[redacted]

Supplement to the Daily Bee.

REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS.

AUDITOR'S OFFICE, January, 1853.

To the General Assembly of the State of Louisiana—

In obedience to the provisions of the act to organize the Treasury Department approved 26th January, 1847, the Auditor of Public Accounts has the honor to make to the General Assembly of the State of Louisiana, the following

REPORT

of the condition of the Revenue.

Statement A is herewith submitted showing receipts for the year ending the 31st December, 1852, to have been $

General Funds, from general sources of revenue	501,710 37	
Loans from State Bank	100,000	
Mill tax from the ordinary mill tax	283,121 50	
Refunded by Parish Superintendants under act of 1852	47,954 57	
		331,076 07
Poll tax		57,148 66
Internal Improvement Fund		43,857 82
Levee and Drainage Fund		112,775 82
		1,146,568 74
Balance on hand, 1st January, 1852.		
General Funds	76,105 23	
Mill Tax	154,295 45	
Poll Tax	19,919 68	
Internal Improvement Fund	51,152 20	
Road and Levee Fund	6,595 92	
		308,047 48
		1,454,616 22
Payments during 1852		1,098,911 38
Balance		355,704 84
Amount retained by Treasurer for his commissions as Receiver of the Land office, and those of the Register on the sale of Swamp Lands		2,073 12
Subject to Draft		$353,631 72
Outstanding warrants as per last report		838 89
		$354,470 61
As per Treasurer's Report, consisting as follows:		
General Funds	8,669 65	
Mill Tax	188,484 45	
Poll Tax	25,709 94	
Internal Improvement Fund	45,470 06	
Road and Levee Fund	6,594 92	
Levee and Drainage	80,775 82	
		355,704 84
Retained by the Treasurer for commissions		2,073 12
		$353,631 72

Balance on hand 1st January, 1852		$308,047 48	
Receipts during 1852		1,146,568 74	
			1,454,616 22
Payments during 1852			1,098,911 38
Balance			355,704 84
as follows:	General Funds	8,669 65	
	Mill Tax do.	188,484 45	
	Poll Tax do.	25,709 94	
	Int. Improvement do.	45,470 06	
	Road & Levee do.	6,594 92	
	Levee & Drainage do.	80,775 82	
		$355,704 84	
Warrants outstanding:			
Nos. 624 & 625 of 1850 given in settlement with Sherif de Soto		786 89	
" of 1848		28 00	
" of 1851		24 00	
			838 89
			356,543 73
Which does not correspond with the Treasurer's Report of Cash on hand by this sum which he has retained out of Payments for Swamp Lands for Commissions			2,083 12
Treasurer's Balance			$354,470 61

Statement B is also herewith submitted, shewing the expenditures for the year 1852.

For Free Public Schools out of the Mill Tax and Poll Tax Fund under appropriation made by Act No. 2, of 1852,	113,686 11	
Salaries of Parish Superintendents,	9,137 14	
	122,823 85	
Paid under act No. 265 of 1852, since 1st April, 1852,	159,719 96	
Collectors for deductions and commissions on the taxes of 1851 and arrears of former years,	65,783 20	
		348,327 01
Internal Improvement Fund,		45,519 96
Levee and Drainage Fund,		32,000 00
General Funds,		673,064 41
		$1,098,911 38

STATEMENT A.

Statement of Receipts in the Treasury, for the year ending the 31st day of December, 1852, showing the amount from each source, in each Parish, made in accordance with 18th Section of "Act to establish and regulate the Treasury Department", approved 26th January, 1847.

	State Taxes and Receipts proper.	Mill Tax.	Poll Tax.	Taxes on Trades &c.	TOTAL.
Parish of Orleans	98,012 25	89,126 23	19,850 00	75,023 50	
Auction Duties	21,606				303,573 98
" Plaquamines	5,090 98	4,638 25	833 00	806 00	11,368 23
" St. Bernard	2,211 47	2,239 55	278 00	698 00	
Auction Duties	9				5,436 02
" Jefferson	14,513 85	13,238 14	4,030 00	3,039 00	
Auction Duties	41 93				34,862 92
" St. Charles	3 917 93	3,560 25	215 00	191 00	7,884 18
" St. John Baptist	4,358 89	3,963 25	636 00	1,710 00	
Auction Duties	92 25				10,760 39
" St. James	7,516 31	6,863 05	728 00	1,309 00	16,416 36
" Ascension	6,766 26	6,168 48	700 00	1,678 00	
Auction Duties	9 92				15,322 66
" Assumption	6,279 06	5,708 25	1,184 00	1,819 00	
Auction Duties	1 46				14,991 77
" Lafourche Interior	6,221 53	5,554 84	1,219 00	634 00	
Auction Duties	68 71				13,698 08
" Terrebonne	5,467	4,970 00	761 00	1,144 00	12,342 00
" Iberville	9,591 56	8,719 62	985 00	1,319 00	20,615 18
" West Baton Rouge	4,590 11	4,172 83	381 00	494 00	
Auction Duties	37 60				9,675 54
" East Baton Rouge	7,064 72	6,424 69	905 00	2,660 00	
Auction Duties	27 30				17,081 71
" Pointe Coupee	7,174 67	6,523 45	659 00	1,209 00	
Auction Duties	151 12				15,717 24
" West Feliciana	8,351 50	7,592 01	569 00	1,233 00	17,745 51
" East Feliciana	6,852 90	6,229 79	978 00	1,102 00	15,162 69
" St. Helena	1,534 97	1,469 78	684 00	544 00	4,232 75
" Livingston	726 03	659 38	541 00	189 00	2,115 41
" St. Tammany	2,033 20	1,779 42	621 00	476 00	4,909 62
" Calcasieu	998 21	907 35	435 00	229 00	2,569 56
" St. Martin	5,170 89	4,610 05	912 00	749 00	
Auction Duties	8 05				11,449 99
" St. Mary	10,697 91	9,725 38	811 00	1,558 00	
Auction Duties	38 20				22,830 49
" Lafayette	2,262 01	1,991 77	687 00	952 00	5,892 78
Parish of Avoyelles	4,160 11	3,633 70	749 00	557 00	
Auction Duties	3 41				9,148 22
" Rapides	10,424 62	9,487 03	814 00	1,125 00	21,850 65
" Sabine	875 45	796 39	711 00	136 00	2,518 84
" Caddo	5,155 79	4,687 03	1,129 00	2,031 00	13,002 82
" Bossier	5,638 26	5,231 93	1,205 00	428 60	12,503 79
" Claiborne	2,637 87	2,478 77	1,077 00	763 00	6,956 61
" Jackson	1,636 83	1,500 76	794 00	338 00	4,269 59
" Morehouse	1,329 09	1,208 30	587 00	392 00	3,516 39
" Ouachita	3,705 79	2,123 10	631 00	778 00	7,237 89
" Carroll	6,845 68	6,078 01	556 00	621 90	
Auction Duties	116 25				14,217 84
" Madison	7,756 80	5,643 12	875 00	1159 00	15,433 92
" Tensas	12,149 53	11,775 54	562 00	800 00	25,287 06
" Concordia	8,171 68	7,428 80	296 00	90 00	15,986 48
" Desoto	3,571 23	3,078 73	834 00	977 00	8,460 96
" Catahoula	2,523 33	2,327 80	833 00	471 00	6,155 13
" Bienville	1,613 55	1,487 78	828 00	242 00	4,171 33
" Natchitoches	4,833 64	4,439 67	1,301 00	611 00	
Auction Duties	20 52				11,285 83
" Caldwell	780 62	656 88	250 00		1,687 50
" Union	1,605 67	1,375 70	484 00	765 90	4,560 27
" Washington	795 75	723 13	484 00	50 00	2,052 88
" St. Landry				2,754 00	2,754 00
	335,897 21	282,997 98	54,931 00	115,885 90	789,712 09
Brought Forward					
Sales of Reports of Supreme Court	762 95				762 95
" Internal Improvement Lds.	43,857 82				43,857 82
" Seminary Lands	3,804 05				3,804 05
" Swamp and overflowed Lds.	112,775 82				112,775 82
" Sixteenth Sections	30,485 22				30,485 22
" Statutes by Librarian	118 50				118 50
" A tract of land belonging to the State, adjoining the Raccourci (cut-off)	3,071 32				3,071 32
Fines paid into the Treasury for the use of Charity Hospital	229				229 00
Tax on the proceeds of Estates to Foreign Heirs	591 11				591 11
Tax received from Public Officers by fees	95				19 95
Interest received from purchasers of public property in New Orleans	1,887 31				1,887 31
Interest on Debts due the State for taxes	268 09				268 09
Interest on Bond of McHatton Ward & Co., lessees of the Penitentiary	930 43				930 43
Vacant Successions paid into the Treasury	1,251 30				1,251 30
Debts due the Louisiana State Bank	100,000 00				100,000 00
Taxes received from Delinquents	62 36	49 32			111 68
Redemption of Lands adjudicated to the State for Taxes	1,473 21				1,473 21
" of Lands adjudicated to Individuals	181 34				181 34
" of Lands forfeited to the State for Taxes	53 74	56 19			109 93
Amount received from W. W. Pugh, late Ph. Supt. of Assumption		18 00			18 00
" received from Simon Newburger, Assessor, City of [illegible]	414 00				1414 00
Lease of the Louisiana Penitentiary	4,000				4,000 00
Overplus Bonds of purchasers of Lds. for Taxes	222 25				222 25
Parish of East Baton Rouge		7,2[illegible] 25	342 78		1,681 23
" St. Mary		2,[illegible] 79	600 00		4,[illegible] 79
" West Feliciana		2,496 51			2,496 51
" Jackson		681 64			681 64
" [illegible]		2,[illegible]	300 00		2,[illegible]
" [illegible]		[illegible]			[illegible]
" [illegible]		[illegible] 46			[illegible] 46
" Pointe Coupee		455 07			455 07
" [illegible]		406 02			406 02
" [illegible]		673 46			673 46
" Union		1,337 41			1,337 41
" West Baton Rouge		1,066 43			1,[illegible] 43
" Terrebonne		4,345 13	974 [illegible]		4,[illegible] 61
" Ascension		[illegible] 78			[illegible] 78
" St. Charles		[illegible] 97			[illegible] 97
" [illegible]		1,414 80			1,414 80
" Lafourche Interior		[illegible]			[illegible]
" Washington		43 94			43 94
" St. James		138 [illegible]			1,438 [illegible]
" St. Tammany		2,481 82			2,481 82
" Tensas		1,186 97			1,186 97
" Livingston		[illegible]			[illegible]
" Concordia		[illegible]			[illegible] 40
" Madison		2,977 80			2,971 80
" [illegible]		542 14			542 12
	642,450 11	321,076 07	57,148 66	115,885 90	1,146,568 74

School Fund paid into the Treasury by Parish Superintendents in accordance with Act No. 316, entitled "An Act to abolish the office of Parish Superintendents of P. Schools."

STATEMENT B.

Statement showing the Expenditures for the year ending the 31st day of December, 1852.

	$ cts
Compensation and Contingent Expenses of the Legislature	88,042 48
Salary of the Governor	5,967 61
" " Attorney General	3,000 00
" " State Treasurer	2,977 78
" " Auditor of Public Accounts	4,000 00
" " Adjutant and Inspector General	1,500 00
" " Secretary of State	2,000 00
" " Governor's Private Secretary	966 64
" " State Librarian	989 28
" " Surveyor General	300 00
" " Register of the Land Office, Baton Rouge	312 50
" " Do do do Winsboro'	111 50
" " Governor's Messenger	260 00
" " State Superintendent of Public Education	3,000 00
" " Superintendent of Bureau of Statistics	150 00
" " Keeper of the State House	600 00
" " Sergeant-at-Arms, House of Representatives	696 98
" " Do Senate	468 68
" " Receiver of the Land Office, Baton Rouge	625 00
" " Do do do Winsboro'	150 00
" " Judges of the Supreme Court	22,331 80
" " Do do District Courts	56,284 90
" " District Attorneys	12,242 25
" " Reporter of the Supreme Court	2,500 00
" " Chaplain of the Penitentiary	400 00
" " Physician do do	750 00
" " Clerk do do	1,500 00
" " Directors do do	450 00
" " Parish Superintendents	9,137 14
Contingent Expenses of the Executive	4,050 00
" " Secretary of State	1,600 00
" " Treasurer's Office	2,116 19
" " Auditor's Office	4,606 76
" " Attorney General's Office	250 00
" " Land Office at Baton Rouge	220 00
" " Do at Winsboro'	67 40
" " Supreme Court	1,339 05
" " State Library	900 00
" " Bureau of Statistics	350 00
Commissions to Receiver of Public Monies at Baton Rouge	87 65
" Winsboro'	13 29
Carried over	$252,128 14
Brought forward	252,128 14
Commissions to Register of the Land Office at Baton Rouge	264 19
Do Winsboro'	23 08
Collectors of 1847	716 45
Do 1848	707 36
Do 1850 { out of General Funds 1,936 95; " School " 385 97 }	2,319 92
Do 1851 { out of General Funds 14,433 41; " School " 12,223 63 }	26,657 04
Do 1852	10,267 15
Deductions to Do 1848	504 28
Do 1850	4,682 83
Do 1851	65,668 30
Compensation to Assessors of 1850	601 37
" of 1851 { out of General Funds 3,186 44; " School 363 47 }	5,549 91
" of 1852 { " General Funds 7,859 49; " School 5,980 02 }	13,839 51
For publishing amendments to the Constitution	5,283 00
Interest on Bonds to New Orleans & Nashville Rail Road Company	28,620 00
" to New Orleans Draining Company	2,500 00
" to Charity Hospital	6,300 00
" to Clinton & Port Hudson Rail Road Company	5,425 00
" to Mexican Gulf Rail Road Company	5,980 00
" to the Citizens Bank of Louisiana	15,000 00
" Loan from Louisiana State Bank	4,300 00
Publishing Decisions of Supreme Court	4,009 35
Printing and Advertising	30,643 30
Payment to Owners of Slaves convicted of crime	3,900 00
Pensions allowed by Law, Old account	3,989 00
" " under Act No. 290, approved 17 March, 1852	14,876 00
" to Widow de Marans	135 00
Expenses in Criminal Prosecutions	38,419 32
" of State Arsenal and Washington Armory	950 00
Support of Free Public Schools	159,719 96
" " "	113,686 11
Vacant Successions, Money refunded	1,899 19
Reimbursements of Taxes erroneously paid into the Treasury	99 00
" Monies deposited with the State to redeem Lands sold for Taxes	36 41
Appropriation for the selection of Swamp and Overflowed Lands	1,543 90
" to Charity Hospital	10,000 00
" to Insane Asylum at Jackson	7,000 00
" " " " for erecting buildings	10,176 00
" to Female Orphan Asylum, Sister Regis	5,000 00
" to Society of destitute Boys of Jefferson	3,000 00
" to Educating Deaf and Dumb Children	1,190 00
" to Catholic Asylum for the Relief of Male Orphans	4,000 00
" to Society for Relief of Indigent Females and Helpless Children in New Orleans	2,000 00
" to St. Vincent Hospital, Donaldsonville	1,000 00
" to Firemen Charitable Association	2,000 00
" to Female Orphan Asylum, Baton Rouge	2,500 00
" to Indigent Widows, under the direction des dames de la Providence New Orleans	2,000 00
" to Institute for Indigent Orphans, 3rd Municipality, N. Orleans	2,000 00
" to New Orleans Mechanics' Society	6,000 00
" to State Library	800 00
" to Keeper of the State House, for oil	25 00
" to Refund to the Parish of Concordia, money expended for the State	798 00
" to Procure a Block of Stone for Washington Monument	500 00
" to Establish an Institution for the Deaf and Dumb and the Blind	14,100 00
" to Pay the Expenses of the State Convention of 1852	24,992 00
" for Erecting Public Buildings in Baton Rouge	26,500 25
" for Purchase of Books for State Library	1,000 00
" for Purchase of 100 copies, Decisions of Supreme Court	1,500 00
" for Payment of certain sums of money, &c.	60 00
" for Making Maps for the Eastern District of Louisiana	100 00
" for Improving Bayou Lafourche	5,000
" for Building 200 additional Cells in the Penitentiary	22,500
" for The advancement of Medical Science in Louisiana	13,500
" for The Purchase of Martin's Reports, Doolin Digest and General Index	4,000
" for The Relief of A. H. Lemon and others	[illegible]
for " " of Auguste Dufour	25
for " " of W. J. Hamilton	75
for " " of James E Thom	100
for " " of Heirs of the late Eugene Fortier	417 50
for " " of S. & E. Tillman	210
for " " of J. B. Hebert	87 50
for the relief of Danl. D. Avery	2,851 74
" J. Revellion & J. H. Creighton	100
" James Collins	23
" Widow of Newman	60
" G. H. Wagner	40
" W. M. Mercer	1,000
" B. Miles & others	116
" Henry O. McEnery	[illegible]
" John Sibley and others	200
" Thos Lincoln	100
" T. A. Barton	75
" A. H. Pierson	75
" John Bennet, tax collector	100
" A. C. Waller	106
" F. L. Gates	100
" Wm. H. Bennett	6,000
" Jacob Piper	37
" J. A. De Blanc	90
" Samuel Anderson	270 07
" Gustave Dumas	1,770
" Wm Pratt	4,046 [illegible]
" D. F. Faber	300
" Allen Martin, shff.	250
" Robert Spedden	185
" Widow and heirs of Wm Mays	120
" W. H. Robinson	[illegible]
" R. M. Rainey	[illegible]
" S. W. Downey	[illegible]
" Heirs of T. G. Lawrence, deceased	77 20
" John H. Avery, shff.	[illegible]
" Thos. H. Reddy	344 90
Payments from Internal Improvement Fund:	
Salary of State engineer and incidental expenses of his department	[illegible]
Expenses of Internal Improvement Service	[illegible]
contracted by H. T. Williams	[illegible]
Appropriation for completing Barataria & Lafourche Canal	[illegible]
Payments from Levee and Drainage Fund:	
Appropriation to the parish of Pointe Coupee to defray the expenses of the sales of swamp and overflowed lands	[illegible]
Total amount of expenditures for 1852	[illegible]

The following table contains Estimates of the probable expenditures for 1853. This Estimate is based upon the appropriation bill No 265 of the last session of the Legislature making appropriations for the General Expenses of the State for 1852 and 1853, changing the estimate where subsequent acts have made changes in the amount granted, or where no appropriation was made in said act for Claims allowed by Law.

STATEMENT C.

Estimate of Probable Expenditures for the year 1853.

Salary of the Governor		4,000 00	
" Secretary of State		1,500	
" Governor's Secretary		1,500	
" " Messenger		300	
" Treasurer		2,500	
" Auditor of public Accounts		4,000	
" Attorney General		1,500	
" State Engineer		2,000	
" District Attorneys		12,800	
" Reporter of Supreme Court		2,500	
" State Librarian		1,000	
" Adjutant & Inspector General		500	
" State Superintendent of Public Education		1,000	
" Judges of Supreme Court		25,500	
" " of District Courts		57,500	
" Chaplain and Physician of Penitentiary		1,000	
" Clerk		1,500	
" Directors		500	
" Register Land office Baton Rouge		250	
" " " Winsboro'		150	
" Receiver		150	
" Keeper of the State House		600	
" Sergeant at arms, House of Representatives		900	
" " " Senate		600	
Contingent Expenses of the Executive		4,000	
" " " Treasurer's office		1,500	
" " " Auditor's "		4,000	
" " " Supreme Court		1,500	
" " " Superintendent of Public Education		500	
" " " Secretary of State		500	
" " " Land office, Baton Rouge		250	
Publishing Decisions of Supreme Court		5,000	
Printing and Advertising		35,000	
Compensation and Mileage of members of the Legislature and Contingent Expenses		135,000	
Expenses of keeping up the State Arsenal and Washington Armory		2,500	
Payment to Owners of slaves convicted of crimes		6,000	
Commissions to Collectors of Taxes		50,000	
Deductions to Collectors of Taxes including Mill and Poll Tax		70,000	
Commissions to Assessors		30,000	
" " Register Land Office, Baton Rouge		1,500	
" " " " Winsboro'		150	
" " Receiver " "		150	
Interest on Bonds to N. Orleans & Nashville Rail Road Company		28,980	
" to Draining Company		2,500	
" to Charity Hospital		6,250	
" to Mexican Gulf Rail Road Company		6,001	
" to Citizens Bank		15,000	
Pensions allowed by Law	50,100 00		
Charity Hospital	10,000		
" for Fines for its use	3,000		
For construction of Buildings for the Insane at Jackson	15,000		
" Support of the Insane	7,500 00		
	85,500 00		
	85,500 00		598,610 00
For Tuition of Deaf & Dumb	2,500		
" Female Orphan Asylum, Sister Regis	5,000		
" Catholic Association for relief of Male Orphans	4,000		
" Institute for indigent Orphans, 3d District, N. Orleans	2,000		
" Poydras Asylum	1,500		
" St. Vincent Hospital, Donaldsonville	1,000		
" Firemen's Charitable Association	2,000		
" Society for the relief of Destitute Boys of Jefferson	3,000		
" Female Orphan Asylum at Baton Rouge	1,000		
" Transportation of Convicts to the Penitentiary	4,000		
To pay deficiency of appropriations of claims against the State in Criminal Prosecutions, accrued under former Laws	5,000		
For payment of Sheriffs and Clerks fee services in criminal cases according to Act No. 73 of 1848, Dec. session	7,200		
Deficiencies of former appropriations and for 1852	8,500		
" Salary of Clerk of the 1st District Court, N. Orleans 1852	1,500		
" " " " " " 1853	1,500		
Reimbursement of Vacant Successions paid into Treasury	6,000		
" of overplus Bonds and for money deposited to redeem Lands sold for Taxes	500		
" of Sales of Reports of Supreme Court	100		
Purchase of Books for State Library	1,000		
	102,900		671,410 00
Unexpended appropriations			
Expenses of the State Constitutional Convention	35,000		
Debt to the Louisiana State Bank	100,000		
			237,900 00
Free Public Schools, payable out of the Mill Tax & Poll Tax Funds			909,310 00
			240,000 00
Internal Improvement Service			
For support of said Service	20,000		
and for salaries of Officers and incidental expenses of the Internal Improvements Department, payable out of the Road and Levee and Internal Improvements Funds	13,000		
			33,000 00
			$1,182,310 00

The foregoing estimates show demands upon the Treasury, up to the end of the fiscal year, 1st April next—of unexpended balances of former appropriations which will be drawn for by that time of		$102,900
Probable expenditures of the legislature now to meet,		135,000
Estimate of ordinary expenses of the fiscal year 1853,		536,410
		$774,310
Due to the State Bank,		100,000
Balance of expenses of the late Constitutional Convention,		35,000
		$909,310

For Free Public Schools, Payable out of Mill Tax and Poll Tax Fund.

Balance of unexpended appropriation,	80,287 04	
Appropriation for 1853,	240,000 00	
		320,287

Internal Improvement Service, Payable out of Internal Improvement Fund.

Unexpended balances,	10,190 54	
Appropriation for 1853	33,000 00	43,190
		$1,272,787
The receipts from *this time*, to the end of the fiscal year 1853, that is to the first of April 1854, will be State taxes proper of the year,	280,000	
Payable in monthly settlements by the Collectors of Orleans and Jefferson, to be realized between now and April 1853,	40,000	
		320,000
Licenses,		115,000
Auction duties 25,000, arrears of taxes 20,000,		45,000
School lands and rents,		30,000
Miscellaneous sources,		20,000
		530,000
Will be drawn from the mill tax and poll tax fund, at the end of the year, the surplus of the mill tax and poll tax fund then on hand belonging to the free schools, which surplus will probably be		120,000
Total receipts of general funds up to 1st April, 1854,		650,000
For free schools from mill tax and poll tax after deducting expenses of collection,		260,000
From sales of swamp lands,		100,000
Sale of internal improvement lands,		40,000
		$1,050,000
Deduct included in the above sum, this amount being balance on hand of free school money,		120,000
Total receipts from all sources during the year,		$930,000

A comparison then of the receipts and expenditures show the following as the state of the Treasury on the 1st April, 1854,

General Fund.

Charges on it,		909,310	
Ordinary receipts,	530,000		
Free school fund,	120,000	650,000	
Deficit,			259,310
Less balance on hand, 1st January, 1853,			8,669
			$250,000

Mill Tax and Poll Tax Fund.

Balance on hand 1st January, 1853,		214,194 34
Unexpended appropriations,		80,287 00
		133,000 00
Receipts up to 1st April, 1853,		17,000 00
To be transferred to the general funds, under 2nd Section of Act. 265, of 1852, with the reservation made in the proviso of $30,000,		120,000 00
Balance,	30,000	
Receipts during fiscal year 1853,	260,000	
		290,000 00
Appropriation,		240,000 00
Surplus,		50,000

Internal Improvement Fund.

Balance on hand,	45,400	
Receipts,	40,000	
		[illegible]
Appropriations [illegible] and unexpended balances, [illegible]		40,000 00

Levee and Drainage.

Balance,	80,000 00	
Receipts,	100,000 00	
Surplus,		180,000
Road and Levee Fund—balance,		6,594 92
		278,594 92
Deduct deficit in general funds,		250,000 00
Leaves this amount,		28,594 92

as probable balance from all sources of revenue at the end of the fiscal year.

In the last Report which I had the honor of making to the legislature, I estimated the probable receipts for the year 1852, at the sum of $491,500 00. They in fact prove to have been 501,710 37

In the Report preceding the last the estimates did not vary from the actual receipts in a greater ratio.—I have hitherto, in 1850, and again in 1852 called the attention of the legislature to the fact that the ordinary current expenses of the State were greater than its ordinary revenue; and have urged upon them the indispensable necessity of meeting that state of things by an increase of the rate of taxation. That in view of the maturity of $800,000 of State Debt proper by the 1st June, 1857, a rate of taxation should be resorted to in advance, that would diffuse the burden over a greater number of years, and lighten it in proportion.

This deficiency of receipts in relation to expenditures has resulted, now that there are exigible demand against the State for 370,000

Against which it has in the balance remaining of the sales of swamp lands,	80,000	
School monies which can be used in advance of the transfer which will take place 1st April,	100,000	180,000
Actual deficit		$190,000

Although the receipts from the sale of swamp lands may perhaps properly be used as an alternative, I suppose that the conditions on which they were granted incorporated into our constitution, will require in good faith the establishment of a system by this legislature to effect the object of the grant, and this system will probably draw from the Treasury within a few years all that has been received from this source. This source therefore, can only be considered an expedient to avoid a loan in the market or bankruptcy, until the present deficit be met by the receipts of an increased rate of taxation.

In view of this condition of the Treasury which appeals more strongly to the judgment of the legislature than any words could do, I reiterate the recommendation heretofore made, that the rate should be increased to a dime and a half in the hundred dollars.

This would give, assuming the property of the State to be about 270 millions,		$405,000
A proportionate increase on licenses would give,		185,000
		590,000
Auction duties,		25,000
		$615,000
Arrears of taxes heretofore accrued, and miscellaneous sources,		35,000
		650,000
By taxing Foreign Insurance Companies, on premiums, and by making the carrying on a taxed business without paying for the license a misdemeanor punishable by imprisonment, an increase in taxes on licenses can be made of		40,000
		690,000

By repealing the present pension law, and putting it back on its old footing of an expenditure of $6,000 to 8,000 per annum, a saving can be made of $42,000, and by repealing the law, giving witnesses, sheriffs' and clerks compensation in criminal matters a saving of $10,000.	52,000	
A saving, it should seem, might be made in the public printing; 10 years ago the public printing cost only about $8,000, now it amounts to about $30,000,	15,000	67,000
This amount deducted from the amount of the preceding estimate of expenditures not extraordinary, and after making allowance for the longer duration of this legislature than the succeeding, will show a yearly expenditure of		510,000
which deducted from the above estimate of $690,000 for receipts gives a surplus per annum of		$180,000

which by the end of 1857 will have been sufficient to discharge the present deficit and the debt accruing in the mean time, and will form a sinking fund thereafter for the extinction of the balance of the State Debt.

I would suggest to the legislature, that some system be adopted, intended to be permanent, of appropriating an adequate amount into a separate fund from the ordinary movement of the Treasury, sufficient to extinguish the public debt in the time it has to run, and to make an investment of the amount now due by the State in trust. A separation from the general funds of the Treasury fixed in amount and without qualifying conditions, is the sole means of withdrawing the necessary sum to extinguish the public debt, from the distemper of appropriation which always exists when there is money on hand.

The amount of Trust Funds which the State has received and spent (except the balance on hand of sales of swamp lands) amounts according to the accompanying table to $937,319 44. This is a fund of account merely; there is not a cent on hand in money or any investment, (with the exception above) to represent it. It is obvious that no exigency would force the raising of so large an amount in a year or two, or three years, by taxation or any other means, and if it is intended to apply any substantive practical meaning to the term Trust Funds, provision must be made for the raising and investment in something real, of the amount of them. An acknowledgment of the binding force of a debt with inability to give it operative energy is insolvency; and if the ability is possessed without the inclination, it is passive repudiation. Other States, which acknowledge Trust Funds, have something tangible to represent them. New York which received under the Deposit act, upwards of four millions dollars, has preserved the principal intact, and realized six per cent. interest per annum. The taxation, which under her system, is levied every year to make up any loss accruing in the investment, and therefore known to the people, has been found a sufficient check upon injudicious investments of the fund. Now, when the State is about to receive in a trust character another large amount, is a fitting time, and before the sense of right has become blunted by an habitual disregard of it in respect to the appropriation of such trust funds, to establish some general system of replacing what has been heretofore spent, and preserving intact for appropriate objects what is to come.

Herewith is submitted a statement, showing the appropriations made by law, the amount paid and the unexpended balances.