
ANNUAL REPORT
OF THE
COMPTROLLER OF THE TREASURY
OF THE STATE OF NEW JERSEY,
TO THE LEGISLATURE
FROM NOVEMBER 30th, 1867, TO NOVEMBER 30th, 1868.

REPORT.

STATE OF NEW JERSEY,
OFFICE OF COMPTROLLER OF THE TREASURY,
TRENTON, January 13, 1869. }

To the Legislature :

At the present time the bonded and only debt of the State is three millions and ninety-six thousand two hundred dollars (3,096,200 00), and the payments to be made thereon, during the year eighteen hundred and seventy, as designated by law, are as follows, to wit: one hundred thousand dollars of principal moneys on the first day of January, eighteen hundred and seventy, together with the interest due at that time upon the whole debt, at the rate of six per centum per annum, in the aggregate amounting to one hundred and ninety-two thousand eight hundred and eighty-six dollars (\$192,886 00). And the further sum, on the first day of July, in the same year, of eighty-nine thousand eight hundred and eighty-six dollars (\$89,886 00), being the interest at the same rate on the whole debt, less the amount of principal moneys paid off January the first, eighteen hundred and seventy.

The payments of principal and interest moneys, to be made during the next year, in the aggregate amount to two hundred and eighty-two thousand seven hundred and seventy-two dollars (\$282,772 00), and the moneys wherewith to make them must be provided by the present Legislature, through the instrumentality of a State tax.

The tax to be levied annually in payment of the bonded debt will become less in amount every year by the payment of a hundred thousand dollars annually (with the exception of the year 1872) until and including the year 1884, at which time all the bonds to the amount of two millions of dollars, issued by authority of the act approved May 10, 1861, will have been paid, and this without reference to any aid which the Commissioners of the Sinking Fund may afford, during the intermediate time in the same direction, from the funds derived from the United States or otherwise. For, by the partition of the securities authorized by that act to be issued, bonds to the amount of one hundred thousand dollars at par are to be paid

off annually from this time until and including the year 1884, with the exception of the year 1872, when the bonds to be discharged amount at par to \$99,900 00.

This annual diminution, however small it may appear to some, yet does decrease the amount of interest moneys required six thousand dollars a year, while at the same time it releases capital now invested in these exempt or non-taxable bonds one hundred thousand dollars annually.

Three hundred and fifty thousand dollars should be levied by tax this year for the purposes of the next, of which two hundred and eighty-three thousand dollars should be appropriated to the Commissioners of the Sinking Fund for the purposes aforesaid, and sixty-seven thousand dollars to the general uses of the State. The amount last year appropriated to the latter object was sixty thousand dollars, which is seven thousand dollars less than the amount proposed to be inserted in the tax bill of the current year.

But it must be remembered that at the close of the fiscal year 1867 the State Fund was indebted to the War Fund thirty-five thousand one hundred and thirty-nine dollars and sixty-eight cents, and on account of the School Fund fourteen thousand eight hundred and seventy-four dollars and forty-seven cents—in all, fifty thousand and fourteen dollars and fifteen cents, transferred from the War Fund to the State and School Funds, and that for the purpose of supplying their deficiencies. By the seventieth section of the act establishing a system of Public Instruction, approved March 21, 1867, it was provided that if the income of the School Fund at any time should be insufficient to discharge its share of the appropriation annually made in behalf of public schools as defined by law, that such deficiency should be supplied by the State, whose treasury should be reimbursed as soon as the same could be done from the income of the School Fund.

But the Legislature, by the act of March 11, 1868, appropriated to the School Fund the sum of fourteen thousand eight hundred and seventy-four dollars and forty-seven cents, being the amount transferred from the War Fund to the School Fund out of the public treasury. But this arrangement still left the State Fund indebted to the War Fund thirty-five thousand one hundred and thirty-nine dollars and sixty-eight cents, and this amount, instead of being decreased during the year just closed, has been augmented fifty-eight thousand one hundred and thirty-one dollars and three cents, so that at the close of the last fiscal year the State Fund was indebted to the War Fund ninety-three thousand two hundred and seventy dollars and seventy-one cents, which amount has been still further increased some few thousand dollars since November 30, 1868—or to state the matter in other terms, the State has expended in defraying current expenses moneys which should have been paid over to the Commissioners of the Sinking Fund for the purpose of diminishing

the public debt, or retained in the Treasury for the purpose of discharging claims which are justly chargeable to the War Fund.

If a reason is sought for this anomalous state of things, it is easily found. The State in its expenditures has passed the limits of income.

Beyond the amount raised last year for State purposes by tax, which was sixty thousand dollars, the receipts from the ordinary sources of revenue amounted in round numbers to \$514,000 00, making the total receipts of the State Fund \$574,000 00, while the disbursements on the same account exceeded those receipts fifty-eight thousand dollars.

At the last session of the Legislature extraordinary appropriations were made to two of the institutions of the State, which in the aggregate amounted to one hundred and six thousand dollars, and although all this money has not, during the past year, been drawn from the treasury by the beneficiaries, yet there have been disbursed on these very appropriations seventy-five thousand dollars, a sum seventeen thousand dollars larger than the fifty-eight thousand dollars first characterized as the deficiency in the State Fund.

There were other objects of extraordinary legislative bounty besides these, but it is unnecessary to mention them. The object in view is not to find fault with any of these appropriations, which in themselves are meritorious enough, but to call attention to the fact, that if these appropriations are continued or renewed, or new ones made, some means must be devised wherewith to raise the money to discharge them. The State has not got it, nor can the money be procured without the aid of taxation. Even were it good policy to borrow money wherewith to pay debts, which it is not, the power is limited by the Constitution to the sum of one hundred thousand dollars.

The subjects of revenue to the State are few, and the amounts received from all of them, except the railroad and canal companies, are inconsiderable. No tax is levied upon auction sales as in New York, or upon collateral successions as in Pennsylvania, or upon other interests as in other States. The object of legislation, so far as a State tax is concerned, seems heretofore to have been to relieve the people as much as possible from taxation upon their labor, occupations and property, and the subjects of such taxation now, outside of the canal and railroad companies, have been forfeited recognizances, license fees of peddlers, and foreign insurance companies, fees for commissions issued to lawyers, deed commissioners and others, and assessments upon private acts.

The theory evidently has been, that the revenue and income of the State would defray the ordinary expenses incurred in the Executive, Legislative and Judicial Departments, and in the payment of incidental expenses.

Hence, for many years prior to 1861 no State tax was levied; but now from change of circumstances a portion of the annual State tax

levied and collected has become necessary to enable the Treasury to meet the claims made and to be made upon it, and for the purpose of discharging the balances, as yet uncalled for, of outstanding appropriations.

WAR FUND.

The receipts of this fund during the last fiscal year, including the balance in bank of the year before, were one million and thirty-one thousand one hundred and ninety-six dollars and thirty-three cents (\$1,031,196 33), and the disbursements, including the moneys advanced to the State Fund, were one million and twenty-six thousand one hundred and eighty-three dollars and thirty-six cents (\$1,026,183 36).

The receipts of this fund, in addition to the portion of the State tax appropriated by law to the payment of the public debt and the balance of the previous year, include the sum of six hundred and seventy-eight thousand four hundred and ninety-three dollars and eighty-five cents, in addition to the sum of two thousand three hundred and forty-two dollars and twenty-four cents transferred by the Treasurer to the State Military account, paid over by the United States to the Governor of this State for its use and in liquidation of certain war claims preferred by New Jersey against the former, of which five hundred and fifty-one thousand six hundred and seventeen dollars and forty-eight cents were paid to the Commissioners of the Sinking Fund, as stated in the report of last year from this office.

But no further large payment by way of reimbursement is expected from the United States. The claims of this State have, in the main, been audited and allowed or disallowed, so that the sum of twenty-seven thousand five hundred and forty-two dollars and sixty-eight cents is all that remains unadjusted and unpaid at the present time, and this sum in the future will not be measurably increased.

But there are other objects which hitherto have been chargeable to this fund besides the payments incident to the public debt; of this character are the following, viz:

The salaries of the Commissioners of the Sinking Fund and their clerk, of the Bounty Agent, of certain clerks in the offices of the Adjutant General, Quartermaster General, Treasurer, Comptroller, and the pay of the page in the Executive chamber. The payment of these salaries will require for the current year twelve thousand eight hundred and forty dollars.

It was estimated last year that forty-five thousand dollars would be required to discharge the military claims then outstanding for State pay of single men, families, and widowed or dependent mothers of volunteers, as well as soldiers and sailors from New Jersey in the service of the United States. Only twelve thousand two hundred and

ninety-eight dollars and forty-seven cents have been paid out during the year, which is fifty per cent. less than the amount disbursed to the same object in 1867.

It will be seen, therefore, that of the military claims outstanding a year ago, little more than one-fourth of them in amount has been paid. The residue, slowly perhaps, yet surely, will be presented for settlement, and possibly within the current year, and to discharge these claims will require thirty-two thousand five hundred dollars.

The moneys paid out in behalf of the Home for Disabled Soldiers during the year amounted to the sum of sixteen thousand six hundred and thirty-eight dollars and fifty cents; this sum is ten thousand eight hundred and eighty-six dollars and twenty cents less than the payments of 1867. The annual appropriation by law to this institution is twenty-five thousand dollars, and the balance now standing to its credit from former appropriations is twenty-seven thousand nine hundred and sixty-two dollars and fifty cents.

The Soldiers' Children's Home is managed, and admirably managed, by ladies of Trenton. This institution grew out of the war, and has a charter of unparalleled liberality, because it contains no limitation as to the number of children that may be received into the Home. The statute provides that the State shall pay one hundred and fifty dollars a year for each child maintained, and this grant is to continue for ten years. Naturally enough, the inmates grow in number each half year, and will continue to increase until the limits of accommodation are reached. The Legislature of 1868 voted twenty thousand dollars to commissioners to enable them to erect wings for accommodating one hundred additional children at the Home, of which sum ten thousand dollars have been disbursed. In 1867, for maintaining pupils, ten thousand six hundred and fifty dollars were paid out. In 1868 this sum was more than doubled, for it amounted to twenty-two thousand and twelve dollars and fifty cents. The number of pupils last month was one hundred and sixty-two; very likely the average number during the current year will be two hundred; and thirty thousand dollars will be needed accordingly to pay for their maintenance.

There are unexpended balances of appropriations of two thousand four hundred and seventy-two dollars and eighty-seven cents, and one thousand four hundred and twenty-one dollars and thirty-three cents in favor, respectively, of the cemeteries of Antietam and Gettysburg. These, in addition to the salary of the Military Storekeeper, the pay-roll of the Arsenal, and other incidental expenses chargeable to this fund, may require twenty thousand dollars to discharge them.

The sums thus stated as charges upon the War Fund amount altogether to one hundred and forty-eight thousand three hundred and two dollars and fifty cents, and the balance in bank to the credit of the fund is \$5,012 97! How is this deficiency to be supplied? No large sum can be expected from the United States; no help can be

derived from a State tax of three hundred and fifty thousand dollars, because that amount, less the sum appropriated to the State Fund, is explicitly set apart to discharge a portion of the principal of the bonded debt, with the interest accruing upon the whole indebtedness; not by the sale of State bonds, authorized by law, yet never issued, for that would increase the public debt, and not by borrowing, because the estimate exceeds the constitutional limit.

It is respectfully submitted that, as the State has recently received five hundred thousand dollars, or the evidence thereof, from the United Companies for shore front at Harsimus Cove, it should from that sum reimburse the moneys borrowed from the War Fund by appropriating an amount equal to the foregoing estimate. The Treasury is unable to make the reimbursement or meet the charges of the estimate without such aid or without additional taxation.

There will be no necessity after the present year of continuing on the books of the accounting officers of the Treasury two separate and distinct accounts under the titles of War Fund and State Fund. The former can be merged into the latter, for all accounts with the United States should be closed during the year, and thenceforward all expenditures of the State must be defrayed from its resources.

In connection with the subject of this fund, it may be stated that by law the county collectors are not required to pay over to the State Treasurer the respective quotas of their several counties, as levied by virtue of the act imposing a State tax, until the first day of January in any one year, which is the time when the bond creditors are to be paid by the Commissioners of the Sinking Fund. This works inconvenience to the Commissioners, while no benefit accrues to the counties or to their collectors. The law should therefore be altered, so that the State tax should be paid into the Treasury not later than the fifteenth day of December in each year.

The moneys paid out on the "State Military Account, an account belonging to the War Fund, during the last year, appear to have been fifty-two thousand three hundred and eighty-seven dollars and fifty-five cents; whereas, in 1867 they amounted to twenty-seven thousand four hundred and eleven dollars and five cents, showing the amount expended in 1868 to be almost double the expenditure of the year before. This is thus explained: In the month of August last the claim of a citizen of Hudson county for recruiting and clothing the Second Regiment of New Jersey Militia for the three months service in 1861, amounting to \$22,765 44, was paid, and by joint resolutions of the last session \$7,500 were paid to the Quartermaster General of the State, and \$1,300 for the purchase of a fire-proof safe for the use of the Commissioners of the Sinking Fund. These three items amount to \$31,565 44, and being extraordinary and unexpected were not included in the estimates of last year, and, if deducted, will show the ordinary disbursements on this account for the year to have been \$20,822 11.

STATE FUND.

The receipts of this fund during the year were five hundred and fourteen thousand seven hundred and twenty-two dollars and three cents (\$514,722 03). Its disbursements were five hundred and seventy-two thousand eight hundred and fifty-three dollars and six cents (\$572,853 06). The balance is on the wrong side of the account, and denotes the sum borrowed from the War Fund. The only pleasant thing about this statement is the fact that the income of this fund has exceeded the estimate of last year; that estimate was \$433,000, whereas the receipts exceeded it more than \$26,000.

SCHOOL FUND.

The receipts of this fund were \$133,078 09; the payments \$127,694 47; balance in bank \$10,383 62.

These receipts include the State appropriations to the fund by act of March 11, 1868, before referred to, \$79,874 47; bonds and mortgages paid off, \$19,139, which is principal, not income, and the balance in bank December 1, 1867, which was \$2,800, leaving as the actual income of the fund during the year from ordinary sources, that is, from bonds, mortgages and stocks, the property of this fund, \$36,204 62.

The annual appropriation of \$100,000 to the public schools was thus partitioned between the funds: sixty-five thousand dollars were paid by the State and thirty-five thousand dollars from the School Fund, so that it is apparent that the annual quota assigned to this fund very nearly equals its entire revenue from ordinary and stated sources.

This sum of \$100,000 was, by the Trustees of the Fund, at the time and in the manner prescribed by law, divided into three equal parts, and on the fifteenth days of May, August and November respectively paid over ratably to the several county collectors, and this will appear from the following schedule, viz:

Atlantic county,	-	-	-	-	-	\$2,031 51
Bergen county,	-	-	-	-	-	3,211 90
Burlington county,	-	-	-	-	-	6,810 32
Camden county,	-	-	-	-	-	5,190 48
Cape May county,	-	-	-	-	-	1,007 73
Cumberland county,	-	-	-	-	-	3,951 10
Essex county,	-	-	-	-	-	13,131 30
Gloucester county,	-	-	-	-	-	2,791 97
Hudson county,	-	-	-	-	-	11,324 06
Hunterdon county,	-	-	-	-	-	4,706 35
Mercer county,	-	-	-	-	-	5,224 32
Middlesex county,	-	-	-	-	-	5,043 42
Monmouth county,	-	-	-	-	-	6,298 42
Morris county,	-	-	-	-	-	5,213 91

Ocean county, - - - - -	\$1,893 13
Passaic county, - - - - -	4,660 37
Salem county, - - - - -	3,032 74
Somerset county, - - - - -	2,922 55
Sussex county, - - - - -	3,368 07
Union county, - - - - -	3,897 74
Warren county, - - - - -	4,288 60
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	\$100,000 00

BANK NOTE REDEMPTION FUND.

The receipts of this fund, including the balance in bank December 1, 1867, were \$18,962 68; the disbursements were \$11,117 14, and the balance in bank December 1, 1868, was \$7,845 54. This last balance shows conclusively that the banks established under the general law of the State have ceased to be, or if not, that they are vital only so far as winding up their affairs is concerned.

STATE LIBRARY FUND.

This fund, under the supervision of the Commissioners of the State Library, had last year an income of \$1,050, and a balance in bank from the preceding year of \$327. Of which were spent \$1,004 15, leaving a balance to its credit December 1, 1868, of \$346 12.

The income was derived from the following sources: From the United States \$800 as rent for certain rooms in the State House used by the Federal Courts, and \$250 from State Appropriation.

AGRICULTURAL COLLEGE FUND.

This fund consists of State bonds held by the Treasurer for the use of the scientific school of Rutgers College.

The United States gave land scrip to the State, which the latter sold and invested the proceeds in bonds; the interest thereof, by law, is ordered to be paid to the Trustees of that College. The income last year from these bonds was \$6,924, and the disbursements of course were for the same amount, while the balance in bank December 1, 1868, to the credit of the Trustees, was \$545 95, which is the balance as it stood on the books of the Treasury December 1, 1867.

The balances December 1, 1868, standing to the credit of the funds before named, amount to the sum of \$24,134 20, to wit:

War Fund, - - - - -	\$5,012 97
School Fund, - - - - -	10,383 62
Bank Note Redemption Fund, - - - - -	7,845 54

State Library Fund, - - - - -	\$346 12
Agricultural College Fund, - - - - -	545 95
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	\$24,134 20

The total disbursements of the State on all accounts for the last year were one million six hundred and thirty-seven thousand six hundred and thirty-one dollars (\$1,637,631). The corresponding receipts were one million six hundred and sixty-one thousand seven hundred and sixty-five dollars and twenty cents (\$1,661,765 20), showing an excess of credits equal in amount to the sum of the balances above denoted.

The attention of the Legislature is now solicited to the disbursements made from the State Fund for the fiscal year ending November 30, 1868:

State Prison.—Six thousand dollars were appropriated April 16, 1868, to enable the Inspectors of the Prison to erect a wing for female convicts. On the same day seventy-five thousand dollars were appropriated to pay the debt and defray other expenses of the Prison for the current year, and by joint resolution of April 9, 1868, five hundred dollars were appropriated for the payment of the expenses of the commissioners appointed to examine into and report upon the discipline and government of the Prison. These appropriations amount in the aggregate to eighty-one thousand five hundred dollars.

Besides these, by the act of March 30, 1865, the Keeper, whenever he should find it necessary to raise money for the uses of the Prison, or whenever he could economize the expenditures therein by the use of ready money, was authorized to draw from the Treasury ten thousand dollars a year, which he was to repay as soon as he should be in funds from the income of the Prison; but as he has never been since the passage of the law in funds from income, this appropriation may be considered as equivalent to an absolute grant. This money was drawn early in the year.

The cost of the Prison during the year 1868 was, on account of appropriations, seventy thousand dollars; repairs, six thousand two hundred and forty-four dollars and sixty-nine cents, and salaries, thirty-nine thousand one hundred and thirty-six dollars and ninety-two cents. Total, one hundred and fifteen thousand three hundred and eighty-one dollars and sixty-one cents, which is less than the same account the year before by two thousand one hundred and forty-seven dollars and thirty cents—a striking fact, when the long-continued illness of the late Keeper and the occurrence of a fire during last summer, which consumed a machine shop adjoining one of the wings, and badly damaged that wing, are recalled.

Of the appropriations made last year which amounted to

\$81,000, as before stated, but \$50,000 have been drawn, and the unexpended balance is therefore \$31,000.

Lunatic Asylum.—This institution cost the State last year \$59,628 25, as follows: On account of appropriations, \$32,000; for salaries, \$7,890 26; county patients, \$19,737 99, against \$90,750 70 expended the year before on the same items of account. From this comparison it would seem that the cost of last year was less than that of 1867 by more than \$31,000. But in that year the managers needed larger appropriations to enable them to complete the new wings of the building than they did in 1868 for any other purpose. Hence, in 1867 there were expended on account of appropriations to the Asylum \$67,000. In fact, the maintenance of the institution in 1868 cost more than in 1867, for the other items of salaries and county patients were each higher in the former than in the latter year.

The attention of the public has been recently called to the fact that the bills presented by the Asylum for the support and treatment of county patients are constantly increasing in amount. For each of these patients three dollars per week may be charged to the respective counties from which they come, and one dollar per week to the State, and it has been suggested that patients are sometimes placed upon the list who are able by themselves or through the aid of relatives to defray their own expenses in whole or in part. This may be so, and if so the fault is in the law. A judge, upon application in behalf of a pauper, may summon a physician and witnesses, and if satisfied that the insanity is curable, may order the overseer of the proper township to convey the pauper to the Asylum, there to remain until cured, if that can be effected in three years.

But the law goes further than this, and provides substantially the same procedure for indigent insane persons who are not paupers; the judge in the latter case inquiring as to indigence as well as insanity, and upon his certificate that the person is insane and his estate insufficient to support him and his family he shall be sent to the Asylum, and like the insane pauper supported at the expense of the proper county.

Persons acquitted of crime upon plea of insanity, or insane persons in prison unable to give security to keep the peace or to appear as witnesses, may be sent to the Asylum and thus become a county charge. But these latter cases, with others that might be named, are necessarily few and exceptional. The great majority of cases are either paupers or indigent persons not insane, and with regard to these the presumption is that the judicial officers faithfully endeavor to execute the statutes; indeed, the report of the Managers for the year 1867 specially certifies this fact.

While these statutes remain they should be liberally construed in favor of those unfortunate men and women who combine in their own experience the terrible ills of insanity and poverty, and who with-

out the public aid in many cases would never receive from kindred or friends the assistance necessary to enable them to test the remedial measures of this beneficent institution. Better that ten non-indigent persons should be supported at the public charge than that one meritorious sufferer should be excluded. The laws moreover expressly provide that every patient shall be personally liable for his maintenance in the Asylum, and every relative of his (bound by law to support him) is also made responsible for the same.

Printing.—The cost of printing as chargeable to the State Fund was last year \$53,843 01. This is below the cost of the year before, and of the estimate as last reported. The items appear below.

Laws in newspapers, - - - - -	\$22,943 69
Current printing, - - - - -	10,950 29
Senate Journal, - - - - -	3,423 48
Assembly Minutes, - - - - -	4,206 41
Legislative Documents, - - - - -	4,546 56
Pamphlet laws, - - - - -	6,396 70
Proclamations and advertisements, - - - - -	130 10
Miscellaneous, - - - - -	437 85
Reports of Comptroller and Treasurer, - - - - -	1,005 02
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	\$53,843 01

The work was well done on calendered paper, as required by the law of last winter, and the pamphlet laws were delivered to the Treasurer in the month of July last.

Costs and Transportation.—The following schedule exhibits the payments made on account of costs and transportation of convicts sentenced and brought to the State Prison from the counties named respectively. The total amount paid out was \$26,142 71:

Counties.	Costs.	Transportation.
Atlantic, - - - - -
Bergen, - - - - -	\$898 15	\$180 30
Burlington, - - - - -	978 59	64 00
Camden, - - - - -	7,625 90	257 85
Cape May, - - - - -	36 52	30 90
Cumberland, - - - - -	508 10	110 70
Essex, - - - - -	5,202 29	651 75
Gloucester, - - - - -	93 87	25 20
Hudson, - - - - -	2,148 28	541 50
Hunterdon, - - - - -	255 73	12 50
Mercer, - - - - -	536 45	24 00
Middlesex, - - - - -	703 32	55 60
Morris, - - - - -	490 73	95 50
Monmouth, - - - - -	845 12	64 00

Ocean,	-	-	-	-
Passaic,	-	-	-	-	\$797 60	\$211 05
Salem,	-	-	-	-	65 84	22 80
Somerset,	-	-	-	-	256 10	20 40
Sussex,	-	-	-	-	232 35	80 00
Union,	-	-	-	-	1,749 52	270 20
Warren,	-	-	-	-
					<hr/>	<hr/>
					\$23,424 46	\$2,718 25

This amount is below the estimate of last year and of the actual expenditure on the same account for the year 1867. This diminution is attributable to the enlarged powers recently conferred by law upon the Quarter Sessions Courts of several counties in the State by which they can try offenders for certain defined offenses, upon their own request, without the intervention of a grand or traverse jury. This diminishes the costs in every case. The amount however would have been still less but for an extraordinary case that occurred in one of the Courts of Oyer and Terminer of this State at May term, 1868. The case was this: A man indicted for forgery on ninety-four bills pleaded guilty upon *retraxit*—that is, he withdrew a plea of not guilty and pleaded guilty. It does not appear from the papers filed in this office what the sentences were, or whether they were concurrent or not, the former is presumed; but at all events the bills of costs were separately taxed and their payment demanded. One of these bills was for \$107 49; the remaining ninety-three at \$28 28 each amounted to \$2,630 04; the grand total being \$2,737 53. The recurrence of such bills of costs, accruing at the same term upon the confession or trial and conviction of the same man for the same generic offense, should be rendered impossible by statute; such charges so multiplied are unfair to the State, and may prove oppressive to the prisoner. For offenses against the act concerning inns and taverns but one indictment can be presented against the same person at the same term of court. The offender who without license sells twenty glasses of rum to twenty persons, cannot be tried on twenty bills of indictment, but on one bill with twenty counts, and on every count upon which he is convicted may be punished. No good reason exists why such provision should not be extended to other offenses, for it is a well settled rule in criminal law that such practice is allowable in misdemeanors, by which is meant the smaller offenses. Forgery on our statute book is termed a misdemeanor, yet it is an offense of such high grade that the prisoner is entitled to twenty peremptory challenges, and in all such cases as these before mentioned, and which would not be covered by the proposed law, then the State should only pay the costs upon a very limited number of the bills.

Militia.—On this account the disbursements were twenty-two thou-

sand two hundred and eighty-eight dollars and fifty-four cents, as follows:

Cost of equipments, &c.,	-	-	-	-	-	\$14,318 27
Pay of officers, &c.,	-	-	-	-	-	2,097 98
Armory rents,	-	-	-	-	-	3,520 00
Miscellaneous,	-	-	-	-	-	2,108 24
Transportation,	-	-	-	-	-	244 05
						<hr/>
						\$22,288 54

This amount is nearly ten thousand dollars lower than the expenditures of 1867 for the same object. No encampment was ordered or held during the year.

Beneficiaries in other States.—The State, while providing liberally for the education of her children in the public schools, for the maintenance of the indigent insane, the soldier maimed or disabled in the late war, for his children in the Soldiers' Children's Home, and for the reformation of offenders convicted of crime, and yet too young to be sent to the State Prison, has nevertheless no school or asylum within her borders for the reception and treatment of that unfortunate class, generally young and sometimes very young, who, under the visitation of God, are mutes or blind or idiots. The State therefore supplies the deficiency in a measure by providing for her indigent children thus afflicted maintenance at the public charge elsewhere. By the last semi-annual bills presented here it appears that there were thirty-nine deaf and dumb pupils at the following places, viz.: At Hartford, Connecticut, two (2); at New York, twenty-five (25); at Philadelphia, twelve (12.) Total, thirty-nine (39.) Blind pupils at New York, ten (10); at Philadelphia, seventeen (17.) Total twenty-seven (27.) And of feeble-minded children at the Training School at Media, Pennsylvania, nineteen (19.)

The whole number is therefore eighty-five, at an annual cost to the State of eighteen thousand two hundred and forty-six dollars and sixty-nine cents, as follows, viz.:

Deaf and dumb,	-	-	-	-	-	\$9,054 07
Blind,	-	-	-	-	-	5,122 06
Idiots,	-	-	-	-	-	4,070 06

The last two items of expenditure are within the respective appropriations, and the first exceeds it \$1,054 57.

The cost of maintaining, educating and clothing the blind and the idiot is \$300 per annum for each. For the deaf and dumb the allowance is \$285 for each annually.

Legislature.—The moneys paid out on this account were \$59,683 64,

which includes \$24,465 63, the amount of the Incidental bill passed April 17, 1868. By subtracting the latter item from the former, the sum of \$35,118 01 is obtained, which represents the legislative per diem, mileage, salaries, &c., and is below the same expenditure in 1867.

Salaries of Judiciary.—This account includes the salaries of the Chancellor and the Judges of the Supreme Court; the per diem and mileage of the Judges of the Court of Appeals; the per diem and mileage of the Court of Pardons; the salaries of the Law and Chancery Reporters; the per diem of the Secretary of State as Clerk of the Court of Appeals and of Pardons; the fees of the Supreme Court Judges when holding circuits, forty dollars for each term in the county, except the counties of Cape May and Atlantic, where the circuit fee is thirty dollars; the fees of the clerks of the State courts for copies of opinions filed in their respective offices by the Judges; the per diem of the Sergeant-at-Arms of the Court of Chancery, and criers of other State courts, and the fees of such Masters in Chancery or Judges as may be called by the Chancellor to his assistance. The disbursements on this account were \$42,821 14, which exceeds the expenditure of the year before \$4,121 40, but are within the estimate.

Salaries and Fees.—Last year the expenditures on this account were \$24,005 35. In 1867 they were \$23,222 40; excess of 1868 \$782 95. In this account are included the salaries of the Governor, his Secretary, Secretary of State, Adjutant, Quartermaster and Attorney Generals, Treasurer, Comptroller, Librarian and Superintendent of Public Instruction, and the fees of the Secretary of State. It also includes the salary of every clerk employed at the State House in the public service, whose salary is not chargeable to the War Fund. In the Comptroller's report of last year these salaries and fees were estimated for 1868 at \$24,000, and the small excess of the expenditures of last year above those of the year before is mainly owing to the creation of a new office by the last Legislature, that of Inspector in Chief of steam boilers, whose salary was charged to this account.

State House Expenses.—These expenses in 1868 were \$12,685 53, which exceed the expenses of the year before nearly \$5,000. Before the meeting of the last session of the Legislature repairs were made in the Senate and Assembly chambers, and new carpet, matting and curtains purchased. The bills for this service were paid during the last year, and amounted to \$2,749 35. By joint resolution of April 14, 1868, a fire and burglar proof safe was purchased for the Treasurer at the cost of \$1,700. Both these items were charged to this account, and together amounted to \$4,449 35.

During the past summer the grounds of the State House have

been much improved, the flagging of the sidewalk in front of the building and of the walk leading to it from the street was taken up, the ground raised and the stones reset, and the iron fence around the grounds thoroughly painted. The cost of the work was \$1,073 50.

Reform School.—The expenditures in behalf of this school were in 1868 \$17,500. In 1867, 25,271 80. The latter sum was for balance of appropriations due the school from former legislative acts, but no appropriation was asked by the trustees in 1867, nor was any made for the maintenance of this institution, but on the 2d of April, 1868, an appropriation to its use was made of \$20,000, of which \$2,500 remained to its credit at the close of that year, and this latter sum has since been drawn from the Treasury by the trustees.

How much will be needed for its support during the current year cannot be stated with any degree of accuracy, since the trustees have filed no report or estimate in this office. It probably will not be less in the current than in the past year, for a brief experience in the Treasury office of the State would convince the most skeptical that the expenditures in every branch of the public service, if not stationary, are increasing, at any rate they never measurably decrease, but are "like to the Pontic sea," whose course or current "ne'er feels retreating ebb."

Geological Survey.—It was stated last year that this work would require no further appropriation. By the act of 1864, \$20,000 had been appropriated to it and expended, with the exception of \$91, but the section of the law making the appropriation contains a few words singularly potent in dispelling the illusion that no further appropriation would be necessary. That section recites that the work should be completed in four years at an expense not to exceed the sum of \$20,000, "aside from the cost of publication." In 1867 that cost was \$1,211 41; in 1868, \$4,632 70; in January, 1869, a bill was audited in this office which amounted to \$3,457 99; this, by adding \$1,361 65, paid out prior to 1867, makes the cost of publication thus far \$10,663 75.

Schools and State Board.—During the last year \$10,000 were paid to the Normal School, \$1,200 to the Farnum School at Beverly, and \$65,000 to the Public Schools, in all \$76,200. The expenses on account of the State Board of Education were \$1,547 80 (including \$300 for Teachers' Institutes). In 1867 they were \$3,142 42, or \$1,549 62 more than they were last year. There have been no special meetings of the Board during the year.

Steam Boiler Inspection.—This is a new account created by the statute of April 16, 1868, and is expressed in its title to be a law for the better protection of life and property against accidents by steam

boiler explosions. The State pays the salary of the Inspector in Chief, and also the expense of furnishing apparatus and appliances for the purpose of inspecting and testing steam boilers. Upon this account have been paid out, not including the salary of the Chief Inspector, \$3,071 79.

The following estimate of moneys required to defray the expenses of the State for the current year on civil account is submitted, to wit:

Legislature,	\$60,000 00
Printing,	55,000 00
Salaries Judiciary, Circuit fees, mileage, criers, reporters and reports,	48,000 00
Militia,	20,000 00
Transportation and costs,	28,000 00
Salaries and Fees,	24,000 00
Lunatic Asylum and county patients,	28,000 00
Public Schools and State Board,	66,500 00
State Prison, salaries and repairs,	45,000 00
Normal and Farnum Schools and Normal School repairs,	11,500 00
Blind, idiots and mutes (annual appropriation),	22,000 00
State House expenses,	10,000 00
Stationery, binding and postage,	5,000 00
Pensions, requisitions and wrecks,	1,300 00
Reform School and County Institutes,	20,600 00
Contingent and incidental expenses,	20,000 00
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	\$464,900 00

Appropriation Balances.

Due State Library and Commissioners State Library Fund,	803 65
Due State Prison,	31,000 00
Due New York Deaf and Dumb Asylum and Geological Survey,	571 00
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	\$497,274 65

The foregoing estimate relates solely to the probable and ordinary disbursements on civil account that may be made during the current year, and the payment of the unexpended balances of appropriations accruing from a former year, and the moneys with which to meet the expenditures of this estimate should be derived from the ordinary revenue of the State, including its portion of the State tax.

This revenue last year was five hundred and fourteen thousand seven hundred and twenty-two dollars and three cents (\$514,722 03.)

This year it will be larger, for (1), the portion of the State tax will be \$60,000 instead of \$50,000, which it was last year, thus denoting

an increase of \$10,000. (2.) The income of the State gradually and slowly increases from year to year on almost every item of the credits. Last year the receipts of the State Fund, according to the books, exceeded those of 1867 only \$6,978 37. This apparent increase is small, but the real increase from ordinary sources was much greater. In 1867 the Treasurer, from premiums on scrip stock of the joint companies sold by him, realized \$19,542 05, which certainly was an extraordinary and unusual receipt; and he further received the sum of \$26,724 41 transit duties, paid by the Delaware and Raritan Canal Company December 5th, five days after the fiscal year of 1866 had closed, but which were due and payable October 1, 1866. By this arrangement a portion of the revenue of 1866 passed over to the credit of 1867; but a closer inspection of the accounts of both years, after purging the same of every item that does not properly belong to ordinary revenue, will show the increase to have been about thirty thousand dollars, and it may be surely assumed that in the current year the ordinary receipts of the State Fund will exceed those of the last year, from the same sources of revenue, at least \$15,000, in addition to the increase of the portion of the State tax before referred to, and exclusive (3) of \$4,589 05, which is increase over last year upon the respective payments made by the Morris Canal and Banking Company for lands under water. The annual amount of payment was fixed by law at \$25,000. Last year the Company paid only a ratable proportion of this sum, or \$20,410 95. This year the full sum has been paid into the Treasury.

These three items of increase amount in the aggregate to \$29,589 05, and make the estimated income of the State for the current year \$544,311 08, with which to defray the estimate of \$497,274 65, leaving a margin of \$47,036 43, which denotes the surplus of assets.

But there would have been no surplus if the amount which the State Fund owes to the War Fund had been included in the estimate; there would, however, have been a large deficiency which in a former part of this report was treated of, and the suggestion made that the debt of the State Fund should be paid out of other resources.

But there are divers contingencies upon the fortunate issue of which the income of the State may be increased considerably.

The Newark and New York Railroad Company leased for fifty years from the State certain lands in Hudson county, under an agreement that on the first day of April in every year five thousand dollars rent should be paid into the Treasury, or if any adverse claimant to these lands should appear, that then the rent should be paid into the Supreme Court of the State, to abide the result of an issue formed in that court to try the title. This act was approved April 11, 1867, and, of course, this rent, on the first day of April, 1868, was to be paid by the Company, either into the State Treasury or Supreme Court; but the Company did neither. A letter was sent from this office to the President of the road, demanding payment, who replied that the communication was of such importance that it

must be referred for action of the Directors, who meet on the second Wednesday of January, at which time it should be so referred. What the decision of the Directors will be it is impossible to forecast. If the Directors should decline to pay the money, it then may become the duty of the State to vindicate its claim; but if the decision should be favorable to payment, then \$5,000 will be added to the revenue of the year.

On the 31st day of December, 1868, the United Railroad and Canal Companies deposited in the office of the Treasurer their joint bond for \$500,000, payable with interest from date at seven per cent. annually, on demand after short notice. This bond represents the amount of the award of the Commissioners in favor of the State for shore front of the Harsimus Cove property, granted to said Companies by virtue of the act of March 30, 1868. If this is retained in the Treasury the public income will be increased \$35,000 a year; but this cannot well be done, for the necessities of the State are urgent.

The State Fund is indebted to the War Fund in very nearly the sum of one hundred thousand dollars, and there are no other funds wherewith to repay this debt and at the same time defray the current charges upon the War Fund, which, for the present year, according to their estimate, will require \$148,302 50.

If the Legislature will, from the avails of this bond, appropriate to the War Fund one hundred and fifty thousand dollars, it will discharge the estimate on War account, and at the same time repay the moneys transferred from that Fund to the State Fund. The residue of the principal moneys recited in this bond should be retained for the future uses of the State. For the fact cannot be disguised that when these accounts now separate shall have become one, and the expenses of both shall have devolved upon the State Fund, that the latter will be unable to meet the demands upon it without selling some of its investments or taxing the people. Neither of these alternatives is pleasant, and the latter especially will be avoided, if possible, and if impossible will certainly not be relished by legislative majorities.

To appropriate the residue to the School Fund—noble object as it is—would place the money where, by the Constitution, no legislative act could ever afterwards withdraw it; and to vote it to the Commissioners of the Sinking Fund in aid of extinguishing the bonded debt would only furnish means to an end where other means are already in active exercise, and will surely accomplish the object at the times and in the mode prescribed by law.

Railroads and Canals.—Transit duties were paid into the Treasury during the past year, and by the corporations hereunder named, to wit:

Camden and Amboy Railroad and Transportation Company,	\$140,985 91
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Delaware and Raritan Canal and Transportation Company,	\$78,185 80
New Jersey Railroad and Transportation Company,	50,350 88
Belvidere Delaware Railroad Company,	79 06
Freehold and Jamesburg Railroad Company,	11 81

\$269,613 46

In 1867 these duties, including a receipt of \$26,724 41, which belonged to the year 1866, were	\$268,269 96
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Excess of 1868,	\$1,353 50
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The tax on capital was paid by the corporations mentioned below, and in the amounts there given, to wit:

Central Railroad Company,	\$38,540 40
Morris and Essex Railroad Company,	34,869 66
New Jersey Railroad and Transportation Company,	28,437 50
Paterson and Ramapo Railroad Company,	1,240 00
Warren Railroad Company,	10,295 25

\$113,382 81

In 1867,	99,971 15
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Excess of 1868,	\$13,411 66
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If to these amounts be added \$20,410 95 paid in by the Morris Canal and Banking Company as rent, the gross sum for transit duties and tax on capital of railroads received from these corporations during the past year was \$404,407 22, which is a fraction beyond four-fifths, or eighty per cent. of the entire receipts of the State fund.

Of the thirty railroad and canal companies which reported at this office last year, but nine have contributed anything to the income of the State, and they are those before mentioned. Of the twenty-one non-contributors, their charters have been searched, their reports have been carefully examined, and in some cases their officers have been written to in order to ascertain the reasons, if any they had, for not paying any tax to the State. In many of these charters the condition precedent is that a tax of one-half of one per cent. shall be paid upon the cost of the road when the net proceeds of the road shall amount to seven per cent. per annum upon that cost. This is too indefinite. What are the net proceeds of a railroad? This may have as many interpretations as it may have interpreters. It may include the subtraction from the gross proceeds of interest on borrowed money, of taxes paid, &c. In future legislation upon this subject such vagueness of definition should be avoided, lest it happen in the case of railroads hereafter chartered, as it has happened

in some that are, that while dividends are paid to the stockholders there is nothing due the State.

Other Sources of Revenue.—From assessments on private acts, \$7,902 60 were received during the past year: in 1867 the amount received was \$8,970, showing a decrease last year of \$1,067 40.

From foreign insurance companies, \$7,664 02; in 1867, \$1,991 25. Increase last year, \$5,672 77.

From forfeited recognizances, \$6,452 33; in 1867, \$4,980. Increase last year, \$1,472 33.

From licenses of peddlers, attorneys and counselors, and from commissioners, \$1,971; in 1867, \$2,327; or to sum up the matter, the receipts from these sources were as follows: In 1868, \$23,989 95; in 1867, \$18,268 25. Increase in 1868, \$5,721 70.

In regard to the return of fines and forfeited recognizances, it may be stated that the act of March 24th, 1868, provided that the clerk of every court of the State should make out, and within ten days after the regular term of his said court should commence, transmit a true abstract from the minutes, of fines and amercements awarded, and the amount of all judgments entered on forfeited recognizances for the use of the State during the next preceding regular term of said court, to the Treasurer and Comptroller. Neglect to make this return may subject the clerk to a penalty. But the law is defective in this, that it makes no provision for returns where there have been no fines or amercements awarded, or judgments entered on recognizance. Suppose an action of debt should be instituted under the statute against some defaulting clerk to recover the penalty, and it should appear at the trial that he had no fines or judgments to return, it would require little sagacity to foretell the result of the suit.

Ratables.—The law requires the assessors in each county to meet on the first Monday in September, to examine the duplicates and compute and ascertain the whole value of real and personal property in their county after the deduction of debts; to make out two abstracts of the net value of the taxable real and personal property, and within three days thereafter deliver the same to the county collector, who shall forthwith file one of them, and transmit the other to the comptroller for the use of the Legislature. There does not seem to have been any special potency in the adverb "forthwith," for by some of the collectors this was construed to mean that the abstracts should be sent when they had nothing better to do; by others, that as these papers were in the law declared to be for the use of the Legislature, they need not be sent until those bodies had convened, and by some few of them it was believed to mean nothing, and consequently the abstracts never came to hand. One county, since its creation, had never sent an abstract until 1867. As these papers form the basis upon which rests the levy of the State tax, it

was considered most important that there should be full returns from every county. Last year six counties made no returns whatever, hence their quotas had to be guessed at by the Legislature in enacting the Tax Law, and this perhaps worked injustice, only not to those counties that made no returns, but to those that did.

Moreover this waiting for the ratables necessarily postponed the passage of the Tax Law until a late period of the session every year. This year however letters were sent from this office to the several collectors, asking their speedy compliance with the law, and this private solicitation has accomplished an object which, since the passage of the law, had never been hitherto attained.

There are now on file in this office returns for 1868 from every county in the State. These returns, among other things, show the valuation of the net taxable real and personal property within the State, by counties, to wit:

Atlantic,	-	-	-	-	-	-	\$4,313,303 00
Bergen,	-	-	-	-	-	-	20,846,619 00
Burlington,	-	-	-	-	-	-	25,984,954 00
Camden,	-	-	-	-	-	-	16,500,000 00
Cape May,	-	-	-	-	-	-	3,200,000 00
Cumberland,	-	-	-	-	-	-	10,450,000 00
Essex,	-	-	-	-	-	-	84,344,000 00
Gloucester,	-	-	-	-	-	-	12,295,800 00
Hudson,	-	-	-	-	-	-	78,849,212 00
Hunterdon,	-	-	-	-	-	-	26,862,058 00
Mercer,	-	-	-	-	-	-	27,379,772 62
Middlesex,	-	-	-	-	-	-	21,996,000 00
Monmouth,	-	-	-	-	-	-	26,675,640 00
Morris,	-	-	-	-	-	-	23,129,512 00
Ocean,	-	-	-	-	-	-	4,847,598 00
Passaic,	-	-	-	-	-	-	21,826,900 00
Salem,	-	-	-	-	-	-	17,356,375 00
Somerset,	-	-	-	-	-	-	15,406,000 00
Sussex,	-	-	-	-	-	-	16,761,062 00
Union,	-	-	-	-	-	-	21,461,000 00
Warren,	-	-	-	-	-	-	22,160,000 00
							\$502,645,949 62
In 1867,	-	-	-	-	-	-	475,525,012 00
Increase in 1868,	-	-	-	-	-	-	\$27,120,937 62

Coal.—The contract for furnishing coal for legislative use was awarded to Blackfan, Wilkinson & Co., they being the lowest bidders therefor. They furnished sixty tons of egg, forty tons of stove and ten tons of chestnut coal, at the respective prices of \$6 36, \$6 61 and \$6 11 per ton: in all, one hundred and ten tons for seven hundred and seven dollars, including delivery.

Stationery.—The Comptroller was directed by a law passed at the last session, to advertise on or before the first day of December in each year for proposals to supply the necessary stationery for the use of the Legislature at the organization of the next succeeding session, and to contract for the same upon the most advantageous terms, the proposals to remain on record in his office, provided that the cost of the stationery should not exceed five hundred dollars. In order to ascertain what articles were necessary at the organization of the session, several stationers were consulted, one of whom prepared a list and furnished the samples. The list was published in the Trenton newspapers, and proposals solicited. A number of bids were made for this contract, but it was awarded to the lowest bidder, George T. Dudley, of Trenton, who promptly furnished the articles for one hundred and seventy-seven dollars and seventy-three cents.

CONCLUSION.

The examination of the Treasurer's accounts, books, &c., by the Joint Committee of Legislature, was, last year, more thorough than usual, and the mode in which the business of the office had been conducted met with their commendation. Indeed, it would be difficult to find among the public servants of the State a more efficient and faithful officer than the State Treasurer.

All of which is respectfully submitted.

WM. K. McDONALD,
Comptroller, &c.