
REPORT
OF THE
COMPTROLLER
OF THE
STATE OF FLORIDA,
FOR THE PERIOD
BEGINNING JANUARY 1, 1888, AND ENDING
DECEMBER 31, 1888.

REPORT OF THE COMPTROLLER.

TREASURY DEPARTMENT STATE OF FLORIDA, }
 COMPTROLLER'S OFFICE, }
 TALLAHASSEE, January 1, 1889. }

TO HIS EXCELLENCY, EDWARD A. PERRY,
Governor of the State of Florida :

SIR : In accordance with the requirements of law, I have the honor to present herewith my official report of the transactions of the Treasury Department of the State for the fiscal year ending December 31st, 1888 :

RECEIPTS AND EXPENDITURES.

The aggregate balance in Treasury January 1, 1888, was.....	\$110,646.02
The total receipts at the Treasury from all sources and on all accounts for the year ending December 31st, 1888, were.....	582,636 75— \$693,282 77
Total expenditures for the year ending December 31st, 1888.....	583,469 69
Balance in Treasury, January 1st, 1889.....	\$109,813 08

This balance is distributed among the several funds as follows :

General Revenue applicable to current expenses, including interest on bonded debt.....	\$33,053 59
Common School Fund, Principal.....	6,660 44
Seminary Fund, Interest.....	947 45
General School, One Mill Tax.....	33,005 01
Common School Fund, Interest.....	20,393 78
Seminary Fund, Principal.....	1,763 83
Blind, Deaf and Dumb Building Fund.....	44 10
Agricultural College Fund.....	3,349 77
Experiment Station Fund.....	10,007 63
Sinking Fund Bonds of 1871.....	39 75
Sinking Fund Bonds of 1873.....	547 08
	\$109,813 08

GENERAL REVENUE ACCOUNT.

The receipts and disbursements on General Revenue Account for the year ending December 31st, 1888, were as follows :

RECEIPTS.

Balance on hand January 1st, 1888	\$43,992 50	
License tax	91,654 57	
General Revenue, 1888	6,985 74	
General Revenue, 1887	273,698 71	
General Revenue, 1886	9,937 21	
Commission Tax	2,318 00	
Auction Tax	426 29	
Criminal Prosecution Costs	784 82	
Criminal Prosecutions Refunded	1 00	
Asylum Pay Patients	1,124 66	
Per Diem of Legislators (1887) Refunded	270 00	
Sale of Digests	104 00	
Sale Acts of 1887	161 00	
Insurance Premiums Returned	994 90	
Commissions overpaid returned	90 34	\$432,543 74

DISBURSEMENTS

1888.	CR.	
Dec. 31—Paid Salaries Executive Department		\$21,300 00
Salaries Judicial Department		32,641 87
Contingent Expenses of State		3,947 40
Stationery Executive and Legislative Departments.		679 11
Expense Collecting Revenue		28,334 28
Pensions		32,673 26
Post Mortem Examinations		260 00
Printing		7,875 60
Maintenance of Lunatics		35,984 55
Jurors and witnesses		65,393 27
Contingent Expenses Supreme Court		2,486 32
Watchman of Capitol		400 00
Janitor at Capitol		300 00
Revenue Refunded		84 41
Repairs of Capitol		1,424 10
Salary Chaplain State Convicts		300 00
Legislative Relief		130 00
Rewards Apprehending Criminals		2,811 15
Salary Librarian Supreme Court		300 00
Institute Blind, Deaf and Dumb		5,317 44
Stenographers		320 00
Printing Supreme Court Reports		1,506 89
Expenses Teachers' Institutes		1,387 22
Criminal Prosecutions		43,281 24
Contingent Expenses Capitol		742 71
Expenses of Circuit Judges acting as Supreme Judges		118 60
Purchase of Books Supreme Court Library		472 84
Contingent Expenses Supt. Public Instruction		490 00
Appropriation Agricultural College		3,500 00
Expenses Normal Schools		5,437 46
Salaries and Expenses Railroad Commission		9,357 42
Expenses Annual Encampment Fla. State Troops		4,865 92
Census		122 61
Insurance State Buildings		1,000 00
Township Plats and Lists of State and U. S. Land Entries		294 00
Appropriation East Florida Seminary		1,000 00

Refunded Amount paid for Tax Certificates Improperly Sold	115 05
Expenses Constitutional Convention, 1885	57 16
Contingent Expenses Florida State Troops	3,070 06
Expenses Circuit and County Court Seals	40 00
Paid Interest on Bonded Debt	79,751 09
Balance in Fund	33,053 59
	<u>\$432,543 74</u>

1889.		
Jan. 1—	Balance on hand	\$33,053 59

BONDED DEBT.

Seven per cent. Bonds of 1871	\$350,000 00
Six per cent. Bonds of 1873	925,000 00
	<u>\$1,275,000 00</u>
Deduct bonds of 1871 and 1873 in Sinking Funds	242,500 00
	<u>\$1,032,500 00</u>
Of which the School, Seminary and Agricultural College Funds hold	850,200 00
Leaving in hands of Individuals	<u>\$382,300 00</u>

WARRANTS ISSUED.

The amount of warrants issued from January 1st to December 31st, 1888, amount to	\$428,865 15
Salaries, Executive Department	21,500 00
Salaries, Judicial Department	32,641 87
Printing	7,982 00
Jurors and witnesses	65,490 07
Appropriation for Janitor at Capitol	300 00
Expenses of White Normal Schools	3,268 54
Contingent Expenses of Supreme Court	2,487 73
Appropriation for watchman at Capitol	400 00
Contingent Expenses of Capitol	737 71
Repairs of Capitol	1,424 10
Stationery for Executive and Legislative Departments	700 82
Post Mortem Examinations	260 00
Salary of Chaplain for the Convicts	300 00
Stenographers	320 00
Purchase of Books for Supreme Court Library	472 84
Expenses of Colored Normal Schools	2,087 17
Expenses of Circuit Judges when called to serve in Supreme Court	118 60
Expenses collection of Revenue	27,591 50
Seminary Fund, (interest)	5,695 00
Contingent Expenses of State	3,936 85
Expenses of Census of 1885	122 61
Institute for the Blind, Deaf and Dumb	5,378 79
Criminal Prosecutions	43,541 51
Maintenance of Lunatics	35,688 80
Pensions	32,647 76
Act for the relief of N. C. Wainwright et al.	80 00
Act for the relief of Lawrence D. Wall et al.	100 00

Salaries and Expenses of Railroad Commissioners.....	9,357 48
To refund amount paid for Tax Certificates improperly sold.....	124 02
Contingent Expenses of Superintendent of Public Instruction.....	490 00
Salary of Librarian of Supreme Court.....	300 00
Rewards for arrest of Fugitives from Justice.....	2,811 15
For making Township Plats and Lists of State and U. S. Lands.....	377 00
Common Schools, (1888).....	31,719 77
Common Schools, (1 Mill Tax 1888).....	73,069 80
Insurance on State Buildings.....	1,000 00
Appropriation for East Florida Seminary.....	1,000 00
Expenses of Teachers' Institutes.....	1,987 22
Printing Supreme Court Reports.....	1,506 89
Expenses of Constitutional Convention of 1885.....	57 16
Encampment of Florida State Troops.....	4,865 92
State Agricultural College.....	8,500 00
Contingent Expenses of Florida State Troops.....	3,070 06
Revenue refunded.....	84 41
Expenses of Circuit and County Court Seals.....	40 00
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	\$428,865 15

Add interest on bonds of 1871 and 1873, paid by State Treasurer,
on coupons..... 79,751 00

\$508,616 15

ESTIMATED APPROPRIATIONS NECESSARY FOR FISCAL YEAR 1889.

For Salaries Executive Department.....	\$16,000 00
Salaries Judicial Department.....	33,573 00
Maintenance of Lunatics.....	35,000 00
Jurors and Witnesses.....	90,000 00
Chief Clerk in Comptroller's Office.....	1,500 00
Expenses Collection of Revenue.....	25,000 00
Private Secretary to the Governor.....	900 00
Librarian Supreme Court.....	300 00
Clerk in Treasurer's Office.....	1,200 00
Contingent Expenses Supreme Court.....	2,500 00
Purchase of Books for Supreme Court Library.....	500 00
Janitor at Capitol.....	300 00
Watchman at Capitol.....	400 00
General Printing and Advertising.....	7,000 00
Book-keeper in Comptroller's Office.....	1,200 00
Printing Supreme Court Reports.....	2,000 00
Stationery Executive and Legislative Departments.....	1,000 00
Post Mortem Examinations.....	1,000 00
Rewards for arrest of Fugitives from Justice.....	2,000 00
Contingent Expenses of Capitol.....	1,000 00
Contingent Expenses of State.....	3,000 00
Traveling and incidental expenses Superintendent of Public Instruction.....	500 00
Township Plats and Lists of State and U. S. Land entries for use of Assessors.....	500 00
Expenses of the Legislature, upon basis of Session of 1887, for 60 days, including Printing.....	70,000 00
Criminal Prosecutions under the provisions of Sec- tion 9 of Art. XVI, Constitution of 1885.....	60,000 00
Blind, Deaf and Dumb Institute.....	5,000 00
Interest on Bonds of 1871 and 1873.....	81,000 00
Assistant Auditing Clerk in Comptroller's Office.....	1,000 00
Pensions.....	35,000 00
Salaries and Expenses Railroad Commissioners.....	10,000 00
Expenses Normal Schools.....	8,000 00
Expenses Teachers' Institutes.....	1,500 00
Clerk for Secretary of State.....	1,200 00
Balance Legislative Printing 1887.....	260 53—\$498,333 53

The foregoing estimates include the full amount required for the year 1889, and in making appropriations to cover these estimates, the appropriations made by the Legislature of 1887 for the first quarter of 1889, should be deducted. Said appropriations for the first quarter of 1889, were as follows:

For Jurors and Witnesses.....	\$22,500 00
Janitor at Capitol.....	75 00
Watchman at Capitol.....	100 00
Maintenance of Lunatics.....	8,750 00
Criminal Prosecutions.....	20,000 00

ESTIMATED APPROPRIATIONS NECESSARY FOR FISCAL YEAR 1890.

For salaries Executive Department.....	\$16,000 00
Salaries Judicial Department.....	33,573 00
Maintenance of Lunatics.....	35,000 00
Jurors and Witnesses.....	90,000 00
Chief Clerk in Comptroller's Office.....	1,500 00
Expenses Collection of Revenue.....	25,000 00
Private Secretary to the Governor.....	900 00
Librarian Supreme Court.....	300 00
Clerk in Treasurer's Office.....	1,200 00
Contingent Expenses Supreme Court.....	2,500 00
Purchase of Books Supreme Court Library.....	500 00
Janitor at Capitol.....	300 00
Watchman at Capitol.....	400 00
General Printing and Advertising.....	8,000 00
Book-keeper in Comptroller's Office.....	1,200 00
Printing Supreme Court Reports.....	2,000 00
Stationery Executive and Legislative Departments.....	1,000 00
Post Mortem Examinations.....	500 00
Rewards for Arrest of Fugitives from Justice.....	2,000 00
Contingent Expenses of Capitol.....	1,000 00
Contingent Expenses of State.....	3,000 00
Criminal Prosecutions, under the provisions of Section 9, Article XVI, Constitution of 1885.....	60,000 00
Township Plats and Lists of State and United States Land En- tries for Assessors.....	500 00
Blind, Deaf and Dumb Institute.....	5,000 00
Insurance on State Buildings.....	1,000 00
Traveling and incidental Expenses Superintendent of Public Instruction.....	500 00
Interest on Bonds of 1871 and 1873.....	80,000 00
Pensions.....	35,000 00
Assistant Auditing Clerk in Comptroller's Office.....	1,000 00
Salaries and Expenses Railroad Commissioners.....	10,000 00
Expenses Normal Schools.....	8,000 00
Expenses Teachers' Institutes.....	1,500 00
Clerk for Secretary of State.....	1,200 00
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	\$429,573 00

As the Legislature of 1891 will not meet until April of that year it will be necessary for the Legislature of 1889 to make appropriations for the first quarter of 1891, and said appropriations should be equal to one-fourth of the amounts estimated for the year 1890.

FINANCIAL CONDITION OF THE STATE.

It is necessary that attention be directed to the present financial condition of the State. We are threatened with serious embarrassment, and unless some proper measures for relief are adopted by the next Legislature the obligations of

the State cannot be promptly met, and we will be forced to scrip. Since the present tax rate of three mills on the dollar for purposes of general revenue was fixed, we have had to meet large expenditures of an extraordinary character, and there has been also a great increase in the annual expenses of the State government.

While there has been a steady and marked advance in the amount of taxable property, adding correspondingly to the revenue, the income has not kept pace with the increase in the amount of obligations incurred. The cost of the Constitutional Convention of 1885, amounting to \$55,500; the appropriations for the East Florida Seminary, the Ocala schools and the Agricultural College, amounting respectively to \$12,000, \$5,400, and \$7,500, making a total of \$80,400, had to be paid out of the income arising from this low rate of taxation. Besides, the support of the Normal Schools, at an annual cost of \$8,000, the Deaf, Dumb and Blind Asylum, costing \$5,000, the Teachers' Institute, costing \$1,500, (making annually \$14,500 for school purposes), the salaries and expenses of the Railroad Commission, amounting to \$10,000, the provision for pensions, \$30,000, the cost of criminal prosecutions reaching \$60,000, the outlay for State troops amounting to \$8,000, making a total of \$122,500, have been added to the annual expenses of the State since the present rate of taxation was first established. The estimated appropriation for the year 1889 amounts to \$498,333.53, and for the year 1890 to \$429,573.00, making for the two years \$927,906.53. The income to meet this must be raised from the taxes on \$90,000,000 of property, and from the occupation license tax. The revenue from licenses has fallen from \$130,000 in 1887 to \$91,000 in 1888. This may be due in some measure to the recent epidemic, but there is no hope of its exceeding \$100,000 for each of the next two years, making \$200,000 from that source.

The income from the property tax on \$90,000,000, at 3 mills, amounts to \$270,000; for two years it will be \$540,000, without allowing anything for insolvencies. Here we have an income of \$740,000 to meet estimated obligations of \$927,906.53. These are the facts that confront us, and must be squarely met. The policy of legislation seems to have been to reduce the general revenue income and at the same time add to its liabilities. The entire poll tax, amounting to about \$30,000, has been transferred to the School Fund and \$14,500 taken from general revenue to support schools.

It is apparent that the rate of taxation must be raised from 3 to 4 mills. This is made necessary by the largely increased expenses that have been thrown upon the General Revenue of

the State, above referred to. The R. R. Commission, Pensions, Criminal Prosecutions and expenses of State Troops, are burdens, imposed in the last two years, and amount to \$108,000, which is more than one mill on the taxable property.

These facts regarding our present financial condition apply only to current expenses, and are presented so that the necessary provision can be made, to avoid the necessity of incurring any indebtedness which can not be promptly paid by the State in cash. It is a source of congratulation that our bonded debt in the hands of outside parties, amounts to only \$382,300, and that our bonds command a large premium in the markets. It is with the view of keeping our State on a sound cash basis, and to maintain its credit at the present high standard, that the proposed measures are suggested.

I beg leave to call your attention to the several tables hereto appended.

Very respectfully,

W. D. BARNES,
Comptroller.