

No. 7 Granville St. -Consumption shown March and April 1928, to be reduced to 5,000 gallons for each month

No. 85 Brunswick St. - Consumption shown January and February 1928, to be reduced to 5,000 gallons for each month.

225 Brunswick St.- Account amounting to \$10.40 for 52,000 gallons registered from October 29th, 1927 to April 25th, 1928 to be reduced by one-half.

42 Maynard Str Consumption shown April 1928 to be reduced to 3,000 gallons.

21 North St. Consumption April 19th, 1928 to be reduced one-half

Reports of the City Engineer on above accounts are attached hereto.

Respectfully submitted

M. A. Hunter
CLERK OF WORKS

(Reports of the City Engineer on file)

Moved by Alderman Shannon, seconded by Alderman Dickie that the report of the Committee on Works be adopted. Motion passed.

*Collector
Clerk of Works*

MOTOR TRAFFIC PARKING SIGNS

His Worship submitted for the consideration of Council the following Resolution:

WHEREAS under the authority of the Police Committee signs forbidding the parking of automobiles have been placed on certain parts of certain streets in the City.

AND WHEREAS doubts have arisen as to the authority of the said Committee to direct the placing of such signs.

THEREFORE resolved that this Council do hereby decide and designate that the following blocks and sections of the streets and highways of the City of Halifax shall not be places for parking Motor Vehicles namely:

- BARRINGTON STREET
Both sides Spring Garden Road to Euke Street
- HOLLIS STREET
Both sides Bishop Street to George Street.
- GRANVILLE STREET
West side, George St. to Sackville St
East Side, Prince St. to Sackville St.

GRAFTON STREET

West Side, from Blowers St. to South side of Grafton Park Walk

ARGYLE STREET

West side, Bell to Blowers St.
East Side, Prince St. to Blowers St.

PRINCE STREET

Both sides Bedford Row to Hollis St.

BLOWERS STREET

Both sides Granville St. to Grafton St.

QUEEN STREET

Both sides Spring Garden Road to Sackville St.

ST. PAULS HILL

South side, Barrington St. to Argyle St.

PRINCE STREET

Both sides from Bedford Row to Hollis St.
South side, from Hollis St., to Argyle St.

SACKVILLE STREET

South side, from Granville St. to Argyle St.

And the "No Parking" signs erected in such places by the authority of the Police Committee are hereby ratified and declared to be placed there by the authority of the Council.

Moved by Alderman O'Toole seconded by Alderman Smeltzer and passed.

Alderman Dickie asked if His Worship the Mayor would instruct the Chief of Police to notify the public that no prosecution will be taken for a period of less than thirty minutes.

*Mayor
Solicitor
Chief of Police*

NOTICE OF MOTION BY ALDERMAN O'TOOLE
RE AMENDMENTS N.S.T. ACT

Alderman O'Toole submitted the following Resolution of which he gave notice at a meeting of the City Council held on the 14th April re amendments to the Nova Scotia Temperance Act:

WHEREAS the Nova Scotia Temperance Act has been in force in the City of Halifax for twelve years;

AND WHEREAS the promoters of that legislation promised that its enforcement in the City of Halifax would result in a lessening of

Aug. 16th, 1928

crime, the practical abolition of drunkenness and would make for the general prosperity of the City.

AND WHEREAS statistics prove that the Act is incapable of efficient enforcement as it lacks adequate public sympathy and in its attempted enforcement it has produced amongst our people a system of despicable spying, perjury, deceit, and a tendency to lower the general moral tone of the community.

AND WHEREAS the existence of the Nova Scotia Temperance Act in this City has enormously brought about the illicit sale of liquor and has assisted in smuggling to the loss of the public revenue and has induced a general contempt for law;

AND WHEREAS it is desirable to have liquor sold in the City of Halifax under proper governmental supervision, in order to foster the tourist traffic and the moral welfare of the City;

BE IT THEREFORE RESOLVED that this Council go on record as calling for the repeal of the Nova Scotia Temperance Act in the City of Halifax and in place of it to have a system, in communities that desire it including the City of Halifax, of the sale of liquor under Governmental supervision.

Moved by Alderman O'Toole seconded by Alderman Smeltzer and passed fifteen voting for the same and two against it as follows:

FOR THE MOTION

AGAINST IT

Alderman Shannon
Mitchell
Dickie
Smith
Donovan
Cragg
McDuff
McCarthy
Corbin
O'Toole
Mullane
Drysdale
Robertson
Smeltzer
Robinson - 15

Ald. Redden
Rains

-2-

Hon E. A. Rhodes

NOTICE OF MOTION ALDERMAN ROBERTSON
RE RATES FOR LIGHTING CIVIC BUILDINGS

Alderman Robertson submitted the following resolution of which he gave notice

at the last meeting of Council:

(See minutes of Council July 12th, Page 154)

Moved by Alderman Robertson, seconded by Alderman Mullane that the said Resolution be referred to the Committee on Works. Motion passed

*Engineer
Clerk of Works*

✓
NOTICE OF MOTION BY ALDERMAN SHANNON RE
CONTRACTS FOR CITY SUPPLIES

Alderman Shannon submits the following resolution of which he gave notice at the last meeting of Council. (See minutes of Council July 12th, Pg. 154)

*Shannon
Clerk of Works
Resolution
Don't know
John...*

Moved by Alderman Shannon, seconded by Alderman Robertson that the said resolution be referred to the Finance Committee for report.

*Ald Shannon
Clerk*

✓
RESTORATION WELLINGTON BARRACKS

Alderman Shannon asked that the rules of Council be suspended to permit him to introduce a resolution.

Moved by Alderman Mitchell seconded by Alderman Dickie that the request of Alderman Shannon be granted. Motion passed unanimously.

The following Resolution is submitted:

WHEREAS the City of Halifax was for a great many years the principal Naval and Military Station of Canada, and after the withdrawal of the Imperial forces from Canada it was garrisoned by the Royal Canadian Regiment, in addition to contingents of other branches of the Military Services and

WHEREAS on the 6th of December 1917, Halifax was partially destroyed by the great Explosion, in which area of destruction was situated the military property known as the Wellington Barracks, which previous to that time there was stationed there the Royal Canadian Regiment, and

WHEREAS in consequence of such explosion and the damage caused to such barracks, the Regiment was at the conclusion of the Great War withdrawn from Halifax with the exception of one Company.

THEREFORE RESOLVED that the Honourable the Minister of National Defence be earnestly requested to take such necessary steps at the earliest possible moment to have the Wellington Barracks restored, in order that they

may be utilized for the purpose for which they were constructed, and that upon such restoration being made that the Headquarters of the Royal Canadian Regiment be again established at Halifax;

AND BE IT FURTHER RESOLVED that a copy of this resolution be forwarded to the Prime Minister of Canada, the Minister of National Defence and to the members of Parliament for the City of Halifax

*Rh. Shannon
MacKenzie King
C. Shannon J.
Robertson
Hon. W. A. Black M.P.
John L. Quinn M.P.*

Moved by Alderman Shannon, seconded by Alderman Robinson. Resolution on being put is passed.

EXTENSION OF BRUNSWICK STREET

It was not decided to take up for consideration item 43 on the Agenda i.e., Report of the Committee on Works and City Engineer re extension of Brunswick Street;

Moved by Alderman McCarthy seconded by Alderman Robertson that these reports be referred back to the Committee on Works for further consideration.
Motion passed

*Engman
C. Shannon*

Moved by Alderman Smeltzer seconded by Alderman Robertson that this meeting do now adjourn.
Motion passed

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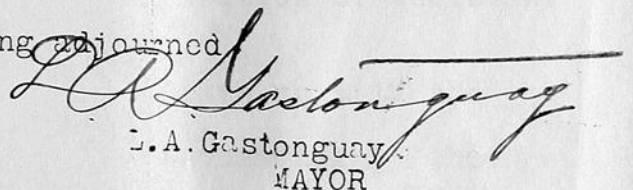
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Meeting adjourned



H.S. RHIND
CITY CLERK


E.A. Gastonguay
MAYOR

AUDITOR'S REPORT

City of Halifax, N. S.

FOR THE

CIVIC YEAR ENDING 30th APRIL, 1928

1927-1928



WM. MACNAB & SON, HALIFAX, N. S.

REPORT OF THE CITY AUDITOR.

1927-28

City Auditor's Office,
Halifax, N. S.,
July 31st, 1928.

*To His Worship the Mayor and Members of City Council,
City of Halifax, Nova Scotia.*

Gentlemen:

The Consolidated Balance Sheet of the City of Halifax, together with sundry exhibits, are herewith submitted. The financial period covered is the Civic Year commencing May 1st 1927 and ending April 30th, 1928. My comments on the Balance Sheet and the general financial position of the City follow:

Funded Debt: Exhibits 9 and 12.

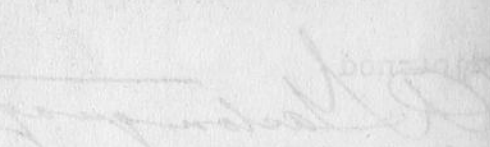
The gross debt of the City of Halifax at April 30th, 1928 amounted to \$13,388,062.92 made up of a general debt of \$11,288,757.36 and a water debt of \$2,099,305.56. The net increase in the funded debt for the year \$270,323.59 was for borrowings on account of the re-establishment of the Provincial Exhibition, the construction of the new Isolation Hospital and other civic services, less Short Term and School Debentures redeemed, amounting to \$52,676.41.

The total Sinking Fund of the City amounted to \$2,677,537.26; equal to 20% of the gross debt, and leaving a net liability to debenture holders of \$10,710,525.66.

Ratable property again shows a decrease, while property exempted from taxation shows an increase over last year. The assessed value of real estate for taxation purposes for the current Civic Year totals \$44,196,300, as against \$44,370,200 for the preceding year. The exempted list shows \$34,358,275 of assessed property values. In 1927-28 exemptions totalled \$32,758,025, and in 1926-27 exemptions amounted to \$32,236,935. It will be of some relevancy to you to peruse the list of exempted property for the Civic Year 1928-29, and I submit herewith a comparative statement for two years:—

EXEMPTED PROPERTY.

	1928-29	1927-28	Increase.
Imperial Government.....	\$ 2,916,140	2,898,140	18,000
Dominion Government.....	13,002,400	12,202,400	800,000
Provincial Government.....	2,232,700	1,939,500	293,200
County of Halifax.....	220,000	220,000	
City of Halifax.....	1,912,700		
City Hall and other Buildings and Land..	116,300		
Fire Stations.....	2,587,500		
Public Schools.....		4,436,500	180,000
Charitable Institutions.....		1,341,900	27,000
Churches.....		1,679,300	27,050
Sunday Schools.....		90,100	
Educational Institutions.....		2,110,070	
Schools (R. C. Episcopal Corp).....		248,200	
Convents.....		162,400	
Cemeteries.....		244,200	
Miscellaneous (Exempted under Special Act).....		5,239,365	255,000
	<u>34,358,275</u>	<u>82,758,025</u>	<u>1,600,250</u>


 W. A. GASTON
 CLERK

I have referred before to the tremendous growth of the list of exempted properties of the City. If it continues to increase at the rate of recent years, it will soon reach a point where the assessed value of exempted properties will exceed the assessed value of the ratable properties of the City.

There are two methods of affording relief to the tax rate. One is the creation of new assessable property through construction programs undertaken by private interests; the other is to petition the Dominion Government for a contribution in aid of rates. In Great Britain a sub-Department of the Treasury known as "The Rating of Government Property Department" appraises the value of Government properties in various municipalities and establishes the amount of the contribution to be made. When the size of Halifax, its importance as a strategic location for military, naval and transportation purposes are considered, it would seem equitable for the Government to recognize the high tax rate confronting tax payers because much of the best property in the City utilized for these purposes is now exempt. Why the Central and Local Governments should place their right to exemption for civic betterments, and on revenue producing properties higher than that of charitable, religious and educational institutions is difficult to comprehend, as is also the situation wherein the Canadian National Railways, which has encroached on the best taxable area of the City, has distinguished between that part of its System in Halifax where it pays virtually no taxes, because the properties taken over were formerly vested in the Crown, and in Montreal and elsewhere, where taxes are paid on the full assessment of properties formerly owned by Systems absorbed by the National Road.

This matter is of such importance that it should be the subject of study and investigation by Council, with the end in view of securing some relief in a situation which seemingly fails to recognize the hardships imposed on the City because of the necessity of this concentration for National reasons at the Local expense.

While discussing the general financial situation I should like to emphasize this fact, that while the civic position is gradually improving it should not in my opinion be regarded as strengthened to a degree that it is prudent to embark on further capital expenditure. At this stage it is well to point out that for the Civic Year 1928-29 requirements for principal, interest and sinking funds on the Funded Debt amount to \$835,000.49 of which sum the Estimates have provided \$644,083.01.

I do not consider it provident finance to undertake extensive and permanent surfacing of our streets at this juncture especially to those streets connecting with rural trunk roads. The City might well avoid any repetition of the Kempt Road paving program which resulted in a heavy financial loss to taxpayers directly and indirectly.

Before considering surfacing any other artery of travel as sparsely settled as was Kempt Road there are two factors to be considered. First, it is a question if the upkeep of the City's roads connected with the Provincial trunk roads should not be maintained from the large and growing revenue derived from the chief users of them. This would be subvention recognizing the local contribution in license fees and gasoline taxes. In the second instance there is the question as to how the cost applicable to vacant lands will be met if the City undertakes the work.

Unexpended Capital Balances Exhibits 9, 10 and 11.

Reference to these exhibits will furnish you with particulars of funds still available, for, and to complete certain capital undertakings pursuant to legislation enacted to authorize the borrowings, or provide the funds. In all cases when such borrowings are not expended they eventually are returned to the Sinking Funds.

Uncollected Taxes.

It is gratifying to record the signal improvement in the collection of taxes during the past year. Indications that the Civic Year 1928-1929 will continue to show satisfactory progress in this regard are very encouraging. All of this may be attributed to the efforts of the Collector's Department in recent years, to the supervision exercised by your Committee on Tax Arrears, and the co-operation of rate-payers in their recognition as citizens that their obligations to the City are of prime importance.

Uncollected taxes for the Civic Year prior to May 1, 1925 amounted to \$779,176.77, and for the Civic Year 1925-1926, 1926-1927, and 1927-1928 to \$749,522.08, a total of \$1,528,698.85. Against this total a general reserve of \$200,406.03 for non-collection of taxes exists, leaving a net balance on uncollected taxes account of \$1,328,292.82. From this sum it should be noted an approximate amount of \$700,000 should be deducted as an estimate of direct loss for taxes of the Civic Years up to 1924-1925 inclusive. Deduct this loss from the total of the net outstandings and it is seen that future collections should amount to \$628,292.82 to liquidate the Uncollected Tax Account as at April 30, 1928.

An examination of the Tax Statement, Exhibit 7 (Report 1927-1928) with Exhibit 8 (Report 1926-1927) shows a reduction of outstanding taxes of \$462,427.72. This is the chief factor in the general improvement.

A further effect of this reduction is shown in the improved position in respect to the City's bank loans. Compared with a year ago, there is a reduction of \$425,011.11. The mid-summer position of our finances is especially favourable as through the use of surplus

collections over and above requirements of the Tax Refunding Loan Sinking Fund, our indebtedness to our Bankers has been eliminated. It was deemed advisable, and Legislation was obtained last session to authorize the transference of this surplus to reduce our bank borrowings for the years 1925-26, 1926-27 and 1927-28, with the result aforesaid. This course was adopted following a survey of unpaid taxes for these years which indicated the inadequacy of Reserve Accounts for non-collection of taxes making further provision necessary in order to arrange the advances made by the City's Bankers. In this connection at the close of the Civic Year 1927-28 advances in cash made by the funds of Civic Years prior to May 1st, 1925 amounted to \$174,500.47.

Eventually, however, there should be available some surplus over the amount necessary for the purpose in question which will be made applicable to the Tax Refunding Loan in a manner to be decided later by Council. The situation explained above is not without its cost, which is represented by the annual interest of \$75,400.00 on the Tax loan. However, due to the very large accumulation of tax arrears in 1923 and the consequent Bank Loans resulting from them the City was required to disburse annually to its Bankers large sums for interest, and would in any circumstance be obliged to appropriate for interest in the Civic Estimates as long as these taxes remain uncollected, or developed as uncollectible.

I have to again report that I have not received a list of outstanding taxes which can be reconciled with the General Ledger Control Accounts maintained by me. I referred to this matter on the occasion of my last report. It is a general safeguard of great importance to the accounting system that this particular work be performed at regular intervals.

Local Improvement Redemption Fund: Exhibits 4 and 5.

Cash and Investments on hand amount to \$130,341.11, payments to Sinking Fund to 1902 \$17,055.40. The annual charge for interest and sinking fund amount to \$30,050.08, and it is well to repeat the information given in previous reports that the Estimates will have to make provision for this carrying charge when collections from assessments no longer provide the annual amount.

Theakston and Hayes Defalcation Accounts:

During the year ratepayers have submitted proof of having paid taxes and other rates which were outstanding on the City's Books, and based on the information given substantial amounts were charged to the Defalcation Account of the former Collector.

Taken from the various sections of the Consolidated Balance Sheet the cumulative amount of these Defalcations Accounts up to April 30th, last was as follows:

	Theakston	Hayes
Local Improvement Redemption Fund	\$ 10,647.23	
Collected taxes prior to May 1, 1925. . .	137,299.31	
Water Department.....	10,121.84	
Other Local Improvements.....	7,399.05	
Housing Commission.....		3,935.95
	\$165,467.43	\$ 3,935.95

Accounts Receivable: Exhibit 17.

The chief item amounting to \$20,731.37 appearing on this Exhibit has since been paid.

Interest in Suspense:

In the Capital section of the Balance Sheet this appears as \$116,360.30. This charge has been taken care of by the Tax Refunding Loan, and will be absorbed in due course along with the other items refunded by this Loan.

In the Current section of the Balance Sheet Interest in Suspense amounts to \$5,707.44, and represents the excess of discount allowed and interest paid over interest received, and is finally paid from interest received.

Properties Acquired under Tax Sales:

Local Improvements Redemption Fund.....	\$ 15,044.72
Civic Years prior 1925-26.....	18,709.59
Civic Years from 1925-26.....	19,925.30
Water Department.....	1,872.73
Other Local Improvements.....	6,962.36
	\$62,514.70

I am summarizing the book value of these properties in accordance with the several sections. These properties will be retained by the City until such time as they can be disposed of at favorable prices. They are carried on the books in the amount necessary to provide credits to the Tax Account and Interest Account to the extent of the indebtedness at the time of the sale. It was anticipated when the policy of selling properties at tax sales was undertaken that the City would be obliged to buy them in to a very large extent,

but fortunately this idea has proved erroneous, and the total amount of this non-active asset as shown in the summary is comparatively small considering the amount of taxes outstanding on all properties which were offered for sale.

Bank Loans:

General.....	\$257,177.35
Water Department.....	75,000.00
	<hr/>
	\$332,177.35

I have commented on our Bank borrowings in another section of the report. The Water Department Loan is usual at the close of the Civic Year.

Local Improvement Assessments:

- Sewers.
- Street Grading.
- Street Oiling.
- Work under Health Rules.
- Paving 1926.

The Balance Sheet for Local Improvement Assessments will be found in Exhibit 22. Exhibit 23 shows collections on this account during the year. These assessments are separate from Local Improvements appearing in the Capital section of the Consolidated Balance Sheet as they were not refunded by an issue of Debentures as in the case of the latter.

Miscellaneous Trust Funds: Exhibits 24 to 28:

Reference to these Exhibits will furnish you with full details of these funds at the close of the Civic Year.

Halifax Housing Commission: Exhibit No. 32.

The Books and accounts of the Housing Commission have been audited and found correct. I wish to direct your attention to the failure of the Commission to submit a quarterly report to show the state or tax and installment arrears, and amounts and items involved, for the information of members of Council. This report was required by Council following adoption on December 15th, 1927, of the recommendation of the Special Committee appointed to confer with the Housing Commission. Unless members of Council are kept in close touch with the affairs of the Housing Commission, and are constantly aware of the state and amount of taxes and installments unpaid further financial loss will eventuate.

The City has already advanced \$22,563.36 to enable the Commission to meet its payments to the Province. The necessity for other advances is unavoidable, and in this way the City is taking the loss which the opponents of the Housing Scheme foretold at the time of its adoption.

The following paragraph from the report of the Special Committee is quoted as pertinent to the situation:

"In general the state of arrears of taxes, together with other information before your Committee, reveals an attitude on the part of many of these purchasers tantamount to persistent refusal to share the cost of education, relief of distress and the administration of the public services of the City. If the present situation has not revealed this attitude then it is a fair question to enquire why no voluntary attempt was made by the delinquents to contribute to the City's exchequer. The maxim of civic finance that no one branch of public activity is entitled to make unlimited calls on the revenue is indifferently interpreted by many who are enjoying the use of public money to acquire a home."

Again in the report the following appears:

"It is probably pertinent to the whole situation for your Committee to make some observations with reference to the present difficulty. The Housing Commission now recognize their responsibility in connection with Tax Arrears and have already taken steps to advise purchasers that the Commission is prepared to take advantage of such remedies available to the Commission to protect the interests of the City."

As no material improvement is shown in the tax arrears situation I think this a matter of sufficient importance that an immediate understanding as to responsibility be fixed so that avoidance of further loss through non-collection of taxes will result. If the Housing Commission does not purpose having any concern in the matter of taxes the City Collector should be apprised of the fact, as the main responsibility for collecting rests with him as he has the necessary machinery at his disposal to effect collection.

Superannuation Funds: Exhibits 29 to 31.

Statements of these funds are attached and convey full information of the operation of the Officials and Firemen's Superannuation Funds for the year. This will be the third occasion that it has been drawn to your attention that the Officials' Superannuation Fund has failed to provide sufficient income to meet the annual allowances paid. The policy of prohibiting officials appointed since 1924 from contributing to and participating in the Superannuation Fund has reacted unfavorably on the Fund, and will I believe prove expensive to the

taxpayers. When the claims of superannuitants cannot be met from the Fund, the Estimates will have to make provision.

Sinking Funds: Exhibits 34 to 37.

These Exhibits show the operation of the Sinking Funds for the year and their standing on April 30th, last.

Silliker Sinking Fund:

This Sinking Fund was established for the purpose of retiring Debentures in the amount of \$135,476.00 due July 1st, 1930, issued in connection with the construction of the Silliker Car Works. This Sinking Fund is now self supporting, and should provide at maturity of the Loan a substantial surplus for the General Sinking Fund. At present its earnings are sufficient to absorb the annual interest on the Loan.

Sinking Fund 1902 and Schools Sinking Fund:

All amounts due these Sinking Funds for the year as provided in the Estimates have been paid over. The following amounts were paid over since the close of the Civic Year: \$431.00 from Current account, \$1,857.75 from Local Improvements Account for Sewer collection, and \$4,243.32 by the Board of School Commissioners.

The City Charter requires the establishment of a Special Sinking Fund for the redemption of each loan issued subsequent to 27th March, 1902. The redemption of issues prior to that date are subject to the sufficiency of the General Sinking Fund.

To enable you to judge the adequacy of the Sinking Funds of the City the following summary is given:

The General and Special Sinking Funds of the City of Halifax on 30th April 1928 amounted to \$2,276,666.46. In addition to this the Tax Refunding Sinking Fund as shown in Exhibit 8 amounted to \$400,870.80.

Funded Debt April 30, 1928. \$13,388,062.92

Deduct—

Tax Refunding Loan 1926 Issue for the redemption of which a Sinking Fund has been established; the investments of this Fund are not included in the total of \$2,276,666.46. \$1,500,000.00

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Deduct:—

Short Term Debentures which do not require a Sinking Fund	74,896.92	\$ 1,574,896.92
		\$11,813,166.00

It will be seen that an amount of \$11,813,166.00 represents that portion of the Funded Debt for the redemption of which the Sinking Funds exist.

Of this amount the sum of.....	\$2,938,935.95
represents Permanent and Semi-Permanent Debenture Stock of	\$1,494,100.00
School Issues of.....	59,000.00
Refunded Loans of.....	1,385,835.85
for the redemption of which the General Sinking Fund exists.	

The sum of..... \$1,019,676.00 represents that part of the Funded Debt charged to Sewer Abutters. The annual collections from this source together with the capital and income of the Sewer Fund estimated to have reached the sum of \$467,307.55 on April 30th, should be adequate to redeem the Sewer Abutters portion of the Debt as it matures from time to time.

The sum of.....	\$7,854,554.15
represents that part of the Funded Debt for which Special Sinking Funds have been established and which will provide sufficient funds for the redemption of these issues as they mature from time to time.....	\$11,813,166.00

After calculating the amount at credit of the Special Sinking Fund at April 30th, 1928 to be \$1,448,130.11 there remains the amount of \$361,228.80 at credit of the General Sinking Fund, and \$467,307.55 at credit of the Sewer Fund.

Water Department: Exhibit 38 and 39.

These Exhibits include Operating Statement and Balance Sheet of the Water Department for the year. The Balance Sheet of the Department indicates an earned surplus during the Civic Year 1927-28 of \$15,805.70.

At the present time the Water Department are establishing their ledgers in agreement with the Control Accounts, and it will be feasible to maintain these ledgers in balance on the completion of the work.

Uncollected Water Rates: Exhibit 39.

I submit below a comparative summary of Water Rates for the past five years. You will note that improvement has been maintained, and that the Uncollected Rates are gradually being reduced.

The recommendation of the City Engineer at the time the 1928-29 Water Estimates were passed that interest be charged on arrears of water rates is I think only consistent with the general policy of charging interest on all arrears, betterment charges, and taxes. While it is true that the Department is able to turn off water and thus force a settlement this practice is not permissible in the winter months, nor has it any effect on accounts taxed against vacant lands. Consequently the Water Department is obliged to disburse large sums for interest for its borrowings and has no source of revenue on this account itself. It is only fair to those who pay their water accounts promptly, that others who neglect their payments, be required to pay interest; as in the present circumstance the former group is penalized in a general way for interest disbursed throughout the year. This question should be given consideration at the time the 1929-30 Water Estimates are passed, and I strongly endorse the recommendation of the City Engineer, and also recommend charging interest at the same rate as other taxes and betterment charges.

Comparative Summary of Uncollected Water Rates:

	Uncollected Rates	Reserve	Rates less Reserve
April 30, 1924	\$ 234,046.86	\$39,111.22	\$194,935.64
" 30, 1925	265,670.77	63,228.66	202,442.11
" 30, 1926	222,863.23	46,679.89	176,183.34
" 30, 1927	192,998.00	55,456.90	137,541.10
" 30, 1928	143,297.65	70,933.04	72,364.61

Public Schools:

The accounts of the Board of School Commissioners have been audited and found correct. An unexpended balance on the School Appropriation of \$3,287.38 has been returned to the City for credit of the Schools Sinking Fund, together with an amount of \$459.18 from Capital Account.

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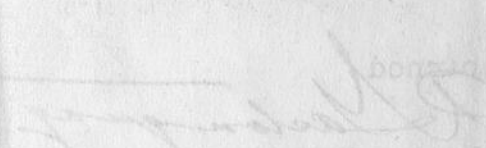
Examination of Securities and Confirmation of Bank Accounts:

I have examined all securities constituting the various Sinking and Trust Funds, and other accounts of the City, and have received certificates from the City's Bankers confirming the cash balances.

Respectfully submitted,

A. M. BUTLER, C. A.

City Auditor.


A. M. BUTLER
CITY AUDITOR

City of Halifax, N. S.

Consolidated Balance Sheet

30 April, 1928

CAPITAL ASSETS.			CAPITAL LIABILITIES.	
Capital Expenditure made from proceeds of Debentures and Debenture Stock			Funded Debt	Exhibit
Streets, Sidewalks, Paving, Curbs, Gutters, Sewers.....	\$2,414,090.34	2	Consolidated Fund 1880.....	12
Sewers.....	2,375,188.72	2	Consolidated Fund 1905.....	12
Water System.....	2,096,275.03	2	Short Term Debentures.....	12 15)
Public Schools.....	2,209,526.65	2		
Other Expenditures, representing City Properties, Fire Protection and other Capital Items.....	2,213,063.70	2	Total issued by the City....	\$13,275,062.92
	<u>\$11,308,144.44</u>		Debentures issued by the Board of School Commissioners...	113,000.00 12
Less Water Accounts Receivable Suspense.....	30.80			<u>\$13,388,062.92</u>
	<u>\$11,308,113.64</u>			
Local Improvement Assessments				
Assessments due from property Owners.....	\$315,662.42	4		
Local Improvement Redemption Fund —consisting of payments by property owners, invested to meet interest and Sinking Fund payments on Funded Debt of \$478,375.82 issued to redeem temporary Bank Loans pending collection of Assessments in accordance with Acts 1925 Ch. 83.....				
Cash and Investments....	\$130,341.11	5		
Payments to Sinking Fund	17,055.40			
Bond Discount Account...	36,191.83			
Theakston Defalcation ac.	10,647.23			
Properties acquired under Tax Sale.....	15,044.72			
	<u>\$524,942.71</u>			
Less—Reserve for non collection.....	\$37,427.79			
Cummulative Income acct.....	9,139.10			
	<u>\$46,566.89</u>			
		478,375.82		
Uncollected Taxes, prior to May 1st., 1925 consisting of Taxes outstanding and in arrears the payments from which are invested to create a Sinking Fund for the purposes of the Tax Refunding Loan 1926 amounting to \$1,508,000 maturing in 1961 in accordance with Acts 1926 Ch. 62.....	\$779,176.77	7		
Tax Refunding Sinking Fund—Cash in Bank.....	400,870.80	8		
Advances to Civic years 1925-26 and 1926-27.....	3,582.32			
Theakston Defalcation Acct....	174,500.47			
Interest in Suspense.....	137,299.31			
Loan Expense and Discount...	116,360.30			
Properties acquired under Tax Sale.....	8,024.00			
	18,709.59			
	<u>\$1,638,523.56</u>			
Less—Reserve for non collection of Taxes prior to May 1, 1925.....	100,977.29	7		
Cummulative Income acct.....	29,544.77			
Due to Sinking Fund, 1902.....	1.50			
	<u>\$130,523.56</u>			
		1,508,000.00		
Unexpended Balance from Debentures Issued				
Cash in Bank.....	\$108,519.72			
Due from Water Current Funds	268.26			
Due from General Current Funds.....	121.88			
Due from Local Improvements Funds.....	2,886.22			
	<u>\$111,796.08</u>			
Less—Bond Premium Acct.	38.76			
Due to General Current Funds.....	17,365.98			
Vouchers Payable.....	817.88			
	<u>18,222.62</u>			
		9 \$ 93,573.46		
		<u>9\$13,388,062.92</u>		
CURRENT ASSETS.			CURRENT LIABILITIES.	
				<u>\$13,388,062.92</u>

CURRENT ASSETS.

Uncollected Taxes	\$749,522.08	7
Uncollected Water Rates	143,297.65	39
	<u>\$892,819.73</u>	
Accounts Receivable		
General Account ..	\$27,596.77	17
Water Department	189.67	39
	<u>27,786.44</u>	
Interest in Suspense , being excess of Discounts allowed and Interest paid over Interest received	5,707.44	
Expenditures, to be assessed in subsequent years	18,324.93	18
Theakston Defalcation Account		
Water Department	10,121.84	39
Properties Acquired under Tax Sales		
General Account ..	\$19,925.30	
Water Department	1,872.73	39
	<u>21,798.03</u>	
Advances due from other funds		
General Ac.		
" Gen. Capital.	17,365.98	
" Misc. Trusts.	641.15	
" Local Improvements	2,287.75	
	<u>20,294.88</u>	
Water Emergency Fund		
Investments and Cash	25,304.02	19
Cash in Bank		
Water Department	1,710.31	39

\$1,023,867.62

TRUST FUND ASSETS.

Investments, Cash, Assessments, Housing Loans, and other Assets	\$923,696.83
Defalcation Account	
Local Improvements—Theakston	7,399.05
Housing Com.—Hayes	3,935.95
	<u>\$11,335.00</u>
	33 \$935,031.83

SINKING FUNDS.

Investments, Cash, etc.	\$2,270,134.39
Due from other Funds	
General Current ..	431.00
Local Improvements	1,857.75
Due from Board School Commissioners ..	4,243.32
	<u>6,532.07</u>
	34 \$2,276,666.46
	<u>\$17,623,628.83</u>

CURRENT LIABILITIES.

Bank Loans		
On Taxes 1925-26	28,616.29	
On Taxes 1926-27	13,154.72	
On Taxes 1927-28	215,406.34	
On Water Rates	75,000.00	39
	<u>\$332,177.35</u>	
Accounts Payable		
General Account ..	80,057.56	
Water Department	4,347.23	39
	<u>84,404.79</u>	
Interest on Funded Debt Unpaid		
Coupons and Warrants not presented	5,320.88	
Unexpended Balances of Appropriations reserved to meet liabilities and future expenditures	55,122.64	20
Advances due to Other Funds		
General Acct.—Civic years 1924-25 and prior	174,500.47	
General Acct.—		
Water capital ..	121.88	
General Acct.—		
Misc. Trusts ..	200.00	
General Acct.—1902		
Sinking Fund ..	431.00	
Water Dept.—		
Gen'l. Capital ..	268.26	39
	<u>175,521.61</u>	
Water Emergency Fund Acct.	25,304.02	19
Reserves		
For Uncollected		
Taxes	99,428.74	7
For Water Rates ..	70,933.04	39
General Reserve ..	65,376.86	
	<u>235,738.64</u>	
Surplus on Unexpended Balances from Previous Years		
As at April 30, '27	102,362.55	
Accretion for year ..	7,915.19	
	<u>110,277.74</u>	21

\$1,023,867.62

TRUST ACCOUNTS.

Local Improvements	\$131,893.16
Miscellaneous Trusts , including liability to contractors	77,676.36
Superannuation Accounts ..	117,804.09
Housing Commission	607,658.22
	<u>33 \$935,031.83</u>

SINKING FUND ACCOUNTS.

Sinking Fund, 1902	\$1,424,964.67
Silliker Sinking Fund	136,348.74
Schools Sinking Fund	715,353.05
	<u>34 \$2,276,666.46</u>
	<u>\$17,623,628.83</u>

Contingent Liability to Province of Nova Scotia in respect of advances made to the Housing Commission secured by a Debenture Stock Certificate for \$750,000.00

City of Halifax.

COMPARATIVE STATEMENT OF CONSOLIDATED BALANCE SHEETS FOR CIVIC YEAR 1926-1927 AND 1927-1928.

Exhibit 1.

CAPITAL ASSETS.

CAPITAL LIABILITIES.

	30 April 1927	30 April 1928	Increase	Decrease		30 April 1927	30 April 1928	Increase	Decrease
Streets, Sidewalks, etc.....	\$ 2,404,796.85	\$ 2,414,090.34	\$ 9,293.49		Funded Debt.....	\$13,117,739.33	\$13,388,062.92	\$270,323.59	
Sewers.....	2,370,268.10	2,375,188.72	4,920.62						
Water System.....	2,093,935.46	2,096,244.23	2,308.77						
Public Schools.....	2,229,026.65	2,209,526.65		\$ 19,500.00					
Other Expenditure.....	1,979,996.83	2,213,063.70	233,066.87						
Local Improvements—									
Assessments.....	366,613.82	278,348.38		88,265.44					
Cash.....	970.17	13,741.11	12,770.94						
Investments.....	74,600.00	107,347.15	32,747.15						
Bond discount and non-active assets.....	36,191.83	78,939.18	42,747.35						
Uncollected Taxes prior May 1st, 1925.....	944,045.13	678,199.48		265,845.65					
Sinking Fund.....	310,713.66	549,407.32	238,693.66						
Bond Discounts and Loan Expense.....	6,032.00	8,024.00	1,992.00						
Theakston Defalcation and deferred charges...	247,191.37	272,369.20	25,177.83						
Unexpended Balance of Borrowings.....	53,357.46	93,573.46	40,216.00						
	\$13,117,739.33	\$13,388,062.92	\$ 643,934.68	\$ 373,611.09		\$13,117,739.33	\$13,388,062.92	\$ 270,323.59	
	270,323.59		Net increase	270,323.59		270,323.59	Net Increase		\$270,323.59
	\$13,388,062.92	\$13,388,062.92	\$ 643,934.68	\$ 643,934.68		\$13,388,062.92	\$13,388,062.92	\$ 270,323.59	\$270,323.59

CURRENT ASSETS.

CURRENT LIABILITIES.

	30 April 1926	30 April 1927	Increase	Decrease		30 April 1927.	30 April 1928.	Increase.	Decrease.
Uncollected Taxes since May 1st, 1925.....	\$ 851,430.69	\$ 749,522.08		\$101,908.61	Bank Loans.....	\$ 757,188.46	\$ 332,177.35		\$ 425,011.11
Uncollected Water Rates...	192,998.00	143,297.65		49,700.35	Reserves.....	199,243.43	235,738.64	36,495.21	
Accts. Receivable.....	22,153.25	27,786.44	5,633.19		Accts. Payable.....	241,872.96	320,369.87	78,496.91	
Interest in Suspense.....	163,489.35	5,707.44		157,781.91					
Expenditures to be Assessed subsequent years.....	41,473.25	18,324.93		23,148.32					
Theakston Defalcation Account.....	10,107.29	10,121.84	104.55						
Due from other Funds.....	7,789.10	20,294.88	12,505.78		Water Emergency... Fund Accts.	33,064.30	25,304.02		7,760.28
Water Emergency Fund...	33,064.30	25,304.02		7,760.28	Reserve-Unexpended Balances.....	102,362.55	110,277.74	7,915.19	
Cash in Bank.....	10,349.98	1,710.31		8,639.67					
Properties acquired by Tax Sales.....	966.49	21,798.03	20,831.54						
	\$ 1,333,731.70	\$ 1,023,867.62	\$39,864.08	\$ 348,939.14		\$ 1,333,731.70	\$1,023,867.62	\$ 309,864.08	\$ 432,771.39
		309,864.08	309,864.08	Net decrease			309,864.08	309,864.08	Net decrease
	\$1,333,731.70	\$1,333,731.70	\$ 348,939.14	\$ 348,939.14		\$ 1,333,731.70	\$ 1,333,731.70	\$ 432,771.39	\$ 432,771.39

TRUST FUND ASSETS.

TRUST ACCOUNTS.

	30 April 1927	30 April 1928	Increase	Decrease		30 April 1927	30 April 1928	Increase	Decrease
Cash, Investments.....					Local Improvements.	\$ 164,489.19	\$ 131,893.16		\$ 32,596.03
Assessments, Housing Loans etc.....	\$ 969,280.79	\$923,696.83		\$45,583.96	Misc. Trusts.....	61,626.61	77,676.36	16,049.75	
Defalcation Acct.....	10,783.23	11,335.00	\$551.77		Superannuation Accounts.....	119,127.89	117,804.09		1,323.80
					Housing Com.....	634,820.33	607,658.22		27,162.11
	\$ 908,064.02	\$ 935,031.83	\$551.77	\$ 45,583.96		\$ 980,064.02	\$ 935,031.83	\$ 16,049.78	\$ 61,081.94
		45,032.19	45,032.19	Net decrease			45,032.19	45,032.19	Net decrease
	\$ 980,064.02	\$ 980,064.02	\$ 45,583.96	\$ 45,583.96		\$980,064.02	\$980,064.02	\$61,081.94	\$61,081.94

SINKING FUND ASSETS.

SINKING FUND ASSETS.

	30 April 1927	30 April 1928	Increase	Decrease		30 April 1927	30 April 1928	Increase	Decrease
Investments, Cash etc.....	\$ 2,013,849.33	\$ 2,270,134.39	\$256,285.06		Sinking Fund 1902 Acct.....	1,232,865.69	1,424,964.67	192,098.98	
Due from other funds.....	12,540.56	6,532.07		6,008.49	Silliker Sinking Fund Acct.....	135,203.37	136,348.74	1,145.37	
					School Sinking Fund Account.....	658,246.22	715,353.05	57,106.83	
					Due to other Funds..	74.61			74.61
	\$ 2,026,389.89	\$ 2,276,666.46	\$256,285.06	\$ 6,008.49		\$2,026,389.89	\$2,276,666.46	\$ 250,351.18	\$ 74.61
	250,276.57		Net Increase	250,276.57		250,276.57	Net Increase	250,276.57	250,276.57
	\$ 2,276,666.46	\$ 2,276,666.46	\$ 256,285.06	\$ 256,285.06		\$2,276,666.46	\$ 2,276,666.46	\$ 250,351.18	\$ 250,351.18

CAPITAL ACCOUNT.

Exhibit 2.

	Expenditure as at 30 April 1927	Addition	Bonds Redeemed During Year ending 30 April, 1928	Expenditure as at 30 April, 1928
Streets, Sidewalks, Paving, Curbs and Gutters, etc.	\$ 2,404,796.85	\$ 9,293.49		\$2,414,090.34
Sewers	2,370,268.10	4,920.62		2,375,188.72
Water System	2,093,335.46	2,308.77		2,095,644.23
Public Schools	2,229,026.65		19,500.00	2,248,526.65
Other expenditures representing City Properties Fire Pro- tection and other Special Appropriations	1,979,996.83	266,243.28	33,176.41	2,213,063.70
	<u>\$11,078,023.89</u>	<u>\$ 282,766.16</u>	<u>\$ 52,676.41</u>	<u>\$11,308,113.64</u>
		Exhibit 3	Exhibit 37	Exhibit 6

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Exhibit 3.

Capital Account.

Statement showing Details of other Expenditure as at 30 April 1928.

Fire Alarm General Improvement.....	\$108.06	
By sale of old equipment.....	10.00	
		\$ 98.06
Fire Loss City Hall.....		109.20
Motor Fire Apparatus.....		10,900.00
Morash Land Purchase.....		3,500.00
Public Gardens.....		8.50
Rubber Matting T. B. Hospital.....		155.24
Sanitary Improvements Public Gardens.....		500.00
Progress Payments Provincial Exhibition.....		192,654.90
Progress Payments Isolation Hospital.....		60,729.22
Public Baths.....		2,061.30
Bond Discount re 1927-28 (\$323,000 Loan.....		1,406.69
Expenses re 1927-28 \$323,000 Loan.....		1,015.67
		<u>\$273,138.78</u>
<i>Less:</i>		
Sale of Grafton Street Engine House.....	\$ 7,100.00	
Commission 2½%.....	\$177.50	
Other Expenses.....	27.00	204.50
		<u>\$6,895.50</u>
		<u>\$266,243.28</u>

Exhibit 2.

Capital Account.

Exhibit 4

Local Improvements.

Statement showing Abutters Proportion of Local Improvements with Interest, and Collections on Account thereof for the Year ending 30 April, 1928.

Particulars	Balance Out- standing 30 April 1927	Interest on Bonds and Bank Loan paid during year to be re- covered from abutters	Transferred Theakston Defalcation Acct. Tax Sales Acct. and amounts written off	Cash Collections	Balance Out- standing 30 April 1928
Sidewalks, Principal.....	\$ 66,253.49		\$ 1,603.44	\$ 17,005.57	\$ 47,644.48
Interest.....	29,095.01	6,456.30	193.88	5,957.77	29,399.66
Total.....	\$ 95,348.50	\$ 6,456.30	\$ 1,797.32	\$ 22,963.34	\$ 77,044.14
Pavements, Principal.....	\$ 216,158.50		\$ 4,925.38	\$ 50,015.90	\$ 161,212.22
Interest.....	70,815.94	14,820.40	1,285.84	13,425.18	70,925.32
Total.....	\$ 286,969.44	\$ 14,820.40	\$ 6,211.22	\$ 63,441.08	\$ 232,137.54
Curbes and Gutters, Principal.....	\$ 6,830.50			\$ 1,631.61	\$ 5,198.89
Interest.....	1,351.52	245.68		315.35	1,281.85
Total.....	\$ 8,182.02	\$ 245.68		\$ 1,946.96	\$ 6,480.74
Grand Totals	\$ 390,499.96	\$ 21,522.38	\$ 8,008.54	\$ 88,351.38	\$ 315,662.42

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Exhibit 5

Capital Account.

Statement Showing Investments of the Local Improvement Redemption Fund 30 April, 1928.

Investments at Par		
Dominion of Canada		
4 1/2%	1 Sept. 1940	\$59,000.00
4 1/2%	1 Feb. 1946	11,000.00
Province of Ontario		
4 1/2%	15 Jan. 1945	16,000.00
Province of P. E. Island		
4 1/2%	1 Oct. 1945	5,000.00
Province of New Brunswick		
5%	15 Jan. 1943	3,600.00
Prov. of Nova Scotia		
4 1/2%	15 Sept. 1952	22,000.00
		<hr/>
	Cash in Bank	\$116,600.00
		13,741.11
		<hr/>
		\$130,341.11

Capital Account.

Exhibit 6

Short Term Debentures Redeemed from Revenue Civic Year Ending 30 April, 1928.

4 1/2%	Due July 1, 1927	\$8,985.81
5%	Due July 1, 1927	24,190.60
		<hr/>
		\$33,176.41

Exhibit 2

Statement of Uncollected Taxes as at 30 April, 1928.

Civic Year	Balance uncollected to April 1928	Cash Collections to April 30, 1928	Amounts ordered written off by Board on Tax Arrears in Dispute and other credits	CAPITAL CURRENT Balances Uncollected April 1928	CAPITAL CURRENT Balances of Reserves for Short collections 30 April, 1928
1908-09	\$10,290.65	\$6.46	\$139.43	\$10,144.76	\$7,054.24
1909-10	8,743.10	17.91	5.97	8,719.22	1,569.15
1910-11	11,471.97	45.11	447.19	10,979.67	5,242.97
1911-12	15,267.45	70.18	541.38	14,655.89	4,060.78
1912-13	16,967.86	71.14	158.44	16,738.28	5,929.95
1913-14	18,189.92	130.66	199.00	17,860.26	4,611.53
1914-15	28,657.41	498.30	857.81	27,301.30	6,818.75
1915-16	21,406.48	507.71	1,276.24	19,622.53	6,346.23
1916-17	26,899.42	556.87	1,971.53	24,371.02	6,776.29
1917-18	30,323.46	962.30	2,317.58	27,043.58	8,197.68
1918-19	48,571.53	1,367.60	6,644.44	40,559.49	19,230.23
1919-20	66,364.53	2,172.91	5,375.24	58,816.38	5,353.09
1920-21	96,920.13	7,457.58	6,136.76	83,325.79	15,421.59
1921-22	136,843.25	34,862.44	9,328.81	92,652.00	2,972.96
1922-23	182,729.60	47,640.04	29,139.73	105,949.83	1,772.70
1923-24	217,546.49	69,244.44	28,506.52	119,795.53	Cr. 1,772.70
1924-25	201,124.72	74,333.73	26,460.58	100,330.41	Cr. 5,169.87
Poll Tax 1924	1,377.91	1,067.08		310.83	1,238.83
1925-26	326,357.28	177,602.46	26,207.55	122,547.27	35,743.28
1926-27	520,949.41	295,170.12	19,083.00	206,696.29	62,456.63
1927-28	1,938,171.72	1,513,248.29	6,036.64	418,886.79	
Poll Tax 1925	2,482.00	1,090.27		1,391.73	
Poll Tax 1926	1,642.00	1,642.00			
Poll Tax 1927	3,500.00	3,500.00			
	\$8,932,798.29	\$2,233,265.60	\$170,883.84	\$779,176.77	\$100,977.29
				\$749,522.08	\$99,428.74

Note—Surplus collected on 1926 Poll Tax Amounted to \$632.70; surplus on 1927 Poll Tax amounted to \$125.49.