

1946

Annual Report of the Municipal Officers of the Town of Newcastle For the Year Ending February 11, 1946

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ANNUAL REPORT
of the
MUNICIPAL OFFICERS
TOWN OF NEWCASTLE
MAINE



For the Year Ending
FEBRUARY 11, 1946

THE LINCOLN COUNTY NEWS
Damariscotta, Maine

ERRATA

Page 16—Total Commitment \$33,335.90.

Page 37—Common Roads Overdraft \$1,411.46.

Page 46—

**PERCENTAGE ANALYSIS OF TOWN EXPENDI-
TURES FOR 1945**

	DIVISIONAL		Expended Percent	
EDUCATIONAL:				
Common Schools:				
Teachers'				
Salaries	7,270	44	41	80
Janitors'				
Salaries	1,120	50	6	40
Conveyance	2,793	00	16	00
Text Books	96	54		54
Supplies	101	43		58
Fuel	1,169	92	6	70
Lights	103	88		58

Town Report

This report, as in the case of last year, has been prepared to acquaint the citizens and taxpayers with the condition, both financially and physically, of the town, what has been accomplished the past year, what is needed to be done and what is recommended for 1946.

It is being mailed to every family in town and to every non-resident taxpayer.

If there are any questions or criticisms of the administration, your officers will be very glad to explain either in town meeting or answer **signed** communications. It is rather difficult to effectively answer anonymous communications of which we have received several during the year past.

YOUR MUNICIPAL OFFICERS.

Municipal Town Officers

Moderator

CHARLES M. GILES

Town Clerk

EMMA H. WADE

Selectmen, Assessors and Overseers of the Poor

JAMES E. DALTON

WILLIAM L. FLYE

ARTHUR D. STETSON

Fish Committee

JAMES E. DALTON

WILLIAM L. FLYE

ARTHUR D. STETSON

Treasurer

ROBERT K. TUKEY

Tax Collector

HARRIETTE B. DECKER

Superintendent of Schools

BLYNNE ALLEN

Superintending School Committee

PAUL SMITHWICK

ARTHUR D. STETSON

CLAYTON D. WEBB

Constables

HARRIETTE B. DECKER

RAYMOND STEVENS

ARTHUR B. SMITH

Cemetery Trustees

CHARLES F. DODGE

WARD L. SHATTUCK

WILLIAM L. FLYE

Road Commissioners

JAMES E. DALTON

WILLIAM L. FLYE

ARTHUR D. STETSON

Fire Wardens

JOHN W. REAY

WILLIAM L. FLYE

Fire Inspector of Buildings
RALPH SPRAGUE

Fire Chief
CHESTER M. CLARK

Public Weighers
CHARLES LESSNER G. H. MELVILLE
GEORGE H. NICKERSON T. W. STEVENS

CLAYTON D. WEBB

Sealer of Weights and Measures
GEORGE W. SINGER

Health Officer
ARTHUR D. STETSON

Truant Officer
RAYMOND STEVENS

Budget Committee
(For three years)
LLOYD BYERS LAWRENCE HALL
CHESTER M. CLARK

(For two years)
ELDON HUNT JOSEPH B. SHATTUCK
WILDER T. DODGE

(For one year)
WILLIAM L. FLYE WARD L. SHATTUCK
ARTHUR D. STETSON

Auditors
(State)
M. G. ALLEN L. D. DANIELS
STATE OF MAINE

State Department of Audit

Augusta

March 21, 1945

Board of Selectmen
Newcastle, Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the town of Newcastle have been audited for the fiscal period February 28, 1944 to February 24, 1945 inclusive.

Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary.

Insofar as we can ascertain within the scope of our examination, the result discloses that the many financial transactions of this town have been handled in accordance with statutory requirements.

Comments of Auditors Allen and Daniels, who conducted the examination, are incorporated in this report.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

State Auditor.

C O M M E N T S

Cash

As far as could be ascertained, all receipts were recorded and the cash was deposited in the bank.

Expenditures were made by check from properly authorized warrants, supported by invoices and payrolls on file.

The cash balance was reconciled with the bank.

Capital Reserve Fund

At the regular town meeting, the Selectmen were instructed to set aside \$10,000 from surplus for Postwar Projects, which amount was invested.

Taxes—Property and Poll

The 1944 tax commitment was found to be in agreement with the Assessors' records. The balance due from the Collector on this commitment is represented by unpaid taxes taken from the records.

Payments recorded as received on tax liens and deeds were found to have been applied against the proper items.

As applied to the current commitment, the cast collection of the 1944 taxes was 95.9%, while all taxes collected during the current year amounted to 107.2%.

Excise Tax

The excise tax collections were verified with the copies of the receipts as follows:

1944 Receipts Nos. 153 to 385	\$ 616 57
1945 Receipts Nos. 1 to 183	573 08

Paid to Treasurer and transferred to Net Surplus	\$1,189 65
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Trust Funds

The trust fund investments were examined and all income withdrawn appeared to have been properly expended. The balance was left on deposit. We have included in our report a statement of the income and expenditures on the Cemetery Trust Funds as recorded by your trustees of this account; but have not included the unexpended income on our balance sheet.

Net Surplus

Reference to Exhibit A indicates that as of the close of the municipal year, there was a Net Surplus of \$11,700.05, as compared to a Net Surplus of \$20,393.52 shown the year previous, which represents a decrease of \$8,693.47.

General

In order to reconcile the school accounts with the Superintendent, it was necessary to make a net adjustment of \$441.49. This discrepancy is the accumulation of errors made over a period of several years.

Our test check of paid invoices and payrolls indicated they were proper charges and correctly recorded.

Withholding Tax deductions were examined and appeared to be properly recorded.

The records of dog licenses issued by your Town Clerk showed collections of \$190.20, which was paid to the State Treasurer.

With the exception of cash, capital reserve fund and trust funds, no external verification was made of your asset and liability accounts.

EXHIBIT A

TOWN OF NEWCASTLE
 BALANCE SHEET — February 24, 1945
 (Compared with February 28, 1944)

Subsidiary
 Schedules:

		ASSETS	
		Feb. 24, 1945	Feb. 28, 1944
1	Cash	\$10,143.38	\$14,197.22
2	Capital Reserve Fund	10,000.00	
Tax Accounts Uncollected:			
3	Taxes	\$1,381.42	\$2,660.63
4	Tax Liens	3,021.04	5,495.80
5	Tax Deeds	839.27	1,405.91
6	Tax Acquired Property	28.84	
		<hr/>	<hr/>
		5,270.57	9,562.34
Less—Reserve for Collection		1,734.72	2,704.37
		<hr/>	<hr/>
		3,535.85	6,857.97
7	Accounts Receivable	38.00	119.00
		<hr/>	<hr/>
Total Assets		23,717.23	21,174.19
8	Trust Fund Investments	13,731.29	13,701.47
		<hr/>	<hr/>
Total Assets and Trust Investments		\$37,448.52	\$34,875.66
LIABILITIES			
8	Trust Fund Reserve:		
	Principal	\$13,552.21	\$13,552.21
	Unexpended Income	179.08	149.26
		<hr/>	<hr/>
		\$13,731.29	\$13,701.47
Surplus Accounts			
2	Capital Reserve	10,000.00	
Ex. D	Departmental Bal. Fwd. (net)	2,017.18	780.67
Ex. E	Net Surplus	11,700.05	20,393.52
		<hr/>	<hr/>
		23,717.23	21,174.19
		<hr/>	<hr/>
Trust Reserve and Sur- plus Accounts		\$37,448.52	\$34,875.66

EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS

Year ended February 24, 1945

	From 1943-44 Yr.	Appropri- ations	CREDITS Depart- mental Receipts	Other	Total	CHARGES Cash Disburse- ments	Other	BALANCES LAPSED Over- draft	Unex- pended	To 1945-46
GENERAL GOVERNMENT										
Town Officers		\$ 1,800.00			\$ 1,800.00	\$ 1,860.65		\$ 60.65		
Incidentals		750.00	\$ 819.66		1,569.66	1,334.16			\$ 235.50	
		<u>2,550.00</u>			<u>3,369.66</u>	<u>3,194.81</u>		<u>60.65</u>	<u>235.50</u>	
PROTECTION										
Street Lights		930.00			930.00	930.00				
Newcastle Fire Co.		950.00			950.00	950.00				
Liability Insurance		85.00			85.00	60.00			25.00	
Civilian Defense		100.00			100.00	19.20			80.80	
		<u>2,065.00</u>			<u>2,065.00</u>	<u>1,959.20</u>			<u>105.80</u>	
HEALTH										
Public Health Nurse		80.00			80.00	80.00				
HIGHWAYS AND BRIDGES										
Common Roads		1,800.00			1,800.00	1,832.59		32.59		
Repair of Bridges		300.00	286.81		586.81	976.17		389.36		
Snow Removal		2,000.00	1,159.66		3,159.66	3,431.46		271.80		
State Aid Patrol		320.00			320.00	308.70			11.30	
State Highway Snow		472.00			475.00	285.00			190.00	
Third Class Maint. \$280.44					752.44	1,278.90		526.46		
Special Resolve Constr.			1,070.71		1,070.71	1,215.16		144.45		
Special Resolve Maint.		100.00			100.00				100.00	
Tarring Streets		1,000.00	17.85		1,017.85	115.05			902.80	
Repair of Sidewalks		50.00			50.00	116.44		66.44		
Cutting Bushes		100.00			100.00	130.17		30.17		
Storm Damage						576.85		576.85		
State Aid Road Constr.		533.00			533.00					533.00
	<u>280.44</u>	<u>7,150.00</u>	<u>2,535.03</u>		<u>9,965.47</u>	<u>10,266.49</u>		<u>2,038.12</u>	<u>1,204.10</u>	<u>533.00</u>

10

	From 1943-44 Yr.	Appropri- ations	CREDITS Depart- mental Receipts
CHARITIES			
Poor—Town		300.00	193.39
Poor—State			553.02
Mothers' Aid		250.00	
Social Welf. for Children		800.0	
		<hr/>	<hr/>
		1,350.00	746.41
EDUCATION			
Common Schools	778.61	8,450.00	3,225.15
Secondary Schools	1,323.70	4,000.00	67.62
School Insurance	48.61	100.00	
School Repairs	112.43	450.00	
School Flags	18.96	15.00	
		<hr/>	<hr/>
	500.23	13,015.00	3,292.77
LIBRARY			
Damariscotta Library		300.00	30.00
Damariscotta Mills Library		25.00	2.50
		<hr/>	<hr/>
		325.00	32.50
UNCLASSIFIED			
Discount on Taxes		650.00	
American Legion		30.00	
Huston Fund		50.00	
Reserve for Postwar Projts.		10,000.00	
Publicity		50.00	
		<hr/>	<hr/>
		10,780.00	
SPECIAL ASSESSMENTS			
State Tax		5,385.45	
County Tax		1,967.55	
		<hr/>	<hr/>
		7,353.00	
Total All Depts.	\$780.67	\$44,668.00	\$7,426.37
Exhibits	(A)	(C)	(B)

EXHIBIT D Cont'd

CHARGES			BALANCES			
Other	Total	Cash Disbursements	Other	Over-draft	Unexpended	To 1945-46
	493.39	685.19		191.80		
\$ 38.00	591.02	591.02			76.00	
	250.00	174.00			370.75	
	800.00	429.25				
38.00	2,134.41	1,879.46		191.80	446.75	
485.34	11,381.88	11,395.93				14.05
	5,391.32	3,910.01	481.00			1,000.31
7.52	156.13	189.38				33.25
439.15	776.72	260.72				516.00
	33.96	9.27	9.52			15.17
932.01	17,740.01	15,765.31	490.52			1,484.18
	330.00	330.00				
	27.50	27.50				
	357.50	357.50				
	650.00		690.06	40.06		
	30.00	30.00				
	50.00	34.46			15.54	
	10,000.00	10,000.00				
	50.00	50.00				
	10,780.00	10,114.46	690.06	40.06	15.54	
	5,385.45	5,385.45				
	1,967.55	1,967.55				
	7,353.00	7,353.00				
\$970.01	\$53,845.05	\$50,970.23 (B)	\$1,180.58	\$2,330.63 (E)	\$2,007.69 (E)	\$2,017.18 (A)

EXHIBIT E

ANALYSIS OF CHANGE IN NET SURPLUS

Year ended February 24, 1945

Net Surplus—February 28, 1944 (Exhibit A)		\$20,393 52
Transactions affecting prior years:		
Credits—Adjustment of Reserve for Collection	\$ 322 54	
—Tax Liens Costs	172 50	
	495 04	
Charge—Adjustment of School Accounts (net)	441 49	
NET CREDITS FOR PRIOR YEARS	53 55	
		20,447 07
Transactions affecting current year:		
Operating Accounts—		
Charges—Departmental Balances (Exhibit D)—		
Overdraft	2,330 63	
Unexpended	2,007 69	
	322 94	
—Abatements	\$ 512 98	
—By Appropriation:		
Reserve for Post-war Projects	\$10,000 00	
Fire Company	450 00	
(Exhibit C)	10,450 00	
	10,962 98	
	11,285 92	
Credits—Overlay	867 11	
—Supplemental Tax	242 53	
—Excise Tax	1,189 65	
—Income on		
Fishways	1,489 61	
Less—Applied to Commitment		
(Ex. C)	1,250 00	
	239 61	
	2,538 90	
NET CHARGES FOR CURRENT YEAR	8,747 02	
NET SURPLUS—February 24, 1945 (Exhibit A)		\$11,700 05

Assessors' Report

VALUATION APRIL 1, 1945

Real Estate, Resident:

Land	\$ 95,565 00	
Buildings	250,490 00	
		\$346,055 00

Real Estate, Non-Resident:

Land	\$ 50,655 00	
Buildings	154,740 00	
		205,395 00

\$551,450 00

Personal Estate:

Resident	\$ 38,323 00	
Non-Resident	13,710 00	
		52,033 00

Total Real and Personal Property \$603,483 00

DESCRIPTION OF PERSONAL PROPERTY

Resident:

Horses and Mules, 35	\$ 2,450 00
Cows, 148	9,505 00
Oxen, 8	540 00
Heifers over two years old, 63	2,765 00
Heifers 18 months to two years old, 39	1,250 00
Domestic Fowl (over 50 in number) 3267	2,286 00
Money at Interest	2,500 00
Stock in Trade	8,350 00
Portable Mills, 1	200 00
Boats, 8	315 00
Gasoline Pumps and Attachments, 3	190 00
Musical Instruments, 3	400 00
Radios, 228	3,637 00
Furniture and Electrical Appliances	2,885 00
Tractor, 1	100 00
Machinery and Equipment	400 00

Other Property 550 00

\$38,323 00

Non-Resident:

Poultry (over 50 in number) 9400 \$1,890 00

Stock in Trade 9,600 00

Portable Mill, 1 100 00

Lumber 400 00

Gasoline Pumps, 11 1,570 00

Machinery and Equipment 150 00

\$13,710 00

EXEMPT LIVE STOCK AND POULTRY

Cattle, 18 months and younger, 67 \$ 1,870 00

Sheep, under 35 in number, 38 380 00

Swine, under 10 in number, 9 96 00

Domestic Fowl, under 50 in number, 919 643 00

\$ 2,989 00

APPROPRIATIONS MARCH 19, 1945

ADMINISTRATION:

Town Officers \$1,850 00

Incidentals 900 00 \$ 2,750 00

EDUCATION:

Common Schools 8,700 00

School Insurance 200 00

School Repairs, Reserve
carried over

Secondary Schools 3,400 00 12,300 00

HIGHWAYS:

Common Roads 2,600 00

Repair of Bridges 400 00

Repair of Sidewalks 500 00

Third Class Maintenance 500 00

Tarring Streets 800 00

Special Resolve Maintenance
and Material 200 00

Cutting Bushes	500 00	
State Aid Patrol	320 00	
State Highway and Snow	475 00	
Snow Removal and Sanding	2,100 00	
State Aid Construction	267 00	8,662 00

PROTECTION:

Newcastle Fire Company	500 00	
Liability Insurance	60 00	
Street Lights	930 00	1,490 00

WELFARE:

Aid to Town Poor	500 00	
Child Welfare	450 00	
Mother's Aid	29 00	979 00

MISCELLANEOUS:

American Legion	30 00	
Maine Publicity Bureau	50 00	
Public Health Nurse	80 00	
Skidompha Library	300 00	
Damariscotta Mills Library	25 00	485 00

Total		<u>\$27,386 00</u>
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Town Appropriation		\$27,386 00
State Tax		5,481 31
County Tax		1,964 87

Total Appropriations		<u>\$34,832 18</u>
Less Miscellaneous Income		1,800 00

\$33,032 18

Overlay	\$275 90	
Fractional Adjustment	01	275 91

Commitment		<u>\$33,308 09</u>
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Supplementary

27 81

Total Commitment	\$33,355 90
240 Polls @ \$3.00	720 00
Rate of Taxation, 54 mills	

JAMES E. DALTON,
WILLIAM L. FLYE,
ARTHUR D. STETSON,
Assessors.

Municipal Officers' Report and Recommendations

To The Citizens of The Town of Newcastle:

Greetings:

We, the officers of the Town of Newcastle, respectfully submit to you, the tax payers and citizens of the town, our annual report for the fiscal year ending February 11, 1946.

While the balance is not as large as last year, the town is still solvent. The Treasurer's cash balance as of February 11, 1946 was \$3961.12. The net unexpended surplus, including the \$10,000.00, set aside from the 1943-1944 surplus by a vote of the town, is \$13,961.12.

The collection of delinquent personal taxes, outstanding tax deeds and tax liens have been exceptionally good. The outstanding amount of tax deeds have been reduced from \$839.27 to \$295.47 and the tax liens from \$3733.54, including 1944, to \$1307.22, about 65% and 66% respectively.

The custom established last year of meeting with the various officers for discussions and check of various problems was continued.

Frequent consultations were held with the various State Departments which were very helpful, instructive and proved a great assistance in carrying on the various phases of the work of the year.

A detailed account of the work covered and our recommendations for the various branches of work follows:

ADMINISTRATION

Your municipal officers are still convinced that the present method of operating your municipal government is inefficient and uneconomical. The present day requirements, the detailed records, reports and

necessary supervision necessitates constant attention and calls for a personnel of accounting and business experience. To meet these present day needs consideration should be given to the selection of such personnel and also provide for an adequate salary to compensate them for the time and effort they must of necessity spend in the fulfillment of their duties. At the present time common labor is being paid more per hour than your municipal officers are per day.

We still recommend that consideration be given to the Town Manager Form of Government in the not too distant future. While the initial cost may seem large, yet over a period of years it would be far more efficient and economical than our present system. One advantage, it would establish an office where all the records could be kept and be available for use and reference.

However, pending the time when such a change may be made, an improvement can be made by changing the present method of electing all three Selectmen, Assessors and Overseers of the Poor annually. Such a method often times results in the election of an entirely new Board, none of whom have had any experience or any detailed knowledge of the difficulties ahead of them. This is not only embarrassing to the newly elected officers, but is detrimental to the welfare of the town.

To avoid such a situation, an Article is being included in this year's Warrant to provide for the election of the above named officers on a term basis of three years.

HIGHWAYS

Maintenance

At the annual meeting in 1945 your Selectmen were authorized to act or appoint Road Commissioners. This procedure worked out very well. It gave the Selectmen constant control of all road work and, we

feel, it was a vast improvement over the former system, and we recommend it be continued.

The condition of our unimproved roads were such that far more work was found necessary than was anticipated, and it was necessary to over run our appropriation for this class of work. While improvements were made, there remains a great deal more to do and a larger appropriation than formerly is recommended.

During the season we used a State grader for ditching and smoothing the surface. This not only saved a considerable amount of labor, but did a better job at a lower cost. It is recommended that the town procure one and an article is being included in this year's warrant for its purchase.

The State awarded us the sum of \$456.50 under the Town Road Improvement Fund Act (Chapter 371 of the Public Laws of 1945) for the years 1945 and 1946, a total of \$913.00. This money is to be expended upon a specifically designed road or section of road, or roads, approved by the State Highway Commission. This will enable the town to further extend its program, outlined last year, and devote its normal appropriation to better advantage in other sections.

Reconditioning and Tarring of Third Class Highway

At the annual meeting in March, 1945, \$500.00 was appropriated for the maintenance of this section of road—Lailer's Corner to Sheepscott—and \$3000.00 was set aside from surplus for its reconstruction and tarring. In addition to this amount the State granted an additional \$1014.24 to assist in this work, preparatory to taking it over as a State Aid Highway.

Due to the bad condition of this road in the early spring, considerable maintenance was necessary before the reconstruction project could be started. The project was completed and the section of highway, with the exception of the .40 of a mile unimproved

through the woods, has been accepted by the State. Our maintenance for this part of the road will be \$40.00 per mile instead of an unknown quantity. The .40 of a mile section unimproved has been reclassified from Third Class to State Aid.

Snow Plowing and Sanding

In accordance with a vote of the town under Article No. 22 at the annual meeting in 1945, a five year contract has been granted to Albert Fitch of Newcastle and O. Wendell Holmes of South Bristol for the plowing and sanding of the town's highways.

Every storm this season has been accompanied by a high wind, making it difficult to keep all sections open simultaneously. Following each storm there has been considerable amount of ice, making travel difficult and, at times, somewhat dangerous. However, every effort has been made to keep the highways open and sanded. Although the town was divided into sections, it must be borne in mind that all sections cannot be taken care of at the same time. In such cases or emergencies, the traveling public should use every precaution possible to safeguard against trouble and accidents.

Snow Fence

We are still short of snow fence, and were unable to purchase any this past year. The town needs from 1500 to 2000 feet for installation in bad wind swept spots. However, we were able to borrow a few hundred feet from the State which was placed in the most needed locations.

There are many contributing causes for this shortage, viz:

1. Lack of storage space, fence left and stored in all sorts of places where it deteriorates.
2. Too convenient and alluring for use as a pig pen, sheep enclosure or a chicken yard. To remedy this and provide facilities for repairing damaged and defective fence it is recommended that, when some of

our emergency projects are taken care of, a shed be constructed on the "Dump" lot on Mills Street where the fence can be repaired and stored during the summer months. In the construction of such a shed, provision should be made for the storage of Road Equipment and other town property when not in use.

Improvements

Of the five projects listed in last year's report for road construction, two were completed, viz:

- a. The Third Class Section, referred to above.
- b. The Pond Road.

Both of these projects are a vast improvement and a saving on future maintenance. With the foundation thus laid, the Pond Road, as soon as conditions will permit, should be widened, further drained and shoulders graded to meet the State's specifications for a State Aid Highway.

State Aid Construction

Our last year's appropriation and a former appropriation carried over, together with the allotment from the State, made available for the continuance of the construction of this project—North Newcastle to the Alna line—the sum of \$2399.00. Of this amount \$30.81 was spent for right of way, leaving \$2368.19. It was decided, upon inspection with the State Engineers, to start the construction at the Alna end and improve the Water's Hill, so called. A survey was made and right of way purchased, but due to the shortage of labor and equipment and the lateness of the season, it did not seem advisable to start any construction until 1946. It is hoped that this project can be started early this coming season.

Special Resolve Road

Our 1945-1946 allotment for this section of highway, Sheepscott to North Newcastle, was only \$500.00 per year, a sum much less than we had hoped for. Due

to the smallness of the amount available for 1945, it did not seem advisable to set up on so small an appropriation, and it was decided to wait until 1946 when the full amount of \$1000.00 would be available. Of this section of highway, one mile has been improved and, as a protection and a reduction of maintenance, it is recommended that it be tarred as soon as funds can be made available.

Village Streets

The streets of the village were reconditioned, gutters cleaned out, culverts replaced and given two coats of tar. This should not have to be done again for a year or two.

Sidewalks

A survey of the sidewalks showed several sections badly cracked and some so low that, during an average rain fall, they were under water and, in winter time, covered with ice creating a hazard.

To correct the above 480 feet were reconditioned and 115 feet newly constructed. To further this program, it is recommended that 800 feet be reconditioned and 100 feet newly laid in 1946 and 1947.

State Aid Maintenance and Patrol

Chapter 334 of the Public Laws of 1945 raised the cost of State Aid Maintenance (Route No. 1) from \$100.00 to \$110.00 per mile and the State Aid Patrol from \$30.00 to \$40.00 per mile. This law took effect in July, 1945, and we were billed accordingly, thereby causing overdrafts of \$47.50 and \$91.50 respectively.

Protection

Through contacts made with an official of the Maine Central Railroad by one of our newer public spirited citizens, negotiations were started with the railroad, the Public Utilities Commission petitioned for the installation of Flash Signals at Shattuck's Crossing. The Commission, after holding a hearing and an inspection, ordered their installation. This installation was com-

pleted the first part of December and should be a protection to the traveling public, especially strangers, at this hazardous crossing.

Traffic Ordinance

The narrow winding section of our Main Street, between Pump Street and the Bridge, presents, especially during the summer time, a traffic hazard. This is further aggravated by the parking of cars, night and day, on both sides of the street and for a considerable distance up on Glidden Street.

As this section is a part of the State Highway System, that Department was consulted and with the assistance of its Traffic Engineer an Ordinance has been prepared to regulate parking in this congested section. This ordinance will be presented for consideration at the coming town meeting.

In the early part of the winter the State Highway Department installed on the northeasterly side of the Newcastle-Damariscotta Bridge a wind-break and splash-board. This is a decided improvement and protection against the elements and is deeply appreciated.

Cutting Bushes

During the year a program was started to cut the bushes and grass along the highways. Due to the neglect of this work for the past few years, it will take, depending on available labor, from three to five years to cover the entire town. The program this year covered the following roads:

Lailer's Corner to Sheepscott

Reach Road

North Newcastle-Sheepscott

Pond Road

South Newcastle

Old County Road, west of Lincoln

Academy Gymnasium

In addition to the above, the State cut and trimmed along all State Aid Highways. To relieve the munici-

palties of the burden of keeping the roadways along cultivated and open field lands clear of bushes, weeds, etc., the law requires the property owner to share in this work. We quote the law as follows:

Sec. 22. Chapter 84 R. S. 1944 to make annual appropriation for clearing away and beautifying roadsides; penalty for failure to comply with law R. S. c. 27, Sec. 79, 80. Each city, town, or plantation shall each year set aside 5% of the money raised and appropriated for ways and bridges, to be used in cutting and removing all trees, shrubs, and useless fruit trees, bushes, and weeds, (except shade trees, timber trees, cared-for fruit trees, and ornamental shrubs) growing between the road limit and the wrought part of any highway or town way, until all the trees, shrubs, and worthless fruit trees, bushes, and weeds have been once removed from the limits of such highway or town way, after which the owner of the land adjoining such highway or town way shall each year, before the 1st day of October, remove all bushes, weeds, worthless trees, and grass from the roadside adjoining his cultivated or mowing fields. The city, town, or plantation shall care for all land not included in the above, except wild land.

If any owner of such land fails to cut and remove said bushes, weeds, worthless trees, and grass, on or before the 1st day of October of each year, the mayor of any city, the selectmen of any town, or the assessors of any plantation wherein said land may be located shall cause said bushes, weeds, worthless trees, and grass to be cut and removed. The actual expense of such cutting and removal shall be a lien upon said land so adjoining said highway or town way and shall be assessed and collected as a tax thereon.

BRIDGES

It is with deep regret that we report the poor condition of the bridges in town.

Head Gate

Upon an inspection of the Head Gate bridge, so called, at the outlet of Damariscotta Pond, it was found to be so far gone that an immediate replacement was necessary. As this a jointly owned bridge by the towns of Nobleboro and Newcastle on a State Aid Highway (Route No. 215), the two towns petitioned the State Highway Department for aid in its reconstruction. The State Highway Commission held a hearing at the bridge site on September 27, 1945, and the town voted to appropriate \$1,500.00 to meet its part of the cost at a Special Town Meeting on October 2, 1945. The abutments have been built, but, due to the difficulty in obtaining steel girders, only a temporary top has been placed. The completion is expected to be done in the spring.

Sheepscot

The State's plan for the construction of a bridge with a super-structure of steel girders with a concrete surface, built upon creosote treated piling, has been completed and it is ready to proceed upon the approval of the project and the appropriation by the two towns involved, viz: Alna and Newcastle, and the availability of labor and materials. The prevailing strikes may cause some trouble in obtaining material and delay this project, in which case, maintenance will have to be continued. The cost of Newcastle's part of this project will be \$7,557.20 and an article is being included in this year's warrant to allocate this amount from the post war reserve of \$10,000.00, set aside in March 1944, for such projects, for this payment.

In this connection, we are also including in this year's warrant an article to close the bridge to vehicular traffic during the replacement period. A similar article is being included by Alna in its warrant for this year's meeting. By so doing, it is estimated from six to eight weeks in time and from \$8,000.00 to \$10,000.00 can be saved.

Dyer River

The weakened condition of the Dyer River bridge made it advisable to apply to the County Commissioners for permission to close it off for the winter months. The present condition of the bridge is such that it will have to be reconditioned or replaced within the not too distant future. However, in the meantime extensive repairs will have to be made early in 1946 to maintain traffic across it. For this work, an appropriation of \$1,200.00 is being recommended for this year's budget.

There are three plans under which this bridge might be replaced, viz:

1. Rebuild another bridge on the present site.
2. Construct a fill, across the flats, from Chase's point to the fill between the two sections of the Sheepscot bridge. Plans for such a project were prepared by the State Highway Department in 1940.
3. Construct a combination dam, spillway and roadway on the present site, creating a fresh water lake of Dyer River. Plans for a project of this type were prepared by the State Highway Department in 1945.

Studies as to the relative costs and advantages obtained by each of the above plans are under way, but not far enough advanced to warrant any recommendation at this time.

South Newcastle

The abutments of the bridge at South Newcastle have started to cave in. Upon an inspection and advice of the State Engineers, it is recommended that this bridge be replaced by a six foot culvert and fill. For this project, an appropriation of \$800.00 is being recommended for this year's budget. ?

Lynch Road

Within the next two or three years the bridge on the Lynch road should be replaced. The State High-

way Department has suggested concrete construction, but no definite recommendations are being made at this time.

North Newcastle

The bridge at North Newcastle is also in poor repair and should be reconstructed in connection with the State Aid Highway improvement of which it should be a part.

OFFICE AND RECORDS

At the present time the town has no official office and space for keeping its current and past records.

All records, past and present, with the exception of a few old valuation books, are "kicking around" the premises of its present and former officers. Under this loose set-up, very little, if any, access can be had to former records, especially if in the possession of one no longer in office.

Municipal records are vital and are strictly the property of the town and not the individual, whether a present or former official, and should be assembled in a location where they would be available for reference at all times.

ELECTIONS

During the coming year there will be two elections, Primary on Monday, June 17, 1946 and State Election on Monday, September 9, 1946.

To vote in either of these elections everyone, qualified to vote, should be registered and, in the case of the Primary Election, enrolled in the register of the political party with which he or she is affiliated, Sections 25, 26 and 27, Chapter 4 of the Revised Statutes of 1944.

BOUNDARIES AND INVENTORY

The program of revision and bringing the property boundaries up to date was continued. Often times the descriptions and boundaries on property, even though recently transferred, are copies of deeds of two or

three and, sometimes even four, generations ago and list the names of the abutting property owners of that period. These age old descriptions often times make it difficult to clearly indentify certain parcels, especially with reference to present day owners. Therefore, when requested to furnish the bounds to your property, kindly give the present owners even though they may differ from those given in your deed, However, as the deed is the official record, give the Book and Page numbers, if you have them, in which it is recorded in Wiscasset.

QUESTIONNAIRES

Last year we submitted questionnaires for the declaration of real estate, including descriptions, and all taxable personal property. The response was exceedingly favorable and much helpful data was received, and it is recommended that it be continued for, at least, another year, especially to bring up to date the boundaries and estimated valuations.

This questionnaire in no way replaces the sessions of the Assessors, required by law, for the purpose of receiving a "true and perfect list of polls, and all estates real and personal, etc.", but is to give the tax payer a detailed list of taxable property in advance that he may have more time to prepare it. It is urged aires be brought in to the Assessor's meeting for dis- that, if there are any questions, that these questionn- cussion.

FISH STREAM

A most advantageous contract was made for the 1945 run with the F. H. Snow Canning Company, Inc., of Pine Point, Maine. While the run was far below the average for several years, the returns were almost equal to those received for the 1944 season.

In co-operation with this company, many improvements were made at the stream, one of the most outstanding was the cleanliness of the building and the

up to date methods of packing. Not a single fish spoiled there this season.

Negotiations were entered into with this company for a five year contract, but due to a disagreement the company did not care to complete the contract.

This is regrettable as it was one of the best, if not the best, companies with which we have been associated with.

This turn of events convinces us more and more of the need for a change in the management and operation of the stream. As long as personal considerations are placed before the interests of the common good for all, there is bound to be prejudices and inefficiency. Therefore, we still recommend that the two towns consider the incorporation of the stream, through an act of the Legislature, and plan the management on a more sound business like basis. To this end, an Article is being included in this year's warrant for the purpose. Nobleboro has been requested to include a similar Article in its Warrant.

TAXATION AND VALUATIONS

There have been, during the past two years, several transfers of property in town. A comparison of the purchase price and the tax valuations show a wide variation. While it is recognized by Tax Engineers that present day prices are somewhat high, it is also recognized that, in the majority of cases, the tax valuations, which have been carried for years on the books, are rather low. In addition to this situation, there are glaring inconsistencies in the book valuations of even adjoining properties. Therefore, it is felt that in fairness to all concerned some adjustments and equalizations should be made. Therefore, it cannot be too strongly impressed upon all property owners the necessity of their meeting with the Town Assessors on the designated days, April 1, 2, etc., set aside by law by them for receiving inventory. This is not only

an aid to the Assessors, but is a protection to the property owner and serves to provide a mutual understanding between all parties concerned. We solicit your co-operation, and quote Section 35, Chapter 81 of the Revised Statutes of 1944:

“Before making an assessment, the assessors shall give reasonable notice in writing to the inhabitants, by posting notifications in some public place in the town, or shall notify them, in such other ways as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the tax payer or given by any other method that brings notice home to the taxpayer.”

SALE OF TAX-ACQUIRED PROPERTY

Sale of the Town's interest in one undivided half of the Jennison-Merry property in Sheepscott to J. Waldo Verney.

Sale of the Town's Interest in the Crowell Hatch Wood Lot

The late Crowell Hatch, in his will, left a certain parcel of wood land, west of his residence, to the towns of Damariscotta and Newcastle and the Good Will Home Association.

This property has now been sold to the parties who have purchased his late residence and surrounding

land. The proceeds from Newcastle's third interest will be added to the Crowell Hatch Fund.

Tax Deeds and Tax Liens

The program started last year to clean up the outstanding tax deeds and tax liens was continued with satisfactory results. During the year \$543.80 in tax deeds and \$2426.47 (including fees) in tax liens have been taken from the delinquent account by payments or by writing off where, in the judgment of the Board, it seemed justified.

With a few exceptions, we have received the whole hearted co-operation of those on whose property these deeds and liens or both were placed, and we take this opportunity to express to them our thanks for their assistance in this matter.

Since starting this campaign in 1944, the then outstanding tax deeds have been reduced 79% and the tax liens, including those for 1944, 79% also.

DELINQUENT TAXES

At the beginning of the year there were outstanding in uncollected taxes \$1,381.42. Of this amount \$420.15 were subsequently covered by liens, leaving a balance of \$961.27. Of this amount \$284.25 has been collected, leaving a balance, exclusive of 1945, of \$677.02, \$511.94 of which is for the years 1934 and 1935 for which our records are very incomplete.

Although the town voted, under Article No. 23, at the 1945 annual meeting to instruct the Selectmen to write off what in their judgement seems uncollectable of the 1934 (\$412.55) and the 1935 (\$99.39) taxes, now being carried as resources on the Town's books, no action has been taken however, before taking any action, each one on the Auditor's list of those delinquent taxes will be contacted.

TAX RATE

A survey of the 1946 needs indicate that a much larger commitment will be necessary than heretofore.

This is due, in a measure, to the fact that we have now reached the point, especially with the bridges, where temporary repairs can no longer be resorted to, and the increased cost of the operation of our school system, including increased salaries, extensive repairs and renovations to the school buildings, as covered elsewhere in this report.

During the past two years, the estimated amount of receipts from the Fish Stream have been applied to the appropriation to reduce the commitment, but due to the failure of the two committees to reach an agreement on a most advantageous five year contract, and the much needed repairs on the buildings and outside structures, it is problematical whether it is advisable to consider any appreciable income from this source this year.

The principal increases in this year's budget over last can be contributed to the following items:

Increase in the School Repair appropriation	\$2,600 00
Increase in the Bridge Repair appropriation	2,100 00
Loss of Miscellaneous Income	1,800 00
	<hr/>
	\$6,500.00

Therefore, it appears, unless a considerable amount of additional valuation can be found, a much higher tax rate MUST be expected.

TAX DEEDS AND TAX LIENS WRITTEN OFF

	DEEDS						
	1928	1929	1930	1931	1932	1933	Total
Clarence Bragdon*		\$36 55	\$38 20	\$20 46			\$ 95 21
C. W. Erskine*						\$ 6 22	6 22
W. D. Hasson**		12 35	12 90	13 08			38 33
C. W. Hasson*	\$19 67	18 95	18 88				57 50
Arborday Sidelinger*						9 22	9 22
Tide Water Oil Co., no assets in town					\$30 77		30 77
Total	\$19 67	\$67 85	\$69 98	\$33 54	\$30 77	\$15 22	\$237 25

* Concession to clean up all outstanding deeds and liens against this property.

** Property sold and this balance written off as a concession.

33

	LIENS					
	1935	1936	1937	1938	1939	Total
Mary Dray, Heirs			\$15 00			\$ 15 00
W. H. Emerson, Heirs	\$27 60	\$31 20				58 80
Fees*	1 50	1 50				3 00
C. W. Erskine*				\$29 16		29 16
Geo. C. Jones%			20 00			20 00
F. H. Mosher*			1 60			1 60
Fee			1 50			1 50
E. R. Noyes%	9 20			5 30		14 50
Fee				3 00		3 00
Seward Smith, Heirs*				55 13	\$62 40	117 53
Fees				3 00	3 00	6 00
Total	\$38 30	\$34 20	\$38 10	\$95 59	\$65 40	\$271 59

* Concession to clean up all outstanding deeds and liens against this property.

% Some question as to having been paid

Respectfully submitted, JAMES E. DALTON, WILLIAM L. FLYE, ARTHUR D. STETSON, Selectmen.

NEWCASTLE FIRE COMPANY

During the past year our town has been very fortunate in not having any serious fires as we had in 1944.

Several improvements, which would benefit all property owners, can be made. The siren should be connected with telephone office so as to save valuable time at the start of a fire. The necessary equipment to accomplish this will cost \$115.00 plus a small labor charge for installing.

At the last annual town meeting, \$1200.00 was set aside for the installation of a pipe line. This project has been abandoned as impractical upon the advice of several engineers. At a special town meeting, this money was made available to the fire company to be spent to better advantage. We are working on plans to use part of this appropriation, about \$834.50, for the purchase of a truck chassis, on which we will mount a 600 gallon tank (donated to us thru the efforts of the selectmen, also a portable pump, which was recently purchased. This equipment will be particularly helpful in sections of the town where only a small amount of water is available. When this equipment is purchased it will be necessary to enlarge the door of the engine house, at an estimated cost of \$150.00

The building should be painted and minor repairs made at an estimated cost of \$200.00.

To accomplish these improvements, your fire company is asking for an additional appropriation of \$530.00, or a total of \$1,030.00.

Respectfully submitted.

CHESTER M. CLARK

Chief

Selectmen's Financial Report

ADMINISTRATION

Town Officers

Appropriation		\$1,850 00
	Expended:	
Superintendent of Schools	\$ 373 32	
Selectmen	725 00	
Clerk	100 00	
Treasurer	125 00	
Collector:		
1945-1946 Collections	539.37	
Previous to 1945	8.65	548 02
School Committee	24 00	
Health Officer	25 00	
Total		<u>\$1,920 34</u>
	Overdraft	70 34

Incidentals

Appropriation		\$ 900 00
	Credits:	
Lien Fees	\$ 168 00	
Bank Stock Tax in part	77 41	
Sale of Jennison Property	1 00	
Railroad & Tel. Tax	15 21	
Dog License refund	32 60	
Licenses	3 00	
		<u>\$ 297 22</u>
Total		1,197 22

	Expended:	
Postage, all departments	\$ 62 73	
Printing and Stationery:		
Town Report	296 38	
All other	80 70	
Books and forms:		
Selectmen	35 87	

Clerk	23 00	
Collector	19 38	
Treasurer	4 50	
Recording vital statistics	19 00	
Recording appointive officers	6 75	
Collector's, Treasurer's and Fish Committee's bonds	45 00	
Making out and recording liens	39 00	
State Treasurer, 1945 Audit	95 99	
State Treasurer Adj. on dog licenses	5 40	
Assessment Expenses	130 00	
Out of town expenses and use of cars	127 20	
Deposite box and Bank service charge	8 34	
Damariscotta-Newcastle Water Company	195 65*	
Taxes on Hatch Lot	10 48	
Real Estate Transfer Record	16 05	
Maine Municipal Association	30 00	
Making out and Post Warrants	12 00	
Removal of Dangerous Tree	15 11	
Telephone	11 15	
Plates	32 60	
Various Miscellaneous Items	9 21	
	<hr/>	1,331 49
Overdraft		<hr/> \$ 134 27

* At the time of the Given fire, February 8, 1945 the Fire Company connected on to a hydrant of the Damariscotta-Newcastle Water Company for which is billed the Town \$195.65.

HIGHWAYS Common Roads

Appropriation	\$2,600 00
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	Expended:		
Labor		\$2,453 41	
Trucks		1,318 53	
Material		233 52	
Rent of grader		6 00	
Total		<u> </u>	4,011 46
			<u> </u>
Overdraft			\$ 23 43
	Third Class Maintenance		
Appropriation			\$ 500 00
	Expended:		
Labor		\$342 14	
Trucks		162 59	
Material		52 65	
Rent of grader		8 00	
Total		<u> </u>	565 38
			<u> </u>
Overdraft			\$ 65 38
	Tarring Streets		
Appropriation			\$ 800 00
	Credits:		
Tarring Driveways		\$ 20 00	
Carried over from part of 1944 balance on Tar Account		420 00	
Total		<u> </u>	440 00
			<u> </u>
Total			\$1,240 00
	Expended:		
Labor		\$ 154 39	
Trucks		151 00	
Material, gravel & tar		767 41	
Rent of equipment		130 71	
Total		<u> </u>	\$1,203 51
			<u> </u>
Balance			\$ 36 49
	Repair of Sidewalks		
Appropriation			\$ 500 00

	Credits:	
Refund for over payment		16 68
		<hr/>
Total		\$ 516 68

	Expended:	
Labor	\$ 291 13	
Trucks	100 82	
Material	148 01	
Rent of mixer	15 00	
Total	<hr/>	554 96

Overdraft		\$ 38 28
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	Cutting Bushes	
Appropriation		\$ 500 00

	Expended:	
Labor	\$ 351 40	
Trucks	75 65	
Total	<hr/>	427 05

Balance		\$ 72 95
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	Repair of Bridges	
Appropriation		\$ 400 00

	Credits:	
Town of Nobleboro, one half expense on repairs on Head Gate Bridge		37 44
		<hr/>

Total		\$ 437 44
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	Expended:	
Labor and Trucks	\$ 163 42	
Material	330 68	
Total	<hr/>	494 10

Overdraft		\$ 56 66
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	Rebuilding of Head Gate Bridge, Route No. 215	
Appropriation, Special, October 2, 1945		\$1,500 00

Expended:	
Paid State Treasurer (Highway Dept's Assessment	1,523 43
Overdraft	\$ 23 43
Special Resolve Road Construction	
Appropriation	\$ 200 00
Expended	None

Balance to be carried over	\$ 200 00
Available from State in 1946	1,000 00

Total available in 1946	\$1,200 00
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State Highway Patrol	
Appropriation	\$ 475 00

Expended:	
Paid State Treasurer—billed by Highway Dept.	* 522 50

Overdraft	\$ 47 50
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*The 1945 Session of the Legislature raised the State Highway assessment from \$100.00 to \$110 00 per mile.

State Aid Patrol	
Appropriation	\$ 320 00

Expended:	
Paid State Treasurer—billed by Highway Dept.	

State Aid Road No. 2 (5.27 Mil.)	\$ 213 60*
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State Aid Road No. 3 (3.50 Mil.)	140 00*
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State Aid Road No. 4 (1.45 Mil.)	58 00*
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Total	\$ 411 60
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Overdraft	\$ 91 60
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*The 1945 session of the Legislature raised the State Aid highway assessment from \$30.00 to \$40.00 per mile.

Snow Removal and Sanding

Appropriation		\$2,100 00
Credits:		
Reimbursement from State for 1944-1945		1,344 95
		<hr/>
Total		\$3,444 95

Expended:		
Installing and taking down snow fence	\$ 177 18	
Removal of snow from streets and sidewalks	366 02	
Plowing and sanding contract	3,137 76	
Total	<hr/>	3,680 96

Overdraft		\$ 236 01
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State Aid Construction

Appropriation		\$ 267 00
Carried over from 1944-1945		533 00
		<hr/>
		\$ 800 00

Expended:		
Purchase of Right of Way		30 81
		<hr/>
Total, to be carried over		\$ 769 19
Available from State		1,599 00
		<hr/>

Available in 1946		\$2,368 19
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SPECIAL PROJECTS

Reconditioning and Tarring of the Sheepscott Road		
Appropriation from Surplus		\$3,000 00

Credits:		
Allotment from State		1,014 24
Sale of Tar		143 28
		<hr/>

Total		\$4,057 52
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Expended:		
Labor	\$1,078 43	

Trucks	821 75	
Material	1,768 80	
Rent of Equipment	459 78	
Total	<u> </u>	4,128 76

Overdraft \$ 71 24

Note: This section of highway, with the exception of the .40 of a mile unimproved through the woods, has been accepted by the State as a State Aid Highway, and the classification of the .40 unimproved section has been changed from Third Class to State Aid.

Reconditioning and Tarring of the Pond Road

Appropriation from surplus \$1,200 00

Credits:

Balance carried over from tar account of 1944-1945		482 80
Sale of Tar		129 84

Total		<u>1,812 64</u>
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Expended:

Labor	\$ 161 36	
Trucks	252 40	
Material	1,241 66	
Rent of Equipment	154 98	
Total	<u> </u>	1,810 40

Balance		\$ 2 24
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Snow Fence

Appropriation from Surplus		\$ 200 00
Expended		None

Balance to be carried over to 1946		<u>\$ 200 00</u>
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**Newcastle Fire Company
Operation**

Appropriation		\$ 500 00
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Expended:		
Paid Paul Schroeder, Treasurer		500 00
Libality Insurance		
Appropriation		\$ 60 00
Expended:		
Paid John N. Gildden		60 00
Hose		
Appropriation from Surplus		\$ 500 00
Expended:		
Paid Quaker Rubber Co.		500 00
Added Protection		
Appropriation, from Surplus		\$1,200 00
Expended:		
Repairs to fire engine, Maximum Motor Co.		265 50
<i>Past payment on Pump</i>		<u>100.00</u>
Balance to be carried over		\$ 834 50 X
Street Lights		
Appropriation		\$ 930 00
Expended:		
Paid Central Maine Power Co.		930 00
TAXATION		
State Tax		
Appropriation		\$5,481 31
Expended:		
Paid State Treasurer		5,481 31
County Tax		
Appropriation		\$1,964 87
Expended:		
Paid County Treasurer		1,964 87
Discount on Taxes		
Appropriation		\$ 720 00
Expended:		
Paid Collector		663 03
Balance		<u>56 97</u>

WELFARE
Support of Town Poor

Appropriation		\$ 500 00
	Credits:	
Sale of Maurice Roscoe's property:		
Geo. MacDougal, the Camp	\$ 25 00	
Arthur D. Stetson, the car	35 00	
Newcastle-Nobleboro Fishery, stove	2 75	
	62 75	
Total		\$ 562 75
	Expended:	
Maurice Roscoe Case No. 1	\$ 92 50	
Total	112 11	
		204 61
Balance		\$ 358 14
	Mother's Aid	
Appropriation		\$ 29 00
	Expended:	
Paid State Treasurer		29 00
	Child Welfare	
Appropriation		\$ 450 00
	Expended:	
Paid State Treasurer		367 11
		82 89
Balance		\$ 82 89
	Aid to State Poor	
Due from State on 1944-1945 account		\$ 38 00
Expended 1945-1946		428 46
		466 46
Total Expended		\$ 466 46
Received from the State		428 46
		38 00
Due from State		\$ 38 00

	Health Nurse	
Appropriation		\$ 80 00
	Expended:	
Paid State Treasurer		80 00
	MISCELLANEOUS	
	American Legion	
Appropriation		\$ 30 00
	Expended:	
Paid Treasurer, American Legion		30 00
	Damariscotta Mills Library	
Appropriation		\$ 25 00
Received from State—stipend		2 50
		<hr/>
Total		\$ 27 50
	Expended:	
Paid Delia M. Hale, Treasurer		27 50
	Skidompha Library	
Appropriation		\$ 300 00
Received from the State—stipend		30 00
		<hr/>
Total		\$ 330 00
	Expended:	
Paid Leon A. Dodge, Treasurer		330 00
	Maine Publicity Bureau	
Appropriation		\$ 50 00
	Expended:	
Paid Treasurer of the Bureau		50 00
	Newcastle-Nobleboro Fishery	
Received from Delia M. Hale, Accountant		\$1,401 16
Applied to Commitment		1,401 16
	Bank Stock Tax	
Received from the State Treasurer		\$ 476 25
Applied to Commitment		398 84
		<hr/>
Balance		\$ 77 41
Received from State Treasurer:		
Dog License Refund		\$ 32 60

Railroad and Tel. Tax	15 21
Local Licenses	3 00
Sale of Jennison Property	1 00
Lien Fees	168 00

SUMMARY OF BALANCES

Administration:	Overdrafts	Balances
Town Officers	\$ 70 34	\$
Incidentals	134 27	
Discount On Taxes:		56 97
Education:		
Common Schools		* 474 60
School Repairs	11 49	
School Insurance		* 44 59
Flag Account		* 15 17
Secondary Schools		* 283 08
Highways:		
Common Roads	1,411 46	
Third Class Maintenance	65 38	
Tarring Streets		36 49
Repair of Bridges:		
Head Gate	23 43	
All Others	56 66	
Repair of Sidewalks	38 28	
State Aid Construction		* 769 19
State Aid Patrol	91 60	
State Highway and Snow	47 50	
Snow Removal & Sand	236 01	
Special Resolve Construction		* 200 00
Cutting Bushes		72 95
Special Projects:		
Reconditioning & Tarring Sheepscott Road	71 24	
Reconditioning & Tarring Pond Road		2 24
Snow Fence		* 200 00
Protection:		
Fire Company's Project		* 834 50

Welfare:		
Suport of Town Poor		358 14
Child Welfare		82 89
Aid to State Poor	** 38 00	
Miscellaneous:		
Abatements	161 03	
Tax Deeds and Tax Liens written off	508 84	
Miscellaneous income not used in commitment		297 22
Overlay		275 90
Fractional Adjustment		01
	<hr/>	<hr/>
Totals	\$2,965 53	\$4,003 94
Net Balance		\$1,038 41

*To be carried over into 1946

**To be reimbursed by the State

PERCENTAGE ANALYSIS OF TOWN EXPENDITURES FOR 1945

	DIVISIONAL		TOTAL	
	Expended	Percent	Expended	Percent
ADMINISTRATION:				
Town Officers	\$1,920 34	59 00	\$	
Incidentals	1,331 49	41 00	3,251 83	7 50
DISCOUNT ON TAXES				
			663 03	1 50
EDUCATIONAL:				
Common Schools:				
Teachers'				
Salries	7,270 44	41 80		
Janitors'				
Salaries	7,270 44	41 80		
Conveyance	2,793 00	16 00		
Text Books	96 54	54		
Salaries	1,120 50	6 40		
Fuel	1,169 92	6 70		
Lights	103 88	58		

Water	17 73	10		
School Insurance	122 16	70		
School Repairs	527 49	3 00		
Secondary				
Schools	4,117 23	23 60	17,440 12	40 10
HIGHWAYS:				
Common Roads	4,011 46	21 00		
Cutting Bushes	427 05	2 20		
Repair of Bridges	494 10	2 60		
Head Gate, Const.	1,523 43	7 90		
Repair of Side-				
Walks	554 96	2 90		
Snow Removal:				
Plowing and				
Sanding	3,137 76	16 30		
Village Streets				
Etc.	366 02	1 90		
Snow Fences	177 18	60		
Tarring Streets	1,203 51	6 30		
Third Class Main-				
tenance	565 38	2 90		
Third Class Recon-				
st. & Tarring	4,128 76	21 20		
Pond Road Recon-				
st. & Tarring	1,810 40	9 40		
State Aid Patrol	411 60	2 10		
State Highway &				
Snow	522 50	2 70	19,334 11	44 50
PROTECTION:				
Newcastle Fire				
Company	500 00	28 40		
Liability Insurance	60 00	3 40		
Repairs to Pumper	265 50	15 20		
Street Lights	930 00	53 00	1,755 50	4 10
WELFARE:				
Mothers' Aid	29 00	4 60		
Child Welfare	367 11	58 40		

Aid to Town Poor				
(Net)	141 86	23 00		
Health Nurse	80 00	14 00	617 97	1 40
MISCELLANEOUS:				
American Legion	30 00	7 50		
Skimomphia				
Library	300 00	74 50		
Damariscotta Mills				
Library	25 00	5 50		
Publicity	50 00	12 50	405 00	90
			\$43,467 56	100 00

Respectfully submitted,
 JAMES E. DALTON,
 WILLIAM L. FLYE,
 ARTHUR D. STETSON,
 Selectmen.

Newcastle—Nobleboro Fishery

1945 Account

RECEIPTS

Sold F. H. Snow Canning Co., Inc. 2210.22 bbls. (200lbs. ea.) @ \$2.50 bbl.	\$5,552 55	
Sold at Stream	1,054 03	
Rent of Building—F. H. Snow Canning Co., Inc.	150 00	
W. I. Oliver, Men's Labor	5 38	
Rebate on Compensation In- surance	32 28	
Toll messages, Town of Nobleboro	3 07	
Total Receipts	<hr/>	\$6,797 31

EXPENDITURES

Contract & legal service 1945	\$ 40 00	
Labor repairing building and stream	941 62	
Labor handling fish	1,291 96	
Material	397 71	
Supplies	78 64	
Watching	171 90	
Insurance, Fish House	45 00	
Insurance, Workmen's compensation	77 00	
Crushed rock for driveway	54 00	
Tarvia	21 64	
Telephone	32 17	
Light	31 60	
Rent of land	10 00	
Bank service charge	55	
Tax, Internal Revenue	248 10	
Salaries, Agents and Accountants, less tax	553 10	
Total Expenditures	<hr/>	\$3,994 99
Net Proceeds		<hr/> 2,802 32

One half to Newcastle	1,401 16
One half to Nobleboro	1,401 16
	<hr/>
	\$2,802 32

DELIA M. HALE, Accountant

JAMES E. DALTON, Agent for Newcastle.

SAMUEL W. HANCOCK, Agent for Nobleboro.

Tax Collector's Report For 1945

HARRIETTE B. DECKER, Collector

Commitment for 1945	\$33,308 08
Fractional Adjustment	01
Supplementary	27 81
	<hr/>
	\$33,335 90
Total paid R. K. Tukey Treas.,	\$31,868 05
Uncollected	658 72
Abatements	146 10
Discounts	663 03
	<hr/>
	\$33,335 90

Unpaid Bills Feb. 14, 1946

Creston G. Bryant	\$ 184 41
Robert Baldwin	9 05
James I. Conboy	3 00
Chas. W. Dodge	10 30
LaForest Etheridge	8 10
Edward Gross Jr.,	3 00
*Frank J. Hanna	40 80
Archie Hasson	8 39
Walter D. Hasson	3 00
*Lemuel F. Jones	3 00
Bromslaw Lesnikowski	40 80
L. B. McBride	20 95
Bertill E. Little	27 81
George Pottle	29 70
John H. Reay	5 40
Chas. W. Reay	7 37
Fred L. Sherman	16 20
Ernest Seigars	1 08
Stacy B. Simmons	3 00
Otis Sprague	1 62
Henry Trask	16 20
Elbridge Verney Sr.,	3 00

Lester H. Vinal	18 90
Lillian Wynn	5 69
Sewall C. Waltz	16 20
Asa Winslow	3 00
Vesta Campbell	4 05
Phillip Cohen	18 90
Elizabeth Drisko	16 20
Clifford Emerson	108 00
Scott Somes	21 60
	<hr/>
	\$ 658 72

*Paid after books were closed .

1945 Abatements

Ivan Flye, wrong declaration by Agent	\$ 20 52
Beatrice H. Hilton, overvaluation	81
Frank J. Lewis, over 70 years of age	3 00
John Pitcher, Heirs—(Etta Pitcher)—Spanish War Veteran's widow	18 90
Lester H. Vinal, overvaluation	81
Phillip Cohen, personal property not taxable in Newcastle	102 06
	<hr/>
	\$ 146 10

1944 Abatements

John M. Glidden, inability	\$ 3 00
Chas. W. Hasson, inability	3 85
Douglas Hall, moyed from town	3 83
	<hr/>
	\$ 10 68

1943 Abatements

Chas. W. Hasson, inability	\$ 56
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1942 Abatements

Harry Sidelinger, Jr., moved from town	\$ 2 56
--	---------

1941 Abatements

Chas. W. Hasson, inability	\$ 1 13
----------------------------	---------

Unpaid Taxes February 11, 1946

	1932	1933	1941	1942	1943	1944	Total
Amasa H. Bryant					\$ 3.64	\$ 9.63	\$ 13.27
Creston G. Bryant				\$11.20		11.83	23.03
Glidden Bryant, Heirs		40.12					40.12
Edgar P. Chadbourne		11.32					11.32
Paul F. Jacobs					8.40	8.25	16.65
Peter W. Littlejohn	\$44.18						44.18
John Seigars			7.63	.56	2.24	3.00	13.43
Sewall C. Waltz					3.08		3.08
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$44.18	\$51.44	\$7.63	\$11.76	\$17.36	\$32.71	\$165.08

Treasurer's Report

Balance in Treasury, February 28th, 1945		\$10,143 38
Received from State Treasurer:		
State School Fund		4,370 89
Highway		2,169 19
Bank Stock Tax		476 25
Welfare Account		428 46
Dog Tax Refund		32 60
Library Stipend		32 50
R. R. & Tel. Tax		15 21
Town of Jefferson, tuition		70 00
Town of Newcastle, snow removal		190 00
Town of South Bristol, Tar Account		129 84
Town of Edgecomb, tuition		21 00
Town of Nobleboro, Tar Acct.	\$ 21 64	
½ Head Gate Bridge	37 44	
	<hr style="width: 100%;"/>	59 08
Newcastle-Nobleboro Fishery	\$1,401 16	
Tar Account	21 64	
M. Roscoe, stove	2 75	
	<hr style="width: 100%;"/>	1,425 55
John W. Verney, Jennison Property		1 00
George MacDougall, M. Roscoe camp		25 00
Arthur D. Stetson, M. Roscoe car		35 00
C. W. Clark, refund		16 68
Emma H. Wade, Clerk, licenses sold		3 00
John N. Glidden, Tar Account		10 00
Ralph B. Cheney, Tar Account		5 00
Harriet B. Decker, Tar Account		5 00
Received from Harriet B. Decker, Collector:		
Excise Tax for 1945	\$ 540 55	
1946	548 67	
	<hr style="width: 100%;"/>	1,089 22
1945 Tax	\$31,868 05	
Discount on Taxes	663 03	
Abatements	146 10	
	<hr style="width: 100%;"/>	32,677 18

1944 Tax	\$182 54	
Supplementary Tax	3 00	
Abatements	10 68	
	<hr/>	196 22
1943 Tax	\$ 36 60	
Abatement	56	
	<hr/>	37 16
1942 Tax	\$ 12 38	
Abatements	2 56	
	<hr/>	14 94
1941 Tax	\$ 3 00	
Abatement	1 13	
	<hr/>	4 13
1936 Tax		34 80
Received from Tax Liens:		
1935 Tax Liens	\$ 58 32	
Fees	9 00	
	<hr/>	67 32
1936 Tax Liens	52 00	
Fees	6 00	
	<hr/>	58 00
1937 Tax Liens	\$234 38	
Fees	19 50	
	<hr/>	253 88
1938 Tax Liens	\$301 36	
Fees	22 50	
	<hr/>	323 86
1939 Tax Liens	\$379 32	
Fees	25 50	
	<hr/>	404 82
1940 Tax Liens	\$249 75	
Fees	16 50	
	<hr/>	266 25
1941 Tax Liens	\$ 231 29	
Fees	18 00	
	<hr/>	249 29
1942 Tax Liens	\$261 35	

Fees	19 50	
	<hr/>	280 85
1943 Tax Liens	\$261 20	
Fees	18 00	
	<hr/>	279 20
1944 Tax Liens	\$231 00	
Fees	13 50	
	<hr/>	244 50
Received from Tax Deeds:		
1928 Tax Deeds	\$ 19 67	
1929 Tax Deeds	67 85	
1930 Tax Deeds	51 10	
1931 Tax Deeds	132 36	
1932 Tax Deeds	145 21	
1933 Tax Deeds	123 79	
1936 Tax Deeds	3 82	
	<hr/>	543 80
Received from Town Owned Property:		
E. R. Noyes Estate		9 20
		<hr/>
		\$56,699 25

DISBURSEMENTS

Paid Warrants No. 1 to 82		
inclusive	\$52,738 13	
Balance in Treasury	3,961 12	
	<hr/>	\$56,699 25

DETAIL OF TAX DEEDS, TAX LIENS AND UNCOLLECTED TAXES

	Tax Deeds	Tax Liens	Uncollected Taxes
1929	\$ 14 55		
1930	15 20		
1931	114 27		
1932	15 69		\$ 44 18
1933	111 54		51 44
1934			* 412 55

1935			* 99 39
1936	24 22	\$ 15 60	
1937	-	81 59	
1938		120 13	
1939		90 98	
1940		155 29	
1941		191 08	7 63
1942		186 20	11 76
1943		151 20	17 36
1944		189 15	32 71
1945			658 72
	<hr/>	<hr/>	<hr/>
	\$295 47	\$1,181 22	\$1,335 74

* This amount represents the figures taken from the Auditor's Report and brought forward without change from the 1945 report.

LIST OF OUTSTANDING

1928

Frank F. Dodge
(Charles L. Dodge)*

Lee Reed

Arthur B. Smith

H. J. Trask

Louis West

Total outstanding Feb. 11, 1946

Paid or written off in 1945

\$19 67

Outstanding March 19, 1945

Reduction of 65%

\$19 67

* Present owner of Property

TAX DEEDS AS OF FEBRUARY 11, 1946

1929	1930	1931	1932	1933	1936	Total
				\$ 12 26		\$ 12 26
		\$ 94 01		84 56	\$24 22	24 22
\$14 55	\$15 20	16 38	\$ 15 69	14 72		178 57
		3 88				76 54
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$14 55	\$15 20	\$114 27	\$ 15 69	\$111 54	\$24 22	\$295 47
67 85	51 10	132 36	145 21	123 79	3 82	543 80
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$82 40	\$66 30	\$246 63	\$160 90	\$235 33	\$28 04	\$839 27

LIST OF OUTSTANDING

	1936	1937	1938
Amasa Bryant		\	
Amt.		\$ 5.40	
Fees		1.50	
Ruth Bryant			
Amt.			
Fees			
Creston Bryant			
Amt.		45.90	
Fees		4.50	
Robert Baldwin			
Amt.			
Fees			
Mary Chase (Sewall Waltz)*			
Amt.			\$ 15.90
Fees			1.50
Luther Cromwell			
Amt.			
Fees			
Henry Dodge, Heirs (Helen Bachrach)*			
Amt.			47.70
Fees			1.50
Harry Hagar			
Amt.			
Fees		1.50	
Archie Hasson			
Amt.			
Fees			
Beatrice Hilton			
Amt.			
Fees			

50

TAX LIENS AS OF FEBRUARY 11, 1946

1939	1940	1941	1942	1943	1944	Total
		\$ 5.45		\$ 5.60		\$ 16.45
		1.50		1.50		4.50
					\$ 44.00	44.00
					4.50	4.50
			67.20		60.50	173.60
			12.00		12.00	28.50
		3.27				3.27
		1.50				1.50
						15.90
						1.50
	\$ 10 50			11.20	11.00	32.70
	1.50			1.50	1.50	4.50
						47.70
						1.50
14.28	27.10	40.78				82.16
1.50	1.50	1.50				6.00
					5.50	5.50
					1.50	1.50
			44.80	44.80		89.60
			1.50	1.50		3.00

50

	1936	1937	1938
Albert W. Kennedy			
Amt.		27.59	28.81
Fees		1.50	6.00
B. Lesnikowski			
Amt.			
Fees			
Maurice Newell			
Amt.		2.70	
Fees		1.50	
Lee Reed			
Amt.			11.82
Fees			1.50
John H. Reay			
Amt.			
Fees			
Arthur B. Smith			
Amt.			
Fees			
H. J. Trask			
Amt.	15.60		15.90
Fees	1.50		1.50
Sewall Waltz			
Amt.			
Fees			
Albert Wood, Heirs			
Amt.			
Fees			
Lillian Wynn			
Amt.			
Fees			
Total outstanding			
Amt.	\$15.60	\$81.59	\$120.83
Fees	1.50	10.50	10.50

1939	1940	1941	1942	1943	1944	Total
45.50						101 90
6.00						13.50
					35.15	35 15
					3.00	3.00
						2.70
						1.50
	21.00					32.82
	1.50					3.00
		5.45	5.60	5.60		16.65
		1.50	1.50	1.50		4.50
	12.69	34.06	35.00	35.00		116.75
	3.00	4.50	4.50	4.50		16.50
15.60	15.75	16.35	16.80	16.80	16.50	129.30
1.50	1.50	1.50	1.50	1.50	1.50	12.00
15.60	15.75	16.35	16.80	16.80	16.50	97.80
1.50	1.50	1.50	1.50	1.50	1.50	9.00
	52.50	54.50				107.00
	1.50	1.50				3.00
		14.87		15.40		30.27
		1.50		1.50		3.00
\$90.98	\$155.29	\$191.08	\$186.20	\$151.20	\$189.15	\$1181.22
10.50	13.50	16.50	22.50	15.00	25.50	126.00

	1935	1936	1937	1938
Paid or written off in 1945				
Amt.	\$58.32	\$52.00	\$234.38	\$301.36
Fees	9.00	6.00	19.50	24.00
Outstanding March 19, 1945				
Amt.	\$58.32	\$67.60	\$315.97	\$421.49
Fees	9.00	7.50	30.00	34.50
Reduction of 66%				
* Present owner of property.				

1939	1940	1941	1942	1943	1944	Total
\$379.32	\$249.75	\$231.29	\$261.35	\$261.20	\$231.00	\$2259.97
24.00	16.50	16.50	19.50	18.00	13.50	166.50
\$470.30	\$405.04	\$422.37	\$447.55	\$412.40	\$420.15	\$3441.19
34.50	30.00	33.00	42.00	33.00	39.00	292.50

REAL ESTATE OWNED

Tax Liens Taken Over By Town

Harvey Cline	1935 Lien	\$ 2 30		
	1937 Lien	2 70		
		<hr/>	\$ 5 00	
John H. Reay	1935 Lien	4 04		
	1936 Lien	5 20		
	1937 Lien	5 40		
		<hr/>	14 64	
Ralph Bryant Estate	1937 Lien	16 20		
	1938 Lien	13 25		
		<hr/>	29 45	
			<hr/>	\$49 09

RESOURCES

Tax Deeds	\$ 295 47
Tax Liens	1,181 22
Uncollected Taxes	1,335 74
Real Estate Owned	49 09
Balance in Treasury	3,961 12
	<hr/>
	\$6,822 64

LIABILITIES

None

TRUST ACCOUNTS

Albert Huston Fund—Principal \$1,000.00

Invested in United States Government Bonds, Series G	
Balance February 28th, 1945	\$ 95 37
Income	25 93
	<hr/>
	\$121 30
Less Disbursement	5 00
	<hr/>
Balance February 28th, 1946	\$116 30

Crowell E. Hatch Fund—Principal \$3,059.61

\$3,000.00 invested in United States Government Bonds,

Series G

\$59.61 deposited in First National Bank, Savings
Department

Balance February 28th, 1945	\$ 83 71
Income	76 59
	<hr/>
Balance February 28th, 1946	\$160 30
Post War Reserve Fund—Principal \$10,000.00	
Invested in \$13,500.00 par value U. S. War	
Savings Bonds, Series F	\$ 9,990 00
Deposited in Savings Dept., First Nat'l Bank	10 00
	<hr/>
	\$10,000 00

Cemetery Trust Funds

The principal amount of these funds, \$9,892.60, is invested as follows: \$9,400.00 in United States Government Series G Bonds, \$492.60 is deposited in Savings Accounts. Interest amounting to \$260.10 has been paid to the Trustees of the Cemetery Trust Funds. For detail of the funds refer to Report of the Trustees of the Cemetery Trust Funds in this report.

Respectfully submitted,
ROBERT K. TUKEY,
Treasurer.

Report of The Trustees of The Cemetery Trust Funds

For the fourth consecutive year we deeply regret that, with the exception of the Glidden Street, Congregational and Lincoln Cemeteries where maintenance work was carried on to a certain degree, the maintenance in the cemeteries for which funds have been provided for the general and lot care, was far below pre-war standards. The Sheepscott Cemetery was burned over in the early spring and many of the lots, for which funds are available, were mowed before Decoration Day. Some additional work, as labor conditions permitted, was done later in the season.

Since our last report, two Trust Funds for the care of lots in the Sheepscott Cemetery have been established, viz:

Rundlett-Alden Fund, by Mrs. Florence Rundlett Alden

Ryder-Nash Fund, by Mrs. Rebecca Nash Lienau

A detailed list of the individual Trust Funds, their principal, the 1945 income and expenditures and accumulated surplus, together with a summary of the receipts and expenditures, is attached to and made a part of this report.

Respectfully submitted,

CHARLES F. DODGE,
WARD L. SHATTUCK,
WILLIAM L. FLYE,

Trustees of the Cemetery Trust Funds.

Newcastle, Maine.

February 15, 1946.

FINANCIAL STATEMENT

Sheepscott Cemetery

Name of Fund	Principal	1945* Income	1945 Expend.	Accumulated Surplus
Achorn, Clara B.	\$ 500.00	\$ 13.85	\$ 3.00	\$ 100.91

Achorn, Edgar O.	500.00	13.13	2.00	53.43
Averill, Willard and Rebecca	100.00	2.50		12.21
Baker, W. Maurice	100.00	2.50		7.96
Bray, Mary E.	25.00	.62		2.66
Brown, Lucy	35.00	.87		1.17
Campbell-Lennox	100.00	2.60		9.73
Carney, F. L.	100.00	2.58		8.21
Clifford, Jotham D.	150.00	3.89	1.00	12.47
Donnell, Susan A. Bank Stock		1.00		5.81
Donnell, Susan A.	5.00	.13		.18
Farnsworth, Daniel	25.00	.63		2.14
Flye, Amos	100.00	2.85	2.00	25.39
Flye, Annie S.	1,000.00	26.31	14.00	101.32
Hopkins-Lennox	200.00	5.18	1.00	16.45
Jackson, Isaac M.	1,000.00	27.22	5.00	170.94
Kennedy, Robert	100.00	3.04	1.00	39.71
Leighton, Ella	360.60	10.51	5.00	110.64
Leighton, Joseph	150.00	3.75		19.93
McIntyre, Horace	100.00	2.50		7.27
Mahoney, Alfred W.	500.00	12.50	4.00	40.89
Mahoney, C. G.	100.00	3.14	1.00	45.29
Merry, Bradford	200.00	5.00	1.00	14.00
Murray, Lavinia	150.00	4.01	1.00	72.45
Packard, T. H.	25.00	.63		2.25
Page, Nathan	100.00	2.50		7.08
Paine, Joseph	131.00	3.15	2.40	45.07
Preble, David S.	100.00	2.50		8.56
Rundlett-Alden	200.00	2.50		2.50
Ryder-Nash	200.00	5.00		5.00
Shattuck, David S.	100.00	2.50	.50	6.57
Vannah, B. Frank				
Shattuck, Wilmot G.	100.00	2.50	.50	6.57
and Emma H.	100.00	2.50		7.59
Wilson, George A.	100.00	2.65	1.00	12.86
Wiseman, Thomas	25.00	.62		2.30
	<hr/>	<hr/>	<hr/>	<hr/>
	\$6,781.60	\$177.36	\$45.40	\$ 987.51

**Glidden Street
Cemetery**

Belcher	50.00	1.25	1.00	.89
Dodge, Isaac	450.00	15.37	10.70	284.73
Fisher, Julius	300.00	7.91	8.48	28.00
Gates, Helen W.	100.00	2.50	1.90	5.90
Haggett, Eben and Eleanor	250.00	6.41	3.40	14.66
Hall, Austin	100.00	2.50	2.00	3.87
Hall, Elijah	100.00	2.50	2.30	3.57
Hussey, Guy W.	200.00	5.00	3.40	11.84
Kennedy, Laura	200.00	5.15	9.00	7.65
Tomlinson, Percy	50.00	1.25	1.15	.64
Tibbetts, Elza	200.00	5.00	3.40	5.85
Weeks, Alexander and Myra	100.00	2.50	3.30	1.17
Weeks, Melrose	200.00	5.14	3.55	12.50
	<u>\$2,300.00</u>	<u>\$ 62.48</u>	<u>\$53.58</u>	<u>\$ 381.27</u>

Pond Road

Whitehouse, Albert 100.00 2.76 20.76

Congregational

Dodge, Ada A. 200.00 5.00 2.30 10.96

Lincoln 511.00 12.50 8.00 24.45

Total \$9,892.60 \$260.10 \$109.28 \$1,424.95

SUMMARY

Receipts

Balance on hand , February 15, 1945 \$ 421 32

Interest on Trust Funds:

Bonds \$ 240 00

Savings Accounts 3 01

Bank Stock 1 00

244 01

Total Receipts \$ 665 33

Expenditures

Paid Sheepscott Cemetery

Corporation \$ 45 40

Chas. F. Dodge, care of lots in:		
Gildden Street Cemetery	53 58	
Congregational Cemetery	2 30	
E. J. Lincoln, care of lots in:		
Lincoln Cemetery	8 00	
	<hr/>	109 28
		<hr/>
Balance, February 15, 1946		\$ 556 05
Accumlated Surplus:		
Government G Bonds	\$ 500 00	
Savings Account Balance	368 90	
	<hr/>	868 90
		<hr/>
Total Assets		\$1,424 95

*Includes interest on Bonds and Savings Bank deposits of the individual Trust Funds, together with the proportional part of the interest from the accumulated surplus account for those Trust Funds that have any part of their surplus invested therein.

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of the Town of Newcastle:

I hereby respectfully submit my report of the Superintendent of Schools for the municipal year beginning February 19, 1945.

SCHOOL ENROLLMENT

The enrollment of pupils and assignment of teachers for the fall term, 1945, were as follows:

Teachers	Grades	Enrollment
Thelma Clark—Village	5-8	33
Marion Smithwick—Village	Primary	41
Eleanor Fossett—Village	Assistant	
Mary Thayer—Pond Road		23
Lois Flye—Edison		20
Sanford Bartlett—North Newcastle		23

SCHOOL BUILDINGS

Your Superintending School Committee has made definite plans for repairs and improvements of school buildings. The appropriation for repairs recommended by the Committee as one item in the school budget was based on anticipated cost for painting, heating, plumbing, enclosures, and general repairs where most needed. Plans were made also for special construction to meet the demands of the State Insurance Department for all school buildings.

Commissioner Harry V. Gilson issued the following statement January 11, 1946, relative to school buildings: "At this time many towns are making long range plans for the improvement of school facilities. In some cases these plans contemplate repairs or additions to present structures. In other cases communities are attempting to formulate a building program which will more adequately serve the educational needs of the children. This active interest is most commendable. It

is doubtless unnecessary to point out that this planning should be most thoroughly and carefully done, since in many instances the initial step in construction will, to a large degree, commit the town to an educational pattern for the next fifty or seventy-five years....." Commissioner Gilson suggested that later State or Federal aid may become available to towns for new construction on a "matching basis."

An appropriation of \$10.00 has been recommended for maintenance of flagstaffs and Flags for school buildings.

NEW SCHOOL LAWS

A brief summary of the sections of the new laws enacted by the Ninety-Second Legislature having particular application to Newcastle follows:

Relating to School Age: Provides if the subprimary grade as outlined in the elementary school curriculum is offered, only those children who are or will become five years of age on or before October 15 of the school year shall be admitted.

Relating to Vital Statistics: Provides that after August 1, 1945, every child who enrolls as a pupil for the first time in any school in the state shall present to the teacher thereof, an official record of his birth or a baptismal record containing like information.

Relating to Secondary School: Provides that reimbursement to towns for secondary school tuition for any one year shall be 2-3 the amount paid for such legal tuition not to exceed \$875.00 in any one year. (\$700.00 was the maximum reimbursement allowed for this purpose previously.)

Relating to Increase of State Subsidy for Teaching positions: Provides that the state subsidy for teaching positions shall be increased from \$190.00 to \$300.00 for each essential teaching position.

In one of your schools the principal and teachers, with the support of the Parent Teachers Association,

financed and carried out successful handicraft program. One teacher completed a full normal school course. Your teachers as a group have given their best efforts to the work of the classroom. Daily attendance, pupil behavior and progress have been satisfactory, I believe, if we make due allowance for the disturbed conditions during the emergency. Throughout the period of twenty consecutive years, teachers of Public School Union No. 74 have had an unbroken record of 100% membership in the Maine Teachers' Association. Teachers have effectively participated also in many of our nations war and peace programs. It has been stated that the most significant educational event of the last twelve months was that a great majority of American youngsters who should be in school were in school, served by our teachers who loyally stuck to their jobs through one of the most critical years of history.

PAYMENTS TO TEACHERS

Listed below is a tabulation of the totals of the salary payments made to classroom teachers during the fiscal year, 1945-1946:

Thelma Clark, Village-Grammar	\$1,428 00
Eleanor Fossett, Village-Asst.	1,035 00
*Christine Greenleaf, Village-Primary	435 00
*Mary Thayer, Pond Road	970 00
**Marion Smithwick, Village-Primary	672 00
Sanford Bartlett, North Newcastle	1,215 00
Lois Flye, Edison	1,183 00
*Iona Osier, Pond Road	70 00
*Beatrice Barstow, Pond Road	140 00

In general the foregoing represents payment of salaries for approximately 35 weeks.

* The teacher, because of illness, resignation, or deferred employment did not teach the entire period.

** Mrs. Smithwick was given a "leave of absence" during the last half of the school year 1944-1945.

Once more I want to extend my appreciation to the school officials who have so generously assisted with the duties of the department. Special mention should be made also of the cooperation of your town officials, parents, teachers, janitors, conveyance drivers, and all who have contributed to the work of the schools.

Respectfully submitted,

BLYNNE ALLEN,

Superintendent of Schools.

Education

FISCAL SCHOOL REPORT 1945-1946

Appropriation from 1945-1946	\$ 8,700 00
State School Fund	4,370 89
Received for Tuition	91 00

Total Available \$13,161 89

Expenditures—Common Schools

Teachers	\$7,270 44	
Janitor	1,120 50	
Conveyance	2,793 00	
Fuel	1,169 72	
Water	17 73	
Text Books	96 54	
Lights	103 88	
Supplies	101 43	
Overdraft from 1945 account	14 05	
Total Expended		12,687 29

Balance to 1946-1947 Account \$ 474 60

SECONDARY SCHOOLS

Appropriation by Town	\$3,400 00
Balance from 1944-1945	1,000 31

Total Available \$4,400 31

Expenditures

Tuition for Secondary Schools	4,117 23
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Balance to 1946-1947 Account \$ 283 08

REPAIRS

Balance from 1944-1945	\$ 516 00
Expenditures for Repairs and Equipment	527 49

Overdraft to 1946-1947 Account \$ 11 49

INSURANCE

Appropriation	\$ 200 00
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Expenditures

Selectmen's Warrants	\$ 122. 16	
Overdraft from 1944-1945	33 25	
	<hr/>	155 41

Balance to 1946-47 account \$ 44 59

FLAG ACCOUNT

Balance from 1944-1945 \$ 15 17

Balance of \$15.17 carried to 1946-1947 account.

RECOMMENDATIONS

Common Schools	\$8,500 00
Secondary Schools	4,300 00
Insurance	235 00
Repairs	2,000 00
Flags and Flagstuffs	10 00

CLAYTON B. WEBB
ARTHUR D. STETSON
PAUL SMITHWICK,

Chairman
Superintending School Committee

Town Clerk's Report

VITAL STATISTICS

During the year there were reported 21 births, 29 marriages and 26 deaths and burials in the town, but, in accordance with Section 4, Chapter 320 of the Public Laws of the State of Maine for 1945, detailed lists are not being published.

DOG TAX ACCOUNT

109	Male Dogs at \$ 1.15		\$ 125 35
11	Female Dogs at \$ 5.15		56 65
27	Incapable Dogs at \$ 1 15		31 05
<hr/>			
147	Total No. of Dogs		\$ 213 05
Town Clerk's Fees—			
147	Dogs at 25c	\$ 36 75	
Paid State Treasurer		176 30	
		<hr/>	\$ 213 05

EMMA H. WADE,
Town Clerk.

FINANCIAL REPORT OF
Newcastle Fire Company

Newcastle, Maine

Balance on hand March 5, 1945	\$ 191 78
Received from Town of Newcastle	600 00
Received from Rent of Hall and Misc.	218 07
	<hr/>
	\$1,009 85
Paid out from 3-5-45 to 2-23-46	915 03
	<hr/>
Balance on hand, Feb. 23, 1946	\$ 94 82

Respectfully submitted
PAUL D. SCHRODER,
Secretary and Treasurer.

Warrant For Town Meeting

To HARRIETTE B. DECKER, a constable of the Town of Newcastle, in the County of Lincoln, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Newcastle, qualified to vote in Town affairs, to assemble at the Lincoln Academy Gymnasium, in said Town on Monday, March eighteenth A. D., 1946, at 7:30 o'clock in the evening to act upon following articles, to wit:

ART. 1. To choose a Moderator to preside at said meeting.

ART 2. To choose a Clerk for the ensuing year.

ART. 3. To act upon the report of the Auditor.

ART. 4. To choose a Board of Selectmen for the ensuing year.

ART. 5. To choose a Board of Assessors for the ensuing year.

ART. 6. To choose a Board of Overseers of the Poor for the ensuing year.

ART. 7. To choose a Fish Committee of three for the ensuing year.

ART. 8. To see what method the Town will adopt for the collection of Taxes for the ensuing year.

ART.9. To choose a Collector of Taxes for the ensuing year and fix the compensation.

ART. 10. To choose a Treasurer for the ensuing year.

ART. 11. To choose one member of the Superintending School Committee for a term of three years.

ART. 12. To choose one member of the Cemetery Trustees for a term of three years.

ART. 13. To see if the Town will vote to elect one or three Road Commissioners or leave with the Selectmen to act or appoint.

ART. 14. To see if the Town will vote to elect three members of the Budget Committee for a term of three years.

ART. 15. To see if the Town will vote to approve the construction, by, or under the supervision of, the State Highway Department, of the bridge across the Sheepscott River at Sheepscott village, and allocate \$7,557.20 of the \$10,000.00, set aside for post war work at the annual meeting on March 20, 1944, for the payment of the Town's proportional part of its cost.

ART. 16. To see if the Town will vote to recommend closing the Sheepscott Bridge to vehicular traffic during the period of the construction of the new bridge at this point.

ART. 17. To see if the Town will vote to allocate the remaining sum of \$2,442.80, plus accumulated interest, of the \$10,000.00, referred to in Article No. 15 above, for the improvement of the Town's grade school system.

ART. 18. To see if the Town will vote to raise and appropriate the various amounts, more or less, as recommended by the Budget Committee, necessary to defray the running expenses of the town for the ensuing year. The Budget Committee's recommendations are:

ADMINISTRATION:

Town Officers	\$2,000 00	
Incidental Expenses	1,000 00	
	<u> </u>	\$ 3,000 00

DISCOUNT ON TAXES

720 00

EDUCATION:

Common Schools	\$8,500 00	
School Insurance	235 00	
School Repairs and Renova- tions	2,600 00	
Flag Account	10 00	
	<u> </u>	11,345 00
Secondary Schools		4,300 00

HIGHWAYS:

Common Roads	\$2,000 00	
Repairing of Bridges	2,500 00	
Tarring and Patching Roads	200 00	
Repair of Sidewalks	300 00	
Special Resolve Maintenance and Material—carried over		
Cutting Bushes	300 00	
State Aid Patrol	550 00	
State Highway and Snow Removal	525 00	
Snow Removal & Sanding	2,300 00	
Third Class Maintenance	472 00	
State Aid Construction	533 00	
	<u> </u>	9,680 00

PROTECTION:

Newcastle Fire Company: Operation	\$ 500 00	
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Improvements	530 00	
Liability Insurance	60 00	
	<hr/>	1,090 00
Street Lights		930 00
WELFARE:		
Mother's Aid	\$ 300 00	
Aid to Town Poor	200 00	
Child Welfare	400 00	
	<hr/>	900 00
MISCELLANEOUS:		
American Legion	\$ 30 00	
Maine Publicity	50 00	
Public Health Nurse	80 00	
Skidompha Library	300 00	
Damariscotta Mills Library	25 00	
	<hr/>	485 00
		<hr/>
		\$32,450 00

ART. 19 To see if the Town will vote to instruct the Selectmen or Road Commissioners, to deduct not more than thirty-five (35%) percent from the amount of any Town Order, such deduction to be credited to his or her delinquent or current taxes.

ART. 20. To see what amount the Town will vote to allow per day for men, trucks, teams and equipment for work on the highways and bridges for the ensuing year.

ART. 21 To see if the Town will vote to authorize the Selectmen to borrow such sums of money as may be needed to pay current expenses in anticipation of taxes.

ART. 22. To see if the Town will vote to authorize the Selectmen and Treasurer to sell property ac-

quired by the town for the non-payment of taxes and issue a Quit Claim deed in behalf of the town, and to assign unexpired mortgage liens, whenever they consider it for the best interest on the town.

ART. 23. To see if the Town will vote to set aside the sum of \$450.00, from the surplus funds now in the Treasury, for the purchase of a road grader, in accordance with Section 130, Chapter 80 of the Revised Statutes of 1944.

ART. 24 To see if the Town will vote to adopt the following methods of electing its Selectmen, Assessors and Overseers of the Poor, in accordance with Section 14, Chapter 80 of the Revised Statutes of 1944: Beginning with the annual meeting in March 1947, elect one Selectman, one Assessor and one Overseer of the Poor for a period of one year; one of each for a period of two years; one of each for a period of three years. At the annual meeting in 1948 and every year thereafter, elect one of each for a period of three years; and the senior or one year member of the Board shall be its chairman.

ART. 25 To see if the Town will vote to elect a citizens' Committee of three to work with the Superintending School Committee and the Superintendent of Schools in making a survey of the Town's school system, as recommended by the State Department of Education, and prepare a report of its findings and recommendations, and report back at a special or the annual town meeting in March 1947.

ART. 26. To see if the Town will vote to make an ordinance for the regulation of the parking of vehicles used in the town in accordance with the Revised Statutes of Maine, Chapter 80, Section 83, X.

ART. 27. To see if the Town will vote to instruct or authorize its Fish Committee to join with the Fish Committee of Nobleboro in applying to the 1947 or a subsequent Session of the Maine Legislature for a Charter of Incorporation of the jointly owned and operated Fish Stream at Damariscotta Mills.

ART. 28 To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the use of the Regional Recreation Center, Inc., located at Damariscotta, Maine, for the benefit of the youth and returning veterans. (By request)

ART. 29 To see what sum of money the Town will vote to raise and appropriate towards the construction of the Public Float, sponsored by the Twin Village Yatch Club. (By request)

ART. 30 To see if the Town will vote to elect a committee of three to confer with other such committees from other towns to consider an Airport in Western Lincoln County. (By request)

ART. 31. To see what action the Town will take with regard to holding the 1947 annual meeting in the day time or evening.

ART. 32 To elect all other town officers, or instruct the Selectmen to appoint.

ART. 33. To see if the Town will vote to authorize the Selectmen to join with the Good Will Home Association and the Selectmen of the Town of Damariscotta in selling the Crowell Hatch wood lot, so called.

The Selectmen hereby give notice that they will be in session at Lincoln Academy Gymnasium at 6:30

o'clock in the evening of March eighteenth, 1946, for the purpose of revising the list of voters.

Given under our hands and seal at Newcastle, Maine, this ninth day of March A. D. 1946.

JAMES E. DALTON,
WILLIAM L. FLYE,
ARTHUR D. SETSON,
Selectmen of Newcastle.

Attest:

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