

1884

Annual Report of the Selectmen of Houlton for the Municipal Year, Ending March 10th, 1884

Houlton (Me.).

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Thomas P. Putnam.

ANNUAL REPORTS

OF THE

TOWN OF HOULTON,

FOR THE

MUNICIPAL YEAR,

ENDING MARCH 10th, 1884.



HOULTON:
PRINTED AT THE TIMES OFFICE.
1884.

SELECTMENS' REPORT.

ASSESSMENTS.

State Tax,	\$2,907.23	
County Tax,	1,534.37	
Schools,	2,584.00	
Town Expenses, etc.,	9,000.00	
Payment of Debts,	2,000.00	
Fire Department,	750.00	
Overlayings,	302.39	
	<hr/>	\$19,077.99
Amount of Real Estate,	\$497,393.00	
Amount of Personal Estate,	255,389.00	
	<hr/>	\$752,782.00

MONEY TAX.

Tax on Real Estate,	\$11,440.04	
Tax on Personal Estate,	5,873.95	
Tax on Polls,	1,764.00	
	<hr/>	\$19,077.99

Number of Polls, 588.

Rate of Taxation 2 cent 3 mills on \$1.00

Rate of Highway Tax 9 2-10 mills on \$1.00

Poll Tax, \$3.00.

HIGHWAY TAX.

Appropriations,	\$8,000.00	
Overlayings,	300.93	
	<hr/>	\$8,300.93
Amount paid June 1st at 50 per cent,	1,002.16	
Balance Expended in Statute Labor,	7,298.77	
	<hr/>	\$8,300.93

Roads, Bridges and Sidewalks.

Walter Mansur, labor on road,	\$46.00	
I. N. Jefferds, labor on road,	6.12	
John Braden, labor on road,	12.00	
Chas. Hanning, labor on road.	3.00	
Timothy Donovan, labor on road,	3.50	
Geo. Green, & als, labor on road,	7.25	
Robert Thomas, labor on D. Rogers road,	2.00	
Henry Cogan, " " " "	8.00	
J. A. McLeod, labor on Dunphy road,	18.13	
Willard Jefferds. " " "	62.00	
G. H. Hammond, labor on Hammond road,	18.25	
Jas. Deasey, labor on North road,	25.00	
Marion Monson, gravel '82 & '83,	35.43	
		\$246.68
R. H. Robinson, labor opening new road,	\$15.00	
C. W. Douty, " " " "	35.00	
Saml. Milton, " " " "	5.00	
P. Cassidy, " " " "	12.50	
L. Chase, " " " "	5.00	
J. L. Atherton & Sons, " " " "	9.00	
A. Leighton, " " " "	5.00	
D. Lindsey, " " " "	5.00	
A. Chase, " " " "	5.00	
John Murphy, cedar logs for bridge,	84.49	
Small & Douty, building bridge,	60.00	
		\$240.99
Michael Harkins, repairing Cook bridge,	\$12.00	
Spofford Crawford, " " "	8.00	
R. Mansur, " " "	18.00	
James Smith, & al., " " "	7.00	
Morrill Mansur, lumber for bridge,	6 97	
H. T. Frisbie, " " "	3 62	
H. A. Mansur, " " "	22 35	
Sincock & Slipp, lumber for sidewalks, &c.,	\$149.72	
F. W. Beatham, " ditch, &c.,	54 77	
Wm. Woods, " culvert,	.75	
A. H. Fogg & Co., spikes, &c.,	8.79	
Brown & Watson, spikes and tools,	11.21	
T. M. & J. Bradbury, sundries,	1.00	
S. W. Taber, blacksmith work,	6.70	
Rail Road, freight,	8.20	
		\$319.08
Cash Road Fund,		\$806.75
Overdrawn,	\$501.08	
	305.67	
		\$806.75

DISCOUNTS.

Amount of taxes paid July 1st,	\$12,325.16	
Am't of discount at 10 per cent,		\$1,232.52
Am't of taxes paid Oct. 1st,	1.079.67	
Am't of discount at 5 per cent,		53.98
		<hr/>
		\$1.286.50

ABATEMENTS.

On tax bills of 1880,	9.39	
On tax bills of 1881,	75.16	
On tax bills of 1882,	114.86	
On tax bills of 1883,	182.73	
	<hr/>	
	\$382.14	
All others,	19.68	
	<hr/>	
		\$401.72

INTEREST ACCOUNT.

Bond No. 37	1879,	\$120.00	
" 38	"	60.00	
" 42	"	60.00	
" 109	"	60.00	
" 142	"	60.00	
" 143	"	60.00	
" 159	"	60.00	
" 160	"	60.00	
" 25	1881,	60.00	
" 26	"	60.00	
" 27	"	60.00	
" 28	"	120.00	
" 93	"	60.00	
" 94	"	60.00	
" 95	"	60.00	
Annie McHugh Scribner,		222.35	
Rail Road coupons,		1,806.00	
Others,		20.50	
		<hr/>	
			\$3,068.85

PAUPER ACCOUNT

PAUPERS OFF OF THE FARM.

J. B. HASTINGS.

Richard Sinclair, rent,		\$36.00
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MARY WILSON'S CHILD.

C. P. Tenney, sundries,	\$2.18	
D. P. Craige, support in full,	82.75	
W. S. Perks, medicine,	4.50	
	<hr/>	
		\$89.43

REPORT SELECTMEN OF HOULTON.

JOHN McCOMRICK.

City of Bangor, for support,	\$60.00	
Isaac Barker, expense,	43.00	
Dr. Geo. Cary, professional services,	11.50	
I. Cornelison, nursing,	5.50	
P. Clancy, " "	8.00	
H. J. Hatheway, medicine,	8.10	
J. M. Rice, coffin &c.,	6.25	
W. H. Putnam, burial expenses,	6.00	
	<hr/>	\$148.35

EMERY ELLIOT.

A. Victory, boarding and nursing,	\$4.00
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NINA MILROY'S CHILD.

Mrs. Hannah Berry, boarding and nursing,	\$47.00
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S. FRAZIER AND FAMILY.

T. M. & J. Bradbury, supplies,	54.20	
Dr. Hanson, professional services,	20.00	
A. P. Heywood, rent of house,	18.00	
C. O'Sullivan, " " "	6.00	
	<hr/>	\$98.20

MOORE AND FAMILY

T. M. & J. Bradbury, supplies,	\$45.76	
Dr. C. E. Williams, professional services,	31.75	
Dr. Geo. Cary, " " "	10.00	
H. J. Hatheway, medicine,	7.30	
Mrs. S. L. Tabor, rent,	25.00	
R. Road, Fares to St. Stephen,	9.40	
	<hr/>	\$129.21

O'CLAIRE AND FAMILY.

T. M. & J. Bradbury, supplies,	\$10.00	
R. Road Fares to Oldtown,	9.13	
	<hr/>	\$19.13

MRS. BELONGA.

T. M. & J. Bradbury, supplies,	\$2.15
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JONA. PARKS AND FAMILY.

T. M. & J. Bradbury, supplies,	\$24.25
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GEORGE COLVIN.

E. Merritt & Sons, supplies,	\$8.00
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MRS. JOSEPH PARKS.

J. A. Browne, clothing,	\$22.03
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MISS HELMS.

C. P. Tenney, clothing,	\$6.00
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RAIL ROAD.

Fares of paupers home,		\$42.35
MRS. LOLAR. INDIAN.		
T. M. & J. Bradbury, supplies,		\$11.00
MRS. POLIS AND FAMILY.		
T. M. & J. Bradbury, supplies,	\$4.16	
A. W. Sampson, professional services,	5.00	
J. M. Rice, coffin &c., for boy and child,	14.00	
Amos Belonga, digging grave,	.75	
Willard Putnam, burial,	12.00	
	<hr/>	\$35.91

TOWN FARM.

PAID ON ACCOUNT OF TOWN FARM.

Laurel Monson, for supplies,	\$51.77
H. Chaloner, “	89.89
C. H. Wilson, “	54.28
E. Merritt & Sons, “	17.30
O. Newhouse, “	95.13
Williams & Co., “	15.10
J. A. Miller, “	38.06
A. H. Fogg & Co., “	29.58
C. P. Penney, dry goods,	14.95
E. Woodbury, “	3.88
H. T. Frisbie, “	15.33
J. A. Browne, “	7.98
Samuel Lane, boots and shoes,	7.50
S. W. Taber, blacksmith work,	10.80
Saml. A. Gray, tin ware,	6.23
W. S. Perks, medicine,	7.70
Geo. Reed, seed,	10.55
S. H. Powers, furniture,	2.00
J. A. Tucker, superphosphate,	22.67
David Armstrong, yarding wood,	6.00
R. Fitzgerald, labor,	7.00
Richard Stewart, sawing wood,	8.75
Brown & Watson, sundries,	6.58
Isaac Cornelison, plastering,	8.00
Charles Niles, repairing horse rake,	5.50
George Reed, overseer,	300.00
	<hr/>
	\$842.53

REPORT SELECTMEN OF HOULTON.
TOWN FARM ACCOUNT.

	Dr.	
	\$100.00	
To 2 oxen,	90.00	
3 cows,	30.00	
2 3-year old heifers,	25.00	
2 hogs,	80.00	
10 tons hay,	67.50	
Potatoes and grain,	50.00	
Provisions,	30.00	
Lumber,		
Tools, harnesses, sleds, wagons, and furniture,	525.00	
	<hr/>	\$997.50
Paid for supplies by orders,		842.58
		<hr/>
		\$1,840.08

	Cr.	
	\$100.00	
By 2 oxen,	90.00	
3 cows,	15.00	
1 3-year old heifer.	24.00	
3 1 " " "	30.00	
3 swine,	30.00	
Potatoes and grain,	50.00	
Provisions,	80.00	
10 tons hay,	30.00	
Lumber,	525.00	
Tools, wagons, &c., and furniture,	<hr/>	\$974.00
Expenses of paupers on the farm,		\$866.08
Expenses of paupers off the farm,		\$687.01
		<hr/>
Total expenses of paupers.		\$1,553.04

Amount due from the city of Calais,	\$129.21	
" " " town of Easton,	36.00	
	<hr/>	\$165.21

INSANE HOSPITAL.

Expenses of Judith B. Pike to Nov. 13, '83.	\$153.18	
" " " " " " " " " " " "	21.17	
	<hr/>	\$174.35

FIRE DEPARTMENT.

C. P. Tenney, rubber coats,	\$29.00	
A. H. Fogg & Co., sundries,	94.09	
“ coal for steamer,	167.95	
“ rubber valves &c.,	17.45	
“ grates for steamer,	7.40	
“ 500 feet of rubber hose,	510.00	
“ 1 Silsby heater. complete,	208.50	
“ Little Giant,	12.00	
“ sundries,	5.73	
Nickerson Bros., coal for steamer,	27.00	
A. D. Dunbar, repairing steamer,	10.00	
S. W. Taber, painting and iron work,	27.50	
Henry Helms, trucking,	5.35	
Wm. Forrest, “	2.00	
Griffin Flowers, “	1.00	
Edwin Taylor, watching fires,	6.00	
H. J. Hatheway, alcohol,	4.63	
C. H. Wilson, wood,	10.00	
G. W. Anderson, sawing wood,	4.73	
Peter Murphy, “ “	2.00	
Silas W. Taber, taking care of steamer, &c.,	300.00	
		<u>\$1,452.33</u>
Fire Company, 35men at \$8 each,	280.00	
“ “ Steamer, 14 men, including		
C. Engineer,	124.00	
		<u>\$404.00</u>
		<u>\$1,856.33</u>

RESERVOIR.

Isaac Barker, 13,400 brick,	\$120.60	
E. Merritt & Sons, cement,	95.63	
B. H. Putnam, hemlock plank,	17.87	
W. S. Tingley, mason work,	54.00	
Ellis Nevins, “ “	3.50	
Andrew Foss, labor,	5.50	
Peter Murphy, labor,	2.00	
J. Fitzgerald, hauling brick,	13.50	
Wm. Betts, “ sand,	6.00	
Noah Shields, “ plank, &c.,	5.00	
A. H. Fogg & Co., iron,	4.19	
S. W. Taber, iron work,	1.50	
Thos. Walsh, labor digging,	57.50	
		<u>\$376.79</u>

REPORT SELECTMEN OF HOULTON.

ENGINE HOUSE AND LOT.

Brown & Watson, force pump and sundries,	37.98	
A. J. Mayo, setting pump, &c..	1.50	
M. M. Keaton, double windows,	7.25	
T. A. Young, carpenter work,	3.00	
J. Chadwick, " " &c.,	2.90	
A. H. Fogg & Co, sundries,	4 06	
Thos. Walsh, grading lot,	15.00	
	<hr/>	\$71.69

FILLING DITCH,

NEAR C. E. GILMAN'S BRICK YARD.

P. Cassidy, labor, team and men,	\$19.25	
C. W. Douty, labor, team.	14.87	
J. Fitzgerald, " "	10 50	
Noah Shields, " "	7.50	
Wm. Mineallis, and als.. labor,	8.12	
	<hr/>	\$60.24

MISCELLANEOUS.

B. Small, for ladders,	\$48.30	
Theodore Cary, for printing.	21.25	
W. S. Gilman, " "	20.50	
B. R. Gidney, ferry and boat, 1882,	22.50	
B. R. Gidney, ferry, '83,	12.00	
W. G. Brown, rent,	40.00	
Walter Mansur, filling reservoir,	22.00	
Thos. Farmer, repairing wagon,	3.00	
G. E. Ingalls, blank books, &c.,	15.50	
Holland & Co., books and stationery,	11.45	
A. W. Mansur, Assisting Assessors, 35,	50.00	
L. B. Johnson, committing boy to State Reform School,	43.00	
H. W. French, Agt., road machine and freight,	163.05	
L. E. Chandler, nightwatch,	380.00	
Robert Gallagher, " "	76.00	
Henry Ashfield, & als., labor on town lot.	6.75	
James Callaghan, cedar lumber,	57.79	
David Keating, " "	80.00	
A. Whitehead, labor on hill cemetery,	14.46	
Wm. Ware & Co., books for destitute children,	16.95	
	<hr/>	\$1,104.50

ACCOUNT WITH SCHOOLS.

Dist. No.	Am't Appropriated for year 1883.	Am't Unexp'd Mar. 10, 1883.	Total Amount.
1	\$1,584.67	\$991.56	\$2,576.23
" " 2	621.44	258.18	879.62
" " 3	312.84	184.05	496.89
" " 4	208.53	20.60	229.13
" " 5	195.16	19.03	214.19
" " 6	242.79	161.47	404.26
" " 7	575.54	201.26	776.80
" " 8	180.99—6.79		174.20
" " 9	240.28	59.14	299.42
	<u>\$4,162.24</u>	<u>\$1,888.50</u>	<u>\$6,050.74</u>

EXPENDITURES.

Dist. No.	Overdrawn.		
1		\$1,821.65	
" " 2		619.13	
" " 3		267.12	
" " 4		212.10	
" " 5		191.30	
" " 6	12.74	417.00	
" " 7		350.60	
" " 8	3.55	177.75	
" " 9	1.56	300.98	
	—\$17.85	\$4,357.63	\$4,339.78
Balance unexpended March 10, 1884,			1,710.96
			<u>\$6,050.74</u>

TOWN OFFICERS.

B. L. Staples, Selectman, Assessor, &c.,	\$250.00
Isaac Barker, " "	100.00
A. Vandine, " "	40.00
Charles H. Wilson, Treasurer,	100.00
M. M. Clark, Town Clerk,	20.00
J. F. Holland, Auditor,	20.00
" " S. S. Committee,	30.00
C. E. Williams, S. S. Committee,	9.00
C. M. Powers, S. S. Committee,	15.00
B. P. Snow, S. S. Committee,	15.00
B. L. Staples, Town Agent,	10.00
Mark Gray, Constable,	10.00
	<u>\$619.00</u>

REPORT SELECTMEN OF HOULTON.

RECAPITULATION.

Roads, bridges, and sidewalks,	\$806.45
Interest,	3,062.85
Discounts,	1,286.50
Abatements,	401.72
Paupers off the farm,	687.01
Paupers on the farm,	866.03
Insane Hospital,	174.35
Fire department,	1,856.33
Reservoir,	376.79
Engine house and lot,	71.69
Filling ditch,	60.24
Miscellaneous bills,	1,104.50
Town officers,	619.00
Schools.	4,357.63
	<hr/>
	\$15,731.09

LIABILITIES AND RESOURCES.

LIABILITIES.

Bond.	Date.	Amts.	When due.
No. 37	June 15, 1879,	\$2,000.00	June, 15, 1884
" 109	Oct. 4, "	1,000.00	Oct. 4, "
" 142	Dec. 16, "	1,000.00	Dec. 16, "
" 143	" " "	1,000.00	" " 1885
" 160	" " "	1,000.00	" 29, 1884
" 25	May 2, 1881,	1,000.00	May 2, 1885
" 26	" " "	1,000.00	" " 1886
" 27	" " "	1,000.00	" " 1886
" 28	" " "	2,000.00	" " 1886
" 93	Aug. 10, "	1,000.00	Aug. 10, 1887
" 94	" " "	1,000.00	" " 1887
" 95	" " "	1,000.00	" " 1888

\$14,000.00

Annie McH. Scribner,	800.00
Rail Road Bonds,	30,000.00
Temp'y loans Sam. Parks,	1,000.00
" Houlton S. Bank,	2,200.00
Claims unpaid estimated,	100.00
Bal. of State Tax 1883,	2,763.23
" due school districts,	1,710.96

\$52,574.19

RESOURCES.

Amount due on tax bills of 1879,	\$ 248.32	
“ “ “ “ “ of 1881, '82 & '83,	4,704.09	
“ “ from other towns, and persons,	144.00	
“ “ school fund and mill tax, 1883,	1,584.24	
“ “ from G. Hammond,	250.00	
“ “ “ “ “ interest,	48.00	
“ “ “ school district No. 9,	181.95	
“ “ “ “ “ “ 3,	7.16	
Balance in Treasury,	278.95	
	<hr/>	\$7,446 71
Excess of liabilities,		\$45,127.48

SCHEDULE OF PROPERTY BELONGING TO THE TOWN.

Farm, buildings and wood lot,	\$4,000.00	
Stock on farm,	259.00	
Hay, furniture, tools, &c.,	715.00	
Engines, hose, ladders, &c.,	7,000.00	
Highway tools,	50.00	
Hearse,	600.00	
Gravel lots,	150.00	
Town hall and lot,	4,500.00	
Cedar logs,	150.00	
	<hr/>	\$17,424.00

A suit has been commenced by the Town, in the Supreme J. Court against Charles E. Gilman, to recover the amount paid by the Town for filling the ditch made by him.

We recommend the following appropriations :

For the support of the poor,	\$1,500.00	
Discounts and abatements,	2,000.00	
Interest,	3,000.00	
Fire department and watchman,	1,500.00	
Town officers, including Collector,	1,000.00	
Miscellaneous bills,	1,000 00	
The payment of debts,	3,000.00	
	<hr/>	\$13,000.00

Schools, what the law requires.

For roads, bridges and sidewalks, statute labor,	\$8,000.00
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And that a discount be made for cash payments prior to June 1st 1884

COLLECTORS' AND TREASURER'S ACCOUNTS.

THOS. WALSH, Col., to CHAS. H. WILSON, Treas.

1883,	DR.	
March, To balance on tax bills of 1879,	\$343.17	
1884	CR	
March, By cash, orders, &c.,	94.85	
Balance due,	<u> </u>	\$248.32

M. M. CLARK, Col., to CHAS. H. WILSON, Treas.

1883,	DR.	
March, To balance on Tax bills of 1880,		
1881 & 1882,	\$4,337.00	
Oct. 5, " Tax bills of 1883,	5,672.09	
	<u> </u>	
	\$10,009.09	
1884,	CR.	
March, By cash, orders, &c.,	\$5,595.67	
Balance due,	<u> </u>	\$4,413.42

TREASURER'S ACCOUNT.

C. H. WILSON, in account with the Town of Houlton.

1883.		DR.	
March 10,	To Balance in Treasury,	\$	380.45
	“ “ due on tax of 1879,		343.17
	“ “ “ “ taxes 1880, '81,		4,337.00
	“ “ “ “ tax deeds,		105.90
	“ Amount of tax, 1883,		19,077.99
	“ “ of highway cash tax,		501.08
	“ School fund and mill tax,		1,540.87
	“ Rail Road tax,		45.68
	“ Int. on tax deeds,		3.44
	“ A. G. Hunt, highway tax,		12.10
May, 12,	“ Temporary loan Nat. Bank,		1,000.00
21,	“ Annie McHugh Scribner,		800.00
Dec. 20,	“ Isaac Barker,		5.20
“ 22,	“ Savings Bank,		1,000.00
'84 Jan. 14,	“ Saml. Parks,		1,000.00
“ “	“ S. H. Powers,		21.17
Feb. 2,	“ Savings Bank,		700.00
“ 18,	“ City of Calais,		129.21
“	“ Town of Chester,		30.00
	“ Savings Bank,		500.00
	“ G. Hammond,		200.00
	“ Error in acct. of 1882,		
	“ (Tax of '81 charged inst'd '82)		261.51
		—————	\$31,992.77
		CR.	
	By paid orders, &c.,	\$	14,820.70
	“ Bonds Nos. 38, 42 & 159 of 1879,		3,000.00
	“ Interest on bonds and orders,		1,262.85
	“ Rail Road Coupons,		1,800.00
	“ County tax of 1882, bal.,		734.15
	“ County tax of 1883 in full,		1,534.37
	“ State tax of 1882 in full,		3,127.96
	“ “ “ of 1883 in part,		144.00
	“ Balance due on tax 1879,		248.32
	“ “ “ “ '81 '82 & '83,		4,952.41
	“ “ “ on Tax Deeds,		89.06
		—————	\$31,713.82
	“ Balance in Treasury,		278.95
		—————	\$31,992.77

CHARLES H. WILSON, TREASURER.

AUDITOR'S REPORT.

In presenting his second annual report as Auditor, the undersigned first invites attention to the financial condition of the Town, March 10, 1883, as shown by the reports of that date, viz., Indebtedness enumerated by Auditor, as follows:

Town orders outstanding (including interest),	\$1,000.90	
Over-due coupons on R. R. bonds,	12.00	
Due from the Town to school districts,	1890.74	
State tax of 1882—balance unpaid,	3127.96	
County “ “ “ “	734.15	
	\$6,765.75	
To show the <i>whole</i> liabilities, add,		
Bonded debt,	\$17,000.00	
Interest on same, computed March 10, 1883,	523.50	
Houlton Branch R. R. bonds,	30,000.00	
Interest on same, computed March 10, 1883,	815.00	
	\$55,104.25	

Resources, as given in the report of the Selectmen, \$7,401.85, of which more than two-thirds were unpaid tax bills, old tax deeds and claims, “subject to shrinkage only to be determined in lapse of time,” while some additional credits were due the town, in the way of accrued interest and collections not included in the Treasurer’s account at that date.

The improvement in the standing of the Town, then noted for the preceding year, has not continued during the past year, and while current orders have been cashed and the maturing bonds of the funded debt have been paid as due, a considerable increase has been made to the floating debt, in the form of temporary loans to the amount of \$4,000.00. In other words, the \$3,000.00 raised for the payment of town debts, has been largely absorbed by the expenditures, and this amount merely changed in form from a bonded to a floating debt, and we stand nearly where we did one year ago in respect to actual indebtedness.

Periodical examinations of the current accounts have been made by me and careful comparison of the payments with the vouchers therefor, and the Treasury balance ascertained from month to month. You will have the expenditures fully set forth in the accompanying report of the Selectmen, and without attempting to present here the full abstract of these examinations, it seems sufficient to say, that corresponding vouchers have constantly been found, and the balance fully accounted for, though not always in a manner conforming to my idea of correct business methods. In short, the objectionable practices alluded to in my former report, of crediting taxes not actually paid into the Treasury, and loaning the funds of the Town to private parties, have *not* been abandoned, but persisted in contrary to my repeated remonstrances.

The Treasury balance in July, included a due-bill of John H. Bradford, for \$2,497.28; in October, \$2,060.00; in November, \$1,700.00; in December, \$857.87; in January, \$213.27 and in March, \$244.50. While expressly disclaiming any reflection upon Mr. Bradford's responsibility, I declined to recognize such due-bills as a proper Treasury item, but was finally told by the Treasurer that I might "take it as found it and report accordingly,"—which I have done. I have no knowledge whether interest has been paid upon these sums during the past or in former years: none has been accounted for to the town.

Beginning the year with only a small balance, in May it became necessary to effect a temporary loan, to meet current and over-due liabilities. This was made upon two town orders for \$1,000.00 and \$800.00 respectively. The former of these was paid in September, and the latter is still out-standing with \$38.53 accrued interest thereon.

The item of tax deeds has only been reduced during the year from \$103.97 to \$89.60, with a collection of \$3.44 interest on the portion cancelled. There would seem to be no good reason why this item should not be speedily wiped out.

There was collected for licenses, the sum of \$55.95 prior to November, since which time, nothing has come into the Treasury on this account, though some theatrical licenses are understood by the Treasurer, to have been guaranteed by the managers of the places of exhibition.

During the year, there have been drawn 288 orders, amounting to \$17,873.45, of which \$4,000.00 were temporary loans still out-standing, together with two small orders, representing \$33.00. Meantime, two old orders have been taken up, amounting with interest to \$980.25, and giving a total of \$14,820.70 paid on orders. There has been paid for interest and discount \$3,062.85, of which \$242.85 was included with orders as above.

and three Town bonds, Nos. 39, 42 and 159, have been taken up, as hereinbefore mentioned.

In view of the present considerable floating indebtedness, and the falling due of \$2,000.00 of the bonded debt on the fifteenth day of June, I recommend that this date be fixed for the payment of taxes to secure the discount of *ten per cent* allowed for early payment, while a similar discount of *five per cent* be made for payments on or before October first, and on all taxes not paid within the year, interest be added from January first.

To maintain the present rate of expenditures, considerable increase in appropriations will be found necessary to avoid an unwise accumulation of debt. This increase would apply particularly to the support of the poor, maintenance of the fire department, and miscellaneous bills. And in this connection, I would suggest the desirability of fixing the items of appropriation as near as possible to the reasonable necessities of the several departments, and then holding the expenditures under each, somewhat rigidly to the limit thus set.

It is earnestly recommended that the highway tax be raised in cash, like other town appropriations, alike in the interests of general economy and utility, and to avoid the present draft upon the general cash fund to supply the deficiencies of statute labor. This course seems to me to be likewise an act of justice to citizens of limited means, inasmuch as it will relieve them from the burden of the double poll tax, imposed under the present system.

The present floating or non-bonded liabilities of the Town are as follows :

Town orders out-standing,	\$49.00	
Other adjusted items,	333.17	
Temporary loans,	4,000.00	
Interest on same, computed March 10,		
1884,	65.14	
Over-due coupons on R. R. bonds,	12.00	
Due from the Town to the school districts,	1,710.96	
State tax of 1883—balance unpaid,	2,763.23	
	<hr/>	\$8,933.50

To show the <i>whole</i> liabilities, add,		
Bonded debt,	\$14,000.00	
Interest on same, computed March 10,		
1884,	425.85	
Houlton Branch R. R. bonds,	30,000.00	
Interest on same, computed March 10,	815.00	
	<hr/>	\$54,174.35

showing a reduction of \$929.90 from last year, due to the full payment of the County tax and a small payment on the State tax of 1883.

The present resources of the Town are given in the report of the Selectmen, as \$7,446.71, and are similar in character and subject to like shrinkage as one year ago. I am unwilling to adopt this estimate, by reason of an evident error therein as to the amount of uncollected taxes, while some additional credits can be added, though I am not now prepared to make a reliable statement under this head.

The interest account calls for an appropriation of \$3,000.00, and the payment of debts for \$9,000.00 to take up Town bonds Nos. 37, 109, 142 and 160, maturing in June, October and December, and pay off the temporary loans, unless it be thought better to re-fund some portion thereof. In view of the approaching maturity of the R. R. bonds in 1890, it seems desirable to reduce the general debt as steadily as practicable, without unwarrantably increasing the burden of taxation.

In conclusion of this, which I intend to be my final report, I feel bound to call special attention to what I consider the fatal defect in the "book keeping" of this town, viz., that no systematic and complete accounts are kept from day to day through the year, but too much is trusted to an annual accounting at the close of each municipal term. There has been some improvement in this direction during the past two years, but nothing worthy of the proportions to which our municipal finances have now grown. To properly handle \$20,000.00 per year, requires in my judgment, thorough accounting by both day-book and ledger, and without such, errors are unavoidable and not always sure of correction.

Neither at the close of the last, nor the present municipal year, have I taken part in this adjusting of accounts.

From my stand-point, \$1,094.70 seems to be the correct Treasury balance, at this date.

JAMES FRANK HOLLAND, Auditor.

Houlton, March 10, 1884.

REPORT

OF THE

SUP'T. SCHOOL COMMITTEE

OF THE

TOWN OF HOULTON,

FOR THE

SCHOOL YEAR, 1883-84.

SCHOOL COMMITTEE'S REPORT.

The Superintending School Committee present the following report. As in former years, your Committee have had no part in selecting the teachers employed during the past year, save to an extent in the village districts, and there only by the courtesy of the respective agents; therefore they wish to assume no greater responsibility for the results obtained, and will not attempt any searching review of the several schools.

In district No. One, (Village centre), the higher grade scholars continue to be sent to the Academy, as also in lesser numbers from the other village districts, and although this course is probably the best that can be reached at present, we hope ere long to see an independent town high school, while Houlton Academy shall, at the same time, hold yet larger clientage of more advanced students drawn from wider territory. The Grammar and Primary Schools in this district continue under the instruction of Miss Patie E. Hussey and Mrs. Martha A. Putnam respectively, and with most gratifying results.

The record of these two schools during the past three years, ought to convince the most skeptical of the *necessity* for the *continued services* of a *good teacher* in every school in town. We would not be understood as rendering undue praise to these excellent teachers at the expense of others as competent and faithful, but wish merely to illustrate the advantages of placing a suitable teacher in a given place, and then by *continuous service*, accomplishing the best results.

The Intermediate School was taught in the fall term by Mrs. Ada H. Turney, an estimable lady of excellent acquirements, but scarcely resolute enough to meet the requirements of this school. The winter term was taught by Miss Grace Donworth, who is now on her second term. She is a young lady of energy and decision, who, we trust, may gradually both stimulate and train the restive spirits gathered here.

In district No. Two, (Hill), the summer term was taught by Miss Jennie S. Betts. When visited, this school appeared fairly well, but the attendance was irregular and there was a lack of sympathy between teacher and pupils. The winter term is still in progress under the instruction of Mr. Herbert E. Turnbull, who came highly recommended from school boards in Michigan, and is believed to have made a good record here.

In district No. Three, (Cary's Mills), the summer term was taught by Miss Mary E. McGinley, and the winter term by Mr. Adelbert W. Mansur, both well known and successful teachers, resident in this district, where they have repeatedly taught.

In district No. Four, (Foxcroft), the summer term was taught by Miss Susie I. Mulherrin with average success. The winter term was taught by Miss Sarah E. Mulherrin, who ranks among the better class of local teachers. This is a school of fair promise, but lacks inspiration and ought to have most thorough instruction.

In district No. Five, (Town Farm), both summer and winter terms were taught by Miss Rose A. Gillen.

In district No. Six, (Horseback), the summer term was taught by Miss Sarah E. Mulherrin, and the winter term by Mr. John J. Auber, both of whom had previously taught this school to the acceptance of the district.

In district No. Seven, (Village, north side), the spring term was taught by Miss Sarah E. May, a teacher of more than ordinary capacity and success, who "like many a one before," retired from this sphere of usefulness to the domestic one. The fall and winter terms were taught by Miss Josephine M. Webber, who is a capable and conscientious teacher, but hardly equal in strength of body and nerves, to the management of this crowded and somewhat ill-conditioned school. A spring term has just begun under the instruction of Miss Mary E. McGinley.

In district No. Eight, (White Settlement), the summer term was taught by Miss Mary Mulherrin, and the winter term by Miss Rose Gillen, both with moderate success. This is an easy school to control, but calls for much vitality and unwearied effort in teaching.

In district No. Nine, (Niles Settlement), the summer term was taught by Miss Christina Logan, who appeared to be a fairly capable and energetic young teacher. A fall term was taught by Miss Susie I. Mulherrin, who seems to be a favorite teacher in this district, and is now engaged in a winter term.

Your Committee cannot view with satisfaction the condition or progress of the schools of the town, as a whole, but must confess that they are generally below the average of like towns, and that the results obtained are entirely disproportionate to the money expended. The amount available for school purposes during the year, was \$6,050.74, of which \$1,710.96 now remains unexpended, with several schools still in progress.

It is believed that the schools are fairly provided with text-books, and that these are mostly of a satisfactory character.

There is great lack of suitable apparatus and the school buildings are in generally poor condition, that in district No. Three, (Cary's Mills), being the only satisfactory one. The new house in district No. Nine, (Niles Settlement), is rendered highly inconvenient and unhealthy by a most peculiar construction of benches, that ought to be remedied.

In view of the inadequacy of each and all of the present buildings in the three village districts (Nos. One, Two and Seven), we recommend the union of these into one district, to be followed by the construction of a centrally located building for the use of the higher grade schools, while the present and any needed additional locations be utilized for primary schools.

The whole number of scholars in town, according to the enumeration made last spring, was 998, of whom 380 were within the limits of district No. One, 161 in district No. Two, and 144 in district No. Seven, showing an aggregate of 685 scholars, or nearly seventy per cent. of the whole number, to reside in these three districts.

A complete re-organization of the school system of the town is requisite to any considerable improvement in our schools, which call for the *continued services of trained teachers, who shall labor heartfully and intelligently for the whole good of their pupils.* Many of the teachers now employed are deficient in general information, and conduct school exercises in pure mechanical methods, with little real inspiration or thoughtful effort on the part of either teacher or pupils.

It should be considered that *our schools call for real instructors,* rather than that untrained and too often superficial, though well disposed aspirants for pedagogic honors (and pay), are to be provided with convenient employment. The careful attention of our citizens to this almost supreme interest, ought not to be longer denied. The fruits to their children, will be of more value than any inheritance of money or lands, and to this community and the country at large, honor and profit.

CYRUS M. POWERS, (Superintending
 JAMES FRANK HOLLAND, (Sch. Com. of
 CHARLES E. WILLIAMS, (Houlton.

Houlton, March 10, 1884.

Note.—Rev. Benjamin P. Snow served as a member of this Board until Nov. 20, 1883, when on his removal from town and consequent resignation of this office, Dr. Charles E. Williams was appointed to fill the vacancy.