# MAINE STATE LEGISLATURE

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### **DOCUMENTS**

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## THE LEGISLATURE

OF THE

## STATE OF MAINE,

DURING ITS SESSIONS

**A.** D. 1842.

AUGUSTA:

SMITH & Co., PRINTERS TO THE STATE.

1842.

### ANNUAL REPORT

OF THE

## TREASURER OF MAINE,

ON THE

### FINANCES OF THE STATE,

FOR THE YEAR ENDING

DECEMBER 31, 1841.

A U G U S T A:

\*\*SEVERANCE & DORR,....PRINTERS TO THE STATE.\*\*

1841.



### REPORT.

#### STATE OF MAINE.

TREASURY OFFICE,
Augusta, January 1, 1842.

To the President of the Senate and Speaker of the House of Representatives:

In compliance with the provisions of the Constitution and laws of the State, I respectfully submit to the two Houses of the Legislature a detailed account of the state of the Treasury, as it existed on the 31st December, 1841.

I would embrace this opportunity to submit a few thoughts to your consideration, that arise naturally from an examination of the financial concerns of the State. Its debt, though small compared with the debt of most of its sister States, is yet so large that every citizen must feel a deep interest in its extinguishment. No subject, of more universal interest, will come before this Legislature, than the establishment of a system of action, gradual and certain in its operation, which will, in a series of years, without its being very sensibly felt, relieve the State from its embarrassments.

There appears to be but one practicable way, by which the claims against the State can be finally settled; and that is by raising, each year, a sum more than sufficient to meet all expenditures; a way demanded alike by sound policy, good faith and common honesty.

We have but two important sources of income, separate from what may be raised by a State tax; the proceeds of the sales of our Public Lands, and the Bank tax. The latter having for many years, been appropriated to the support of our primary schools, has added nothing to the available means of the Treasury.

We have always flattered ourselves that the State would ultimately reap rich revenues from her public lands, but experience, thus far, has not confirmed this expectation. It will be perceived, that during the past year, there has been an increased revenue to the State from this source, and we may hope that such will be the case for the future. But it ought not to be expected, that from this source enough will, in any year, be realized to meet the expenditures of the State. Neither is it to be desired, for in the sale of its lands, the State should have a higher object in view, than that of obtaining the largest amount of money, in the shortest possible period. Its object, no doubt, should be to provide for the happiness and prosperity of its citizens, rather than to foster and encourage that spirit of speculation, which is so adverse to both.

From the Bank tax, we shall probably, during the coming year, receive a fraction over thirty thousand dollars (30,090.) To what purpose shall this be applied? Shall it be used by the State for its own necessities? The tax was originally demanded of the Banks for this purpose, but the people have undoubtedly required, in years past, its appropriation to primary schools. A free people, resolute in the determination to continue so, will always insist upon the maintenance and encouragement of free schools; a wise people will be anxious to pursue the best means for obtaining that end. And it may be questioned, whether those most interested, would at this time, and under existing circumstances, think it advisable to continue this distribution, when the amount would be so inconsiderable to each scholar, as it must be for the future. While the Bank tax, for several years, has been annually diminishing, the number of scholars, for whose benefit it has been used, has been

rapidly increasing. In the distribution of this fund for the present year, (the Bank capital remaining as it now is) each scholar will receive a fraction over fourteen cents, a sum too small to be of any practical benefit. Further, it may be, and has been doubted, by those who have taken the deepest interest in the instruction of youth, whether those schools are most useful and efficient, which are in part or entirely supported by funds derived from foreign aid, or those maintained by money raised and expended directly by those most interested in such expenditures. I think I am safe in saying, that the observation of parents, during the eight years in which the State has contributed to the education of their children, has taught them that schools may be, and scarcely without an exception are, maintained with more economy, and far greater usefulness, when that maintenance has not been obtained from foreign sources, but from taxation or contribution. Principals are more careful, more watchful, and more economical than agents. Parents will be more careful that money, in its entire amount, paid by themselves, shall be expended to advantage, than when acting as agents, they expend money furnished by the State. money is wanted, and must be had to meet the demands upon the Treasury. Can it be a sound or a wise policy for the State to pay a sum of money to the towns and immediately call upon the towns to pay it back, saddling them with the unnecessary expense of assessing and collecting it? I would respectfully suggest the expediency of adding the Bank tax to the available funds of the State.

I would call the attention of the Legislature to that portion of the Militia law, now just going into operation, relating to the pay of the Militia. The sum which will be required for this purpose, during the present year, will not, in the opinion of those most competent to judge, vary much from thirty thousand dollars, and this sum must be annually increasing. It is a generally received opinion, that the Militia should be paid for its services. While the public have a right to demand, for certain purposes, a citizen's property or a citizen's time, the citizen

has a reciprocal right to demand a remuneration for both. But is it wise to raise a tax for any purpose, which, passing through the hands of the State Treasurer, is remitted to the same towns, to be distributed among its own citizens? Would not time and money be saved, by paying the Militia directly from the treasuries of the towns? Those who have had occasion to observe proceedings, when Selectmen of the town, on days of inspection and review, have been paying the officers and members of a company, undoubtedly have noticed many receiving money who have done no other duty than that of standing in the ranks till the pay-masters have passed. stances have occurred where whole companies have been paraded without arms or equipments, and after receiving their pay for that day's service "for their country's good," immediately dispersed, not to assemble again till another similar opportunity for plundering the public should occur. Money raised directly from the pockets of the payer and receiver, would not be thus shamefully squandered. As a matter of economy, and a saving of time and trouble, I would suggest the expediency of so far altering the Militia law, as to make it incumbent upon each town to pay its own Militia.

As an additional mode of retrenching the State expenses, I would renew a recommendation made by a former Treasurer, that the costs of criminal prosecutions should no longer be a charge upon the State, but upon the Counties where they accrue. If such a change be made, prudential officers will be more severe in their examination of charges. More care and vigilance will be used in the collection of fines and forfeitures, and also in the collection of costs against towns and individuals. The aggregate sum paid by the Counties will be much less than is demanded of the State now, and an important item stricken from our yearly expenditures. The general principle governing all the suggestions I have made before, applies here also, to wit, the nearer you can bring the tax payer and the tax receiver, the more economy will be practiced.

There is an inequality in the present mode of promulgating

the laws of the State, to which I would take the liberty of calling the attention of the Legislature, as connected with the expenditures of this Department. As the laws are now published and distributed, each paper, whether with a circulation of three hundred or three thousand copies, receives from the State the same remuneration. This is unequal, expensive and unjust in its application, and calls for legislative action.

It is to be hoped that provision will be made by Congress, at its present session, for satisfying the large claim Maine has upon the United States. The amount received from this source, and whatever sums may come into the Treasury from the distribution of the proceeds of the United States public lands, should be added to the balance of each year's receipts above the expenditures, for the creation of a sinking fund.

If the above recommendations are adopted and carried out, and an annual tax of two hundred thousand dollars be raised, we shall be enabled to keep the credit of Maine, where it now stands, with the first in the Union, and ultimately to pay our debts to the utmost farthing, without serious injury or even inconvenience to our citizens.

On the 7th of May last, in obedience to a Resolve of Oct. 21, 1840, I called on Brooks Dascomb, executor of the last will and testament of the late Bryce McLellan, and demanded of him the sum of five hundred dollars, bequeathed to the Insane Hospital. The bequest is as follows: "I give to the institution of the Insane Hospital, in Augusta, five hundred dollars, to be paid in two years after my decease, the interest or income of which to be applied annually for the benefit of the institution." Payment was refused, and the reason assigned was, that it was not such an incorporated institution that a compliance with the terms of the bequest could be enforced by legal process. It is for the Legislature to determine what further measures shall be taken to enforce its payment.

The tax for the past year on the Citizens', Frankfort, Washington County, and Globe Banks, and also the last semi-annual tax on the Stillwater Canal and Agricultural Banks, has not

been collected. Commissioners having been appointed to receive the funds of the several incorporations, it was thought inexpedient, as it would have been useless, to issue warrants for their collection.

Under the Resolve of March 11, 1841, authorizing a loan in behalf of the State, of \$250,000, I have found it necessary to borrow but one hundred thirty-three thousand dollars, which has been obtained without a loss to the State. It is to be hoped it will not be necessary to borrow any further sum under that Resolve.

The debts which became due the past year, and such as were payable at the pleasure of the State, have been paid, in compliance with the Resolve of April 16, 1841, amounting, in the whole, to the sum of nineteen thousand nine hundred forty dollars.

S. KINGSBERY, Treasurer.

The money in the Treasury on the first day of January, 1841, was,	\$82,736 15
• • • •	<b>\$02,730 13</b>
During the year there has been received into the Treasury from all sources,	345,356 05
	428,092 20
Within the year there has been paid from the Treasury,	372,140 13
Leaving a balance in the Treasury, December	
31, 1841, of	\$55,952 07
The receipts for 1842, are estimated as follows,	viz:
Cash in the Treasury January 1, 1842,	\$55,952 07
Land Agency,	100,000 00
Duty on Commissions,	3,000 00
Bank Tax,	30,000 00
Bank Dividends,	1,000 00
State Taxes of 1840 and 1841,	199,349 34
County Taxes, on unincorporated places,	1,605 90
	\$390,907 31
Also claim on the General Government for North Eastern Boundary expenses, will	000.000.00
probably be received the present year,	209,000 00

### PUBLIC DEBT, DECEMBER 31, 1841.

\$284 03 due in 1839—not called for and not known in whose hands it is.

9,946 22 " " 1842. 17,500 00 " " 1843. 262,146 22 " " 1845. 1,500 00 " " 1846.

55,800 00 due in 1847. 283,000 00 " 1848. " 1850. 31,500 00 " 1851. 450,685 00 " 1852. 139,000 00 35,000 00 " " 1854. " 1855. 252,000 00 " 1856. 133,000 00 " " 1860. 63,500 00

#### \$1,734,861 47

- 17,526 92 Permanent School Fund.
- 59,905 57 Penobscot Indian Fund.
  - 2,299 34 Balance due on annual School Funds, not called for.
    - 113 27 Balance due on Rolls of Accounts, not called for.
      - 8 52 Balance due on Wheat Bounty, not called for.

\$1,814,715 09

#### RESOURCES OF THE STATE.

Cash in the Treasury, \$55,952 07
State Taxes of 1840 and 1841, \*199,349 34
County Taxes, 1,605 90

<sup>\*</sup> Of the State tax of 1840, ten hundred seventeen dollars and sixty-seven cents were received by the late Treasurer, and not settled for, he having a charge for a larger sum, credited by him and paid to the State, for Bank tax and other items for the year 1840, which amount he says had not in fact been paid to him, as he supposed at the time of giving the State credit. For want of authority in the present Treasurer, the account has not been settled, although the late Treasurer has expressed a desire and readiness to do it.

Securities in the hands of Land Agent, and bills		
receivable,	184,460	02
Claim on General Government, for North Eastern		
Boundary expenses,	209,000	00
210 shares in Augusta, Maine, and Mercantile		
Banks,	21,000	00
- 	671 267	99

\$671,367 3

Also, one third of Massachusetts claim on General Government.

The ordinary expenses of the Government, under existing laws, for 1842, are estimated as follows, viz:

Public Debt,	\$10,230	25
Military purposes, Adjutant General's Department	, 4,000	00
Pay of soldiers,	*30,000	00
Pay of officers,	3,000	00
School Fund No. 9,	*33,500	00
Insane Hospital,	1,000	00
Costs in criminal prosecutions,	*20,000	00
Literary Institutions,	2,000	00
Contingent Fund of Governor and Council,	5,000	00
Postage,	1,000	00
Pensions,	3,000	00
Penobscot Indian Fund,	4,000	00
Fuel and lights,	600	00
Repairs of Public Buildings,	300	00
Reports of Judicial Decisions,	1,000	00
Council,	2,500	00
Clerks,	3,000	00
Indian Annuities,	3,000	00
Contingent Fund of Treasurer,	1,000	00
Agricultural Societies,	1,500	00
Institution for the Blind,	1,000	00

Contingent Fund of Secretary,	100	00
Bank Commissioners,	600	
· •		
Binding and stitching,	500	
Printing,	*9,000	00
Legislature—Senate and House,	45,000	00
American Asylum,	1,700	00
Stationery,	1,500	00
Salaries,	26,000	00
Interest on public debt,	103,000	00
Miscellaneous items,	2,000	00
Balance due on School Funds,	2,299	34
" Rolls of Accounts,	113	27
" Wheat Bounty,	8	<b>52</b>
County taxes,	1,500	00
Sheriffs and Coroners,	500	00
Bounty on animals,	1,400	00
Warrants unpaid,	3,410	70
Courts Martial,	500	00
	\$329,762	08

<sup>•</sup> The above estimate is predicated upon the laws as they now exist. If the suggestions in the Report be adopted, the items for the pay of soldiers, \$30,000—School Fund No. 9, \$33,500—Costs in criminal prosecutions, \$20,000—and less for printing, \$2,000—making \$85,500—may be deducted from the above footing, leaving \$244,262 08 to be provided for, to defray the ordinary expenditures of the Government.

STATE OF MAINE in account with S. Kingsbery, Treasurer. DR.

	DK.		
To paid	for military purposes,	\$2,787	45
"	for miscellaneous items,	2,598	10
"	on School Fund No. 6,	542	00
"	for Aroostook Road,	3,962	63
46	for North Eastern Boundary,	23,890	27
"	for Internal Improvements,	949	27
44	for Insane Hospital,	5,471	64
"	for costs in criminal prosecutions,	11,749	16
	Literary Institutions,	900	00
"	Contingent Fund of Governor and Council,	3,393	93
"	Postage,	595	21
"	on Roll of Accounts No. 19 to 21,	1,450	41
46	Bounty on Wheat,	691	08
46	Militia Pensions,	2,675	00
46	Penobscot Indian Fund,	4,000	00
46	for fuel and lights,	750	00
"	on account of State Prison,	2,111	69
"	for repairs of Public Buildings,	850	00
46	for Reports of Judicial Decisions,	2,012	50
"	Surveyor General,	1,809	97
"	Council,	2,774	00
" (	Clerks,	2,909	25
4.6	on School Fund No. 8,	40,226	<b>57</b>
46	on Roll of Accounts No. 22,	32,751	73
"	on School Fund No. 9,	113	18
"	Indian Annuity,	1,360	26
4,5	Contingent Fund of Treasurer,	1,000	00
46	Agricultural Societies,	1,116	50
46	Institution for the Blind,	1,314	70
"	Contingent Fund of Secretary,	100	00
44	Bank Commissioners,	880	57
46	for binding and stitching,	500	00
40	for printing,	2,000	00
	- · · · · · · · · · · · · · · · · · · ·		

Tansi	d Valuation Clauba	1,589	ΔΔ
•	d Valuation Clerks,	,	
"	Senate,	6,655	
"	House,	41,323	10
"	American Asylum,	4,220	00
"	for Revised Statutes,	4,000	00
"	for stationery,	1,500	00
"	on School Funds Nos. 5 and 7,	4,003	34
"	on public debt,	19,940	00
"	interest on public debt,	98,444	<b>4</b> 8
"	for Canada Road,	500	00
"	for Moosehead Lake Road,	500	00
46	for Baring and Houlton Road,	400	00
66	for Military Road,	2,500	00
"	County taxes,	557	<b>5</b> 8
"	State tax of 1840, refunded,	81	70
"	for Library,	200	00
"	salaries,	<b>25,4</b> 88	86
Cash in	the Treasury to balance,	55,952	07
		\$428,092	20
	CR.		

#### CR.

Ву	cash in the Treasury, Jan. 1, 1841,	\$82,736	15
	from Land Agent,	54,655	38
•	" for permanent Sch'l. Fund,	14,552	26
•	for duty on commissions,	3,014	00
	for sundries in Miscellaneous Items acc't,	220	06
(	of A. B. Thompson and J. Hodsdon, on		
	acc't of military purposes,	583	74
(	of A. B. Thompson, on North Eastern		
	Boundary acc't,	1,796	70
4	of city of Portland, internal improvements,	80	25
•	of N. Cutler, costs in criminal prosecut'ns,	20	79
•	for postage,	•	40
6	collected on State Prison debts,	360	04
•	' Bank Tax No. 9,	33,537	06

By cash	ofor Bank dividends,	1,175	00
"	Bills receivable,	601	
"	for stock issued,	*133,500	
"	for accumulated interest on do.	1,282	
"	for County taxes,	433	
"	for State taxes of 1840,	95,235	28
"	" " " of 1841,	3,813	
"	of R. Davenport, Indian annuity refunded		
"	for interest,	438	35
		\$428,092	20

### S. KINGSBERY, Treasurer.

TREASURY OFFICE, Augusta, Dec. 31, 1841.

Of the above payments the following were for warrants and claims due in 1840:

Miscellaneous items,	\$1,897 25
Military purposes,	″ S90 <b>07</b>
School Fund No. 6,	542 00
Aroostook Road,	3,962 63
North Eastern Boundary,	23,890 27
Internal Improvement,	949 27
Insane Hospital,	990 63
Salaries,	1,783 75
Costs in criminal prosecutions,	3,296 97
Contingent Fund of Governor and Council,	603 42
Postage,	28 02
School Funds Nos. 5 and 7,	4,003 34
Roll of Accounts No. 19 to 21,	1,450 41
Bounty on Wheat,	691 08
Militia Pensions,	967 00
County Taxes,	55 <b>7</b> 58
State Prison,	1,859 69

 $<sup>\</sup>mbox{*}$  The five hundred dollars were sold by my predecessor on stock previously authorized.

Repair of Public Buildings,	144	01
Reports of Judicial Decisions,	1,012	50
Surveyor General,	1,809	97
Council,	278	00
Clerks,	36	25
Indian Annuity,	60	26
Agricultural Societies,	85	00
Institution for Blind,	640	00
Bank Commissioners,	447	<b>59</b>
American Asylum,	1,235	00
Penobscot Indian Fund,	368	43
	\$54,480	39

Under the Resolve of April 10, 1841, authorizing a temporary loan of thirty thousand dollars, reimbursable out of the funds of the permanent loan, I borrowed twenty-seven thousand five hundred dollars, on time, from two to four months, which have been paid, as directed by the Resolve. As the account is balanced, I have not included it in the above schedule.