

tax for general State purposes, \$385,000.00. To this may be added estimated receipts from fees paid into the State treasury from all sources, say, \$15,000.00; saving in interest on World's Fair warrants, if taken up by issue of bonds, as recommended, \$2,730.00; saving in interest on Territorial bonds of 1888, if refunded at four per cent, \$1,500.00. Total estimated available revenue for general State purposes, \$404,230.00.

Although there is an excess in this calculation of estimated revenues over estimated expenses, of \$9,927.42, it will be noted that all the estimated expenditures are marked down to the minimum, and many very essential needs of the State are omitted altogether. I have made no allowance in the foregoing estimate for expense of assessing and collecting the State tax, because I assume that inasmuch as the county assessors and collectors are to receive fixed and definite salaries, you will provide by law, that such compensation, to be paid by the respective counties, will include the assessing and collecting of the State tax. In regard to the deductions for remissions and abatements, I have included none in the estimate for the reason that the Constitution does not authorize any.

Accepting the foregoing as a fairly accurate estimate, I recommend that the tax rate for the year 1896 be fixed as follows: for general State purposes, $3\frac{1}{2}$ mills; for school purposes, 3 mills; total, $6\frac{1}{2}$ mills.

From this cursory examination of the financial condition of the State, it is plain that the most rigorous economy must be exercised, in order to bring the expenditure within the income even after the issue of \$200,000 of new bonds, and increasing the tax rate $1\frac{1}{2}$ mills on the dollar over the rate of last year.

It should be borne in mind, also, that in one year there is to be another session of the State Legislature, the expense of which (probably \$35,000), is not included in the foregoing estimate, although such expense will of necessity have to be met before the taxes of 1897 are available.

It is my earnest hope that before another year at least some revenue may be derived from the proceeds of sale and lease of lands, but to accomplish such result, it will be imperative that selections of lands be made, and the approval of the secretary of the interior procured with all possible promptness and despatch.

I recommend to your consideration the propriety of increasing the revenues to some extent by legislation, which will authorize the following:

A moderate annual license on foreign insurance and other companies doing business within the State.

A moderate inheritance tax to be paid by wealthy estates in probate.

A fee of not to exceed fifty cents per thousand on the capital stock of each corporation hereafter incorporated within this State.

All of these suggestions are actual realities in various other states, and yield in some instances revenues that are of great advantage.

In conclusion, I cannot forbear to urge upon you the necessity of keeping the expenses safely within the revenues. No work or new undertaking, involving expenditure of money, not an absolute and generally

recognized necessity, should be countenanced at this session. Neither should unnecessary offices be created. We were elected upon a platform pledged to economy. Let us live up to our pledges. The party charged with the responsibility of legislation has had committed to it a great trust, for the faithful execution of which the people will hold it to the strictest accountability. If it shall succeed in performing its responsible duties honestly, faithfully and economically, and use its power for the general good, its fitness for public trust will be demonstrated anew, and the people will know where to repose their confidence again.

HEBER M. WELLS.

Governor.

MONTHLY REPORT.

Monthly report for January, 1896, D. P. McCallum, observer in charge, Idaho Falls, Idaho.

Snowfall was reported in all sections of the state on the 1st, followed by a dry period which continued until the 14th, from which date to the 21st precipitation was general and greatly in excess of the usual amount; during the remainder of the month the precipitation (principally in the form of rain) though not general, was fairly well distributed. Mr. Frank Adams, observer at Salubria adds the following note: "For several days this month this section was visited by the heaviest and most constant downpour of rain that has ever occurred within the memory of the oldest inhabitants of this valley; travel of all kinds had to be suspended for 48 hours. The heavy rise of water on the 20th caused the low lands to be about five feet under water, doing considerable damage, washing out six reservoirs and three bridges, and spoiling a considerable amount of hay through this section of the country."

At the end of the month the extreme northern, the central and the extreme south-eastern sections of the State were covered with snow from two inches to six and one-half feet deep, the latter depth being reported at Atlanta, where the snow was hard enough to support the weight of man.

The first half of the month gave the usual January weather as regards temperature, but with the 15th came a succession of "Chinook" winds which raised the temperature considerably above the normal and gave to everything the appearance of early Spring; in many places plowing was begun during this period. The mean daily temperature for the second half of the month was 12 degrees higher than that of the first half. The 18th was the coldest day of the month with a mean temperature of 14 degrees; the warmest day was the 27th, mean temperature, 36.

The mean temperature for the State was 27.6 degrees, 4.6 degrees higher than January of last year; the highest mean temperature was 38.0 degrees, at Lewiston, and the lowest, 10.2, at Junction; the highest daily temperature, 62 degrees, was recorded at Lewiston on the 7th, and the lowest, 25 below zero, at Junction on the 13th, making an absolute temperature range of 87 degrees for the month; the greatest local range of temperature was at Junction,

71 degrees, and the least 28 degrees at Moscow.

The average precipitation for the State was 2.22 inches, an excess of 0.14 inch over January, 1895; the greatest amount was at Soldier, 7.85 inches, and the lowest, 0.07, at Junction; the greatest daily precipitation was 1.93 inches, at Salubria, on the 20th. There was an average of ten days with precipitation during the month.

Average number of clear days, 10; partially cloudy, 6; cloudy, 15.

Prevailing wind direction, south; average hour velocity (from records of Grangeville and Idaho Falls), 10.5 miles; maximum velocity (at Grangeville), 60 miles per hour, from the southwest, on the 19th.

OFF ON A JUNKET.

Some of the city councilmen—among them Mr. O'Meara, have become considerably nettled and aroused over the discovery, within the last day or two of the "startling" frequency with which the name of "McKay" occurs in connection with the benefits arising from appropriations out of the Mayor's contingent fund, as disclosed by the records of the Auditor's office. The particular items to which attention is directed are as follows:

Feb. 1.—For the Mayor.....\$ 27.15
Feb. 6.—Archie McKay..... 20.05
Feb. 10.—Roy McKay.....100.00

These amounts are all exclusive of salary in the way of regular remuneration. The first item represents the purchase price of a number of law books for the office. This, it is claimed, is an expense which the taxpayers should not be called upon to bear. Dozens of competent lawyers, it is alleged, would willingly furnish their own libraries and advice to the city for the privilege of drawing and expending a very comfortable annual stipend pertaining to the office.

As to item No. 2, that does not seem difficult of satisfactory explanation. The city's chief executive has always had the right to appropriate money to assist stranded and unfortunate persons to their homes by the purchase of railway tickets. That is what, it is said, was done in this case. But the objection comes in making direct payment to the Mayor's clerk. That is what the councilmen declare must stop.

Item No. 3 is the one over which the main trouble will come. That it transpires, went into the pocket of Mr. Roy McKay as partial expenses of an eastern junket for the purpose of investigating the question of electric lighting. The singular part of the transaction is that the voucher shows the expenditure to have been made as per instructions of the committee on improvements. Councilman Callister is chairman of the committee and to a News man be stated that the action was wholly without authority so far as the committee was concerned. They had not even considered the question. The nearest approach to it was when he had a brief conversation with the Mayor when the latter said something about it being a good thing to investigate. Callister said he assented to this, expressing the thought that Archie McKay, the Mayor's clerk, might collect and com-