

Agricultural College of Utah:		
Maintenance for year 1891	10,000 00	
Extension of shops	3,000 00	
Electric lighting plant and incidentals	1,070 00	14,070 00
School of Deaf Mutes and Blind:		
Maintenance 1896	10,000 00	
Reform school:		
Maintenance, 1896	12,040 00	
Insane Asylum:		
Maintenance, improvements and repairs	50,000 00	
Utah Penitentiary:		
Maintenance	35,000 00	
Capitol Grounds:		
Care and improvement	1,000 00	
Deseret Agricultural and Manufacturing Society:		
Premiums for Fair in 1896	5,000 00	
Expenses of board	3,000 00	8,000 00
Board of Equalization:		
Assessment rolls and taxpayers' statements	1,000 00	
Expenses of board	2,000 00	3,000 00
Maps and plats for county assessors:		
State portion, based on appropriation of 1891	3,626 75	
Bounty on wild animals:		
State portion, estimated	1,350 00	
Gratuities to discharged convicts:		
Estimated upon average of 1894-95	1,290 00	
Fugitives from justice:		
Estimated upon average for 1894-9	1,777 00	
State Library:		
Salary of librarian	500 00	
Incidental expenses	150 00	650 00
National Guard of Utah:		
Expenses of militia	1,000 00	
Salary of adjutant general	500 00	1,500 00
Commissioner of fish and game, salary		500 00
Interest on bonds, \$700,000, at 5 per cent		35,000 00
Interest on World's Fair warrants, \$66,678.39, at 6 per cent		4,640 70
Recorder of marks and brands, printing and postage		100 00
Total estimate	\$384,581 43	

Resources and liabilities of the Territory of Utah December 31st, 1895:

LIABILITIES		
Territorial bonded indebtedness	\$700,000 00	
Auditor's warrants outstanding	201,434 70	
District court certificates issued in payment of jury service and witness fees in district court outstanding	13,735 70	
Interest on warrants issued on account of Utah's World's Fair Commission, \$60,678 39, 1 yr. 9 mos., April 1st, 1894, to Dec. 31st, 1895, at 6 per cent per annum	6,371 24	
Commissioners to locate university lands, balance due on account 1894	141 25	
Territorial taxes, balance due certain county collectors, over payments	858 00	
Territorial statistician, salary act March 10th, 1892	1,000 00	
District school fund	3,157 03	
Sundry accounts, balances on appropriation of 1894	31 18	
University of Utah, deficit 1894-5	13,950 00	
Agricultural College of Utah, deficit 1894-5	8,930 00	
Reform school, deficit 1894-95 (estimated)	6,000 00	
Total	\$965,609 14	

RESOURCES.

Balance in treasury	\$ 23,935 46	
Due from counties on tax of 1893 and 1894	11,740 24	
Due from counties on tax of 1895 after deducting claims for compensation and abatements	79,804 32	
Due from J. W. Beasley, ex-clerk First district court, jury fees, fines and forfeitures	577 35	
Due from W. L. Cook, clerk Second district court, jury fees \$36 00, fines and forfeitures \$7 50	43 50	
Balance in hands of J. R. Twelves, court commissioner First district	73 78	
Balance in hands of Geo. D. Pyper, court commissioner Third district	1,652 77	
Balance in hands of H. H. Kolapp,		

court commissioner Fourth district	1,668 23	
Total: Territorial deficit or excess of liabilities over and above its available resources viz:		
Bonded indebtedness	\$ 700,000 00	
Deficit, years 1894-5	136,713 51	\$86,713 51
Total		\$955,609 14
In addition to liabilities shown above, there will fall due:		
1896.		
March 31, three months' interest on Utah's World's Fair warrants	910 17	
March 31, district school fund, proportion of taxes due from counties, if collected	54,930 87	
July 1, six months' interest on Territorial bonds	17,500 00	
Total	\$74,341 04	
This amount added to the deficit existing at the close of the fiscal year 1895 makes the total deficit on the 30th of June, 1896		\$210,054 55
Adding the Territorial bonds shows the actual indebtedness at that date to be		\$210,054 55

This leaves the State without means to meet the necessary expenses of the State government and the maintenance of the public institutions until the taxes of 1896 income available.

As an offset to bonded and floating indebtedness of the Territory of Utah, the payment of which is assumed by the State of Utah, the Territory when it ceased to exist turned over to the State the following valuable properties. It was for the founding of the public institution, hereafter named, that the bonded indebtedness was incurred, and the floating indebtedness for their improvement and maintenance:

Capital grounds	\$ 100,000 00	
University of Utah	30,000 00	
Agricultural College	225,721 31	
Reform school	161,523 73	
Insane asylum	370,675 40	
Deseret Agricultural and Manufacturing Society	145,848 00	
Territorial library	10,000 00	
Office furniture	2,400 00	
Utah penitentiary	350,000 00	
Total	\$ 1,679,568 46	

TO RESTORE THE CHURCH PROPERTY

With characteristic disregard in so important a matter, the Associated Press yesterday failed absolutely to make any mention of the introduction in Congress of a resolution by Representative C. E. Ailes, of Utah, restoring escheated Church property. Both of the Salt Lake morning papers, however, had special dispatches concerning it, one of them—the Herald—containing the preamble and resolution in full, as follows:

"Whereas, The corporation of the Church of Jesus Christ of Latter-day Saints was dissolved by Congress on March 3, 1887, and the property then belonging to it is now in the hands of a receiver; and,

"Whereas, By a decision of the Supreme court, the Historian's office and lot and Tithing office and lots, which were owned and occupied by the Church at the time of the passage of the act of Congress of July 1, 1882 (limiting the amount of real estate to be held by religious corporations) belonged to said Church, and should be held by the trustees for its use and benefit, and according to said decision the remainder of said real estate has been escheated to the government of the United States under said act of Congress; and,

"Whereas, Said property is the result of contributions and donations made by members of the Church, and was designed to be devoted to the payment of debts of the Church, and to charitable uses thereof; and,

"Whereas, Said Church has discontinued the practice of polygamy, and does not give countenance in any manner of its practice in violation of law, or contrary to good morals and public policy, and if said real estate is restored to said Church it will not be devoted to any such unlawful purposes; therefore,

Resolved, That all of the real estate now in the hands of the receiver of the said corporation and the profits arising therefrom, which includes all money held by him be and the same are hereby restored to the Church of Jesus Christ of Latter-day Saints, to be devoted (under the direction and control of the First Presidency of the Church) to the payment of debts for which the Churches legally or equitably liable, and to the charitable uses and purposes thereof; and said receiver, after deducting the expenses of his receivership under the Supreme Court of the State of Utah, is hereby required to deliver said property and money to the persons constituting the First Presidency, or to such person, or persons as they may designate, to be held and applied to the payment of the debts of said Church aforesaid, and to the charitable uses of said Church."

THE \$ MARK.

(The Bankers Encyclopedia Monthly.)

A St. Louis exchange calls attention to the singularity of our custom of placing the dollar mark before the figure, instead of after, without giving the real explanation. A high authority says that the explanation is found in the fact that in the colonial times, when the word dollar was Americanized, its equivalent was the Spanish "price of eight," or eight "real," later known as the "York shilling." At first the abbreviation for a dollar was the figure eight between two straight lines ||, and then the two lines were drawn through the 8. After a while the eight itself was changed just a little, making the sign stand as now in use. This is a highly probable explanation. In all civilized countries money marks are to use, and our St. Louis exchange throws some interesting light on the custom when it says:

In every country which has a written language and a system of coinage the abbreviation for the unite of value precedes the figures. In England the pound mark (£) is used in the same manner that the dollar mark is used in this country, while the same peculiarity is noticeable in Germany, where the abbreviation m. (for mark) appears preceding the number, just as the French abbreviation fr. (for franc) is used in France.

If the abbreviations are not used the legend is more apt to be correct. We find that in Mexico they have a "24 pesos" instead of a "p. 24," as one might expect, and in New Foundland they have a plain two-dollar piece. So, too, in France, where the abbreviation is not used, we find such pieces as "10 francs," "20 francs" and "40 francs." In Germany they have a piece marked