($4,273 61,) standing to the credit of the city on the 31st day of December 1850.

The *disbursements* for the year, were eight hundred and forty thousand seven hundred and twenty-two dollars and forty-three cents, ($840,722 43,)—thus showing a balance against the treasury on the 31st day of December 1851, of seventy-three thousand three hundred and ninety dollars and eighty cents, ($73,390 80.) Under resolution No. 91 of 1851, however, the balance of the loan thereby authorized, was secured to be paid on the 5th instant, and this sum amounting to forty-two thousand and thirty-five dollars, ($42,035,) deducted from the above debit, leaves in fact, a real balance of only thirty-one thousand three hundred and fifty-five dollars and eighty cents, ($31,355 80,) to be provided for in the levy of 1852.

The foregoing deficit is attributable to the sum of arrears of taxes over-estimated as collectable during the past year. By an analysis of the accompanying statement, it will be seen that the actual receipts of these arrears was one hundred and ninety thousand three hundred and ninety dollars and seventy-five cents, ($190,390 75,) while, by the estimate of the collector, it was anticipated that the sum of two hundred and fifty-five thousand and one dollars and eighty-four cents, ($255,001 84,) would have been collected; thus, on this account alone, leaving a deficiency of estimated income to the amount of sixty-four thousand six hundred and eleven dollars and nine cents, ($64,611 09,) a sum sufficient to throw a balance of about the same amount as the existing deficit, on the other side of the ledger.

To meet the payment of the sum required as above the rate of levy as shown by the accompanying table will be necessary, calculated upon a collection of seven-tenths of the taxes for 1852. In varying the rate of collection as used in former years, the Register has been governed by the estimate of the collector, (see D.) If this, and the estimate of the collectable arrearages shall prove more correct in their results than those of former years, and no extraordinary appropriations be made, it is believed that a sufficient sum will be made available for the wants of the treasury.

ESTIMATE FOR LEVY OF 1852.

Basis, $81,232.092 (E.)	Tax required.	Rate.	Yields.	$\frac{7}{10}$	
Criminal court, - -	$41,615 51	$7\frac{1}{2}$	$60,924 06	"	$42,646 84
City poor - - -	14,815 69	$2\frac{1}{2}$	20,308 02	"	14,215 61
Certain expenses, - -	43,657 67	$7\frac{3}{4}$	62,954 87	"	44,068 40
School do - -	34,180 17	6	48,739 25	"	34,117 47
Internal improvements, -	277,958 94	$48\frac{3}{4}$	396,103 94	"	277,272 76
		$72\frac{1}{2}$			
Basis, $80,144.388 (E.) Direct, - - . - -	220,100 33	$39\frac{1}{4}$	314,566 72	"	220,196 70
Total tax, - - -		$111\frac{3}{4}$			
Basis, $3,715.147 (E.) Highway and bridge tax,	1,472 47	$5\frac{1}{2}$	2,043 33	"	1,430 33
	$633,800 78				$633,948 11
			Amount of tax required,		633,800 78
			Surplus, - - -		$147 33