 1924.

John Murphy, Esq.,

Mayor of the City of Halifax.

Dear Sir,

Acting under the instruction of the Halifax and
Dartmouth Ministerial Association in it's unusually
large meeting in the Y. M. C. A. last Monday, I have
the honor to respectfully draw the attention of Your
Worship to the Motion below unanimously passed by the
Association in regard to the Salaries of Teachers.

The Motion follows:-

"With appreciation of the commendable service
"on the part of the city authorities to secure
"economy in public expenditures, and recogniz-
"ing fully the seriousness of the present fin-
"ancial situation, it is the judgment of this
"Association that inasmuch as the public school
"teachers have to do with the fundamentally
"important service of training the young, that
"any reduction in their salaries should be the
"very last step to be taken in securing such
"economy."

I have also been instructed to send a copy of the
Motion above to the Board of Public School Commissioners,
and to the papers.

P. A. DAVEY.

Secretary.

Filed.

520-a.

March 12th., 1924.

Moved by Alderman H. W. Cameron, seconded by Alderman Power, that an opportunity be given to any of the Petitioners to address the Council on the subject of the petition. Motion passed.

His Worship the Mayor asked if any one present wished to address the Council on the subject of the petition. No one responded.

Deferred to be taken up with Schedule "S" - Fire Department Estimates.

His Worship the Mayor informed the Council that a delegation was present and wished to address the Council with regard to the proposed reduction in Salaries.

Moved by Alderman Colwell, seconded by Alderman Bissett, that a representative of any delegation present be heard for ten minutes.

Mr. R. A. McDonald, representing the Trades & Labor Council, stated that he was delegated to address the Council on this subject but would require a longer time than ten minutes.

It was moved in amendment by Alderman Power, seconded by Alderman Hubley, that Mr. McDonald be permitted to address the Council for half an hour. Amendment put and passed unanimously.

Mr. McDonald addresses the Council on the question of reducing salaries and wages of City employees and members of the School Board and asked that this matter be deferred until a Plebiscite be taken on the subject at the next Civic election.

Mr. F. C. Cragg was also permitted to address the Council and stated that an application would be made by

March 12th., 1924.

the Trades and Labor Council, to the Legislature now in session, to enable the City of Halifax to license the sale of Wine and Beer.

Moved by Alderman Hubley, seconded by Alderman Whelan, that this Council rescind its action with regard to the reduction in salaries and wages to City Employees and Employees of the School Board.

His Worship the Mayor rules that this Motion can only be considered at this meeting by the unanimous consent of those present.

The Council by unanimous consent decided to deal with this matter tonight.

The motion is put and lost, 2 voting for the same and 14 against it as follows:-

For the Motion:-

Alderman Whelan,
Hubley.

Against it:-

Alderman Colwell
Whitman
Munnis
Finlay
Sanford
Bissett
Gastonguay
Schaffner
H.W.Cameron
McDonald
Guildford
Power
W.O.Cameron
Daw.

Moved by Alderman Hubley, seconded by Alderman Whelan, that no action be taken on the matter of reduction of salaries and wages until a Plebiscite be taken on the subject. Motion put and lost, 6 voting for the same and 10 against it as follows:-

For the Motion:-

Alderman Colwell
Gastonguay
Schaffner
Whelan
Power
Hubley.

Against it:-

Alderman Whitman
Munnis
Finlay
Sanford
Bissett
H.W.Cameron
McDonald
Guildford
W.O.Cameron
Daw

March 12th., 1924.

CITY OF HALIFAX

- EXTRA ASSESSMENT -

1924-25

Schedule A - Joint Estimates City of
Halifax, Town of Dartmouth
and Municipality of
Halifax -

Item \$ 45,899.94

Moved by Alderman Whitman, seconded
by Alderman Finlay, that this Sched-
ule pass. Motion passed.

Schedule B - Estimate Public Schools -

Item 561,499.68

Moved by Alderman Whitman, seconded
by Alderman Munnis, that this Sched-
ule pass. Motion passed.

Schedule C - Estimate City Home -

Item 55,040.90

Moved by Alderman Whitman, seconded
by Alderman H. W. Cameron, that this
Schedule pass.

Moved in amendment by Alderman Col-
well, seconded by Alderman Hubley,
that the domestic help in this inst-
itution be not included in the 5%
wage reduction. Amendment put and
lost, 6 voting for the same and 10 ag-
ainst it as follows:-

For the Amendment:-

Alderman Colwell
Sanford
Guildford
Whelan
Power
Hubley

Against it:-

Alderman Whitman
Munnis
Finlay
Bissett
Gastonguay
Schaffner
H.W.Cameron
McDonald
W.O.Cameron
Daw.

Motion to adopt Schedule put and passed.

Schedule C (Cont'd.) Estimate Tuberculosis Hospital -

Item \$25,845.75

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule pass.

Motion passed.

Schedule D - Estimates Public Gardens & Commons -10,000.00

Item

Moved by Alderman Whitman, seconded by
Alderman Sanford, that this Schedule pass.

Motion passed.

Schedule E - Estimate Point Pleasant Park -

Item 4,000.00

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule pass.

Motion passed.

Schedule F - Estimate Citizens' Free Library -

Item 3,760.00

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule pass.

Motion passed.

Schedule G - Estimate Ckty Health Board -

Item 37,207.00

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule pass.

Moved in amendment by Alderman Daw, sec-
onded by Alderman Bissett, that the City
Health Board be requested by this Council
to reduce the number of Inspectors from
six to four. Amendment put and lost, 6

voting for the same and 10 against it as follows:-

For the Amendment:- Against it:-

Alderman Whitman	Alderman Colwell
Munnis	Finlay
Bissett	Sanford
H.W. Cameron	Gastonguay
McDonald	Schaffner
Daw.	Guildford
	Whelan
	Power
	Hubley
	W.O. Cameron.

Motion to adopt Schedule put and passed,
Alderman Daw asked to be recorded as
against this motion.

H - Estimate Superannuation

Item \$11,110.18

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule pass.
Motion passed.

I - Estimate Provincial Exhibition

No appropriation.

J - Estimate City Grants and Sundries

Item 68,387.38

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule
pass. Motion passed.

K - Estimate Temporary Loan and Interest.

Item 69,254.13

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule
pass. Motion passed.

L - Estimate Consolidated Fund 1880 Interest -

Item 53,794.00

March 12th., 1924.

Moved by Alderman Whitman, seconded by
Alderman Finlay that this Schedule pass.
Motion passed.

M - Estimate Consolidated Fund 1905 Interest -

Item \$247,869.60

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule
pass. Motion passed.

N - Estimate Sinking Fund -

Item 53,853.86

Moved by Alderman Whitman, seconded by
Alderman Finlay, that this Schedule
pass. Motion passed.

* GENERAL ASSESSMENT -

O - Estimate Salaries -

Item 54,319.50

Moved by Alderman Finlay, seconded by
Alderman Munnis, that this Item pass.

Alderman Whitman submits the following

Amendment:-

WHEREAS the Statutory salary of the City
Collector together with the bonus makes
the present salary of the City Collector
\$3550.00;

AND WHEREAS the present City Collector
by his letter dated the 14th. July 1923,
applying for the position of City Coll-
ector among other things writes:-

"The City Charter of 1914 fixes the sal-
"ary at \$2,000.00 per annum. I under-
"stand the salary during the war was much
"increased by way of bonus. I am told
"the City is endeavouring to economize
"and the present salary may be cut down.
"I would accept to begin with a salary of
"\$2,500.00, Twenty-five hundred dollars,
"per annum, but in case the salary of the
"position is not cut down I think I
"would be entitled to the salary that the
"position now calls for."

March 12th., 1924.

AND WHEREAS the salary of his office \$3550.00 if cut by 10% deduction would fix his salary for 1924-25 at \$3195.00;

AND WHEREAS the present City Collector has agreed to accept a salary for the year 1924-25 of \$2500.00;

NOW THEREFORE RESOLVED that the salary of the present City Collector for the year 1924-25 be \$2500.00.

Moved by Alderman Whitman, seconded by Alderman Bissett.

The Amendment is put and passed, 10 voting for the same and 6 against it as follows:-

For the Amendment:- Against it:-

Alderman Whitman	Alderman Colwell
Munnis	Finlay
Sanford	gastonguay
Bissett	Power
Schaffner	Hubley
H.W.Cameron	W.O.Cameron.
McDonald	
Guildford	
Whelan	
Daw.	

Moved in amendment by Alderman Bissett that the salary of the Inspector under the Nova Scotia Temperance Act be reduced to \$400.00. Not seconded.

Moved in amendment by Alderman Whitman, seconded by Alderman Munnis, that the salary of the Inspector under the Nova Scotia Temperance Act be \$2430.00 and that the Inspector shall not act as an Enforcing Officer under the Dominion Inland Revenue Act or the Dominion Customs Act and for any violation of this Section he may be dismissed from his said office.

His Worship the Mayor rules the Amendment out of order. -527-

Moved by Alderman Whitman, seconded by Alderman Finlay, that Schedule "O", as amended, \$54,569.50, do now pass.

Motion passed.

Schedule P - Estimate Police Department -

Item\$105,781.50

Moved by Alderman Bissett, seconded by Alderman McDonald, that this Schedule pass. Motion passed.

Schedule Q - Estimate City Prison -

Item 13,022.65

Moved by Alderman Bissett, seconded by Alderman Gastonguay, that this Schedule pass. Motion passed.

Schedule R - Estimate City Works Department -

Item 245,050.00

Moved by Alderman Whitman, seconded by Alderman Finlay, that this Schedule pass.

Moved in amendment by Alderman Hubley, seconded by Alderman W. O. Cameron, that the item "Teams and Stables" be increased by \$500.00.

Amendment put and lost, 7 voting for the same and 8 against it, as follows:-

For the Amendment:- Against it:-

Alderman Colwell	Alderman Whitman
Sanford	Munnis
Schaffner	Finlay
Guildford	Bissett
Whelan	Gastonguay
Hubley	H.W.Cameron
W. O. Cameron	McDonald
	Daw.

Moved in amendment by Alderman Hubley,

W. J. Sullivan

W. J. Sullivan

March 12th., 1924.

seconded by Alderman W. O. Cameron,
that the item "Streets" in this Schedule be increased by \$10,000.00, to \$75,000.00.

Amendment put and passed, 10 voting for the same and 6 against it as follows:-

For the Amendment:- Against it:-

Alderman Colwell	Alderman Whitman,
Sanford	Munnis
Bissett	Finlay
Gastonguay	H.W.Cameron
Schaffner	McDonald
Guildford	Power.
Whelan	
Hubley	
W.O.Cameron,	
Daw.	

Moved by Alderman Whitman, seconded by Alderman Finlay, that the Schedule as amended be passed at \$255,050.00.
Motion passed.

SCHEDULE "S" - Estimate Fire Department.

Item\$154,617.02

His Worship the Mayor asked if there was anybody present representing the Fire Department who wished to address the Council on the subject of their petition. No response was made to the Mayor's request.

It was moved by Alderman Whitman, seconded by Alderman H. W. Cameron, that this Schedule pass. Motion passed, Alderman Hubley asked to be recorded against the same.

Petition filed.

March 12th., 1924.

SCHEDULE "T" - Estimate Miscellaneous -

Item \$9,500.00

Moved by Alderman Whitman, seconded
by Alderman Finlay, that this Sched-
ule pass. Motion passed.

SCHEDULE "U" - Estimate Probable Income -

Item 58,400.00

Moved by Alderman Whitman, seconded
by Alderman Schaffner, that this
Schedule pass. Motion passed.

Moved by Alderman Whitman, seconded
by Alderman Finlay, that the Total
Extra Assessment be passed at \$1,247,522.42
Motion passed.

Moved by Alderman Whitman, sec-
onded by Alderman Finlay, that
the Total General Assessment be
passed at \$ 592,540.67

LESS	<u>58,400.00</u>	<u>534,140.67</u>
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1,781,663.09

PLUS 1% for short collection		<u>17,816.63</u>
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1,799,479.72

LESS:-

Unexpended balances 5,000.00

Probable Roll Taxes 6,000.00

<u>11,000.00</u>
<u>1,788,479.72</u>

Motion passed.

The following resolution is
submitted:-

March 12th., 1924.

City Assessor
RESOLVED that the General and Ordinary Assessment amounting to \$592,540.67, less probable income \$58,400.00, making a total of \$534,140.67, and the extra Assessment amounting to \$1,247,522.42, as per the yearly Estimates for 1924-25, making a total of \$1,781,663.09 plus one percent for short collections \$17,816.63, making \$1,799,479.72, less \$5,000.00 to be taken from Unexpended balances and \$6,000.00 from Poll Taxes making a total of \$1,788,479.72, be confirmed and do now pass, and that the inhabitants and property within the City be assessed for the said sum of \$1,788,479.72.

Moved by Alderman Whitman, seconded by Alderman Finlay, and passed unanimously.

Alderman Whitman submits the following resolution:-

RESOLVED that Legislation be obtained at the present session of the Legislature so that the following items, viz.,

cost of Dr. Douglas suit	\$5609.23
unemployment Relief	10000.00
independent audit cost	<u>27500.00</u>
	43109.23

be borrowed under the 5 yearly installment terms and so included in the temporary Loans and Interest instead of being included in the account of City Grants and Sundries, and that the past instalments be assessed for in the Civic year 1924-25.

City Solicitor
Moved by Alderman Whitman, seconded by Alderman Finlay, and passed unanimously.

The following Resolution is submitted:-

Legislation 1924 -

RESOLVED that the estimates for the civic year 1924-25 passed at a meeting of the Council held on the 12th. day of March 1924, are hereby ratified and confirmed notwithstanding that certain of the items, appropriations, salaries or payments therein estimated for are smaller in amount than are directed by law.

City Solicitor
Moved by Alderman Whitman, seconded by Alderman Finlay, and passed unanimously.

March 12th., 1924.

THEATRES, CINEMATOGRAPHS & AMUSEMENT ACT

Read letter Nova Scotia Board of Censors covering an Order of His Honor the Lieutenant Governor of Nova Scotia in Council dated the 10th. day of March 1924 in re the Theatres, Cinematographs & Amusement Act.

Halifax, March 11th., 1924.

Mayor Murphy,
City Hall,
City.

Dear Mr. Mayor,

We beg to enclose you herewith copy of an Order of His Honor Lieutenant Governor of Nova Scotia in Council, dated the 10th. day of March, A. D. 1924.

We beg to advise that the intention of this exemption is for the purpose of placing the matter of dancing entirely under the control of the City, Town or Municipal authority either as to licensing, morals or safety.

NOVA SCOTIA BOARD OF CENSORS,
J. D. O'CONNOR,
Chairman.

: : :

Copy of an Order of His Honor the Lieutenant Governor of Nova Scotia in Council dated the 10th. day of March A. D. 1924.

The Governor in Council, under the provisions of Sub-section 11 of Section 8 of the Theatres, Cinematographs and Amusements Act, being Chapter 162 of the Revised Statutes of Nova Scotia, 1923, is pleased to exempt persons participating or indulging in the amusement or recreation of dancing from those provisions of said chapter which relate to the taxation of persons participating or indulging in any amusement or recreation.

ARTHUR S. BARNSTEAD,
Clerk of the Executive Council.

Referred to the Laws and Privileges Committee for report.

*add Power
wash by Clark*

March 12th., 1924.

Moved by Alderman Whitman, seconded by Alderman Bissett, that the Council adjourn until Monday Evening next, the 17th. instant, at 8 o'clock. Motion passed, 10 voting for the same and 6 against it as follows:-

For the Motion:-

Alderman Colwell
Whitman
Finlay
Sanford
Bissett
Schaffner
H.W. Cameron
Guildford
Power
Hubley.

Against it:-


Alderman Munnis
Castonguay
McDonald
Whelan
W.O. Cameron
Daw.

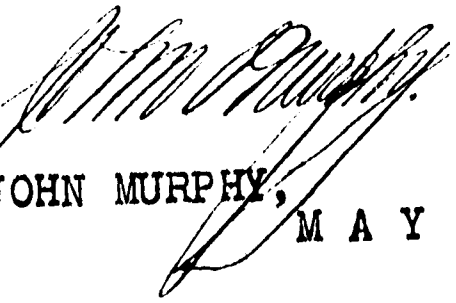
LIST OF HEADLINES.

ESTIMATES 1924-25
Theatres, Cinematographs & Amusement Act

519
532

Council adjourned at 11.33 o'clock P. M.


H. S. RHIND,
ASSISTANT CITY CLERK.


JOHN MURPHY,
MAYOR.

ESTIMATES 1924-25.

CITY OF HALIFAX.

Estimate of Income & Expenditure for the Civic Year
ending April 30th, 1925, as finally passed
by the City Council - March 12th, 1924.

Extra Assessment.	1924-25.	Increase.	Decrease.	1923-24.
A.- County of Halifax.	\$45,899.94		\$2,138.84	\$48,038.78
B.- Public Schools.	561,499.68		31,166.32	592,666.00
C.- City Home.	55,040.90		3,201.10	58,242.00
C.- Tuberculosis Hpl.	25,845.75		1,844.25	27,960.00
D.- Public Gardens & Commons.	10,000.00		2,000.00	12,000.00
E.- Point Pleasant Pk.	4,000.00		500.00	4,500.00
F.- Citizens' Free Lib'y	3,760.00		715.00	4,475.00
G.- City Health Board.	37,207.00		2,753.00	39,960.00
H.- Superannuations.	11,110.18	3,067.26		8,042.92
I.- Provincial Exhibi- tion (not held)				
J.- City Grants & Sun- dries.	68,387.38		43,431.02	111,818.40
K.- Temporary Loans & Interest.	69,254.13	4,013.79		65,240.34
L.- Consolidated Fund 1880 - Interest.	53,794.00			53,794.00
M.- Consolidated Fund 1905 - Interest.	247,869.60		824.46	248,694.06
N.- Sinking Fund.	53,853.86	1,180.00		52,673.86
	<u>\$1,247,522.42</u>	<u>\$8,261.05</u>	<u>\$88,573.99</u>	<u>1327,835.36</u>

GENERAL ASSESSMENT.

O.- Salaries.	\$ 54,569.50		\$ 8,140.50	\$ 62,710.00
P.- Police Dept.	105,781.50		24,148.50	129,930.00
Q.- City Prison.	13,022.65		3,887.50	16,910.15
R.- City Works Dept.	255,050.00		36,650.00	291,700.00
S.- Fire Department.	154,617.02		24,291.76	178,908.78
T.- Miscellaneous.	9,500.00			9,500.00
	\$ 592,540.67		\$97,118.26	\$689,658.93
U.- Less Probable Income.	58,400.00		3,800.00	54,600.00
Total General Assess- ment.	\$ 534,140.67		100,918.26	\$635,058.93
Total Extra Assess- ment.	1,247,522.43	\$8,261.05	\$ 88,573.99	1327,835.36
	<u>\$1,781,663.09</u>	<u>8,261.05</u>	<u>189,492.25</u>	<u>1962,894.29</u>
Add 1% shortcollec- tion.	17,816.63		1,812.31	19,628.94
	<u>\$1,799,479.72</u>	<u>8,261.05</u>	<u>191,304.56</u>	<u>1982,523.23</u>
Less unexpended balances \$5,000.00				
Less probable Poll Taxes 6,000.00	11,000.00			11,000.00
	<u>\$1,788,479.72</u>	<u>8,261.05</u>	<u>191,304.56</u>	<u>1971,523.23</u>
			<u>8,261.05</u>	<u>1788,497.72</u>

DECREASE.....\$183,043.51 \$183,043.51

SCHEDULE "A"

COMMISSIONERS OF COURT HOUSE ESTIMATES 1924-25.

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
Electric Light	\$ 300.00			\$300.00
Insurance	330.00	106.00		224.00
Window Cleaning	80.00			80.00
Water Rates	330.00	30.00		300.00
Coal	1,200.00		\$ 300.00	1500.00
Janitor	1,200.00			1200.00
Laundry Service	90.00			90.00
Annual Cleaning			100.00	100.00
Secretary	285.00		15.00	300.00
Plumbing	75.00			75.00
Carpenter Work	150.00			150.00
Miscellaneous	200.00			200.00
Repairs to Roof	150.00	75.00		75.00
Carpet Judges' Room				
	<u>\$4,390.00</u>	<u>211.00</u>	<u>\$ 415.00</u>	<u>\$4594.00</u>
Less Surplus from 1923	<u>95.90</u>		<u>211.00</u>	
	<u>\$4,294.10</u>		<u>\$ 204.00</u>	<u>\$4594.00</u>
				<u>204.00</u>

1923-24 - \$4,594.00
 1924-25 - 4,294.10

Decrease----- \$ 299.90

As Above	\$4,390.00	211.00	\$ 415.00	\$4594.00
Less Surplus 1922		420.76		420.76
" " 1923	<u>95.90</u>		<u>95.90</u>	
	<u>\$4,294.10</u>	<u>\$631.76</u>	<u>\$ 510.90</u>	<u>\$4173.24</u>

Increase \$120.86

* * * * *

SCHEDULE "A" (CONT'D).

COUNTY JAIL ESTIMATES 1924-1925.

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
SALARIES:				
Jailor	\$1045.00			
Matron	342.00			
Turnkey	570.00			
Physician	285.00			
	<u>\$2,242.00</u>		\$ 118.00	\$2,360.00
MAINTENANCE:				
Bread	450.00		400.00	850.00
Meat	330.00		345.00	675.00
Groceries	475.00		125.00	600.00
Coal	450.00		150.00	600.00
Potatoes & turnips	75.00		25.00	100.00
Water Rates	140.00	10.00		130.00
Electric Light	70.00		15.00	85.00
Telephone	100.00			100.00
Plumbing	50.00			50.00
Drugs	80.00		5.00	85.00
Removing Ashes	30.00			30.00
Beds and Bedding	100.00	75.00		25.00
Insurance			36.00	36.00
Repairs to Fence			100.00	100.00
Sundry Bills	250.00	25.00		225.00
Repairing Chimney	300.00	300.00		
	<u>\$ 5,142.00</u>	<u>410.00</u>	<u>1319.00</u>	<u>6051.00</u>
			<u>410.00</u>	<u>909.00</u>
			<u>909.00</u>	<u>5142.00</u>

DECREASE \$909.00

March 12th, 1924.

SCHEDULE "B"

PUBLIC SCHOOL ESTIMATES 1924-25.

	1924-25.	Increase.	Decrease.	1923-24.
Teachers.....	\$304,435.00		\$19,485.00	\$323,920.00
" Technical Classes.....	3,000.00		500.00	3,500.00
" Supervised Playgr'ds.....	2,000.00			2,000.00
Books and Stationery.....	3,000.00		500.00	3,500.00
School Apparatus.....	2,500.00		500.00	3,000.00
Auxiliary Classes & Equipment.....	7,201.00		2,799.00	10,000.00
Dental Inspection.....	1,713.00	\$3.00		1,710.00
Medical Inspection.....	6,537.00		498.00	7,035.00
Janitors.....	26,478.00		137.00	26,615.00
Maintenance.....	13,497.90		696.10	14,194.00
ments.....	8,048.80			8,048.80
Insurance.....	7,595.92	2095.92		5,500.00
Fuel.....	27,800.00		1,964.30	29,765.00
Telephones, Motor Power, etc.....	3,500.00	500.00		3,000.00
City of Halifax - Water.....	4,000.00			4,000.00
General Expenses.....	2,000.00			2,000.00
Advertising & Printing.....	800.00			800.00
Interest on Debentures.....	6,410.00			6,410.00
Supervisor.....	3,600.00		400.00	4,000.00
Secretary.....	1,800.00		200.00	2,000.00
Assistant Secretary.....	1,485.00		165.00	1,650.00
Stenographers (2).....	1,734.00		91.00	1,825.00
Messenger Service.....	399.00		21.00	420.00
Mechanical Superintendent.....	2,700.00		300.00	3,000.00
Inspector of Heating, Plumbing and Janitors.....	1,620.00		180.00	1,800.00
Truant Officer.....	1,620.00		180.00	1,800.00
Office Expenses.....	300.00		100.00	400.00
Commissioners' Allowance.....			1,000.00	1,000.00
Contingent Account.....	1,000.00			1,000.00
	\$ 446,775.32	\$2598.92	\$29,716.40	\$473,892.80
Less:-				
Probable Provincial Grant in favor of Teachers.....	37,445.00	3445.00		34,000.00
	\$ 409,330.32	846.08	\$29,716.40	439,892.80
		846.08	846.08	
	\$ 409,330.32		\$30,562.48	439,892.80
To which the City adds:-				
For Interest.....	\$ 107,207.69	79.58		107,287.27
" Sinking Fund.....	34,069.58	909.75		33,159.83
" Interest on Bank advances.....	7,500.00			7,500.00
" Legislation 1923 for Teachers Pension System.....	675.00	675.00		
" Paving.....	2,717.09		2,268.17	4,985.26
	\$ 561,499.68	\$1664.33	\$32,830.65	592,666.00
			1,664.33	561,499.68
DECREASE.....			\$31,166.32	\$31,166.32

March 12th, 1924.

SCHEDULE "G"

CITY HOME ESTIMATES FOR YEAR 1924-25.

MAINTENANCE.

	1924-25.	Increase.	Decrease.	1923-24.
Interest.....	\$ 4,000.00			\$4,000.00
Groceries.....	8,300.00	\$ 800.00		7,500.00
Flour.....	2,900.00		\$ 900.00	3,800.00
Butter.....	2,300.00		200.00	2,500.00
Milk.....	3,000.00	600.00		2,400.00
Meats.....	4,100.00		900.00	5,000.00
Mess Pork.....	900.00			900.00
Fresh Fish.....	900.00			900.00
Potatoes & vegetables..	1,300.00		100.00	1,400.00
Yeast.....	60.00			60.00
Dry Goods.....	2,800.00		100.00	2,900.00
Hay, Oats, Straw, Bran.....	600.00		300.00	900.00
Leather.....	60.00		40.00	\$100.00
Medicine & Dispensing..	800.00			800.00
Coal (Hard & Soft).....	4,000.00			4,000.00
Removal of Patients....	200.00	100.00		100.00
Light & Power.....	500.00		100.00	600.00
Crockeryware.....	60.00			60.00
Hardware, Paints, Oils..	200.00	100.00		100.00
Telephones.....	200.00		30.00	230.00
Advertising.....	75.00			75.00
Lumber.....	90.00			90.00
Books, Stationery, etc..	50.00			50.00
Shoes & Slippers.....	200.00		100.00	300.00
Lime.....	40.00			40.00
Coffin Fixtures.....	20.00		10.00	30.00
Hats & Caps.....	50.00			50.00
Mens Clothing.....	600.00		200.00	800.00
Horse shoeing.....	100.00			100.00
Harness & repairs.....	50.00		50.00	100.00
Repairs to waggons.....	50.00		25.00	75.00
Sundry Furnishings.....	150.00			150.00
Inside Repairs.....	50.00			50.00
Outside Repairs.....	150.00			150.00
Lunacy Certificates....	75.00			75.00
Veterinary Services....	40.00			40.00
Ice.....	200.00	50.00		150.00
Repairs to main buildings, outbuildings, etc..	200.00		300.00	500.00
Wood yard expenses.....	2,800.00			2,800.00
Maintenance Insane N. S. Hpl.....	16,000.00			16,000.00
Water Rates.....	500.00			500.00
Insurance on boilers....	128.90	128.90		
	\$ 58,798.90	\$ 1,778.90	\$ 3355.00	\$ 60,375.00

REVENUE.

Transient Poor.....	\$10,400.00		600.00	11,000.00
Maintenance City Home & N. S. Hpl.....	7,000.00	1,000.00		6,000.00
Sales of wood.....	5,500.00			5,500.00
Sales of offal.....	60.00		60.00	120.00
Sales of empty bbls, etc	150.00	100.00		50.00
	\$23,110.00	1,100.00	660.00	22,670.00

March 13th, 1924.

SCHEDULE "C" (CONTINUED)

RECAPITULATION.

	1924-25.	Increase.	Decrease.	1923-24.
Maintenance.....	\$58,798.90	1,778.90	3,355.00	\$60,375.00
Salaries.....	19,352.00		1,185.00	20,537.00
	78,150.90	1,778.90	4,540.00	80,912.00
Less Revenue.....	23,110.00	1,100.00	660.00	22,670.00
	\$55,040.90	678.90	3,880.00	58,242.00
	XXXXXXXXXXXXXXXXXXXX			55,040.90
			678.90	
		Decrease.....	\$3,201.00	3,201.10

SALARIES.

Superintendent.....	\$1,800.00	\$ 200.00	\$ 2,000.00
Asst. do & Secty.....	1,350.00	150.00	1,500.00
Matron.....	712.50	37.50	750.00
Engineer.....	1,330.00	70.00	1,400.00
General Assistant.....	1,140.00	60.00	1,200.00
Cook and Baker.....	1,140.00	60.00	1,200.00
Fireman.....	1,140.00	60.00	1,200.00
Head Nurse.....	1,140.00	60.00	1,200.00
Nurse 4 M.....	1,045.00	55.00	1,100.00
Night Nurse, Male.....	627.00	33.00	660.00
Cook & Attendant.....	399.00	21.00	420.00
Attendant 2 M.....	513.00	27.00	540.00
" 2 M.....	171.00	9.00	180.00
" 2 M.....	513.00	27.00	540.00
Night Watchman.....	228.00	12.00	240.00
Laundryman.....	570.00 - 1/2	30.00	600.00
Nurse 6 F.....	513.00	27.00	540.00
Nurse 4 F.....	427.50	22.50	450.00
Nurse 2 F.....	456.00	24.00	480.00
Nurse 2 F.....	427.50	22.50	450.00
Nurse 2 F.....	427.50	22.50	450.00
Nurse 2 F.....	427.50	22.50	450.00
Nurse 4 F.....	427.50	22.50	450.00
Night Nurse, Female.....	427.50	22.50	450.00
Relief Nurse.....	427.50	22.50	450.00
Relief Nurse.....	427.50	22.50	450.00
Chaplains (3).....	1,235.00	65.00	1,300.00
Shoemakers, teamsters, attendants in wards and on tables, wood shed, etc.	439.00		439.00
	19,454.00	1,185.00	20,639.00
Less charged to wood- yard.....	102.00		102.00
	\$19,352.00	\$1,185.00	\$20,537.00

March 12th, 1924.

SCHEDULE "C" (CONTINUED)

TUBERCULOSIS HOSPITAL ESTIMATES 1924-25.

Maintenance.

	1924-25.	Increase.	Decrease.	1923-24.
Groceries.....	\$2,500.00			\$2,500.00
Meats.....	1,700.00		\$200.00	1,900.00
Butter.....	1,200.00	\$ 300.00		900.00
Eggs.....	600.00	100.00		500.00
Milk and Cream.....	1,700.00	300.00		1,400.00
Bread.....	400.00			400.00
Potatoes & vegetables.....	700.00	100.00		600.00
Ice.....	150.00		25.00	175.00
Laundry.....	600.00			600.00
Fruit.....	250.00			250.00
Fresh Fish.....	250.00	50.00		200.00
Dry Goods.....	1,000.00	100.00		900.00
Drugs and Medicines.....	1,200.00	200.00		1,000.00
Light and Power.....	650.00		450.00	1,100.00
Telephones.....	150.00	25.00		125.00
Paper Napkins, etc.....	225.00		25.00	250.00
Books & Stationery.....	50.00			50.00
Crockeryware.....	100.00			100.00
Advertising.....	25.00			25.00
Water Rates.....	100.00			100.00
Coal.....	3,600.00	200.00		3,400.00
Sundry Furnishings.....				500.00
Sundry repairs, etc.....	800.00	300.00		
Insurance buildings & furnishings.....	981.50	981.50		
X-Ray Work.....	500.00	500.00		
	<u>\$19,431.50</u>	<u>3156.50</u>	<u>\$700.00</u>	<u>\$16,975.00</u>

RECAPITULATION:

Maintenance.....	19,431.50	3156.50	700.00	16,975.00
Salaries.....	13,914.25		800.75	14,715.00
	<u>\$33,345.75</u>	<u>3156.50</u>	<u>1500.75</u>	<u>31,690.00</u>
Less Revenue.....	7,500.00		3500.00	4,000.00
	<u>\$25,845.75</u>	<u>3156.50</u>	<u>5000.75</u>	<u>27,690.00</u>
			<u>3156.50</u>	<u>25,845.75</u>
			<u>\$1844.25</u>	<u>1,844.25</u>

SALARIES:

Superintendent.....	360.00	40.00	400.00
Asst. Supt. & Accountant.....	360.00	40.00	400.00
Medical Officer.....	450.00	50.00	500.00
Matron.....	1,140.00	60.00	1,200.00
3 Graduate Nurses (\$780).....	2,223.00-	117.00	2,340.00
1 Un. " Nurse.....	627.00	33.00	660.00
4 " " Nurses (\$600).....	2,280.00-	120.00	2,400.00
1 Graduate N. Nurse.....	855.00	45.00	900.00
1 Un. " Nurse.....	570.00	30.00	600.00
Nurse for holidays, 7 mos.....	432.25	22.75	455.00
Asst. Engineer Night.....	1,140.00	60.00	1,200.00
Male Orderly.....	513.00	27.00	540.00
Cook.....	570.00	30.00	600.00
Assistant Cook.....	456.00	24.00	480.00
Laundress.....	456.00	24.00	480.00
Asst. Laundress.....	342.00	18.00	360.00
Two Tray Girls.....	456.00	24.00	480.00
Three Domestics.....	684.00	36.00	720.00
	<u>\$13,914.25</u>	<u>\$ 800.75</u>	<u>\$14,715.00</u>

March 12th, 1924.

SCHEDULE "D".

PUBLIC GARDENS ESTIMATES 1924-25.

	<u>1924-25.</u>		<u>1923-24.</u>
Trees, Plants & Bulbs.....	\$ 275.00	Trees & Plants.....	\$ 500.00
Horse & Fowl Feed.....	160.00	Horse & Fowl Feed...	275.00
General Equipment.....	300.00	Painting Band stand.	250.00
Shoeing.....	40.00	" Supt. House.	100.00
Painting & Glazing Greenhouse	225.00	" & glazing	
" " Repairing Lodge...	200.00	Greenhouses....	200.00
Repairs: Iron Fence/.....	200.00	Waggon Shelter.....	150.00
Wagons & Harness.....	75.00	Repairs: Toilet.....	50.00
Light.....	75.00	" Supt. House.	200.00
Fuel.....	500.00	" Nozzels....	70.00
Telephone.....	35.00	" Iron Fence.	180.00
		" Picket Fence	50.00
		Light	
		Fuel	650.00
		Telephone)	
Labor.....	7,500.00	Labor.....	7500.00
Superintendent's Salary.....	1,530.00	Labor Hothouse Ground	200.00
		Supt's Salary.....	1700.00
	XXXXXX		\$12,075.00
	\$10,615.00	1923 Revenue.....	879.49
By estimated Revenue.....	615.00		
	<u>\$10,000.00</u>		<u>\$12,954.49</u>

SUMMARY: 1924-1925.

Wages.....	\$ 8,530.00		
Maintenance.....	2,085.00		
	\$10,615.00		
Less Est. Revenue.....	615.00	\$10,000.00	
<u>Total Reductions</u>	<u>\$2,000.00.</u>		

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SCHEDULE "E".

POINT PLEASANT PARK ESTIMATES 1924-25,

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
Repairs to Tea House,				
painting, etc.....	\$ 60.00			
Labor & Expenses.....	2191.00			
Policeman.....	399.00			
Superintendent's Salary..	1350.00			
	<u>\$4100.00</u>	\$500.00	\$4,500.00	
<u>Decrease</u>	<u>\$500.00</u>			

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March 12th, 1924.

SCHEDULE "F"

CITIZENS' FREE LIBRARY ESTIMATES 1924-25.

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
Librarian.....	\$1,045.00		\$ 55.00	\$1,100.00
1st Assistant.....	902.50		47.50	950.00
2nd Assistant.....	712.50		37.50	750.00
Bindery Work.....	500.00		300.00	800.00
Maintenance.....	600.00		275.00	875.00
	<u>\$3,760.00</u>		<u>\$715.00</u>	<u>\$4,475.00</u>

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SCHEDULE "G"

CITY HEALTH BOARD ESTIMATES 1924-25.

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
<u>Maintenance Office:</u>				
Examination Milk & Water....	\$ 600.00		\$ 50.00	\$ 650.00
Printing & Stationery.....	200.00			200.00
Advertising.....	125.00			125.00
Telephone Service.....	175.00		75.00	250.00
Anti-toxin.....	250.00		100.00	350.00
Board Plumbing Exam. Fees..	75.00	45.00		30.00
Car Fares - 8 Inspectors, Miscellaneous, Stamps, etc..	125.00		75.00	200.00
Transportation & Expenses, Food & Dairy Inspector....	500.00			500.00
	<u>\$2050.00</u>	<u>45.00</u>	<u>300.00</u>	<u>\$2305.00</u>
				<u>2050.00</u>
			<u>Decrease.....</u>	<u>\$255.00</u>
<u>Maintenance Hospital.</u>				
Groceries.....	\$ 800.00		100.00	\$900.00
Meat & Fish.....	400.00		200.00	600.00
Butter & Eggs.....	250.00		50.00	300.00
Laundry.....	300.00	65.00		235.00
Conveyance Patients.....	175.00		75.00	250.00
Coal.....	700.00		200.00	900.00
Light.....	150.00	75.00		75.00
Drugs.....	150.00		50.00	200.00
Bread.....	50.00		25.00	75.00
Milk.....	175.00	25.00		150.00
Stationery, Charts.....	10.00			10.00
<u>Miscellaneous:</u>				
Repairs, Kitchen Utensils Bedding, Towels, Gauze, Plumb- ing, Painting, etc.....	300.00			300.00
	<u>\$3,460.00</u>	<u>165.00</u>	<u>700.00</u>	<u>\$3,995.00</u>
Less Probable Income Board of Patients.....	200.00			200.00
	<u>\$3,260.00</u>			<u>\$3,795.00</u>
			<u>Estimates 1924-25....</u>	<u>3,260.00</u>
			<u>Decrease.....</u>	<u>\$ 535.00</u>

SCHEDULE "G" (CONT'D)

CITY HEALTH BOARD 1924-25.

SALARIES:

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
Milk & Food Inspector.....	\$3,150.00-		\$ 350.00	\$ 3,500.00
Plumbing Inspector.....	2,160.00-		240.00	2,400.00
Asst. " ".....	810.00-		90.00	900.00
Secretary.....	2,160.00-		240.00	2,400.00
Asst. Secretary.....			1800.00	1,800.00
Six Inspectors @ 1700. ea.....	9,180.00-		1020.00	10,200.00
Appropriation 2 Members.....	200.00			200.00
Matron, 1st Nurse Hospital....	1,282.50		67.50	1,350.00
2nd Nurse Hospital.....	674.50		35.50	710.00
Supernumerary Nurse (Part time)	475.00		25.00	500.00
1st Maid Hospital.....	427.50		22.50	450.00
Supernumerary Maid Hospital..	95.00		5.00	100.00
Cook Isolation Hospital.....	427.50		22.50	450.00
General Man.....	855.00		45.00	900.00
	<u>\$21,897.00</u>		<u>3,963.00</u>	<u>25,860.00</u>
Less deducted by City Council.....	XXXXXXXXX XXXXXXX		2,000.00	2,000.00
	<u>\$21,897.00</u>		<u>\$ 1,963.00</u>	<u>23,860.00</u>
Estimates 1924-25.....				<u>21,897.00</u>
			Decrease.....	<u>\$ 1,963.00</u>

RECAPITULATION:

Salaries.....	\$21,897.00	\$ 1,963.00	\$23,860.00
Maintenance Office.....	2,050.00	255.00	2,305.00
Maintenance Hospital.....	3,260.00	535.00	3,795.00
Overdraft Chap. 75, Sec. 3.....	10,000.00		10,000.00
	<u>\$37,207.00</u>	<u>\$ 2,753.00</u>	<u>\$39,960.00</u>
Estimate 1924-25.....			<u>37,207.00</u>
DECREASE.....			<u>\$ 2,753.00</u>

March 12th, 1924.

SCHEDULE "H"
SUPERANNUATIONS 1924-1925.

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
<u>POLICE DEPT:</u>	(Nicholas Power... \$331.36			\$331.36
	{ Joseph McNally... 167.13			167.13
	{ John A. Rudland... 45.77			45.77
	{ John W. Baker... 37.14			37.14
	{ George J. Kuhn... 42.85			42.85
	{ Robert J. Pace... 55.70			55.70
	{ Stephen J. Nickerson... 37.14			37.14
	George H. Fielding 3000.00	\$3,000.00	--	--
<u>CITY OFFICIALS:</u>	(Edward Martin... \$500.00			500.00
	{ Edward Meagher... 357.00			357.00
	{ John E. Kemp, deceased... --		\$353.37	353.37
	{ John Hanrahan... 247.52			247.52
	{ Parker Colpitt... 600.00			600.00
	{ James Jeward -23. 314.48	314.48		
	1924. 314.48	314.48		
<u>CITY HOME:</u>	(Dan J. McIntosh... 334.00			334.00
	{ Wm. Connell... 280.00			280.00
	{ John H. Grant... 510.00			510.00
<u>CITY HEALTH BOARD:</u>	(Alex J. Penny... 500.00		\$208.33	708.33
<u>FIRE DEPT:</u>	(George McGuire... 450.00			450.00
	{ Jos. Johnson... 382.74			382.74
	{ John Hennessey... 391.87			391.87
<u>CITY PRISON:</u>	(William Higlett.. 360.00			360.00
<u>LIBRARY:</u>	{ Miss Josephine Warren... 250.00			250.00
	{ D. A. Shiers... 165.00			165.00
<u>PUBLIC GARDENS:</u>	{ Richard Power, Sr. 736.00			736.00
	{ Thomas Leahy... 300.00			300.00
	{ John Thompson... 400.00			400.00
	<u>\$11,110.18</u>	<u>\$3,628.96</u>	<u>\$561.70</u>	<u>\$ 8,042.92</u>

INCREASE: \$3,067.26

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March 12th, 1924.

SCHEDULE "J"

CITY GRANTS AND SUNDRIES 1924-25.

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
Victoria General Hospital...	\$22,000.00	\$2,000.00		\$20,000.00
Revisers of Juries Lists....	200.00			200.00
Halifax Dispensary & Morgue	1,500.00			1,500.00
Truants, Neglected & Delin- quent, Adult Female Prison- ers, Feeble-minded children	12,550.00			12,550.00
Infants' Home, Brunswick St...	1,000.00			1,000.00
Infants' Home, Tower Road....	1,000.00			1,000.00
Protestant Home for Females..	400.00			400.00
R.C. Home for Females.....	400.00			400.00
Camp Hill Cemetery.....	1,800.00			1,800.00
Victoria School of Art & De- sign.....	1,000.00			1,000.00
Dalhousie University.....	500.00			500.00
Assessment, Appeal Court & Clerk.....	325.00			325.00
Registrar of Births & Deaths,	500.00			500.00
Medical Examiner.....	350.00			350.00
Children's Hospital.....	3,500.00			3,500.00
Victorian Order of Nurses....	2,500.00			2,500.00
Society for Prevention of Cruelty.....	500.00			500.00
Sir Sanford Fleming Park....	1,800.00			1,800.00
Sir Sanford Fleming Park Imp	1,000.00			1,000.00
Town Planning Board.....	150.00		150.00	300.00
Printing Annual Report.....	800.00			800.00
Maintenance Juvenile Court..	1,000.00			1,000.00
Housing Scheme.....	2,860.00		1140.00	4,000.00
Registrar of Property Trans- fers.....	300.00			300.00
City Collector for preparing lists.....	200.00			200.00
Registrar of Voters.....	250.00		350.00	600.00
Legislation 1922.....			53793.40	53,793.40
Legislation 1924.....				
Legislation 1923				
Legislation 1924				
	10,002.38	10002.38		
	\$ 68,387.38	\$12,002.38	\$55,433.40	111,818.40
			12,002.38	
			<u>\$43,431.02</u>	

INCREASE: \$43,431.02

* * * * *

March 12th, 1924.

SCHEDULE "K"

TEMPORARY LOANS AND INTEREST

	<u>1924-25.</u>	<u>Interest.</u>	<u>1923-24.</u>
Cross Property Loan \$4,500.00) 1 year's interest @ 5%.....		\$ 225.00	
5th Instalment (\$10,000) Loan) Purchase of Oil Distributor.)	\$2,000.00		
1 year's interest @ 5.35%....		107.00	
5th Instalment (\$53,450) Loan) Aerial Ladder and Tower; Gardens Band Stand; Sewer Cleaner, additional Teams, Catchpit Cleaner; Salvage Car, City Prison Improvements)	10,630.00		
1 year's interest @ 5½%.....		584.65	
4th Instalment (\$103,168.80)) Loan Fire Alarm Equipment Fire Hose; Street Sprinkler, Horse to Motor Drawn Chemi- cal; Fire Alarm System; Engine Houses; City Hall Plumbing; Salvation Army Maternity Hospital.....	20,633.76		
1 year's interest @ 6¼%.....		2476.05	
3rd Instalment (\$81,507.) Loan) Motorizing Chemical; 2 Motor Sprinklers; City Hall Heating City Hall Furniture; Gardens Greenhouse; Fire Alarm Boxes Heating Isolation Hospital; Furnishing T.B.Hospital.....	16,301.40		
1 year's interest @ 6¼%.....		3056.51	
1st and 2nd instalment Dredging) DeWolf's Dock.....	813.76		
2 year's interest @ 5%.....		183.10	
1st Instalment Market Improve-) ments Loan (\$10,000).....	1,000.00	250.00	
1st Instalment (10 yrs) Indepen-) dent Audit \$27,500. Unemployment \$10,000. Douglas-suit. 5,609.23.....	8,621.90	2371.00	
	<u>\$ 60,000.82</u>	<u>\$9, 253.31</u>	<u>\$65,240.34</u>
<u>INCREASE \$4,013.79</u>			

March 12th, 1924.

SCHEDULE "L".

INTEREST CONSOLIDATED FUND, 1880.

	1924-25.	Increase.	Decrease.	1923-24.
\$663,000.00 - 1 year @ 5%.....	\$33,150.00			
503,200.00 - 1 " @ 4½%.....	22,644.00			
492,900.00 - 1 " @ 4%.....	19,716.00			
	<u>\$75,510.00</u>			
<u>Less Charged Water Department:</u>				
\$138,000.00 - 1 year @ 5%.....	\$6,900.00			
237,440.00 - 1 " @ 4½%.....	11,584.80			
80,780.00 - 1 " @ 4%.....	3,231.00			
	<u>\$21,716.00</u>			
	<u>\$53,794.00</u>			<u>\$53,794.00</u>

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SCHEDULE "M".

INTEREST CONSOLIDATED FUND, 1905.

\$2,916,700.00 - 1 year @ 6%.....	\$175,002.00			
572,400.00 - 1 " @ 5½%.....	31,482.00			
2,465,466.00 - 1 " @ 5%.....	123,273.30			
770,100.00 - 1 " @ 4½%.....	34,654.50			
1,788,100.00 - 1 " @ 4%.....	71,524.00			
100,000.00 - 1 " @ 6% & 5¼%.....	5,685.00			
12,200.00 - 1 " @ 5%.....	610.00			
Estimated exchange on coupons payable abroad.....	2,000.00			
	<u>\$444,170.80</u>			<u>\$446,044.67</u>
<u>LESS CHARGED SILLIKER SINKING FUND:</u>				
On \$135,476.00 - 1 year @ 4%.....	\$ 5,419.04			
<u>CHARGED SINKING FUND 1902:</u>				
Tram Co. Poles \$11,600 - 1 year @ 4%.....	464.00			
<u>CHARGED WATER DEPARTMENT:</u>				
\$594,477.59 - 1 year @ 6%.....	\$35,668.65			
635,956.72 - 1 " @ 5%.....	31,797.83			
117,867.47 - 1 " @ 4½%.....	5,304.04			
227,405.01 - 1 " @ 4%.....	9,096.20			
15,000.00 - 1 " @ 6% & 5¼%.....	843.75			
Proportion of Exchange.....	500.00			
	<u>83210.47</u>			
<u>CHARGED PUBLIC SCHOOLS DEPT:</u>				
\$471,592.33 - 1 year @ 6%.....	\$28,295.53			
572,400.00 - 1 " @ 5½%.....	31,482.00			
408,559.15 - 1 year @ 5%.....	20,427.96			
218,985.44 - 1 " @ 4½%.....	9,854.35			
416,196.37 - 1 " @ 4%.....	16,647.85			
Proportion exchange.....	500.00			
	<u>\$196,301.20</u>	<u>\$197,350.61</u>		
	<u>\$247,869.60</u>	<u>\$248,694.06</u>		
<u>DECREASE.....</u>	<u>\$824.46.</u>			

March 12th, 1924.

SCHEDULE "N".

SINKING FUNDS 1924-1925.

	<u>1924-25.</u>	<u>1923-24.</u>
Chapter 51, Acts 1902.....	\$3,000.00	\$ 3,000.00
" 49, " 1905.....	1,300.00	1,300.00
Various Borrowings, 1906-1916....	17,151.28	17,151.28
" " 1917-1920....	7,227.97	7,227.97
Royal Securities Loan, 1919-1920.	7,065.00	7,065.00
Various Borrowings 1920-1921.....	7,527.89	7,527.89
" " 1921-1922.....	5,495.03	5,495.03
" " 1922-1923.....	4,098.94	4,098.94
" " 1923-1924.....	1,180.00	- - - -
	<u>\$54,046.11</u>	<u>\$52,866.11</u>
Less Rebate, Tram Co., poles....	<u>192.25</u>	<u>192.25</u>
	<u>\$53,853.86</u>	<u>\$52,673.86</u>

INCREASE: \$1,180.00

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SCHEDULE "O".

SALARIES - 1924-1925.

	<u>1924-25.</u>	<u>Decrease.</u>	<u>1923-24.</u>
His Worship the Mayor.....	\$1,800.00	\$ 200.00	\$2,000.00
Executive Stenographer.....	855.00	45.00	900.00
City Solicitor (also J).....	3,150.00	350.00	3,500.00
" Treasurer.....	3,195.00	355.00	3,550.00
" " Assistant.....	1,350.00	150.00	1,500.00
" Auditor.....	3,195.00	355.00	3,550.00
" " Clerk.....	1,140.00	60.00	1,200.00
" Clerk (also J).....	2,700.00	300.00	3,000.00
" " Assistant.....	1,800.00	800.00	2,600.00
Stenographer.....	902.50	47.50	950.00
" " " ".....	722.00	38.00	760.00
Judge of the City Court.....	3,150.00	350.00	3,500.00
" " " ".....	-	1500.00	1,500.00
" " " ".....	4,500.00	500.00	5,000.00
City Engineer.....	2,500.00	1050.00	3,550.00
" Collector (also J).....	2,500.00	280.00	5,600.00
4 Sub-Collectors @ \$1400. ea.....	5,320.00	315.00	3,150.00
City Assessor.....	2,835.00	250.00	2,500.00
Deputy " Clerk.....	2,250.00	65.00	1,300.00
" " " ".....	1,235.00	60.00	1,200.00
" " " ".....	1,140.00	60.00	1,200.00
Stenographer.....	950.00	50.00	1,000.00
" " " ".....	1,330.00	70.00	1,400.00
Janitor, City Hall.....	1,330.00	70.00	1,400.00
Acting City Medical Officer.....	1,620.00	180.00	1,800.00
City Electrician.....	2,250.00	250.00	2,500.00
Asst. Building Inspector.....	2,250.00	250.00	2,500.00
Inspector N. S. Temperance Act.....	2,430.00	270.00	2,700.00
	<u>\$54,569.50</u>	<u>\$8,140.00</u>	<u>62,710.00</u>

March 12th., 1924.

SCHEDULE "P"

POLICE DEPARTMENT ESTIMATES 1924-25.

	1924-25.	Decrease (Staff)	1923-24.	Decrease (Salary)
SALARIES:				
Chief of Police.....	\$ 2,520.00	- -	\$2,800.00	\$280.00
Deputy Chief of Police.....	2,160.00	- -	2,400.00	240.00
Chief Detective.....		(Not to be filled)	2,400.00	2400.00
Detectives 2 @ \$1710.00.....	3,420.00		3,800.00	360.00
Police Inspectors 2 @ \$1575.....	3,150.00	(2) 4 Police Insprs. @ 1750)	7,000.00	3850.00
" Sergeants 4 @ 1440.....	5,760.00	(3) 7 Police Sgt. @ \$1600..	11,200.00	5440.00
" Clerk.....	1,350.00		1,500.00	150.00
2 Policewomen @ 1045.00.....	2,090.00		2,200.00	110.00
1 Marshall.....		(Not to be filled)	1,300.00	1300.00
60 Constables @ 1330.00.....	79,800.00	(1) 61 Consts. @ \$1400..	85,400.00	5600.00
1 Matron.....	237.50		250.00	12.50
TOTAL SALARIES.....	\$100,487.50		\$121,750.00	21242.50

MAINTENANCE:

		Decrease.	
Insurance.....	\$ 1,200.00		1,200.00
Telephones.....	144.00	\$ 36.00	180.00
Uniform Clothing.....	3,000.00	2800.00	5,800.00
Prisoners Meals.....	250.00	50.00	300.00
Motor Maintenance.....	200.00		200.00
Miscellaneous.....	500.00		500.00
	\$ 5,294.00	2886.00	8,180.00

RECAPITULATION:

Salaries.....	\$100,487.50
Maintenance.....	5,294.00
TOTAL.....	\$105,781.50
Total Appropriation 1923-24.....	\$129,930.00
Total Appropriation 1924-25.....	105,781.50
DECREASE.....	\$ 24,148.50

March 12th, 1924.

SCHEDULE "Q"

CITY PRISON ESTIMATES, 1924-25.

	1924-25.	Increase.	Decrease.	1923-24.
<u>SALARIES:</u>				
Governor.....	\$1,440.00		\$160.00	\$1,600.00
Matron.....	712.50		37.50	750.00
5 Keepers.....	5,700.00		300.00	6,000.00
Holidays.....	175.00			175.00
	<u>\$8,027.50</u>		<u>497.50</u>	<u>8,525.00</u>

<u>MAINTENANCE:</u>				
Bread.....	\$ 600.00		600.00	1,200.00
Groceries.....	1,000.00		500.00	1,500.00
Beef.....	600.00		600.00	1,200.00
Dry Goods.....	300.00		500.00	800.00
Hardware.....	150.00		125.00	275.00
Horseshoeing.....	150.00		50.00	200.00
Light.....	100.00		35.00	135.00
Telephone.....	100.00		25.00	125.00
Drugs.....	75.00			75.00
Harness and Repairs.....	100.00			100.00
Repairs and Vehicles.....	75.00		75.00	150.00
Uniform & Oil Cloth Staff.....	250.00		50.00	300.00
Uniform for Prisoners.....	250.00		130.00	380.00
Material for Patching.....			35.00	35.00
Stationery.....	30.00		20.00	50.00
Veterinary Services.....	40.00		20.00	60.00
Feed.....	450.00		175.00	625.00
Boots & Leather.....	150.00		100.00	250.00
Repairs to Plumbing.....	50.00			50.00
Repairs to Furnace.....	75.00			75.00
Ice.....	75.00			75.00
Lime.....	25.00			25.00
Repairs to building.....	200.00			200.00
Farm Implements.....	75.00		75.00	150.00
Farm Fencing.....	75.00		25.00	100.00
Fuel.....	1,250.00		250.00	1500.00
Fire Insurance.....	350.15			350.15
	<u>\$ 6,595.15</u>		<u>\$3,390.00</u>	<u>\$9,985.15</u>
Revenue.....	<u>1,600.00</u>			<u>1,600.00</u>

<u>RECAPITULATION:</u>				
Salaries.....	\$ 8,027.50		497.50	\$8,525.00
Maintenance.....	6,595.15		3,390.00	9,985.15
	<u>\$ 14,622.65</u>		<u>3,887.50</u>	<u>18,510.15</u>
Less Revenue.....	1,600.00			1,600.00
	<u>\$ 13,022.65</u>		<u>3,887.50</u>	<u>16,910.15</u>

DECREASE: \$3,887.50.

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March 12th, 1924.

SCHEDULE "R".

WORKS DEPARTMENT ESTIMATES 1924-25.

	<u>1924-25.</u>	<u>Increase.</u>	<u>Decrease.</u>	<u>1923-24.</u>
Cleaning Paved Streets.....	\$17,000.00		\$4,440.00	\$21,440.00
Streets.....	75,000.00		20,000.00	95,000.00
Internal Health.....	63,000.00		7,000.00	70,000.00
Sewer Maintenance.....	2,500.00			2,500.00
Teams and Stables.....	20,500.00		2,400.00	22,900.00
Fuel.....	3,000.00			3,000.00
Telephones.....	2,450.00		150.00	2,600.00
Lighting City Hall.....	1,400.00	100.00		1,300.00
Lighting Streets.....	63,000.00		2,760.00	65,760.00
Insurance.....	2,800.00	200.00		2,600.00
City Property.....	3,000.00		500.00	3,500.00
Town Clock.....	100.00			100.00
Public Baths.....	1,000.00			1,000.00
Wiring Inspection \$1,830.00				
Less Estimated				
Income.....	1,500.00	300.00	300.00	
	<u>\$255,050.00</u>	<u>600.00</u>	<u>37,250.00</u>	<u>291,700.00</u>
			<u>600.00</u>	
			<u>36,650.00</u>	
1923-24.....	\$291,700.00			
1924-25.....	255,050.00			
DECREASE:.....	\$ 36,650.00			

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SCHEDULE "S".

FIRE DEPARTMENT ESTIMATES 1924-25.

<u>MAINTENANCE:</u>	<u>1924-25.</u>	<u>Decrease.</u>	<u>1923-24.</u>
Harness & Repairs.....	\$ 150.00	\$	\$ 150.00
Repairs to Buildings.....	1,500.00	1,000.00	2,500.00
Repairs to Equipment.....	1,500.00	500.00	2,000.00
Stores and Supplies.....	900.00	300.00	1,200.00
Fuel.....	2,000.00	1,200.00	3,200.00
Lighting.....	650.00	50.00	700.00
Telephones.....	325.00	50.00	375.00
Veterinary Services.....	100.00	50.00	150.00
Fodder.....	4,000.00	- - -	4,000.00
Uniforms, buttons, etc.....	- - - -	4,000.00	4,000.00
Waterproof Clothing.....	275.00	225.00	500.00
Laundry.....	400.00	200.00	600.00
Gasoline.....	1,000.00	1,000.00	2,000.00
Horseshoeing.....	500.00	100.00	600.00
Insurance of Firemen.....	- - -	1,500.00	1,500.00
Purchase of Horses.....	- - -	600.00	600.00
Miscellaneous & Contingent..	850.00	650.00	1,500.00
Hose.....	- - -	1,500.00	1,500.00
	<u>\$14150.00</u>	<u>12,925.00</u>	<u>27,075.00</u>

March 12th, 1924.

SCHEDULE "S" (CONTINUED)

SALARIES - FIRE DEPARTMENT:	1924-25	Decrease	1923-24
1 Chief.....	\$ 2,340.00	\$ 260.00	\$ 2,600.00
1 First Deputy Chief.....	1,710.00	190.00	1,900.00
1 Second Deputy Chief.....	1,575.00	175.00	1,750.00
1 Third Deputy Chief.....	1,476.00	164.00	1,640.00
1 Chief Mechanical Engineer.....	1,710.00	190.00	1,900.00
1 Chief Motor Mechanic.....	1,440.00	160.00	1,600.00
8 Captains @ 26.10 per wk.....	10,857.60	1,206.40	12,064.00
10 Chauffeurs & Engrs. @ 26.10 per week.....	13,572.00	1,508.00	15,080.00
73 Men @ 25.65 per week.....	97,367.40	5,124.60	102,492.00
1 Carpenter @ 26.10 per wk.....	1,357.20	150.80	1,508.00
1 Blacksmith @ 14.25 " ".....	741.00	39.00	780.00
1 Clerk.....	646.00	34.00	680.00
1 Caretaker.....	475.00	25.00	500.00
	<u>\$135,267.20</u>	<u>9,226.80</u>	<u>\$144,494.00</u>

RECAPITULATION:

Maintenance.....	\$ 14,150.00
Salaries.....	135,267.20
	<u>\$149,417.20</u>
Fire Alarm Maintenance etc.....	5,199.82
	<u>\$154,617.02</u>
DECREASE:	<u>\$24,291.76</u>

MAINTENANCE - FIRE ALARM SYSTEM:

	1924-25	Decrease	1923-24
Battery Expenses.....	\$ 200.00	- - -	\$ 200.00
" Renewals.....	- - -	\$ 300.00	300.00
Line Materials.....	400.00	500.00	900.00
Truck Expenses.....	100.00	150.00	250.00

SALARIES: -

1 Certified Wireman @ \$4.32.....	1,351.80	150.20	1,502.40
1 " " @ 4.37.....	1,367.81	71.99	1,439.80
1 " " @ 4.04.....	1,263.74	66.51	1,330.25
1/3 salary Office Clerk 15.20 per week.....	263.47	13.86	277.33

IMPROVEMENTS:

3 New Signal Boxes.....	178.00	356.00	534.00
		(1 New Signal Box omitted)	
2 Signal Box replacements.....	- - -	356.00	356.00
Line Materials.....	75.00	175.00	250.00
	<u>\$5,199.82</u>	<u>2,139.56</u>	<u>\$ 7,339.78</u>

DECREASE \$2,139.56

March 12th, 1924.

SCHEDULE "R"

MISCELLANEOUS 1924-25.

	<u>1924-25.</u>	<u>Increase</u>	<u>decrease</u>	<u>1923-24</u>
Printing and Stationery.....	\$7,000.00			\$7,000.00
Contingent.....	2,500.00			2,500.00
	<u>\$9,500.00</u>			<u>\$9,500.00</u>

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SCHEDULE "U"

PROBABLE INCOME 1924-25.

Hacks & Other Licenses.....	\$ 6,000.00			\$6,000.00
Court Fines & Fees.....	3,500.00			
	10,000.00	6,500.00		3,500.00
Rents City Property.....	2,500.00			2,500.00
Dog Tax.....	2,400.00	200.00		2,200.00
N.S. Tramways & Power Co. Ltd.....	35,000.00		3,000.	38,000.00
Market Revenue.....	2,500.00	100.00		2,400.00
	<u>\$58,400.00</u>	<u>\$6,800.00</u>	<u>3,000.00</u>	<u>\$54,600.00</u>

* * * * *

W. R. Bond
W. R. Bond
W. R. Bond

EVENING SESSION,

8.10 o'clock,
Council Chamber,
City Hall,

March 13th., 1924.

A Special Meeting of the City Council was held this Evening. At the above named hour there were present, His Worship the Mayor, Alderman Colwell, Whitman, Sanford, Whelan, O'Toole, Power, Drysdale and Daw.

8.10 o'clock.

Moved by Alderman Colwell, seconded by Alderman Power, that the time of meeting be extended until a quorum is present or until 8.30 o'clock. Motion passed.

8.25 o'clock.

Roll called. Present above named and Alderman Munnis, Finlay, Bissett, Gastonguay, Schaffner, H. W. Cameron, McDonald, Guildford, Hubley and W. O. Cameron.

Mr. W. W. Foster and his Counsel, Colonel J. L. Ralston, K. C., were also present.

The Clerk read Notice calling Council together.

Office City Clerk,
March 8th., 1924.

Dear Sir,

You are hereby notified that the consideration of the Report of the Finance Committee recommending the dismissal of Mr. W. W. Foster from the office of City Auditor, has, at the request of Council for Mr. Foster, been adjourned until Thursday, 13th. March instant, at 8 P. M., at a meeting to be held on that date at which you are requested to attend.

Yours respectfully,
H. S. RHIND,
Assistant City Clerk.

March 13th., 1924.

W. W. FOSTER, CITY AUDITOR.

Read report Finance Committee dated February 21st. 1924 re charges against W. W. Foster, City Auditor, and recommending his dismissal from office.

Committee Room,
City Hall,
February 21, 1924.

To His Worship the Mayor
and City Council.

Gentlemen,

A meeting of your Finance Committee was held at the City Hall on the evening of February 21st. 1924, for the purpose of considering the reports of Messrs. Price, Waterhouse & Company in so far as the same relate to the conduct of the City Auditor, W. W. Foster, and for the purpose of considering generally the status and conduct of the said City Auditor.

Alderman Whitman presented the following documents and papers which were read to the Committee, copies of which were tabled:-

1. Report of Messrs. Price Waterhouse & Co. dated the 5th. day of October A. D. 1923; (Report upon the Housing Commission of the City of Halifax.)
2. Report of Price Waterhouse & Co. dated the 30th. day of January 1924; (Report upon Examination of the Accounts of the City.)
3. Copy of letter addressed by the said City Auditor to Ald. Whitman dated December 6th. 1923;
4. Report of the Trustees of the City of Halifax Sinking Funds dated February 25th. 1923;
5. Report of Alfred Whitman to the City Council dated March 5th. 1923;
6. Statement furnished to Alderman Whitman by the City Auditor relative to the City Clerk's accounts.
7. Report of Messrs. Price Waterhouse & Co. dated the 7th. day of September A. D. 1923 (Report relative to Camp Hill Cemetery Commission.)

Alderman Whitman also called the attention of the Committee to the following sections of the Charter, namely. 326, 339, 353. 320 and Ordinance No. 3.

After considering the papers and documents and the sections and ordinances referred to, the following res-

March 13th., 1924.

olution was moved by Alderman Guildford and seconded by Alderman H. W. Cameron, and passed, Aldermen Power and Finlay being opposed:-

WHEREAS W. W. Foster, City Auditor, contrary to the Provisions of the City Charter and of the Ordinance in that behalf, knowingly authorized and permitted the payment out of the revenues of one year of accounts legally and properly payable only out of the revenues of another year or other years;

AND WHEREAS the said City Auditor contrary to the provisions of the City Charter knowingly authorized and permitted the Reserve Fund to be applied to unauthorized purposes namely to be used for the payment of accounts which according to law ought to have been paid out of the revenues of another year or other years;

AND WHEREAS the said City Auditor being aware of the misappropriation by Thomas Hayes, Secretary to the Housing Commission of the City of Halifax, of large sums of money the property of the said Housing Commission in the right of the City of Halifax, did wilfully and in breach of his duty as such City Auditor omit to report such misappropriation to the said Housing Commission or to the City of Halifax, but on the contrary did conceal such information;

AND WHEREAS the said City Auditor in breach of his duty as such Auditor neglected to take any effective means of ascertaining the revenue of the City of Halifax particularly the revenue received by the City Collector, the Clerk of Works, the Secretary of the Housing Commission and the City Clerk;

AND WHEREAS the said City Auditor being aware that moneys received by the City Collector in the course of his duties as such City Collector were being withheld by the City Collector and were not being deposited by the City Collector with the City Treasurer as required by law did knowingly and wilfully neglect and fail to notify or inform the City of Halifax of such fact;

AND WHEREAS this Committee is satisfied that the City of Halifax has sustained heavy losses through defalcations which losses would not have been sustained if the said City Auditor had performed his duties as required by law;

AND WHEREAS the Committee is further of opinion that in view of the foregoing facts the said City Auditor well knew that large sums of money belonging to the City of Halifax were being misappropriated;

BE IT THEREFORE RESOLVED that this Committee do report that in the opinion of this Committee a meeting of Council should be called at an early date for the purpose of considering the following resolution or a resolution to the following effect:-

March 13th., 1924.

RESOLVED

- "1. That the report of the Finance Committee dated the 21st. day of February A. D. 1924 be adopted.
- "2. That W. W. Foster, City Auditor, be dismissed from the said office of City Auditor.
- "3. That such dismissal take effect forthwith.
- "4. That there be paid to the said W. W. Foster three months' salary in lieu of notice.

"AND BE IT FURTHER RESOLVED that the evidence submitted to this Committee be forwarded with this report to and presented to Council at the meeting to be called for the purpose of considering this report."

All of which is respectfully submitted.

ALFRED WHITMAN, Chairman
W. O. CAMERON,
R. A. GUILDFORD,
H. W. CAMERON.

Alderman Whitman submits following resolution as incorporated in the report of the Finance Committee February 21st. 1924.

RESOLVED

- "1. That the report of the Finance Committee dated the 21st. day of February A. D. 1924 be adopted.
- "2. That W. W. Foster, City Auditor, be dismissed from the said office of City Auditor.
- "3. That such dismissal take effect forthwith.
- "4. That there be paid to said W. W. Foster three months salary in lieu of notice.

"AND BE IT FURTHER RESOLVED that the evidence submitted to this Committee be forwarded with this report to and presented to Council at the meeting to be called for the purpose of considering this report."

Moved by Alderman Whitman, seconded by Alderman W. O. Cameron.

The Council is now addressed on the subject of the Finance Committee's report, reading same clause by clause, by the Chairman, and submits for consideration the following Exhibits:-

E-1 -

Office of City Auditor,
Halifax, December 5th., 1923.

March 13th., 1924.

Alderman Whitman, Esq., Chairman,
Finance Committee.

Dear Sir,

Your letters of the 29th. ult. and 1st. inst. to hand and contents noted.

As I informed you by 'phone on receipt of yours of the 29th. ult., the information in re Sewerage Collections is contained in Mr. Crowell's report which I cited you (not only for ten years but for seventeen years). This I can only repeat, notwithstanding your remarks in yours of the 1st. inst. when referring to the same subject.

Certainly all monies collected on account of Sewerage go into the Sinking Fund; I might mention that Mr. Crowell's figures were taken from the Ledgers of the Sinking Fund and City.

In re settlement of amounts due the Bank each year from 1913-14 to 1917-18, I find -

1913-14-\$180,000.00 was repaid March 23/16 -

By cash on hand	\$164,860.00	
" " 1912 account	<u>15,140.00</u>	\$180,000.00

1914-15-\$198,000.00 was repaid September 8/19

By cash on hand	165,880.65	
" " 1913 account	<u>32,119.35</u>	198,000.00

1915-16-\$208,500.00 was repaid September 8/19

By cash on hand	175,597.65	
" " 1912 & 1913 accts	<u>32,902.35</u>	208,500.00

1916-17-\$230,500.00, was repaid September 30/20 -

By cash on hand	116,071.06	
" " 1920 Account	49,533.94	
" " 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915	<u>64,895.00</u>	230,500.00

1917-18-\$166,622.90 was repaid May 18/22

By cash on hand	31,622.90	
" " 1918 Account	16,000.00	
" " 1919 "	74,500.00	
" " 1920 "	<u>44,500.00</u>	166,622.90

Respectfully submitted,

W. W. FOSTER,
City Auditor.

: : :

E-2:-

March 13th., 1924.

Extract from Report of
PRICE WATERHOUSE & COMPANY on
Housing Commission of City of
Halifax.

The very unsatisfactory condition of the books and the fact that a defalcation was disclosed necessitated a complete check of all transactions to September 1st. 1923.

CASH:-

A reconciliation of all cash receipts and disbursements as shown by the Cash Book with the deposits and withdrawals as shown by the Bank statements, disclosed the fact that all cash entered in the Cash Book up to October 31st. 1922 had not been deposited in the Bank as received. The under-deposit in Bank was apparently made up in November 1922, during which month the deposits were approximately \$3,300.00 in excess of the receipts shown by the Cash Book. We understand that the additional deposits were made as the result of the insistence of the City Auditor or that the bank deposits should be brought up to date, but so far as we can ascertain the matter was not reported to the Commission.

E - 3:-

Extract from report of
PRICE WATERHOUSE & COMPANY on
Accounts of City dated January
30th., 1924.

The City Charter provides that the City Collector shall require any person paying taxes to deliver to him the tax notice, and that he shall give a receipt for the amount paid and keep a counterfoil or duplicate in order that the returns may be checked and verified by the Auditor. It would seem that the Auditor compared such tax notices as were exhibited to him with the duplicate receipts or counterfoils, satisfying himself that these were entered in the cash book, but it would appear that if duplicate receipts were on file for which there was no corresponding tax notice, the Auditor did not insist upon the cash represented by these duplicate receipts being turned over to the Treasurer, but was apparently satisfied if evidence was given to him that this had been done at a later date. Consequently, the Collector was always in the possession of a considerable cash balance which was not entered on his cash book.

The verification made by the Auditor of Collections for water rates and local improvement assessments was similar to that made for taxes.

As regards the defalcations in the office of the City Health Board, it would appear that the Auditor made no effort to satisfy himself that the revenues deposited with the Treasurer represented all income to which the

March 13th., 1924.

City was entitled, and he informed us that he felt justified in accenting without question the statements under the signature of the duly sworn officials of the City.

Nothing has arisen during the course of our investigation which would lead us to doubt the honesty and integrity of the City Auditor, but the lack of effective control on his part, and the absence of a proper accounting system in his department have permitted defalcations to occur over an extended period.

His Worship the Mayor asked if Mr. Foster of his Counsel wished to address the Council on the subject of the charges.

Colonel J. L. Ralston, Counsel for Mr. Foster, addressed the Council claiming that Mr. Foster was no longer City Auditor as he had resigned on the 25th. of October last. He submitted and read letter of resignation to the Council together with the Certificate of his Physician of his unfitness to carry on the duties of his office owing to ill health. He objected to the Council further proceeding with the consideration of the charges.

Read opinion of Messrs. Henry, Rogers, Harris & Stewart dated November 1st. 1923, re charges against City Auditor.

Halifax, N. S.,
November 1st. 1923.

His Worship The Mayor,
City Hall,
H A L I F A X.

Your Worship, Re Resignation of Officials.

Our opinion has been asked as to the right of a civic official to vacate his office by resignation though such resignation may not be accepted by the Council; in other words, whether the resignation of a Civic Official is complete without acceptance. We understand that this opinion is requested particularly with reference to the letter of October 25th. 1923 submitted by the Auditor W. W. Foster to the Mayor and Council.

The common law rule unless modified by Statute is

March 13th., 1934.

that a Municipal Officer cannot vacate his office at his pleasure but must continue in office at least until his resignation is accepted. The question, therefore, resolves itself into an interpretation of the City Charter for the purpose of ascertaining whether the common law rule has been modified or abrogated. The question is one of considerable difficulty as there has been no judicial interpretation of the City Charter on the point, and other legislation which has been interpreted is not similar.

The pertinent sections of the Charter which we have considered in forming our opinion are the following: Section 119 s.s.2 (1907 Charter) Section 128 (1907 Charter) and Sections 297, 298, 299, 304 as amended by chapter 74 of the Acts of 1914. These sections read as follows:-

"S.119 (2) 1907 Charter: Every such officer shall
"hold office until his death or resignation, but
"he may be dismissed from his office for good
"cause by a two-thirds vote of the whole Council
"at a meeting of the Council called to consider
"the question.

Sec. 128 (1907 Charter)

"Any officer of the City, although appointed for
"one year, or other term certain, shall continue
"to hold office until removed, either by an ex-
"press vote of removal passed by the Council, or
"by the appointment of a successor, and until
"such successor takes the oath of office and has
"given security, to the satisfaction of the
"Council.

Sec. 297:

"Every official or employee who has contributed to
"the fund for ten years or more and who has reach-
"ed the age of sixty years may be permitted by
"the Council to retire from his employment and to
"receive from the fund an annual allowance for
"the remainder of his life. Such allowance shall
"be determined by the average amount of his yearly
"salaries for the three years next preceding his
"retirement, and shall be equal to one fiftieth
"of such average amount for each year in which
"he has contributed; provided that, in no case,
"shall the amount of such allowance exceed thirty-
"fiftieths of such average amount.

Sec. 298:

"Every official or employee, who has contributed
"to the fund for thirty years or more, and who has
"reached the age of sixty years, shall be entitled
"to retire from his employment and to receive from
"the fund for the remainder of his life an annual
"allowance equal to thirty-fiftieths of such aver-
"age amount of his salary.

Sec. 299:-

March 13th., 1924.

"(1) Every official or employee, who has contributed
"to the fund for ten years or more, and who has been
"declared by the Council, on the report of two physio-
"ians, one of whom shall be the medical officer, un-
"less he is personally interested, to be incapacitat-
"ed or unfit for the discharge of his duties, and is
"retired from his office or employment by a two-
"thirds majority vote of the whole Council shall re-
"ceive from the fund an annual allowance computed as
"hereinbefore provided, until the amounts so paid by
"way of allowance equal the amounts which he has con-
"tributed to the fund with interest thereon at three
"per cent per annum, and thereafter he shall be paid
"from the general revenues of the City to be realised
"by taxation such allowance as the Council on the
"recommendation of the Board of Control determines.

Sec. 300:-

"(1) Any official or employee who has contributed
"to the fund for not less than two years, and who
"voluntarily retires from employment by the City
"without being permitted to receive an allowance
"on retirement as hereinbefore provided, or is dis-
"missed by the Council for cause, shall be entitled
"to receive from the fund in one payment one-half
"of the total amount which he has contributed with-
"out interest.

"(2) Any official or employee who has contributed
"to the fund for not less than two years, and

"(a) whose office is abolished, or

"(b) Who, if appointed annually, fails
" of reappointment,

"Shall be entitled to receive from the fund in one
"payment an amount equal to the whole of his con-
"tributions without interest.

"(3) In no case shall any official or employee who
"has contributed to the fund for less than two
"years be entitled to receive any allowance or
"payment from the fund.

Sec. 304:

"304: Any person who has been in the employ of
"the City for not less than thirty years and has
"contributed to the fund for not less than ten
"years, and who has reached the age of sixty years
"shall be entitled on resignation or other re-
"tirement from office to receive for the remaind-
"er of his life an annual allowance equal to
"thirty-fiftieths of the average of his yearly
"salaries for the three years immediately preced-
"ing his retirement, and the different between
"the amount of the allowance which he is entitled
"to receive from the fund and the amount of such
"thirty-fiftieths shall be included in the yearly
"estimates and collected therewith. "

March 13th., 1924.

We are of opinion that the foregoing sections of the Charter do not abrogate the common law rule. We construe the word "resignation" as meaning a resignation accepted by the appointing authority, namely, the Council. We also think that such a construction more nearly harmonizes the various sections than any other possible construction. This is particularly true of S. S. 119 and 128.

Even in jurisdictions in which it has been held that an official can by a mere letter of resignation terminate the term of his office and be relieved of the performance of his official duties, there is, a considerable body of authority to the effect that such resignation can only take effect if the official is in good standing at the time the resignation is presented. In other words a fraudulent resignation is inoperative.

If a court in considering the matter were to come to the conclusion that the resignation was presented for the purpose of escaping the consequences of the Official's acts or negligence in the performance of his duties, it would be held that he was not entitled to resign and in that event a subsequent dismissal would be effective.

We are, therefore, of opinion that the Auditor's letter of October 25th. is ineffective and that he is not entitled to superannuation unless his resignation is accepted.

Henry, Rogers, Harris & Stewart.

Read opinion City Solicitor dated November 8th. 1923 re charges against City Auditor on same matter.

City Solicitor's Office,
November 8th., 1923.

His Worship the Mayor,
City Hall.

Sir,

Re Foster Resignation.

I concur in substance, with the opinion of Mr. Stewart, but with a good deal of doubt, and I think it better to state my conclusions in my own words.

There is no doubt that the English Common law rule was clear that a resignation by the holder of a public office was not effective until it had been accepted by the body by which he was appointed. But that rule was based on the old common law doctrine that a man could be compelled to exercise a public office, and as Mr. Dillon points out has little relation to conditions prevailing to-day in the United States and Canada. There are no recent English decisions on the point and if decisions in the United States were to a contrary effect, they would in my opinion, have been more applicable to our circumstances.

March 13th., 1924.

There are authorities both ways in the United States Courts, but the weight of authority is decidedly in favor of upholding the English Common Law rule, unless an intention to the contrary is indicated by the legislation connected with the office. There is nothing in our Charter, apart from a Section to which I am about to refer, manifesting a contrary intention, and therefore I think I am constrained by the weight of authority, both English and American, to concur in the opinion that a resignation to be effective must be accepted by the Council, unless this right of refusal to accept a resignation is modified by Section 304.

That Section provides that an official who has complied with certain requirements, which Mr. Foster has, is "entitled on resignation or other retirement to receive an annual allowance", a part of which, in excess of the amount which he is entitled to receive from the Superannuation Fund, is to be made up from civic taxation. The Superannuation Fund, it should be borne in mind, is not primarily city money at all. It is practically an old age Insurance Fund made up of compulsory contributions from the salaries of the officials. It is only in certain contingencies that the City can be called on to supplement it. The question whether an official who has complied with all the requirements of Section 304 can be deprived of the benefits of that Section, by the Council refusing to accept a resignation is most difficult and little or no aid can be obtained from any authority.

On the one hand it should be noted that the Section in the Charter which was repealed in 1914 had the words "may be permitted by the Council to retire and receive", for which were substituted the words "shall be entitled on resignation or other retirement to receive" which would appear to indicate an intention to confer greater rights on the official. On the other hand Section 298 which deals with the rights of an official who has contributed to the Fund for thirty years, makes the right of retirement and receipt of a pension absolute.

It would appear contrary to sound and recognized principles that an official against whom charges which would justify his dismissal had been preferred, could defeat the Council's right to deal with these and thus protest the superannuation fund by a sudden resignation, not based on good cause, and probably the same reasoning would apply to a resignation made in anticipation of known and ascertained charges being prepared. Further than that, I am not prepared to go.

The best conclusion I can come to is as follows:-

1. That an official against whom charges have been preferred or who probably is aware that charges are about to be preferred against him, cannot defeat the right of the Council to press those charges, by a resignation; and,
2. That an official who has complied with the requirements of Section 304 and against whom no

March 13th., 1924.

charge is preferred, and who has no certain knowledge of any such charge and who is desirous of retiring for good reason, such as a failure of health, cannot be indefinitely deprived of his rights by the action of the Council in refusing to accept a resignation.

F. H. BELL,
City Solicitor.

The Council is addressed by Colonel Ralston in reply to these opinions.

The Council is addressed by Mr. J. MacG. Stewart in rebuttal of Mr. Ralston.

Alderman Power addressed the Council supporting Mr. Ralston's views.

Alderman Whitman and Alderman Bissett both oppose views of Alderman Power.

Moved in amendment by Alderman Power, seconded by Alderman Colwell, that this Council do not now proceed with the hearing of the charges against Mr. W. W. Foster as in its opinion under Section 304 of the City Charter it has no jurisdiction in the matter.

Amendment put and lost. 8 voting for the same and 10 against it as follows:-

For the Amendment:-

Alderman Colwell,
Finlay,
Sanford,
Castonguay,
Schaffner,
Whelan,
Power,
Hubley.

Against it:-

Alderman Whitman,
Munnis,
Bissett,
H. W. Cameron,
McDonald,
Guildford,
O'Toole,
Drysdale,
W. O. Cameron
Daw.

Alderman Power submits the following Resolution:-

March 13th., 1924.

MOVED that in the opinion of this Council the Members of the Finance Committee should not sit in Council on the hearing of the charges against Mr. W. W. Foster, now or formerly City Auditor, on the ground of reasonable apprehension of bias in law against and for him.

Moved by Alderman Power, seconded by Alderman Colwell.

His Worship the Mayor rules the resolution out of order.

Moved by Alderman Power, seconded by Alderman Colwell, that this Council do now adjourn until Monday Evening, the 24th. instant, at 8 o'clock.

On vote being taken there appeared for the Motion:-

Alderman Colwell,
Whitman,
Munnis,
Sanford,
Schaffner,
Guildford,
Whelan,
Power,
Hubley.

And against it:-

Alderman Finlay,
Bissett,
Gastonguay,
H.W.Cameron,
McDonald,
O'Toole,
Drysdale,
W.O.Cameron,
Daw.

Tie vote.

His Worship gives his casting vote AGAINST the Motion and declares it lost.

The Clerk, at the request of His Worship the Mayor, produces Rates Cash Book of City Collector for 1921 and Transfer Book of monies transferred by the Collector to City Treasurer, which are laid before Council.

His Worship asks if Mr. Foster wishes to address the Council.

March 13th., 1924.

Mr. Ralston requested to know whether the evidence submitted already to the Council closed the evidence proposed to be submitted in support of the charges.

Mr. Stewart replied that it did.

Moved by Alderman Colwell, seconded by Alderman Power, that this meeting do now adjourn until Monday Evening, 24th. March instant, at 8 o'clock. Motion put and passed, 10 voting for same and 8 against it as follows:-

For the Motion:

Alderman Colwell
Whitman
Sanford
Gastonguay
Schaffner
Guildford
Whelan
Power
Drysdale
Hubley.

Against it:-

Alderman Munnis
Finlay
Bissett
H.W.Cameron
McDonald
O'Toole
W.O.Cameron
Daw.

LIST OF HEADLINES.

W. W. Foster, City Auditor

Meeting adjourned at 11.35 o'clock P. M.


H. S. RHIND,
ASSISTANT CITY CLERK.


JOHN MURPHY,
MAYOR.

N.B. A stenographic report of the proceedings of this meeting will be found following these

Minutes.

HALIFAX CITY COUNCIL

THURSDAY, MARCH 13, 1924. 8.p.m

HIS WORSHIP THE MAYOR having called the council to order.

THE CLERK called the roll.

THE CLERK then read the notice calling the meeting.

J.MC. G. STEWART was present as special Counsel for the City.

J.L.RALSTON, K.C. was present as Counsel for Mr. W.W.Foster.

THE MAYOR: In keeping with the notice just read I now ask the Clerk to read the Report of the Finance Committee and the extracts contained therein.

THE CLERK then read the Report and Extracts.

ALD: WHITMAN: I would move the following Resolution;

1. That the Report of the Finance Committee dated 21st February, 1924, be adopted.
2. That W.W.Foster, City Auditor, be dismissed from the said position of City Auditor.
3. That said dismissal take effect forthwith.
4. That there be paid to the said W.W.Foster three months salary in lieu of notice.

ALD:W.O. CAMERON, Seconded the motion.

ALD. WHITMAN : There are a number of charges, and the first reads as follows: (Charge No. 1 read)

That was dealt with by myself in a report of my own dated 5th March, 1923 and it was based on a letter that I received from the City Auditor, which letter I will lay on the table, as well as the Report. The Report reads as follows: (read)

These cheques would be drawn by the proper authorities and would be certified on the back that they were lawfully drawn by the City Auditor,-

-and properly drawn according to the provisions of the Charter, which will be called to the attention of the Council no doubt by Mr. Stewart himself. The letter I refer to I will just read. (E/1)

The 2nd charge is: (charge read)

This Reserve Fund was a fund started many years ago to take the place of this borrowing of the 30% which was now borrow to supply money while the taxes come in. The idea was the \$75,000 would be a sufficient sum to supply the needs of the city until the taxes came in and the Charter provides that it should be repaid out of the year in which it was loaned and as soon as possible. Mr. Stairs and myself made a report in regard to that as trustees of the Sinking Fund. This other report, it became my duty to make it as being appointed a Committee with Alderman Bissett, who went away to the West Indies and did not return in time to assist me and join in this report, consequently I had to make it alone. The report of Mr. Stairs and myself in regard to the Reserve Fund, a portion of it is applicable. We say: (read). We have secured \$20,000. of that money which was loaned to a number of years; I think it was about a year ago and that is all of that Reserve Fund we have been able to secure.

THE third charge is: (charge read)

"Concealed such information"- that appeared in the report of Price Waterhouse & Co., on the Housing Commission. At pages 2 and 3 of Price Waterhouse & Co's report, they report as follows: (Read and marked E/2).

I think I got it from the short report that the Secretary of the Housing Commission was short some \$2,000; he had not the money, and he borrowed it, or

or his father borrowed it, and was able to pay it back.

THEMAYOR : I don't know that the report set out any such facts as you are now stating.

ALD. WHITMAN: Any way the money was obtained through a third party and was paid back; that fact was not reported to the Commission or to the Council with the result that soon after the Secretary of the Housing Commission repeated the exploits he had before indulged in and when Price Waterhouse & Co., audited his books it was found according to this report that the Secretary was short I think some \$3,700 approximately. The result of that was we have a defence to our bond on which we are attempting to recover the loss from the Insurance co.,

ALD. POWER :They have made up their mind to defend it?

ALD. WHITMAN: I understood so; we have had to issue a writ. I imagine they would not allow us to issue a writ without they had made up their minds to defend it.

MR. BELL: They have intimated to me they do intend to defend.

ALD. WHITMAN: Charge Four reads: (read)

This charge has reference to a report made by Mr. Foster under his own hand showing the City Clerk's defalcation, and that money had been in his hands a long time without being paid over. In some cases years ago it was ranging as high as \$10,000. I submit that report of Mr. Foster in regard to the City Treasurer. (E/3) Of course, it is the duty of the auditor as soon as anything is wrong to inform his principals about it. I think that fact is reported on by Price Waterhouse and Co., January 30th, 1924, page. 3. The pertinent portions I will read (read)

They find he held money on hand which he did not pay over every night to the treasurer, which he was required to do by the Charter every night. Consequently the Collector was always in possession of a considerable cash balance which was not entered on his cash book; I think it will be shown here tonight he was in possession of a large cash balance which was in the cash book as well. I think Mr. Stewart will submit some evidence showing that there was a large portion of cash on hand over as much as two months, that any one looking in the cash book could not help but see it.

Price Waterhouse & Co., have reported that the known amounts that have been stolen amount to some \$83,000 odd; and of course a very much larger sum may hereafter be found, and this charge says these defalcations, this large loss was caused by the auditor not reporting what happened, which Price Waterhouse & Co., say he should have known about.

I think I have laid before the Council the facts on which we base our report. We had some other facts that we knew from the books which will probably be shown to members of the Council if required.

THE MAYOR: will the Clerk kindly produce the Transfer Book and Tax Book for 1921.

MR. RALSTON: I did not understand when Alderman Whitman arose that it was for the purpose of making a presentation of the evidence. I thought possibly he was just putting before the Council the Resolution. I was rather surprised to find he was going ahead, without any reference to Mr. Foster or any one else, to present the evidence, without formally calling on us for an answer. May I here, subject to your direction Mr. Mayor, formally take the objection which I took the

other night and amplify it somewhat by a statement of the facts. As I stated the other night, I am representing Mr. Foster; I am not representing the City Auditor Foster; I am contending, with deference, that this body has no jurisdiction over Mr. Foster to deal with this matter. I would have made this objection at the beginning if I had known Ald; Whitman was launching into a presentation of the evidence in the case. I have refrained from interrupting but I trust I may be permitted now to proceed with this objection.

My point is that in October last a gentleman named W.W.Foster, presented to His Worship the Mayor and Members of the City Council, under date of October 25th, 1923, the following letter addressed to His Worship the Mayor and City Council. (Letter read) And accompanying that letter was a letter dated Oct., 25th 1923 (Doctor's certificate read) The situation which I am presenting to you, gentlemen, before you proceed further with the matter which is the subject of the notice calling this meeting, is this: that according to the recommendation of the Committee represented by Ald. Whitman and now formally presented and moved by him, it is proposed that this body dismiss Mr. Foster, who resigned nearly six months ago. Now, why, - you may be left to infer. When I was a boy, and I have no doubt some of you did the same thing. we played a game called, "cutting the dead man's throat". ; I think it will occur to some of you gentlemen that it is doing the same thing, to solemnly dismiss an official who resigned six months ago. If the City Council could do something to Mr. Foster, - sentence him to be whipped or to imprisonment, or

something of that sort, if he were convicted of the charges made against him, then possibly there might be some object in you and I taking the time to consider and read these books and in listening to the evidence, and then to discuss the matter, and come to a conclusion, but in view of the fact the only thing the city can do is to dismiss Mr. Foster, and in view of the fact he has already resigned, I submit that my objection is sound and that this Council should not proceed further with this investigation. It may be said that there must be some reason for the Council taking the time to do this. The reason is apparent. The reason is that the dismissal of Mr. Foster, in the judgement of some, will have the effect of depriving him of the benefit of the Superannuation Fund into which he has paid money for the last eighteen years. That is the only reason, valid reason, I can imagine why this proceeding is going on. But are we so sure of that? I don't know if the City Council has taken advice on that or not. I have before me the section which was quoted in Mr. Foster's letter and which I will read again (section read). That section did not use to be that way; it was different; and if you had been operating under the old section it is quite possible you could say, we will not accept Mr. Foster's resignation, we will keep him on and fire him. It used to read as follows (old section read) It used to be "May be permitted to retire", now it is "shall be entitled on resignation"; and I submit Mr. Mayor and gentlemen, that the reason is perfectly plain. The Statute was made for this purpose, that the Council after a man had served for the length of time required by the Statute, could not keep him on and deprive him of his superannuation allowance by refusing

to accept his resignation. Assuming there were no charges against Mr. Foster, the situation would be this; That Mr. Foster resigns, - he says, I have served my time, I have contributed for ten years, and I want to resign and get my superannuation. No, says the Council, you can resign all you like, we wont accept your resignation, and notwithstanding you have paid in year after year, you are going to serve until you die and get no benefit from superannuation. And that is exactly the reason why the Statute was changed, and why now when a man reaches that age, and has paid in that number of years, and served that long, he is automatically entitled to superannuation allowance; and that is why I say that these proceedings, I submit, should not go on; first, because of the fact Mr. Foster has resigned; and, secondly, because the only possible object might be - if he has not effectively resigned, and I submit he has - some say he has not - it simply precipitates a lawsuit on the city in connection with the whole matter. You can readily understand a man who has paid in the number of years Mr. Foster has, and who has the Statute to rely on, is not going to let his superannuation go, simply because some Committee of the Council deem it right to keep him on and then to cut him off so as to deprive him of his superannuation allowance. It was permissive under the old Charter, now he is entitled on resignation. And what is resignation? I am quoting from an American authority (96 I 11: 420 Reiter v State 51 Ohio, S.R. 74) it is binding and in line in this case because of the wording of the Statute: I refer further to the City Charter, Section 119 (2) which provides that the officers when appointed shall hold office until death or resignation.

Mr. Foster has resigned; the office is vacant; Mr. Foster is not before your Council tonight as City Auditor at all; he is here because there has been a great deal of publicity given this matter, and if your Council feels it is worth your while and worth the whole of all of us "beating a dead horse" if I may use that expression with deference, Mr. Foster will be here, and I will, and we will stay through the proceedings to meet every charge or suggestion of a charge that is made. But I feel before the Council proceeds further with the matter that my objection should be seriously considered and a decision come to on it.

THE MAYOR As members of Council will probably recall at the time of the resignation of the City Auditor being tendered the Council took legal advice as to its effect and as to whether the tendering automatically severed his connection with the office. We have an opinion from Messrs. Henry, Rogers, Harris & Stewart.

(Opinion read).

At the same time the City Solicitor gave a written opinion with respect to the Auditor concurring in a general way, but the City solicitor asks leave to read it himself.

ALD. COLWELL: Was this opinion read in the Council before?

I don't remember hearing it.

THE MAYOR: Yes, it was read.

(Mr. Bell then read his opinion)

THE MAYOR: You have both opinions now before you; and unless the Council desire to deal with the objection raised I will ask the Clerk to note it and we will proceed with the matter before Council and the recommendation with which we are dealing. You have had an objection clearly stated, and you have heard the opinion

of both our legal advisers and with the wish of Council that can be dealt with, otherwise we can proceed and note the points as to the powers of the Council to deal with the matter at all. You have heard the other side clearly set out that this Council has not power to deal with the official because on the tendering of the resignation he ceased to be an official and consequently it is not in our power to deal with the man, he is not in our employ.

ALD. COLWELL: The City Solicitor's opinion is non-committal; neither one thing or the other.

THE MAYOR : If the reading of one or other of these opinions was not done in such a way as to give any member of the Council a clear idea as to what they contain, we will have them re-read.

MR. BISSETT: I would prefer to hear Mr. Stewart's opinion on the point raised.

THE MAYOR : Unless Council specially press it. Mr. Stewart's feelings are that he cannot add anything to this opinion which he has tendered; after the lapse of time he sees no reason to alter that opinion in any respect; he would prefer to stand on the opinion which he has presented.

MR. RALSTON: I have made the objection. I take it the presentation of the two opinions which have been read is the answer of the other side, if I may put it that way, and I am entitled to reply, and my reply will be very brief. I regard this as a judicial proceeding and the matters are being presented in a judicial way. I want to point out this : I made the point first that all which was being done, I submitted, was to consider whether or not you would proceed to take the trouble to consider the

dismissal of an official who had already dismissed himself in a sense, having vacated his office as far as he could. Now, I have the benefit of hearing the opinions of two gentlemen, whose opinion I respect in the highest possible way- I say that sincerely- and Mr. Learned Friend Mr. Stewart begins his opinion by saying the question is one of considerable difficulty: While Mr. Bell says he has a good deal of doubt and that the questions are most difficult. I only want to say this further; Mr. Bell's opinion I think reaches - If My Learned Friend Mr. Stewart will permit me- what may be the fallacy of the opinion which he has read, - Mr. Stewart starts out with the idea that the common law principle prevailing today, that an official cannot resign unless his resignation is accepted is pointed out by Mr. Bell, and his authority is DILLON on MUNICIPAL CORPORATIONS. The idea in England used to be that a man who was elected to office must serve because it was a public duty and therefore he could not be permitted to relinquish office any time he likes: we have got away from that in America and in Canada; a man serves if he likes, and does not have to if he does not like. We could not get on if a man was to be kept there as long as we liked; and therefore Mr. Bell's opinion points out the distinction that in this country we have by custom abrogated the law that once in a public office you have to stay unless some one lets you out; the situation is to day that you can relinquish the job any time, the same as any other job- that is the situation. The next thing is, you have ~~xxxxxxx~~ a Statute here which expressly in its terms says that a man is entitled on resignation to his superannuation allowance, and if that

does not mean that a man is entitled when he presents his letter of resignation, provided he has served so many years and paid in so many years, then it means the Council by the simple act of refusing to accept his resignation can keep his money and make him serve until he dies. That conclusion is shocking and is not one which should be reached by this Council if you vote on this objection; and if that conclusion is sound it does not mean that superannuation alone is taken from the man, but it means that if you or I accept the Office of City Clerk, or Treasurer or Auditor or any other job, we are going to stay there until the City Council lets us out; it is not a job for one, two or three years, - we cannot resign when we like; we have to stay in the job once we have accepted it, and the only divorce is one granted by the City Council itself, and if that is the way the officials hold office we had better know it, and that has to be taken into consideration when you decide whether my objection is valid or not.

MR. STEWART: I think there is no question as between the solicitors as to what the English common law rule was; the person who took a public office stayed there until he could persuade the appointing authority to release him from his duties. That rule has always worked in England, and worked well, because public authorities who appoint these officials are never so unreasonable as to refuse to relieve a public officer of his duties when he desires to be relieved of them. The purpose of the rule is this; that the public service must go on at all times, and no public servant who gets into a huff or has some temporary reason for retiring shall interrupt the public service by getting out and leaving of himself.

I think that purpose applies just as much today as it did when this common law rule was formulated. The common law of England is the law of Nova Scotia except where it is particularly inapplicable, and unless also it is changed by Statute. I think fortunately in this case the Statute in question gives us a clear lead and a clear indication. Section 298 of the Charter deals with an official who has contributed to the Fund for thirty years. Section 304 deals with a civic official who has contributed to the fund ten years but who has served for thirty years. Note the difference in the language between the two sections, - section 298, the case of the man who has served for thirty years and paid in for thirty years, "such official shall be entitled to retire."; clearly he can get out without the consent of Council; but when we come to deal with section 304 the language is changed entirely, it says he shall be entitled on resignation to receive his superannuation. The resignation that is used there is in my opinion clearly the common law resignation; that is a resignation accepted by Council, the meeting of the minds of the appointee and the Council. I submit further that it would be a horrible state of affairs if an official who committed such acts or has omitted to perform his duties to such an extent that the Council could forthwith dismiss him and bring him within the terms of section 300 and deprive him of all his superannuation except half of what he paid in, could by a mere letter force all action of Council and reap a superannuation for life in spite of the fact that he was liable to dismissal if he had not sent that letter. I submit that construction of the Act is absurd. It leads to absurd results.

Far rather the only common sense view I submit to take of the situation is this; and this is the view I think that is taken even in the jurisdiction in the United States which recognises a resignation without acceptance, -they say even in those cases if a man, if a public appointee has been guilty of negligence or has misconducted himself in the exercise of his office to such an extent that the appointing authority could dismiss him, then during that period he has not the right to resign; he must take the consequence of dismissal. That is the common sense and business like interpretation of the law, I submit; and that a man by simply resigning can get rid of his improper or negligent acts is contrary to natural justice, and there is a justice to the city as well as its officials.

ALDERMAN POWER: moved the following amendment to the Resolution: That this Council do not now proceed with hearing the charges against Mr. W. W. Fostee as in its opinion it has no jurisdiction in the matter under section 300(4) which amendment being seconded by Ald. COLWELL; and a debate arising thereon, in the course of which the following Alderman took part; - Ald.: Power, Gastonguay, Finlay, Sanford, Munnis, Dawes and Whitman, and Mr. Stewart being asked if he had any further opinion to express-

MR. STEWART I do not know that I can add very much to what I have said already. Both Mr. Bell and myself were of opinion that if an official attempts to resign when there may be charges brought against him - when his conduct is such that charges will probably be brought against him - no official under such circumstances can resign and escape the consequences of his act. At the time. Mr.

Mr. Foster presented his resignation to Council the audit was in progress; his department and all other departments of the city were under investigation; the Council did not have complete information as to what charges could be brought against him or not be brought against him- a case which could be made was not complete; the evidence was not forthcoming to Council. It is just under such circumstances in my opinion- and I have no doubt on this point- it is just under such circumstances that even in jurisdictions in the United States where public officials are permitted to resign without having their resignations accepted, - it is in such cases they cannot resign and escape the consequences of dismissal when there department is under investigation; the status quo must be maintained until the facts are sifted and then the charges can be brought on notwithstanding the resignation, and the dismissal of the appointing authority is in order and effective.

ALDERMAN WHITMAN: There was no charge against him (Mr. Foster) and we did not intend to bring any charge against him until we had the final report from Price Waterhouse & Co. They were investigating the City Auditor's work in the city up to the very last; his duties extended to every department of the city, and we could not get a complete report on Mr. Foster until Price, Waterhouse & Co. had completed their report. But before he sent in his resignation it was known to myself and every one else that in a department of which he was the auditor, the Collector's Department, there was a shortage of some \$80,000. which could not have happened if Mr. Foster had performed his duty as Auditor, and it must be expected - he must have expected that this charge would be brought against him simply because this City Council had to account to the public; we had our duty to the public to perform, to punish any man who had not

done his duty and had allowed another official, when it was his duty to look after him, to embezzle from this city a large sum of money, anyone would expect this charge to be made; he could not look forward to anything else, he knew it was going to be made.

ALDERMAN BISSETT:

"Q". The Finance Committee ^{reports} - take paragraph 1 - whereas the same city auditor being aware etc., (read). This very clause of this report, which can be proven to the hilt, is that he concealed theft by another official and did not report it to the Commission or to the City, whereby the city lost nearly \$4,000, and on the face of this it is evident to me he concealed this after the fact; he was an accessory after the fact; if he didn't steal it himself, he allowed another to do it, and hid it from the proper authorities. There is a direct charge equally as reprehensible as if he had taken the money himself. I cannot help taking that view of the first paragraph and it will be plain to anyone who reads it. He was as guilty as the man who took it and if that is not a serious charge I don't know what a serious charge is.

ALDERMAN WHITMAN: I don't altogether agree with Alderman Power. Even in the rule laid down in regard to the construction of the Statute - of the construction that he wishes anyone to put on that Statute - the result is ridiculous, without it is so clear in that way you cannot construe it in any other way - it does not impose some ridiculous thing, or something to bring hardship on the city, or something no reasonable man could suppose for a moment any legislature would pass. We had this situation up before in the Theakston case. He resigned; his resignation was in your hands long before you dismissed him. It was known to the Council, and Alderman Power took the same position I do now, and voted for his dismissal. In regard to any liability, this Council

is protected when they act in good faith, and act on the advice of their counsel, and we have taken the greater precaution. We have consulted one of the most capable men in the city and had his opinion long before we took these proceedings at all. This thing has been gone over and thought out since and his opinion is the same now as then and better than all, I think he has put his position so clearly before this City Council that there is no man here but what can come to the conclusion he is absolutely right.

ALDERMAN POWER: Alderman Whitman is all wrong when he said about the Theakston case; it was never considered.

ALDERMAN BISSETT: I think the laymen might offer their views as foreign from the presentation of the views of the legal gentlemen present. My view is this, judging from what I have heard in reading the Statutes, if the resignation of Mr. Foster could be accepted - had to be accepted - that it was compulsory to accept it, he could previous to sending in that letter steal \$100,000. and send the resignation in next day and the resignation would take precedence over the city's rights to do anything; that is my view of the matter.

MR. RALSTON:

My Learned Friend seems to forget, and I am just afraid that members of Council are forgetting the real situation here. My Learned Friend uses the expression that Mr. Foster should not be allowed to resign and escape the consequences of his act. What are the consequences of his act if he is accessory after the fact as has been stated dogmatically; the consequences are he can be prosecuted and put in jail; he is not escaping that by resigning; what is the situation? If he was a party to the stealing by the City Collector of \$80,000., that he knew it all the time, it means he was negligent and as an official of the city, or former

official, he can be sued and judgment rendered against him. I have not enquired of my client's financial capacity but I understand he is at least a man of some substance and judgement could be collected for a few thousand. He is here today and ready to face any action the city wants to bring. We talk as if Mr. Foster had got from under by resigning. He has resigned and you have not to examine these books and go with the lawyers into other legal questions- that is not a threat- we will have that opportunity of going into a good many legal questions before we are through; and if Mr. Foster's resignation does rid you of that responsibility - and I submit this is all you gentlemen are talking about, whether or not his superannuation fee is going to be allowed, and I submit fairly in the presence of Mr. Stewart and Mr. Bell that it does not make one whit of difference what you gentlemen do in regard to hearing these charges, the courts are open to Mr. Foster and his rights will be enforced and the days and nights spent here will result in nothing further than I know of than an attempt to say to Mr. Foster, True you got out as City Auditor, but we will give you a further kick out; you are dead completely but we will cut your throat. That is all there is for discussion here. The man is here ready to defend any prosecution or any action. Naturally the tendency is for a body as large as this acting in a judicial capacity to stray away from the point once in a while, but I do feel that the interests of my client who is here before a court who are judging his case cannot be fairly represented by me or judged by you gentlemen if the extreme views which are presented here now before the evidence for the prosecution is in, let alone for the defence, is allowed to have full sway. There are always two sides and to talk of a man being guilty of negligence

or an accessory, without hearing the evidence of the prosecution much less the evidence of the defence is not justice and I would ask you to maintain an open mind until that time comes, if it does come. I rather feel the time should not come so far as this body is concerned because it seems to me the point I have taken is pretty well threshed out and there is not much for this council

MR. WHITMAN: We are only trying here whether Mr. Foster should be dismissed; we are not trying suits to recover any money or as to whether he was negligent, but whether or not this Council should dismiss him; we are acting as representatives of the public in that respect.

THE MAYOR THEN PUT THE QUESTION and the amendment was defeated by 10 to 8.

NAMES AGAINST THE AMENDMENT: Ald. Whitman, Munnis, Bissett, Cameron, McDonald, Guildford, W. O. Cameron, O'Toole, Drysdale, Dawe..

NAMES FOR THE AMENDMENT: Ald: Colwell, Finlay, Sanford, Gastonguay, Whalen, Power, Hubley, Shaffner.

THE MAYOR : We can proceed with the discussion of the report before the Council.

MR. RALSTON: I make a preliminary objection, and I think I can feel I will not be misunderstood in making it. I am here protecting not only the financial interests of my client, but his reputation. I feel, as I know you, do, that this matter should be conducted in such a way as a judicial enquiry should be. While I have the greatest respect for the gentlemen I am about to mention, - but when I have explained my position they will feel with me possibly and probably that my contention or position is sound. It is a rule of Law generally speaking that a man does not sit in judgment on appeal in connection

with a decision which he has already rendered below. I mean by that, that in this instance, the Finance Committee according to the report read have met and formulated charges and have gone considerably further with the charges, and are now presenting them to the Council for ratification. I am going to submit to these gentlemen that under those circumstances.- I feel in fairness to themselves and to the city and to my client, they should not take part in the discussion or consideration of the matter in the whole council for the reason that they have themselves become the accusers in having formulated these charges; that further than that they have become the triers of these charges without the accused even being present or being heard; that further than that they have not only tried them, but decided them without the accused being heard; and further than that they have recommended or suggested the punishment to be meted out for these offences. I am quite aware, and Mr. Stewart and Mr. Bell will bear me out, in procedure of this sort it is the common custom for Committees to formulate charges and some American decisions have said a man is not disqualified because he may express an opinion, but I have yet to find that a committee man may formulate the charges, try them and come to a solemn decision, and then afterwards take part- all in the absence of the accused- and afterwards take part in the investigation when the accused is present. I say that with all respect- the gentlemen on the Finance Committee are among my very best friends- but I must take that position; and the position is accentuated by the fact that even to-night the Charman of that Committee, who made that report, who tried these charges, and who

absolutely finds them in the recital of the report, gets up and moves that this man be dismissed, which is the punishment to be meted out, and states dogmatically that Mr. Foster knew quite well, must have known, that \$80,000. was being filched by Mr. Theakston from the city treasury; and I feel these gentlemen will agree with me that under the ordinary principles of trial, a gentleman no matter how fair minded and how honestly he tried to banish from his mind ideas he previously had of the case, cannot help being influenced to some extent, unconsciously, by the decision he has already made; he cannot approach the question with that absolutely open mind necessary when a man's financial rights and reputation are at stake in the community.

After some discussion by members of the Council, MR. STEWART said : My Learned Friend Mr. Ralston started out by laying down the proposition of the law that a man does not sit on appeal when he sat in the Court below. I think until statutory amendments were made to the law, both in England and in Nova Scotia, and which were quite recent, the judge who tried the case was also a member of the Court of Appeal. I will go a little bit further and deal with the second feature of Col. Ralston's argument, and I think this is a fair situation. The Finance Committee was dealing with this subject in the same way that a Magistrate deals with an information that comes before him. He must decide whether in his opinion there is such evidence before him as to justify the issuing of a warrant (The Finance Committee in this case) Having decided that, the magistrate is still qualified and it is still his duty to hear the case on the return of the warrant. He is not disqualified from trying the accused simply because he thought there was prime facie evidence against him, - not in any sense.

In this case the Finance Committee having general supervision of financial matters consider certain reports, certain information, and they decide- here is a matter that ought to be referred to Council and recommendations made. They accordingly do it in the form of this report, which is very similar to a magistrate's warrant issued on an information. I don't think there can be any doubt; there is none in my mind; that not only are the members of the Finance Committee not disqualified, but I can go further and say I think it is their duty at this meeting to exercise their public duty, of considering not only the evidence submitted in favour of the motion, but the evidence submitted against the motion- I assume there is some to be submitted and to come to such conclusion is they think right under the circumstances; it is their public duty to take part in this trial and act as judges in this trial.

MR. BELL I concur with Mr. Stewart. I would rather put his analogy to a grand jury; the matter must be brought the Council in some way, and the proper way is to have it brought by a Committee, a committee such as a body of Grand jurors. They don't find a man guilty; they say certain things have been brought before them, and there may be a perfectly good answer, but they send this matter to the tribunal; they make a presentment and it comes before the Court. The Committee do that. They had certain matters brought before them, they form no definite opinion, because Mr. Foster was not before them; they say, here are matters that should come before Council for consideration and the usual formality is a report ~~xxx~~ with a resolution, which if the matters that are in the report are what they seem to be, is the resolution the Council should make. I understand that to be the attitude of the Committee. /They are not prosecutors. They heard one side only; they had

nothing more than the reports of the auditors and they say this should come before the Council and the proper way is the present resolution, which is correct they should move.

MR. POWER: Is a grand juror a good petit Juror?

If he prefers a Bill against a man and the panel runs out, can the judge take a grand juror and place him on the petit jury?

MR. BELL Don't press the analogy too closely.

MR. POWER : I move this resolution; In the opinion of this Council the members of the Finance Committee should not sit in council on the hearing of the charges against W.W.Foster now or formerly City Auditor, on the ground of reasonable apprehension of bias in law against or for him.

ALD COLWELL , seconded the resolution.

MR. RALSTON: Mr. Stewart is quite right, it used to be that the judge who tried the case sat on the appeal; the irregularity has been recognized and changed; it is not done today. Mr. Stewart's analogy to the magistrate fails completely, because the magistrate when he issues the warrant does not set out in his opinion the man is guilty; it states, whereas you have been charged with such and such an offence. The analogy to the grand jury, Alderman Power has shown the fallacy of that. A grand Jurymen cannot sit on the petit jury panel. So that analogy fails. I now want to read you what is suggested by My Learned Friends to have been simply a presentment or suggestion, that Mr. Foster has been charged with something, and open minds are still maintained and that this is only to bring the matter up. Take the fifth charge; "And Whereas this committee is satisfied that the City of Halifax has sustained heavy losses through de-

defalcations which losses would not have been sustained..
"(read). Is there any suggestion that is simply something for some body to consider or is that a finding that Mr.Foster, is guilty in the opinion of the Committee? And then take the sixth charge (read). Is there any suggestion of presentment or expression of opinion after the Committee has dealt with the evidence before them?

ALD. WHITMAN: I think the reference that Ald.Power made to England was unfortunate for himself. In England the trial judges sit in the Court of Appeal , or did. I think it is right that the very transaction should be known to this Council- the particulars of these charges. As a matter of fact, what was done was this; all these documents were placed in the hands of Mr.Stewart and Mr. Stewart was asked to prepare charges that could be laid before this council. There is not a member of the Committee who prepared these charges ~~ix~~ or who wrote or suggested a single word that they contain. Mr.Stewart came before the Committee with this charges and gave them to me. I read them before the Committee; I didn't prepare them; with an explanation that they were charges to be sent up to be tried by this Council and we had no right. I think it was clearly shown, to try Mr. Foster at all,; we didn't pretend to try him; Mr. Stewart prepared the charges just as a lawyer prepares a Statement of Claim by making allegations as quoted here by Col.Ralston.

After further discussion by Alderman,-

THE MAYOR I have consulted with both solicitors and they both agree that this Council has not power by vote to deprive any member of his right to exercise his vote in this matter. I cannot but rule the resolution out of order in view of the legal advisers opinion. I don't decline to put the motion: I rule under the advice of the solicitors that such power does not rest with the Council

and consequently it cannot be put.

ALD:POWER moved that the Council do now adjourn; which motion, being seconded by Ald. Bissett, and put, and there being a vote of 9 - 9 the Mayor gave this casting vote against the motion.

THE MAYOR: We will now proceed to discuss the report.

ALD WHITMAN: I prefer that there be no discussion between members of the Council as far as possible.

THE MAYOR : I ask the Clerk to kindly present the Transfer Books and the Tax Books for 1921 and 1922.

(Receipts of City Rates from 1917, 1918, 1919; transfer book from City Collector to City Treasurer)

MR. STEWART: The reason His Worship has called for these two specific books is in connection with the charge that the City Auditor being aware that moneys received by the City Collector in the course of his duties were being with-held and not deposited as required by law (Charge 5) I wish to refer specifically and to call the attention of the Council to three or four specific cases which appear in the Collector's books themselves and in the transfer book in which the Collector's deposits appear when he deposited his money with the treasurer. Take the Cash book for 1921, and the Transfer Book for the same year; on pages 159, 160 and 161 of the City Collector's Cash Book there appeared certain sums received on dated from November 17th, to November 28th, - I think every day excluding Sundays - certain amounts are entered in this book as having been paid to the then City Collector. The last date on which items were received, before the

sum total is added up and an amount struck, is November 28th, or at any rate after the last item of November 28th, and a sum is struck of \$6,038.90. That sum of \$6,038.90 appears in the Transfer Book from the City Collector to the City Treasurer as a deposit on December 31st and it is initialled by the auditor in the Transfer Book. That is simply one instance chosen because of the fact that from November 17th, to December 31st moneys were in the Collector's hands which under the law should have been in the Treasurer's hands as and when received. That is only an instance. Every page of the book, which speaks for itself, shows on the face of it- that moneys were in the Collector's hands which should have been daily deposited with the treasurer and they were not being daily deposited. I realize in all legal matters the documents must speak for themselves but to put in these books and ask members of the Council to examine them carefully is hardly fair. But when we come to the argument I think we can go more into detail from this specific instance, which is only an exaggerated case of what appears on every page of the book.

MR. RALSTON: Is there any claim there is any defalcation of the amount entered and later transferred to the City Treasurer?

MR. STEWART: In this particular instance not at all; except they were held by the Collector. The pointcharge five is addressed to is the fact that the City auditor knew the Collector was retaining in his possession moneys which by law should have been deposited daily with the Treasurer as received, and in this particular instance six weeks passed between the date of the receipt of the money and the date of the receipt of the money and the date of deposit with the Treasurer.

MR. RALSTON : The usual rule is that Counsel for plaintiff opens and states what the effect of his evidence will be upon what charge it is tendered; it seems to me if later no contentions were to be made that defalcations occurred with reference to these sums I should know it now.

MR. STEWART: It is under the general charge; p.p 159-161 of the City Collector's Cash Book for the year 1921.

MR. RALSTON: The Charge is that he knew this and failed to notify the City of Halifax.

MR. STEWART: Yes.

MR. RALSTON: Under what section do you say the City Auditor was bound to notify the City of Halifax that the Collector was not paying over every day, so long as it was paid over?

MR. STEWART: Section 326 I have primarily in mind; and also the duty of the auditor is surely to audit and report irregularities that come under his notice.

MR. RALSTON: Is there any section in which that duty is specifically imposed on the auditor of informing the City that the money is not being deposited every day?

MR. STEWART : reads section 320 and 326.

MR. RALSTON: My Learned Friend is relying on Sections 320 and 326?

MR. STEWART: Yes.

THE MAYOR I think the next order will be to ask Mr. Foster if he desires at this stage to make any statements in respect to this.

MR. RALSTON You consider me as speaking for Mr. Foster. Does this close the evidence to be submitted to Council in support of the charges which are contained in the Resolution?

MR.

MR. STEWART: Yes.

ALDERMAN COLWELL then moved that the Council do now adjourn until Monday evening, March 24th, 1924, at 8 o'clock and that further discussion be postponed until that time.

ALDERMAN POWER, seconded the motion, and

THE MAYOR Putting the motion, it passed on a vote of 10 to

8

CITY HALL,

Halifax, N. S.,

March 13th., 1924.

An informal meeting of the Members of the City Council was held this Evening at 11.45 o'clock. Present His Worship the Mayor, Aldermen Whitman, Colwell, Munnis, Finlay, Gastonguay, H. W. Cameron, McDonald, Whelan, O'Toole, Power, Drysdale, Hubley and Daw.

Moved by Alderman Power, seconded by Alderman Colwell, that the meeting of Council adjourned on Wednesday the 13th. of March until Monday the 17th. of March, be further adjourned until Tuesday, the 18th. of March at 8 o'clock P. M. Motion passed unanimously.

Meeting adjourned.


H. S. RHIND,
ASSISTANT CITY CLERK.


JOHN MURPHY,
MAYOR.