





ANNUAL REPORT

OF THE

Committee on Town Accounts

TO THE

TOWN OF CHARLESTOWN,

FOR THE

YEAR ENDING MARCH 9, 1861.



BELLOWS FALLS, VT.

PRINTED AT THE PHENIX JOB PRINTING OFFICE.

1861.

REPORT.

THE undersigned, Committee on Town Accounts, respectfully submit the following Report as the result of their investigation of Town affairs.

Calvin Piper, Collector of Taxes, in account with the Town.

March 9th, 1861,	DR.
To balances on hand, as per report of last year, viz :	
On Tax Bill for 1855,	\$14 70
“ “ “ 1857,	18 59
“ “ “ 1858,	47 06
“ “ “ 1859,	374 94
	\$455 29
	CR.
By payments into Treasury,—	
Per Calvin Piper, on Tax 1859,	\$100 00
Per Cyrus Piper, “ “	121 89
Per “ “ “ 1858,	13 26
Balance due on Tax Bill for 1855,	14 70
“ “ “ 1857,	18 59
“ “ “ 1858,	33 80
“ “ “ 1859,	153 05
	\$455 29
Total,	\$455 29

Benjamin Whipple, Collector of Taxes, in account with the Town.

March 9th, 1861,	DR.
On Tax Bill of 1860,	\$5894 03
	CR.
By paid State Tax for 1860, in full,	\$517 30
“ Town “ “ “ in part,	4165 24
“ County “ “ “ in full,	912 34
By his services,	55 00
Balance due the Town,	244 15
	\$5894 03
Total,	\$5894 03

George Olcott, Treasurer, in account with the Town.

	Dr.
March 9th, 1861,	
To balance on hand, as per report last year,	\$134 25
“ Cash received of Collector Piper,	235 15
“ “ “ “ Whipple,	4165 24
“ “ “ of Literary Fund,	123 60
“ “ “ of Town Farm,	340 24
“ “ County Paupers bill, in part,	613 99
“ “ Showman's License,	30 00
“ “ District No. 7,	30 00
“ “ Sundries,	115 26
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Total,	\$5787 73
	Cr.
By Cash paid for support of Schools,	\$1694 45
“ “ Roads and Bridges,	856 17
“ “ Town Paupers not on Farm,	926 52
“ “ County “ “	478 86
“ “ Town Officers,	326 50
“ “ Town Farm,	607 80
“ “ Cemeteries,	19 15
“ “ Interest on Town Debt,	159 60
“ “ Outstanding Orders of 1859,	62 60
“ “ Incidentals,	550 81
“ on hand,	105 27
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Total,	\$5787 73

Albert H. Wheeler, Town Farm Agent, in account with the Town.

	Dr.
March 6th, 1861,	
To Cash received for Sales from Farm, as per his account stated,	\$111 24
Balance due the Agent,	303 29
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Total,	\$414 53
	Cr.
By amount of his bill rendered of payments and purchases for Town Farm,	43 19
By error in settlement last year,	21 34
By his salary for year ending April 1st, 1861,	350 00
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Total,	\$414 53

Town Farm in account with the Town.

March 6th, 1861,	DR.	
To Personal Property, as per last report,	\$1444	08
“ Interest on the same,	86	64
“ “ “ Farm,	180	00
“ Agent’s Salary,	350	00
“ Cash paid from Town Treasury,	323	61
“ Sundries paid by Farm Agent,	43	19
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Total,	\$2427	52
	CR.	
By Personal Property on the Farm,	\$1317	58
“ Cash received of the County,	153	95
“ Sales paid into the Treasury,	340	24
“ Sales received by the Agent,	111	24
“ Balance—cost of supporting Paupers,	504	51
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Total,	\$2427	52
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Frank W. Putnam, Liquor Agent, in account with the Town.

March 9th, 1851,	DR.	
To Cash balance of last year’s settlement,	\$48	43
“ “ received on 2421 sales of liquor the past year,	502	55
“ “ “ on sales of barrels,	5	30
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Total,	\$556	28
	CR.	
By Cash paid for Liquor the past year,	\$336	99
“ “ “ Agent’s salary “	50	00
“ “ now on hand,	169	29
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Total,	\$556	28
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Liquor Agency in account with the Town.

March 9th, 1861,	DR.	
To Capital Stock at beginning of current year, viz;—		
Liquors on hand,	\$161	02
Cash,	48	43
“ Interest on the same,	12	57
“ Agent’s salary,	50	00
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Total,	\$272	02

Cr.

By Capital Stock at close of current year, viz:—

Liquors on hand,	\$90 13	
9 barrels and kegs on hand,	5 00	
Cash on hand,	169 29	\$264 42
Balance—Loss,		7 60
Total,		<u>\$272 02</u>

DEBTS OF THE TOWN.

Note due J. J. Hubbard,	\$1000 00
“ “ David Holton,	600 00
“ “ C. C. Sumner,	1060 00
Due to School District No. 10,	136 51
Literary Fund,	123 60
Swan Fund,	333 33
Due Town Agent,	303 29
School-house tax, District No. 9,	55 44
Balance of Assets over Liabilities,	1952 01
Total,	<u>\$5564 18</u>

PROPERTY OF THE TOWN.

Town Farm,	\$3000 00
Personal Property on Farm,	1317 58
Liquors, &c., in the hands of Agent,	95 13
Cash “ “ “	169 29
Real Estate bought of Mrs. Wheeler,	100 00
Due from Collector Piper on Tax of 1855,	\$14 70
“ “ “ “ 1857,	18 59
“ “ “ “ 1858,	33 80
“ “ “ “ 1859,	153 05
“ “ Baker “ 1856,	13 64
Balance of Tax due from Samuel Garfield,	171 52
“ “ “ B. Whipple,	244 15
“ due from Town Treasurer,	105 27
“ “ County,	61 46
“ “ Hiram Mansfield,	28 00
“ “ Willard Mansfield,	38 00
Total,	<u>\$5564 18</u>

The Selectmen recommend to raise the following sums:

For State Tax, estimated at	\$570 80
“ County Tax, “	1052 00
“ Schools,	1500 00
“ Roads and Bridges,	600 00
“ Town Officers,	400 00
“ Paupers,	1000 00
“ Town Debt,	200 00
“ Incidentals,	200 00
“ Cemeteries,	200 00
“ Highways,	1200 00
Total,	<u>\$6922 80</u>

REMARKS.

The Committee find that during the past year the accounts of the Selectmen and of the Treasurer have been kept with great accuracy and clearness, and that their books balance exactly, each with the other.

The affairs of the Town Farm and of the Liquor Agency have been, through the same period, faithfully and prudently managed, so far as they could judge from the examination of their respective accounts.

The object of the yearly report of the Committee on Town Accounts, is chiefly that the tax payers may know *how* and *for what purpose* their money has been expended by their agents. Also, to ascertain whether their affairs can be managed with greater economy and discretion than they may have been heretofore.

The Town has expended, in addition to the highway money, the sum of \$7,057 10

as the expenses for the year, as follows:

Payments by the Town Treasurer, as will be seen by an inspection of the credit side of his account, for sundry purposes,	5619 86
Payment of State and County Tax by the Collector,	1429 64
Balance of Liquor Agency account,—loss,	7 60

The Committee call the attention of the Town particularly to the following items reported year after year as a part of the assets of the Town, viz:—the uncollected taxes for the years 1855, 1856, 1857, 1858, 1859, and the balance of taxes due from the estate of the late collector Garfield, amounting, in all to the sum of \$405 30; and recommend that the Selectmen be instructed at once to abate such of these taxes as may be necessary and proper, and take the necessary steps to enforce the collection of the balance. As they now stand in the report, they give a fictitious value to property of the Town.

The principal Expenditures for Roads and Bridges have been as follows:—

For damages to land owners on East street,	\$54 00
For breaking Winter roads, (and three bills still unpaid)	136 53
For Sugar River bridge,	550 83
For Culvert near the village,	37 00

The expenses for Town Paupers not on the Town Farm, have been unusually large. In several cases of protracted sickness in families not heretofore on the Town, the town has paid some \$230 00

For Insane Paupers,	274 32
For the Hodgman girl, say	110 00
For the Hasham girl,	34 00
For the Freeland boy,	48 31

The Committee recommend that the Selectmen be directed to bind out the two last named children without further delay.

They would also recommend that the conveniences for boarding Paupers on the Town Farm be enlarged, and that the Town and County paupers should be more generally kept on the Farm. Also, that enquiries be made as to devising some means for the profitable employment of more of the paupers while on the farm. Several cases of sickness, the increase of the Agent's salary, the depreciation of personal property, and the increase of the stock of the farm, has increased materially the cost of boarding paupers this year over last.

The town has expended in law suits the past year over \$225; on the Town House less than \$100; for the Liquor Agency, \$7 60.

This last item of expense is mainly to be attributed to the fact that the Agent is obliged by law to buy poor liquor at high prices of the State Agent in the city of Boston.

The Committee again recommend that a better and more economical method of spending Highway Taxes should be adopted. One or two trusty agents, with two-thirds the tax in money, could probably keep our highways in efficient repair.

They make the same recommendation as in the previous report in relation to the preservation of the yearly Inventory of the personal property on the Town Farm.

And they would further earnestly recommend that the financial year of the town should close with the *first day of March* in each year, in order that there may be more time to make and publish the annual report of the Committee on Town Accounts and have it in readiness for distribution on Town Meeting Day.

All of which is respectfully submitted.

HENRY HUBBARD,	} Committee.
CYRUS PIPER,	
CHAS. H. WEST,	

CHARLESTOWN, March 9th, 1861.



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