### SELECTMEN'S REPORT

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid Bridges 1975.60</td>
<td>2,046.35</td>
</tr>
<tr>
<td>Paid Sidewalks 70.75</td>
<td>2,046.35</td>
</tr>
<tr>
<td>Contingent Expenses</td>
<td>1,657.37</td>
</tr>
<tr>
<td>Schools</td>
<td>8,948.50</td>
</tr>
<tr>
<td>School House Repairs</td>
<td>1,001.42</td>
</tr>
<tr>
<td>New School House, Amity street</td>
<td>6,711.84</td>
</tr>
<tr>
<td>Fire Department</td>
<td>165.25</td>
</tr>
<tr>
<td>Assessors' Orders</td>
<td>3.90</td>
</tr>
<tr>
<td>Cash in the Treasury</td>
<td>38.65</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$53,430.69</strong></td>
</tr>
</tbody>
</table>

### To amount of tax committed to Collector in 1869

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>By paid Treasurer Sept. 2</td>
<td>$2,091.65</td>
</tr>
<tr>
<td>Discount, 10 per cent</td>
<td>3,232.40</td>
</tr>
<tr>
<td>Paid Treasurer Jan. 3</td>
<td>2,924.20</td>
</tr>
<tr>
<td>Discount, 5 per cent</td>
<td>122.92</td>
</tr>
<tr>
<td>Paid Treasurer, Feb.</td>
<td>964.52</td>
</tr>
<tr>
<td>Abatements</td>
<td>436.81</td>
</tr>
<tr>
<td>Uncollected Feb. 28</td>
<td>468.32</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$36,340.25</strong></td>
</tr>
</tbody>
</table>

### ANNUAL REPORT

**Selectmen and Overseers of the Poor**

**Town of Amherst,**

**For the year ending March 1, 1871.**

**AMHERST:**

Henry M. McCloud, Printer.

1871.
The Selectmen and Overseers of the Poor, in compliance with the requirements of the town, hereby present, for the use of the inhabitants, a particular account of the Expenditures and Receipts for the past year.

CEMETERY

The Committee on Cemeteries have reported: That they enlarged the West Cemetery by the purchase of some land by which they secured some very eligible lots; and have built and graved fifty-seven rods of road, which has rendered fifty-six lots available, which could not before be conveniently reached. They have also laid 56 rods of drain tile, six feet below the surface, whereby over one hundred lots, which before were worthless, can now be used. They have built and repaired the fence around the whole cemetery; and that portion of 51 rods, which was lying upon the highway, or conspicuous from it, has been built with a substantial picket fence, five feet high and painted; and the remaining 86 rods, a plain board fence. The hearse or tool house has been removed to the rear of the lot, and they recommend the sale of the old hearse which is now never used. The repairs etc., were deemed absolutely necessary to the keeping of the cemetery in decent appearance. The total expenses have been $1098.66. They have received for sale of lots $19.33, and appropriation $80.00—$991.33, leaving an excess of expense over income $167.33. A large number of lots are available and deeds made out, but not yet paid for, amounting to $144.00.

COLLEGE HILL IMPROVEMENT

In accordance with the vote of the Town passed Sept. 6th, the Selectmen have obeyed the order of the County Commissioners to lower the grade of the highway over College Hill, by contracting for the removal of the earth at forty-five cants per yard. A large part of the grading has been done, and the Contractor will undoubtedly complete his work on or before the first of June, as required by the

Commissioners. The whole expense of the work under contract will be less than four thousand dollars, for the payment of which it is necessary that the town should make provision. The taking down of the traveled track at this point, necessitates much work outside of the order of the Commissioners, in bringing down the side-walk to conform to the road, and to make the whole work add to the beauty and convenience of that part of the town. For this work it seems to be useful the town should give direction and make an appropriation.

DOG LAW

The number of dogs licensed was 121, and 4 were killed. Total 125. Two hundred and thirty-eight dollars and eighty cents was paid to the County Treasurer of which $16.00 was refunded for the benefit of the schools.

The sheep damages for the town amounted to sixty-nine dollars.

BONDS

School and Military Bonds Nos. 10 and 7 of $500 each and interest has been paid; with interest on the Agricultural Bonds, and all the obligations against the Town. The following appropriations will be required, viz: For School Bond No. 11 and Interest, $200.00; Military Bond No. 8 and Interest, $85.00; Agricultural Bond Nos. 17 and 18, $340.00; State Notes, Interest, $250.00; Savings Bank and other Notes, Interest, $100.00.

HIGHWAYS

Appropriation, $3,000. Expenses: Labor, $2,125.61; Tile, $123.07; Blacksmithing, $17.30; Keeping oxen, $23.75. Total, $2,518.63.

BRIDGES, &c.

Appropriation, $1,000. Expenses: Gravel, $20.75; Stone, $235.95; Lumber, $18.00; Blacksmithing, $1.50; Railing, $7.00; Labor, $213.57. Total, $461.75.

SIDEWALKS


PAUPERS

Appropriation, $1,000. Five persons have been supported at the Almshouse, and thirty-six helped out of it. Thirty-three transient persons have been assisted and relieved at the farm house. The
For Surveying Town lines, 16 88
Sexton's return of deaths, 5 00
Return of births, marriages and deaths, 43 00
Town Sealer, 12 00
Constables and police services, 69 80
Assessors, 270 00
Selectmen and Overseers of the Poor, 376 00
Town Clerk's services, 50 00
Auditor, 5 00
Treas. and Collector, 1 per cent. on collections, 388 73
Legal services, 256 89
Realt. Damages, 55 00
Outstanding orders paid, (including Hawley and Lyman families,) 1138 55
State and County taxes, 7396 00
Military and School bonds, 1869 40
Schools and Superintendent, 550 00
Road damages, 880 40
Interest, 4683 73
Cemeteries, repairs and and, 1098 66
Insurance, 1306 63
Completing the Genealogical Record, 25 00
Selectmen's expenses to Boston and Norhampton, 12 50

Ordinary expenses for the year, 34204 88
Paid on Town debt by appropriation, 4000 00

Total expenses for the year, $38204 88

Resides.
Due for State Aid, $1246 75
Army Bond, 150 00
Cow sold, 45 00
Highway and Reservoir, 18 00
Taxes, 1869, 490 58
Taxes, 1870, 412 73
Balance in Treasury, $2305 06

Town debt, March 1, 1871, $85,885 94
Town debt, March 1, 1870, 82,562 22

Increase of debt in 1870, $3,273 76

The increase of the debt was made by the creation of the New School House in N. W. District.

Treasurer's Report.
Balance on hand, March 1, 1870, $38 65
Received on Loans, 14300 00
of Overseers of the Poor, 617 00
for Cemetery Lots, 191 33
Licenses, 20 00
Highways, 4 50
North Amherst School House Note, 650 00
Insurance, 10 70
State, for Corporation Tax, 601 60
State Aid, 1738 97
Military Expenses, 1017 73
School Fund, 290 95
School Damages, 16 96
School Tuition, 86 67
Dog Fund, 161 49
Reservoir, 20 00
Collector of Taxes, 1869, 38175 41
Collector of Taxes, 1870, 38175 41

Total, $59962 92
DISBURSEMENTS.

Paid State and County Taxes, $7859 00
" Outstanding Orders, 736 50
" School and Military Bonds, 1899 40
" Interest, 4523 73
" State Aid, 1143 25
" Assessors' Abatements, 9 45
" Military Expenses, 1106 77
" Loans, 1650 00
" Cemetery, 1098 56
" Paupers, 2334 31
" Highways, 2289 33
" Bridges, 601 67
" Sidewalks, 511 28
" Contingent Expenses, 2656 97
" Schools, 6139 79
" School Contingent, 3365 36
" School House Repairs, 850 40
" New School House North Amherst, 8600 68
" Fire Department, 133 03
" New Road, College Hill, 2600 00
Balance, 412 73

$8386 03

COLLECTOR'S REPORT.
To amount of tax committed to Collector, 1870, $42689 17
By paid Treasurer, Sept. 2, $33457 72
" Discount, 10 per cent, 3715 90
" paid Treasurer, Jan. 4, 3435 77
" Discount, 5 per cent, 150 82
" paid Treasurer, Feb. 27, 1283 92
" Abatements, 285 66
" Uncollected, 490 58 $42689 17

AUDITOR'S REPORT.
This may certify that I have examined the accounts of Mr. S. C. Carter as Collector and Treasurer of the town of Amherst, and find the balance in the Treasury of four hundred and twelve dollars and seventy-three cents.

GEORGE CUTLER, Auditor.

All of which is respectfully submitted.

FLAVEL GAYLORD, Levi Stockbridge, Harrison Ingram.

Selectmen of Amherst.

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

FOR THE

Town of Amherst,

FOR 1871-'72.

AMHERST:

HENRY M. McCLELLAN, PRINTER AND BOOKBINDER.

1872.