

1947

Annual Report of the Municipal Officers of the Town of Newcastle For the Year Ending February 15, 1947

Newcastle (Me.)

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ANNUAL REPORT
of the
MUNICIPAL OFFICERS
TOWN of NEWCASTLE
MAINE

For the Year Ending
February 15, 1947

NEWSPAPER

THE LINCOLN COUNTY NEWS

THE LINCOLN COUNTY NEWS
Damariscotta, Maine

Town Report

This report, as in the case of the past two years, has been prepared in considerable detail to acquaint the citizens and taxpayers with the conditions, both financially and physically, of the town, what has been accomplished the past year, what is needed to be done and of that, what is recommended for 1947.

As formerly, it is being mailed to every family in town and to every non-resident taxpayer.

YOUR MUNICIPAL OFFICERS.

Please read carefully the Important Notice on Page 29

Municipal Officers

Moderator

CHARLES M. GILES

Town Clerk

EMMA H. WADE

Selectmen, Assessors and Overseers of the Poor

JAMES E. DALTON

WILLIAM L. FLYE

EBEN C. HAGGETT

Fish Committee

JAMES E. DALTON

WILLIAM L. FLYE

EBEN C. HAGGETT

Treasurer

ROBERT K. TUKEY

Tax Collector

HARRIETTE B. DECKER

Superintendent of Schools

BLYNNE ALLEN

Superintending School Committee

PAUL F. SMITHWICK

ARTHUR D. STETSON

CHARLES M. GILES

Constables

HARRIETTE B. DECKER

RAYMOND STEVENS

RALPH H. SPRAGUE

RALPH H. SPRAGUE, JR.

Cemetery Trustees

CHARLES F. DODGE

WARD L. SHATTUCK

WILLIAM L. FLYE

Road Commissioners

JAMES E. DALTON

WILLIAM L. FLYE

EBEN C. HAGGETT

Fire Wardens

WILLIAM L. FLYE EBEN C. HAGGETT
JOHN W. REAY

Fire Inspector of Buildings

RALPH H. SPRAGUE

Fire Chief

CHESTER M. CLARK

Public Weighers

CHARLES LESSNER T. W. SPENCER
G. H. MELVILLE CLAYTON B. WEBB

Sealer of Weights and Measures

GEORGE W. SINGER

Deputy Sealer of Weights and Measures

CHARLES M. GILES

Health Officer

ARTHUR D. STETSON

Truant Officer

RAYMOND STEVENS

Budget Committee

(For three years)

JOHN N. GLIDDEN ARTHUR D. STETSON
WARD L. SHATTUCK

(For two years)

LLOYD BYERS LAWRENCE HALL
CHESTER M. CLARK

(For one year)

ELDON HUNT JOSEPH B. SHATTUCK
WILDER T. DODGE

Surveyor of Bark, Lumber and Wood

JOSEPH B. SHATTUCK

Ballot Clerks

ELLA POMERLEAU VERA TUKEY
EMMA WADE

Election Clerks

ADDIE M. OLIVER

ALISON T. GLIDDEN

Special Committees

School Survey

DORIS B. GLIDDEN

ELDON HUNT

CECIL L. WITHAM

Auditors,

(State)

C. G. HAWES

M. G. ALLEN

STATE OF MAINE
State Department of Audit

Augusta

February 24, 1947

Board of Selectmen
Newcastle, Maine
Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Newcastle have been audited by Auditors J. T. Singer and M. G. Allen for the period February 16, 1946 to February 15, 1947.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Very truly yours,

FRED M. BERRY, State Auditor.

STATE OF MAINE
State Department of Audit
Augusta

May 7, 1946

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 by Auditors C. G. Hawes and M. G. Allen for the period February 25, 1945 to February 15, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY, State Auditor.

C O M M E N T S

Re: Audit of Accounts — Town of Newcastle
February 25, 1945 to February 15, 1946

Cash

Cash on deposit and subject to check as of February 15, 1946, was verified with the bank statement and the amount so reported reconciled with the balance

as shown by the town records, with the exception of \$10, which was an overpayment of withholding tax. The Treasurer is attempting to have this amount refunded or adjusted by the Collector of Internal Revenue. All receipts were examined and compared with deposits made by the Treasurer and were found in agreement. Invoices and payrolls were test-checked to determine that they were just charges, correctly recorded and charged to the proper department or appropriation account.

Taxes Receivable

The 1945 commitment of taxes to the Collector was compared with the Assessors' records and found in agreement. The balance due from the Collector was represented by a list of unpaid taxes taken from the records.

Payments received and abatements made on prior years' unpaid taxes appeared to have been applied against the proper accounts.

Verification by mail was made of a representative number of tax accounts.

Tax Liens

Payments received on tax liens were apparently applied to the proper items and all liens on hand appeared to be in proper form.

Surplus

At the close of the year, the Unappropriated Surplus amounted to \$3,107.03 as compared to an Unappropriated Surplus of \$11,700.05 at February 24, 1945. This represented a decrease of \$8,593.02 during the year under examination. A large part of the decrease during the year was represented by \$7,600 which was appropriated from surplus. The detail of the changes in Unappropriated Surplus may be found on Exhibit E of this report.

Trust Funds

The trust fund investments were examined and all income received appeared to have been properly expended. There is included in this report a statement of the income and expenditures of cemetery trust funds as recorded by the trustees of this account, but the unexpended income has not been included on the balance sheet.

General

1945 excise tax receipts numbered 184 to 412, and the 1946 excise tax receipts numbered 1 to 85, were checked from the copies of the receipts and the amounts specified have been deposited with the Treasurer.

Town of Newcastle Exhibit A
COMPARATIVE BALANCE SHEET
GENERAL FUND

ASSETS		Feb. 15, 1946	Feb. 24, 1945
Cash		\$ 3,951.12	\$10,143.38
Accounts Receivable (Schedule A-1)		48.00	38.00
Taxes Receivable:			
Current Year (Schedule A-2)	\$ 658.72	\$ 646.08	
Prior Years (Schedule A-2)	677.02	735.34	
	<u>1,335.74</u>	<u>1,381.42</u>	
Less—Reserve for Losses	607.56	648.25	
		728.18	733.17
Tax Liens (Schedule A-3)		1,181.22	3,021.04
Less—Reserve for Losses			666.84
			<u>2,354.20</u>
Tax Deeds (Schedule A-4)	295.47	839.27	
Less—Reserve for Losses	295.47	419.63	
		0.00	419.64
Tax Acquired Property (Schedule A-5)		19.64	28.84
Capital Reserve Fund:			
Investments (Schedule A-6)		10,067.50	10,000.00
TOTAL ASSETS—GENERAL FUND		<u>\$15,995.66</u>	<u>\$23,717.23</u>
TRUST FUNDS			
Time Deposits (Schedule A-7)		\$ 528.81	\$ 731.29
Investments (Schedule A-7)		13,700.00	13,000.00
Held by Trustees		1,424.95	1,274.13
TOTAL ASSETS—TRUST FUNDS		<u>\$15,653.76</u>	<u>\$15,005.42</u>
LIABILITIES			
		Feb. 15, 1946	Feb. 24, 1945
		\$ 0.00	\$ 0.00
RESERVE			
Capital Reserve Fund		10,067.50	10,000.00
SURPLUS			
Appropriated (Exhibit D)	\$2,821.13	\$ 2,017.18	
Unappropriated (Exhibit E)	3,107.03	11,700.05	
		<u>5,928.16</u>	<u>13,717.23</u>
TOTAL RESERVE AND SURPLUS—GENERAL FUND		<u>\$15,995.66</u>	<u>\$23,717.23</u>
TRUST FUNDS			
Principals (Schedule A-8)		\$13,952.21	\$13,552.21
Income (Schedule A-8)		1,701.55	1,453.21
TOTAL LIABILITIES—TRUST FUNDS		<u>\$15,653.76</u>	<u>\$15,005.42</u>

Town of Newcastle
STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended February 15, 1946

	Balance 2-25-45	Approp- riations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	BALANCES	
								LAPSED	Carried- Forward
								Over- draft	Unex- pended
GENERAL GOVERNMENT									
Town Officers		\$ 1,850.00			\$ 1,850.00	\$ 1,920.34		\$ 70.34	
Incidental Expenses		900.00		\$297.22	1,197.22	1,331.49		134.27	
		<u>2,750.00</u>		<u>297.22</u>	<u>3,047.22</u>	<u>3,251.83</u>		<u>204.61</u>	
PROTECTION									
Newcastle Fire Co.		500.00			500.00	500.00			
Additional Hose		500.00			500.00	500.00			
Liability Insurance		60.00			60.00	60.00			
Pipe Line—Special (Fire Apparatus)		1,200.00			1,200.00	365.50			\$ 834.50
Street Lights		930.00			930.00	930.00			
		<u>3,190.00</u>			<u>3,190.00</u>	<u>2,355.50</u>			<u>834.50</u>
HEALTH									
Public Health Nurse		80.00			80.00	80.00			
HIGHWAYS AND BRIDGES									
Common Roads		2,600.00			2,600.00	4,011.46		1,411.46	
Repair of Bridges		1,900.00	\$ 37.44		1,937.44	2,017.53		80.09	
Snow Removal		2,100.00	1,344.95		3,444.95	3,680.96		236.01	
Snow Fence		200.00			200.00				200.00
State Aid Road	\$ 533.00	267.00			800.00	30.81			769.19
State Aid Maint.		475.00			475.00	522.50		47.50	
State Aid Patrol		320.00			320.00	411.60		91.60	
Maint. 3rd Class Road		500.00			500.00	565.38		65.38	
Reconditioning & Tarring Sheenscott Road		3,000.00	1,057.52		4,057.52	4,128.76		71.24	
Reconditioning & Tarring Pond Road		1,200.00	129.84		1,329.84	1,810.40		480.56	
Tarring Streets		800.00	20.00		820.00	1,203.51		383.51	
Repair of Sidewalks		500.00	16.68		516.68	554.96		38.28	
Special Resolve Const.		200.00			200.00				200.00
Cutting Bushes		500.00			500.00	427.05			\$ 72.95
	<u>533.00</u>	<u>14,562.00</u>	<u>2,606.43</u>		<u>17,701.43</u>	<u>19,364.92</u>		<u>2,905.63</u>	<u>72.95</u>
									<u>1,169.19</u>

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	Balance 2-25-45	Approp- riations	Cash Receipts
CHARITIES			
Town Poor		500.00	62.75
State Poor			390.46
Mothers' Aid		29.00	
Social Welfare		450.00	
		<hr/>	<hr/>
		979 00	453.21
EDUCATION			
Common Schools	14.05	8,700.00	4,461.89
Secondary Schools	1,000.31	3,400.00	
Insurance	33.25	200.00	
Flag Account	15.17		
School Repairs	516.00		
	<hr/>	<hr/>	<hr/>
	1,484.18	12,300.00	4,461.89
LIBRARY			
Skidompha Library		300.00	30.00
Damariscotta Mills Library		25.00	2.50
		<hr/>	<hr/>
		325 00	32.50
UNCLASSIFIED			
American Legion		30.00	
Maine Publicity Bureau		50.00	
Discount on Taxes		720 00	
		<hr/>	
		800.00	
SPECIAL ASSESSMENTS			
State Tax		5,481.31	
County Tax		1,964.87	
		<hr/>	
		7,446.18	
TOTAL—All Depts.	<hr/>	<hr/>	<hr/>
EXHIBITS	\$2,017.18 (A)	\$42,432.18 (C)	\$7,554.03 (B)

Other Credits	Total Available	Cash Disbursements	Other Charges	BALANCES		
				Over-draft	Unex-pended	Carried Forward
	562.75	204.61			358.14	
38 00	428.46	428.46				
	29.00	29.00				
	450.00	367.11			82.89	
<u>38.00</u>	<u>1,470.21</u>	<u>1,029.18</u>			<u>441.03</u>	
	13,147.84	12,673.24				474.60
	4,400.31	4,117.23				283.08
	166.75	122.16				44.59
	15.17					15.17
	516.00	527.49		11.49		
	<u>18,246.07</u>	<u>17,440.12</u>		<u>11.49</u>		<u>817.44</u>
	330.00	330.00				
	27.50	27.50				
	<u>357.50</u>	<u>357.50</u>				
	30.00	30.00				
	50.00	50.00				
	720.00		663.03		56.97	
	<u>800.00</u>	<u>80.00</u>	<u>663.03</u>		<u>56.97</u>	
	5,481.31	5,481.31				
	1,964.87	1,964.87				
	<u>7,446.18</u>	<u>7,446.18</u>				
<u>\$335.22</u>	<u>\$52,338.61</u>	<u>\$51,405.23</u>	<u>\$633.03</u>	<u>\$3,121.73</u>	<u>\$570.95</u>	<u>\$2,821.13</u>
		(B)		(E)	(E)	(A)

Town of Newcastle Exhibit E
**ANALYSIS OF CHANGE IN UNAPPROPRIATED
SURPLUS**

Year Ended February 15, 1946

Unappropriated Surplus—February 25, 1945		\$11,700.05
Adjustments affecting prior years:		
Credits—Reserve for Tax Accounts Adjusted	\$ 322.85	
Charges—Abatements on Prior Years' Taxes	14.93	
NET ADJUSTMENTS		307.92
ADJUSTED SURPLUS		12,007.97
Decrease:		
Appropriation Balances—		
Overdraft (Exhibit D)	\$3,121.73	
Unexpended (Exhibit D)	570.95	
	\$2,550.78	
By Appropriation—		
Repair of Bridges	1,500.00	
Reconditioning and Tarring Sheepscott Road	3,000.00	
Reconditioning and Tarring Pond Road	1,200.00	
Snow Fence	200.00	
Additional Fire Hose	500.00	
Pipe Line Special	1,200.00	
	7,600.00	
Abatements on Current Year's Taxes	146.10	
Total Decrease		10,296.88
Increase:		
Overlay (Exhibit C)	275.91	
Supplemental Taxes	30.81	
Excise Tax	1,089.22	
Total Increase		1,395.94
NET DECREASE		8,900.94
UNAPPROPRIATED SURPLUS—February 15, 1946 (Exhibit A)		\$3,107.03

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Assessors' Report

VALUATION APRIL 1, 1946

Real Estate, Resident:

Land	\$ 94,045 00	
Buildings	253,105 00	\$347,150 00

Real Estate, Non-Resident:

Land	\$ 53,750 00	
Buildings	158,790 00	212,540 00

Personal Estate:

Resident	\$ 39,058 00	
Non-Resident	12,423 00	51,481 00

Total Real Estate and

Personal Property

\$611,171 00

DESCRIPTION OF PERSONAL PROPERTY

Resident:

Horses and Mules, 37	\$ 2600 00
Donkey, 1	40 00
Oxen, 4	250 00
Cows and heifers that have freshened, 162	10,270 00
Heifers over two years old, 49	2,270 00
Heifers, 18 months to two years, 29	1,160 00
Domestic fowl (over 50 in number), 4040	2,828 00
Money at Interest	2,500 00
Stock in Trade	9,380 00
Portable Mills, 2	500 00
Gasoline Pumps, 4	260 00
Musical Instruments, 3	400 00
Radios, 216	3,365 00
Furniture and Electrical Appliances, etc.	2,515 00
Tractors (not exised), 2	200 00
Machinery and Equipment	350 00
Other Property	170 00

\$39,058 00

Non-Resident:

Stock in Trade		\$10,633 00
Portable Mills, 1		200 00
Gasoline Pumps, 13		1,590 00

\$12,423 00

Exempt Live Stock and Poultry

Cattle 18 months and younger	99	\$ 2,515 00
Sheep (to the number of 35)	37	370 00
Swine (to the number of 10)	14	140 00
Domestic fowl (to the number of 50)	812	568 00

\$ 3,593 00

APPROPRIATIONS MARCH 18, 1946

ADMINISTRATION:

Town Officers	\$2,000 00	
Incidental Expenses	1,000 00	\$ 3,000 00
Discount on Taxes		720 00

EDUCATION:

Common Schools	8,500 00	
School Insurance	235 00	
Schools Repairs and Renovations*	600 00	
Flag Account	10 00	9,345 00
Secondary Schools (tuition)		4,300 00

HIGHWAYS:

Common Roads	2,000 00	
Repair of Bridges	2,500 00	
Repair of Sidewalks	300 00	
Tarring and Patching Roads	200 00	
Cutting and Burning Bushes	300 00	
State Aid Patrol	550 00	
State Highway and Snow	525 00	
Snow Removal and Sanding	2,300 00	
Third Class Maintenance	472 00	
State Aid Construction	533 00	9,680 00

PROTECTION:

Newcastle Fire Company

Operation 500 00

Improvements 530 00

Liability Insurance 60 00 1,090 00

Street Lights 930 00

WELFARE:

Mothers' Aid 300 00

Aid to Town Poor 200 00

Child Welfare 400 00 900 00

MISCELLANEOUS:

American Legion 30 00

Maine Publicity 50 00

Public Health Nurse 80 00

Skidompha Library 300 00

Damariscotta Mills Library 25 00 485 00

Total Town Appropriations \$30,450 00

State Tax 5,481 31

County Tax 1,964 87

Total Appropriations \$37,896 18

Less notes, per vote of town 5,000 00

\$32,896 18

Overlay 863 05

Commitment \$33,759 23

252 Polls @ \$3.00 756 00

Amount to be raised by taxation \$33,003 23

Rate of Taxation, 54 mills.

JAMES E. DALTON,

WILLIAM L. FLYE,

EBEN C. HAGGETT,

Assessors.

* In addition to the appropriation of \$600.00, \$2,442.80 plus accumulated interest from the reserve fund, set aside in 1944 for postwar purposes, was, by vote of the town, set aside for school repairs and renovations.

Municipal Officers' Report and Recommendations

To the Citizens and Taxpayers
of the Town of Newcastle:

Greetings:

We, the elected officers of the Town of Newcastle, respectfully submit to you, the taxpayers and citizens of the town, our annual report for the fiscal year, ending February 15, 1947, together with the condition of the town and our recommendations for the year 1947-1948.

The treasurer's cash balance of \$5,594.43 is about 40% greater than last year. Of this balance, \$2,759.13 is being carried over for specific projects as set forth in the table of Summary of Balances in the Selectmen's Financial Report.

The collections of delinquent personal and real taxes, outstanding tax deeds and tax liens have been exceptionally good. Over 99% of the 1946 commitment has been collected. The outstanding amount of tax deeds has been reduced from \$295.47 to \$100.76 and the tax liens from \$1,554.52, including 1946, to \$333.39, about 66% and 79% respectively.

The established custom of frequent consultations with the various State Departments and the Municipal Association was continued. These contacts proved of great assistance in carrying on the various phases of the work, especially that pertaining to highway construction and maintenance and welfare work.

ADMINISTRATION

Due to the changing conditions and added demands upon your municipal officers, the position, if faithfully fulfilled, demands the equivalent of a one man full time job with a personnel of accounting and business experience, whose remuneration should be

more adequate than at present, to compensate them for the time and effort spent in carrying out their duties. At the present time, common labor is receiving three times as much per day as the combined salaries of your administrative force. Therefore, we recommend that the salaries be increased to, at least, partially compensate for the services rendered.

Realizing the inefficiency that would prevail for a considerable period, should the occasion arise whereby a complete new and inexperienced Board of Selectmen, Assessors and Overseers of the Poor were to be elected at the one time, we inserted in last year's Warrant an Article providing for the election of these officers on a staggered three year basis. This was voted down. With the same purpose in mind, we are again inserting this same Article in this year's Warrant and recommend that due thought and consideration to its purpose be given before any hasty action is taken.

HIGHWAYS

Maintenance

At the annual meeting in March 1946 you again authorized your Selectmen to act or appoint Road Commissioners. Under this system, a broader supervision and a more efficient maintenance program can be had over the old system of divided areas where little or no thought or co-operation between sections is given.

The condition of our unimproved roads is still in poor shape. The large amount of work necessary and the increased labor and equipment costs forced us to overdraw our appropriation to even maintain them on a passable condition basis. Due to the large number of miles of common or unimproved roads, it would be almost prohibitive to raise, in one year, enough funds to make permanent improvements, thus

the comparatively small sums now appropriated merely cover "get by" maintenance from year to year and, in a measure, is more or less wasted.

As it was not possible to obtain delivery of our grader, authorized at the last annual meeting, until late in the fall, we employed one of the State's. This not only saved a considerable amount of time and labor, but did a far better job at a much lower cost.

The State awarded us a total of \$930.16 for the years 1945 and 1946, under the Town Road Improvement Fund Act (Chapter 371 of the Public Laws of 1945) for the improvement of sections of common roads, to be approved by the State Highway Commission. This money was expended to improve the roads in the South Newcastle area and the Lynch road. Should we be fortunate enough to receive another allotment this year, further road improvement will be carried on.

Snow Plowing and Sanding

The five year contract entered into in 1945 with Albert Fitch and O. W. Holmes for the plowing and sanding of the highways is still in force.

Snow Fence

In accordance with your vote at the last annual meeting, 2,150 additional feet of snow fence was purchased and installed in many exposed places. These additional installations have greatly helped the snow problem.

When the snow fences were taken down last spring, they were removed and stored at the dump on Mills Street where they were repaired and protected from promiscuous domestic uses.

Improvements

As the progress of the road improvement program, outlined two years ago, has exceeded our estimated schedule at that time, it becomes necessary to present a revision, viz:

1. The reconstruction of Main Street from Genthner's Corner up the hill over the railroad.
2. The completion of the unimproved section of .40 miles of State Aid Road, No. 1 between the Reach Road and the Preble place, so called.
3. Further extension of the improvements on the Alna-North Newcastle road.

Main Street, especially from Genthner's Corner to the Academy, with the railroad, student, Diamond Match and Newcastle Grain Company's traffic, is one of the most travelled sections of road, outside of Route No. 1, in town. The lower end is very narrow and winding and, in the winter when the depressed sidewalk is covered with ice and pedestrians are forced to use the roadway, is dangerous. State engineers recommend the removal of some of the trees, widen the roadway and place part, at least, of the sidewalk up on the bank above the street level. In carrying out this improvement program, application for State Aid designation will be made.

State Aid Construction

With a three year accumulation of State Aid funds and appropriations, amounting to \$3,967.19 work was started on the "cut-off", so called, on the Alna-North Newcastle road to eliminate the winding Water's Hill. While a roadway that has been opened to traffic has been built, there remains, when funds are available, to be done further improvements to reduce the present grade. Due to the increased cost of labor and equipment, etc., an overdraft was necessary to complete this cut-off to the point where it could be opened to traffic.

Special Resolve Construction

With two years' accumulation of Special Resolve funds of \$1,200.00, a section of the Sheepscott-North

Newcastle road between Mrs. Guth's and F. W. Gumbolt's, about 1200 feet, was built together with some surfacing and drainage work in the sections north. For reasons mentioned above, a slight overdraft was also necessary on this project.

We now have about 1.2 miles of the Sheepscott-North Newcastle road improved and to preserve it and reduce future maintenance, the improved sections should be tarred. Although our budget is to be exceptionally high this year, we recommend that consideration be given to this maintenance saving improvement.

Village Streets

As the village streets were reconditioned and tarred in 1945, no appreciable maintenance outside of occasional patching was done in 1946. Therefore, to preserve them and avoid costly reconstruction in the future, they should be retarred this coming season and we recommend it.

Sidewalks

Although a small appropriation was raised for the repair of sidewalks, no work was done. The sections considered were north and west of Genthner's Corner and, as improvements are scheduled in these sections in the near future, it was considered a waste of money to attempt anything this year.

Pond Road

This section of highway, Route No. 213, was reconditioned and tarred in 1945 and to preserve it and avoid excessive reconstruction costs in the future, it should be retarred this coming season. We recommend it.

Traffic Ordinance

The Traffic Ordinance enacted last year to regulate traffic in that section of Main Street between the Engine House and the Bridge, was placed in effect last

spring and signs posted. This move relieved the heretofore congestion in this area and greatly facilitated the movement of traffic.

BRIDGES

Sheepscott

The State Highway Commission advises that it has ordered the structural steel for the Sheepscott Bridge for delivery in 1947, and plans, subject to material and labor conditions, to start construction this coming season.

At the time the plans were prepared, our proportional part of the cost of this bridge was \$7,557.20, one percent of the valuation at which the State then held Newcastle's property. The State has now raised our valuation to \$781,000.00 which will bring our cost of the bridge to \$7,810.00, an increase of \$252.80.

As we have provided only the sum of \$7,557.20 for this project it will be necessary to raise and appropriate at this time the additional sum of \$252.80 to meet the increased cost of our part of the construction. We are, therefore, including this amount in the 1947-1948 budget figures.

Dyer River

In accordance with an appropriation of \$1,200.00, a major repair job was done on the Dyer River bridge at Sheepscott. This repair work consisted of strengthening the supports and, in many sections, practically rebuilding the superstructure. This bridge, with the small amount of traffic over it, should serve without too much maintenance, for quite a few years.

South Newcastle

The old wooden structure across the narrow tide water cut was replaced with a twenty-eight foot length of six foot culvert and fill. This construction is a great improvement over the former layout and should greatly reduce future maintenance.

Lynch Road

The bridge on this road at the head of Sherman Lake was, with the exception of a few stringers, completely rebuilt.

STREET LIGHTS

The Central Maine Power Company has advised that, in order to hold our present power or light rate for street lights, it will be necessary to go on a contract basis. It has, therefore, submitted a tentative plan for a ten (10) year contract on the present rate basis of \$1.00 per 60 watt unit per month. To continue on a non-contract basis, our rate would be \$1.05 per 60 watt unit, or an increase of five (5) percent. On the basis of our present installation, we would save \$45.00 per year on the contract over the non-contract basis. Articles for the adoption of the contract arrangement are being included in the Warrant for this year's annual meeting.

SHEEPSCOTT VOLUNTEER FIRE COMPANY

The citizens of the village of Sheepscott, comprising an area of about a mile radius from the Grange Hall in both Alna and Newcastle, prompted by the serious fires of the last two years, have, through contributions from local and out of town taxpayers, purchased a Hale portable pump and accessories, including 300 feet of hose, at a cost of about \$600.00.

To meet the minimum needs of protection in this area, at least 1000 feet of hose and additional equipment will be required. The solicitation of these funds and the purchase of the equipment has been done by the Sheepscott Volunteer Fire Company with membership from both Alna and Newcastle.

To provide a part of this additional equipment this year, the members of the Fire Company are asking their respective towns to raise and appropriate a small

sum towards this worthy cause and protection. To this end, an article is being included in this year's Warrant for the sum of \$150.00.

FISH STREAM

Due to a disagreement, the F. H. Snow Canning Company, Inc. did not care to continue with the alewife industry and a three year contract was entered into with the Green Island Packing Company of Rockland.

Due to the poor run and the excessive repairs to the building and wharf, made necessary by long postponement, the stream was operated at a loss of \$700.00, \$350.00 for each town.

As it is problematical whether this coming season's run will be profitable or not, we are inserting in this year's Warrant an Article to take care of the 1946 deficit and also one to cover any similar deficit that might arise in 1947.

While Newcastle voted at its annual meeting in March, 1946, to authorize the Fish Committee to join with the Fish Committee of Nobleboro in applying to the Maine Legislature for a Charter of Incorporation of the Stream, Nobleboro did not and, consequently, we must continue to operate on the inefficient basis of the past for a while longer.

TAXATION AND VALUATION

With the increased cost of operation, brought about by the increase in school costs, labor and equipment rates, increase in demands for welfare aid, and other services and supplies, the minimum appropriations to even operate on a most conservative and present time economical basis, must be increased. Therefore, the budget, as recommended by your Budget Committee, is somewhat higher than in previous years.

To be sure, there will be some new valuations, but far too little to meet the added needs and we all must

be reconciled to a substantial increase in our tax bills. This situation not only applies to Newcastle, but in varying degrees to every municipality throughout the country.

There are two ways to meet this problem, viz:

1. Hold existing valuations at their present level and take a high rate of taxation, or
2. Increase all real property present day valuations by an equal percent and secure a lower tax rate.

At the present time the State is holding our overall valuation at about 27.7% higher than it is listed on our books, viz: \$611,171.00 vs \$781,000.00. This difference penalizes us, to a certain extent, on our State and County tax assessments and should be adjusted. To this end, we have discussed this situation with the State Tax Assessor and he feels that the difference is too great and favors a general percentage increase on an adjusted equal basis. In either case, the ultimate tax bill on real property should be the same.

Delinquent Taxes

At the beginning of the year there were outstanding in uncollected taxes \$823.80. Of this amount, \$230.85 was subsequently covered by liens, leaving a balance of \$592.95. Of this amount, \$510.52 has been collected or abated, leaving a balance, exclusive of 1946, of \$82.43 uncollected.

The program started in 1944 to clean up the outstanding tax deeds and liens was continued with satisfactory results. During the year \$194.71 in tax deeds and \$1,173.20 in tax liens (including fees) have been taken from the delinquent account by payments or by writing off where in the judgment of the Board it seemed justified.

Sale of Town Property

In accordance with a vote of the town at the annual meeting in March, 1946, under Article 33, the

town's interest in the Crowell Hatch wood lot, so called, was sold and the net proceeds of \$222.79 was added to the Crowell Hatch Fund for the Worthy Poor.

Property Improvement

As a humanitarian act, some of the accumulated interest from the Welfare Funds, established for the relief of the worthy poor, was used to assist in the repair of the Andrew Dray property, so called.

ANNIVERSARY

While it may be a bit early, yet it should be borne in mind that within the not too distant future, June 19, 1953, a short period of only six years, will mark the bicentennial of the incorporation of Newcastle as the twelfth town incorporated within the borders of our state.

This anniversary, when it arrives, should not pass unobserved and it is none too early to be thinking about it, even though official action is not really needed prior to 1952.

SURVEY BY THE SPECIAL SCHOOL COMMITTEE

Under the provisions of Article 25 in the 1946 Warrant, a special committee of three was appointed to work with the Superintendent and the Superintending School Committee in making a survey of the school system and submit its recommendations at this year's meeting. Its report is being published elsewhere in this report.

TOWN MEETING

A word of explanation as to why the 1947 annual meeting is being held in the evening instead of at 10:00 A. M. as voted under Article 31 in the 1946 Warrant.

Upon application to the Board of Trustees of Lincoln Academy for the use of the Gymnasium for holding the 1947 annual meeting at the time voted, we were advised that, during the day period, classes were in session in the basement and that the auditorium was used for several hours during the middle of the day

for cafeteria purposes, and to permit its use for any outside activities during that period would greatly disrupt the school program, and voted not to grant the town's request. It did, however, offer its use at such time as it is not required for school purposes, preferably the evening.

This situation was taken up with the Hon. Ralph W. Farris, Attorney General, and we quote from his reply:

“If you are not able to secure accommodations for your meeting at 10:00 A. M., it will be legal to hold the meeting at such time as the municipal officers can secure accommodations, if you issue your warrant to hold your meeting at such a time”.

IN CONCLUSION, WE WISH TO CALL YOUR ATTENTION TO THE TENTATIVE BUDGET FOR THE REGULAR AND ESTABLISHED EXPENDITURES, AND THOSE ARTICLES CALLING FOR EXPENDITURES OF A SPECIAL NATURE.

THE OVERALL REQUESTS ARE OF AN ALL TIME HIGH AND EACH AND EVERY ONE OF YOU ARE REQUESTED TO GIVE CAREFUL CONSIDERATION TO THE MERITS OF EACH AND EVERY REQUEST, BEARING IN MIND THAT THE SCHOOL AND A VERY LARGE PERCENT OF THE HIGHWAY LISTS ARE PRACTICALLY OBLIGATORY. APPROPRIATIONS MEAN TAXES AND YOU WILL BE ASSESSED ACCORDINGLY AND EXPECTED TO CONTRIBUTE YOUR PROPORTIONAL PART.

Important Notice

To be sure that a due and timely notice is given to each taxpayer of the town we are printing herewith the customary Assessors' notice. This notice will also appear, prior to April 1, 1947, in the column of The Lincoln County News and be posted in several conspicuous places within the town. Compliance with the provisions of this notice is not only helpful to the assessors, but is a safeguard to the taxpayer and often times avoids errors and misunderstandings that are hard to adjust later. Your co-operation is solicited.

ASSESSORS' NOTICE

In accordance with Chapter 81, Section 35, R. S. 1944, the Assessors of the Town of Newcastle hereby give notice to all persons liable by taxation in said town, that they will be in session at the Taniscot Engine House in said town, on Tuesday and Wednesday, April 1 and 2, from 1 p. m. to 5 p. m. for the purpose of revising lists of the polls and estates taxable in said town.

Resident Owners

All inhabitants of the Town of Newcastle, Maine, and all Administrators, Executors, Trustees, etc., of all estates taxable in said town of such persons are hereby notified to MAKE AND BRING INTO THE ASSESSORS 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 of April, 1947, and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

Estates Distributed

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

Persons Doomed

And any resident owner who neglects to comply with this notice is hereby 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.

Blank schedule will be furnished at the Assessors' Office on application.

Will all veterans who come under the following provisions of Chapter 81, Section 6-X of the Revised Statutes of 1944, kindly notify us of their status:

“_____ the estates to the value of \$3500 of all male and female veterans who have served in the armed forces of the United States during any federally recognized war period and were honorably discharged, who shall have reached the age of 62 years or are receiving pension or compensation from the United States Veterans Administration for total disability, or the unremarried widow of any veteran who is herself receiving a pension from the United States Veterans Administration, or whose husband was, during his lifetime, receiving, or was awarded after his death, pension or compensation from the United States Veterans Administration for total disability _____.”

Assessors of the Town of Newcastle.

TAX DEEDS AND LIENS WRITTEN OFF

TAX DEEDS

	1931	1933	Total
Arthur B. Smith*	\$94 01	\$84 56	\$178 57
Louis West**	3 88		3 88
	\$97 89	\$84 56	\$182 45

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

** No value, written off to clear records.

TAX LIENS

	1937	1938	Total
Creston Bryant*	\$45 90	\$	\$45 90
Fees	3 00		3 00
Henry Dodge, Heirs**		47 70	47 70
Fees		1 50	47 70
	\$48 90	\$49 20	\$98 10

* Concession to clean up all outstanding Tax Liens on this property.

** Included in Quit-Claim Deed, but not paid for. Estate settled, unable to collect.

TOWN-OWNED PROPERTY WRITTEN OFF

TAX LIENS

	1935	1936	1937	Total
John Reay*	\$4 04	\$5 20	\$5 40	\$14 64
Fees	1 50	1 50	1 50	4 50
	\$5 54	\$6 70	\$6 90	\$19 14

* Concession to clean up all Tax Liens on this property.

Selectmen's Financial Report

ADMINISTRATION

Town Officers

Appropriation		\$2,000 00
	Expended:	
Superintendent of Schools	\$ 373 32	
Selectmen	725 00	
Clerk	100 00	
Treasurer	200 00	
Collector, Commissions	553 83	
School Committee—three	24 00	
Health Officer	25 00	
	<hr/>	2,001 15
Overdraft		<hr/> \$ 1 15

Incidentals

Appropriation		\$1,000 00
	Expended:	
Postage, all Departments	\$ 79 47	
Printing and Stationery:		
Town Report	272 16	
All other	39 60	
Books and Forms:		
Selectmen	29 80	
Clerk	10 25	
Collector	16 52	
Treasurer	6 50	
Recording Vital Statistics	24 75	
Recording Appointive Offices	10 62	
Collector's, Treasurer's, and Fish Committee's Bonds	45 00	
Making out and recording liens	9 08	
State Audit for 1946	105 19	
Assessment Expense	75 00	
Out of town expense	16 70	

Deposit Box and Bank Service		
Charges	18 57	
Taxes on Hatch Lot	10 48	
Real Estate Transfer Record	14 10	
Maine Municipal Association	30 00	
Drawing Traffic Ordinance	25 00	
Sealer of Weights and Measures	10 00	
Telephone	33 14	
Ballot and Election Clerks	32 00	
Interest	20 67	
Watchmen—Fourth of July	10 00	
Parking Signs	14 00	
Vaccination	4 00	
Superintendent of Schools, supplies	6 25	
Moderator	10 00	
J. E. Dalton, use of car	90 00	
W. L. Flye, use of car	53 00	
Various miscellaneous items	38 72	
	<hr/>	1,160 57
Overdraft		<hr/> \$ 160 57

HIGHWAYS

Common Roads

Appropriation		\$2,000 00
Expended:		
Labor	\$1,572 26	
Trucks	911 07	
Materials:		
Gravel	177 60	
Culverts	73 20	
	<hr/>	2,734 13
Overdraft		<hr/> \$ 734 13
Cutting and Burning Bushes		
Appropriation		\$ 300 00

	Expended:		
Labor		\$ 176 69	
Trucks		13 60	
		<u>190 29</u>	
Balance			<u>\$ 109 71</u>

REPAIR OF BRIDGES

Dyer River

Appropriation	\$1,200 00
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	Expended:		
Labor		\$ 325 95	
Trucking		69 30	
Materials:			
Lumber		738 99	
Nails and Spikes		52 82	
		<u>1,187 06</u>	
Balance			<u>\$ 12 94</u>

South Newcastle

Appropriation	\$ 800 00
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	Expended:		
Labor		\$ 183 36	
Trucks		64 60	
Materials:			
Culvert		498 00	
Gravel		2 25	
		<u>748 21</u>	
Balance			<u>\$ 51 79</u>

All Others

No. 1	Sheepscott River	
No. 2	Lynch Road	
No. 3	Damariscotta Mills	
No. 4	North Newcastle	
Appropriation		\$ 500 00

Credits:

Refund from State on Head Gate		
Bridge	\$	97 79
Philip Bryant, damage to Dama.		
Mills Bridge		20 00
		117 79
Total	\$	617 79

Expended:

	No. 1	No. 2	No. 3	No. 4	
Labor	\$115 58	\$ 13 92	\$19 55	\$ 6 00	
Trucks	15 30	6 80			
Materials:					
Lumber	344 92	96 00	7 44	6 75	
Spikes	7 55	4 00	24		
	\$483 65	\$120 72	\$27 23	\$12 75	644 35
Overdraft					\$ 26 56

REPAIR OF SIDEWALKS

Appropriation		\$ 300 00
	Expended:	
See explanation on Municipal Officers report		0 00
		\$ 300 00

SNOW REMOVAL

Appropriation		\$2,300 00
Received from State		1,423 64
		\$3,723 64

	Snow	Streets & Fences Sidewalks	Contract	
Labor	\$301 86	\$696 61		
Trucks	107 52	130 48		

Materials	1 60	17 49		
Contract			\$3,233 54	
Total	\$410 98	\$844 58	\$3,233 54	4,489 10
Overdraft				\$ 765 46

SPECIAL RESOLVE CONSTRUCTION

Sheepscott-North Newcastle Road

Appropriation				\$ 200 00
Received from State:				
1944-1945				116 29
1945-1946				500 00
1946-1947				500 00
Total				\$1,316 29

Expended:

Labor			\$ 470 28	
Trucks			338 73	
Materials:				
Gravel			64 10	
Culverts			125 66	
Rent of Equipment			458 00	
				1,456 77
Overdraft				\$ 140 48

STATE HIGHWAY PATROL

Appropriation				\$ 525 00
Expended:				
Paid State Treasurer			\$ 522 50	
Storage of Wind Break				
Dama.-Newcastle Bridge			10 00	
				532 50
Overdraft				\$ 7 50

STATE AID PATROL

Appropriation				\$ 550 00
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Expended:		
Paid State Treasurer, billed by		
Highway Department:		
State Aid Road, No. 1, 2.90 Mi.		
Lailer's Corner-Sheepscott	\$ 116 00	
State Aid Road, No. 2, 5.34 Mi.		
Newcastle-North Newcastle	213 60	
State Aid Road, No. 3, 3.50 Mi.		
River Road	140 00	
State Aid Road, No. 4, 1.40 Mi.		
Ridge Road	58 00	
	527 60	

Balance	\$ 22 40
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SNOW FENCE PURCHASE

Appropriation, carried over from 1945	\$ 200 00
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Expended:

Ester Guptill, 50 feet	\$ 3 00	
R. W. Lightbody, 2000 feet	264 60	
Harold McLean, 100 feet	12 00	
	279 60	

Overdraft	\$ 79 60
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STATE AID CONSTRUCTION

Cut-Off, North Newcastle

Appropriation, 1946	\$ 533 00
Carry over from 1945	769 19
Received from State	2,665 00

Total	\$3,967 19
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Expended:

Right of Way	\$ 150 00
Labor	1,156 54
Trucks	625 21
Materials:	
Dynamite	115 75
Gravel	144 70

Culvert	100 05	
Rent of Equipment	1,986 06	
	<u> </u>	4,278 31

Overdraft		\$ 311 12
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STATE AID RECONSTRUCTION
(Third Class Maintenance)

Appropriation		\$ 472 00
Received from State		1,011 95

Total		<u> </u> \$1,483 95
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Expended:

Labor	\$ 527 04	
Trucks	532 20	
Materials:		
Gravel	228 65	
Culvert	47 22	
Rent of Equipment	132 60	
	<u> </u>	1,467 71

Balance		\$ 16 24
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TARRING AND PATCHING STREETS

Appropriation		\$ 200 00
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Expended:

Labor	\$ 118 10	
Trucks	78 11	
Materials:		
Gravel	6 45	
Tar	6 75	
Gas & Oil	4 35	
	<u> </u>	213 76

Overdraft		\$ 13 76
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MAINTENANCE OF UNIMPROVED ROADS

Received from State:		
1945 Allotment		\$ 459 14

1946 Allotment		471 02
		<hr/>
Total		\$ 930 16
Withheld by State as unexpended	\$ 55 95	
Rent of Grader	4 00	
	<hr/>	59 95
		<hr/>
Total Available for 1946		\$ 870 21
Expended:		
Labor	\$ 527 16	
Trucks	258 78	
Materials:		
Gravel	61 20	
Gas & Oil for loader	10 50	
Rent of Loader	77 80	
	<hr/>	935 41
		<hr/>
Overdraft		\$ 65 20
ROAD GRADER PURCHASE		
Appropriation		\$ 450 00
Expended, Files & O'Keefe		465 00
		<hr/>
Overdraft		\$ 15 00
NEWCASTLE FIRE COMPANY		
Operation		
Appropriation		\$ 500 00
Paid Treasurer		\$ 500 00
LIABILITY INSURANCE		
Appropriation		\$ 60 00
Paid John N. Glidden		\$ 60 00
SPECIAL PROJECTS		
Appropriation, 1946		\$ 530 00
Carry over from 1945		834 50
		<hr/>
Total		\$1,364 50

	Expended:	
Paid Treasurer		200 00
		<hr/>
Balance to be carried over		\$1,164 50
STREET LIGHTS		
Appropriation		\$ 930 00
Paid Central Maine Power Company		\$ 930 00
TAXATION		
State Tax		
Appropriation		\$5,481 31
Paid State Treasurer		\$5,481 31
County Tax		
Appropriation		\$1,964 87
Paid County Treasurer		\$1,964 87
Abatements and Discount on Taxes		
Appropriation		\$ 720 00
Expended:		
Abatements	\$ 170 41	
Discount on Taxes	653 31	
	<hr/>	823 72
		<hr/>
Overdraft		\$ 103 72
WELFARE		
Support of Town Poor		
Appropriation		\$ 900 00
Credits: On account of Joseph Cunningham:		
Eastern Maine General		
Hospital	\$ 54 45	
Douglass Cunningham	110 00	
	<hr/>	164 45
		<hr/>
Total		\$1,064 45
Expended:		
Case No. 1	\$ 186 84	
Sewall Waltz	85 50	
Joseph Cunningham	333 58	
Mother's Aid	158 00	

Dependent Children	314 12	
	<hr/>	1,078 04
Overdraft		\$ 13 59
Aid To State Poor		
Due from State, 1945-1946		\$ 38 00
Expended, 1946-1947		561 58
		<hr/>
Total		\$ 599 58
Received from State, 1946-1947		510 60
		<hr/>
Due from State		\$ 88 98
Health Nurse		
Appropriation		\$ 80 00
Paid State Treasurer		\$ 80 00
MISCELLANEOUS		
American Legion		
Appropriation		\$ 30 00
Paid Treasurer		\$ 30 00
Damariscotta Mills Library		
Appropriation		\$ 25 00
Received from State, Stipend		2 50
		<hr/>
Total		\$ 27 50
Paid Delia M. Hale, Treasurer		\$ 27 50
Skidompha Library		
Appropriation		\$ 300 00
Received from State, Stipend		30 00
		<hr/>
Total		\$ 330 00
Paid Nelsin W. Bailey, Treasurer		\$ 330 00
Maine Publicity		
Appropriation		\$ 50 00
Paid Maine Publicity Bureau	\$ 25 00	
Paid Retailers' Association of Damariscotta Region	25 00	
	<hr/>	\$ 50 00

SUMMARY OF BALANCES

Administration:	Overdraft	Balance
Town Officers	\$ 1 15	
Incidentals	160 57	
Abatements and Discount on Taxes	103 72	
Education:		
Common Schools		\$ 320 48*
School Repairs		314 53*
School Insurance	37 35	
Secondary Schools (Tuition)		650 63*
Flag Account		8 99*
Highways:		
Common Roads	734 13	
State Aid Improvement		16 24
Tarring and Patching Streets	13 76	
Repair of Bridges:		
Dyer River		12 94
South Newcastle		51 79
All Others	26 56	
Repair of Sidewalks		300 00*
State Aid Construction	311 12	
State Aid Patrol		22 40
State Highway & Snow	7 50	
Snow Removal and Sanding	765 46	
Special Resolve Construction	140 48	
Cutting and Burning Bushes		109 71
Maintenance of Unimproved Roads	65 20	
Snow Fence, purchase	79 60	
Grader, purchase	15 00	
Newcastle Fire Company's Special Projects		1,164 50*
Welfare, All Kinds	13 59	
Aid to State Poor—Due from State		88 98

Tax Deeds and Liens written off:

Tax Deeds	182 45
Tax Liens, \$93.60, Fees \$4.50	98 10
Town owned property, liens \$14.64, fees \$4.50	19 14

Miscellaneous Income:

Liens Fees	99 00
Bank Stock Tax	518 93
Railroad and Telephone Tax	16 57
Excise Tax	1,667 42
Overlay	863 05

Total \$2,774 88 \$6,226 16

* To be carried over into 1947-1948.

**PERCENTAGE ANALYSIS OF TOWN
EXPENDITURES FOR 1946**

	Divisional Expended	Percent	Total Expended	Percent
Administration:				
Town Officers	\$2,001.15	63.3		
Incidentals	1,160.57	36.7	\$3,161.72	5.8
Education:				
Common Schools:				
Teachers' Salaries	7,383.74	37.2		
Janitor	1,147.35	5.8		
Conveyance	2,691.20	13.5		
Text Books	130.75	.6		
Supplies	93.49	.4		
Fuel	818.31	4.1		
Flags	16.18			
Lights	113.88	.6		
Water	43.79	.2		
Insurance	316.94	1.7		
Repairs	2,728.27	13.7		
Secondary School (Tuition)	4,432.45	22.2	19,916.35	36.0
Highways:				
Common Roads	2,734.13	13.7		
Cutting and Burning				
Bushes	190.29	.9		
Repair of Bridges	2,579.62	12.9		
Repair of Sidewalks	0.00			
Snow Removal	4,489.10	22.5		
Tarring and Patching				
Streets	213.76	.1		
State Aid Con- struction	4,278.31	21.4		
State Aid Recon- struction	1,467.71	7.4		
Special Resolve Con- struction	1,456.77	7.3		

Unimproved Road				
Maintenance	935.41	4.7		
State Highway &				
Snow	532.50	2.7		
State Aid Highway	527.60	2.7		
Snow Fence, purchase	279.60	1.4		
Grader, purchase	465.00	2.3	20,149.80	37.0
Protection:				
Newcastle Fire Co.:				
Administration	500.00	30.0		
Liability Ins.	60.00	3.50		
Special Project	200.00	11.5		
Street Lights	930.00	55.0	1,690.00	3.2
Welfare:				
Mother's Aid	158.00	14.0		
State Children	314.12	27.0		
Town Poor (net)	605.92	52.0		
Health Nurse	80.00	7.0	1,158.04	2.2
Miscellaneous:				
American Legion	30.00	7.5		
Libraries	325.00	80.0		
Publicity	50.00	12.5	405.00	.7
Taxation:				
State Tax	5,481.31	73.0		
County Tax	1,964.87	27.0	7,446.18	13.50
			<hr/>	
			\$54,750.81	100.00

Respectfully submitted,
JAMES E. DALTON,
WILLIAM L. FLYE,
EBEN C. HAGGETT,
Selectmen.

Newcastle-Nobleboro Fishery

ACCOUNTANT'S FINANCIAL REPORT FOR THE SEASON OF 1946

Receipts:

Green Island Packing Co., advance on contract		\$1,000 00
Fish sold at Stream		395 30
First National Bank, Damariscotta, Note		\$ 1,000 00
Sale of a net		2 00
Rebate on Insurance		1 79
Sale of Freight House, L. G. Whittemore		50 00
Town of Nobleboro, reimbursement for telephone calls		1 83
Town of Newcastle, lumber for repairing bridge		7 44
Green Island Packing Company:		
Balance on contract	\$818 57	
Rent of building	150 00	
Reimbursement for labor	42 38	
Reimbursement for telephone, power, lights, etc.	26 35	
Sale of bait	4 80	
		<u>1,042 10</u>
Total Receipts		<u>\$3,500 46</u>

Expenditures:

	Repairs	Stream	Total
Payroll No. 1	\$227 05	\$	\$ 227 05
2	253 00		253 00
3	87 79	172 00	259 79
4	4 65	177 20	181 85
5		222 83	222 83
6		307 77	307 77
7		301 85	301 85
8		123 60	123 60

9		74 25	74 25
10		12 00	12 00
		<hr/>	<hr/>
Total Labor	\$572 49	\$1,391 50	\$1,963 99

Materials:

The Diamond Match Co.	254 58		254 58
C. Willis Clark		165 48	165 48
Wilson J. Hutchins	189 76		189 76
F. J. Trask, rent of roof brackets	3 00		3 00
J. E. Dalton, nets		15 18	15 18
A. D. Stetson, assembling nets		8 00	8 00
L. E. Palmer, hardware		14 76	14 76
E. A. McGray, hardware		3 32	3 32
Hollis Nelson, welding		11 25	11 25
Harry Hagar, filing saws	1 50		1 50
H. G. Marr, bows for nets		40 50	40 50
	<hr/>	<hr/>	<hr/>
Total Materials	\$448 84	\$ 258 49	\$ 707 33

Operating

John N. Glidden, Insurance		90 24	90 24
Lincoln County News, notices		2 90	2 90
Central Maine Power Co.		47 19	47 19
Addie M. Oliver		5 00	5 00
Loring, Short & Harmon, book		3 38	3 38
Nash Teelphone Company		32 67	32 67
First National Bank, Damariscotta:			
Interest		10 00	10 00
Service Charges		5 89	5 89
Payment on Note		* 300 00	* 300 00
Maine Central R. R., rent of land		10 00	10 00
Salaries:			
J. E. Dalton, Agent, Newcastle		100 00	100 00

Delia M. Hale, Agent, Nobleboro	100 00	100 00	100 00
William L. Flye, Accountant	100 00	100 00	100 00
		<hr/>	<hr/>
Total Operating		\$ 807 27	\$ 807 27
Total Expenditures	\$1,021 33	\$2,457 26	\$3,478 59
Balance in Operating Account			\$ 21 87
* Note outstanding, due May 1, 1947:			
Newcastle		\$ 350 00	
Nobleboro		350 00	
		<hr/>	\$ 700 00

Respectfully submitted,
WILLIAM L. FLYE,
Accountant.

January 9, 1947.

Tax Collector's Report For 1946

HARRIETTE B. DECKER, Collector

Commitment for 1946	\$33,759 23
Supplementary	96 81

\$33,856 04

Paid R. K. Tukey	\$32,841 91
Uncollected	320 26
Abatements	40 56
Discount	653 31

\$33,856 04

Unpaid Bills February 15, 1947

Maxine Armstrong	\$ 2 70
Ruth E. Bryant	32 77
Bernard Cunningham	3 00
Archie Hasson	3 00
B. Lesnikowski	37 80
Elsie Libby, Heirs	10 80
Bertrill E. Little	25 41
Fred W. Marsh	3 00
Raymond McFarland	3 00
*Earl Meserve	3 81
Geo. Pottle	23 22
Maurice Pottle	23 76
Charles W. Reay	29 43
*John Schumacher	97 20
Harry Sidelinger	3 00
Alvah Sprague	2 16
Henry J. Trask	16 20

\$320 26

* Paid after books closed.

Unpaid Bills 1945

Scott Somes	\$ 21 60
-------------	----------

Unpaid Bills 1944

Paul Jacobs	\$ 8 25
-------------	---------

Unpaid Bills 1943

Paul Jacobs \$ 8 40

Unpaid Bills 1932

Peter W. Littlejohn \$ 44 18

ABATEMENTS

1946

Robert Baldwin, moved from Town	\$ 3 00
Thurlow E. Crummett, moved from Town	3 00
Robert Flye, moved from Town	3 00
Fred Wellington, overvaluation	81
Geo. E. Campbell, over 70 yrs. of age	3 00
Kenneth Colby, World War 2 Veteran as of April 1st, 1946	3 00
Everett A. Clark, over 70 yrs. of age	3 00
Newton Day, World War 2 Veteran	3 00
Annie W. Elliott, overvaluation	1 35
Ralph W. Hilton, World War 2 Veteran as of April 1st, 1946	3 00
Charles W. Hagar, overvaluation	3 78
Dora McBride, overvaluation	81
Hollis Nelson, paid in Nobleboro	3 00
Roger Sherman, disabled Veteran	3 00
Joseph Petrillo, disabled Veteran	3 00
Helen Verney, overvaluation	81

\$ 40 56

1945

L. F. Etheridge, overvaluation	\$ 8 10
L. B. McBride, World War 1 Veteran	20 95
Fred L. Sherman, error in declaration by owner	16 20
Robert Baldwin, moved from Town	3 65
James Conboy, moved from Town	3 00
Walter Hassan, moved from Town	3 00
Ernest Seigars, moved from Town	1 08
Stacy Simmons, paid in Rockland	3 00
Elbridge Verney, Sr., paid in Brunswick	3 00

Asa Winslow, moved from Town	3 00
	<u>\$ 64 98</u>
	1944
John Seigars, moved from Town	\$ 3 00
	1943
John Seigars, moved from Town	\$ 2 24
	1942
John Seigars, moved from Town	\$ 56
	1941
John Seigars, moved from Town	\$ 7 63
	1933
Edgar Chadbourne, offset by labor	\$ 11 32
Glidden Bryant, Est., estate settled	40 12
	<u>\$ 51 44</u>

Treasurer's Report

Balance in Treasury, February 11th, 1946	\$ 3,961 12
Received from State Treasurer:	
State School Fund	\$4,127 39
Bank Stock Tax	518 93
Highway Department	6,897 09
Welfare Account	510 60
Refund Head Gate Bridge	97 79
Library Stipend	32 50
R. R. & Tel. Tax	16 57
	12,200 87
First National Bank, Damariscotta, Maine, - Temporary Loan	10,000 00
Town of Newcastle, Transfer Post War Fund	2,000 00
Town of Jefferson, Tuition	105 00
Town of Edgecomb, Tuition	36 00
Town of Newcastle, Plowing Route No. 1	190 00
Douglas Cunningham, account Joseph Cun- ningham	110 00
Eastern Maine General Hospital, account Joseph Cunningham	54 45
Philip Bryant, repair Fish Stream Bridge	20 00
Auctioneer's Licenses	4 00
Lawrence Francis, Scraper	2 00
Town of Newcastle, Transfer Post War Fund	442 80
Received from Harriette B. Decker, Coll.:	
Excise Tax for 1946	\$ 907 28
1947	760 14
	1,667 42
1946 Tax	\$32,841 91
Discount on Taxes	653 31
Abatement	40 56
	33,535 78
1945 Tax	\$341 29

Supplementary Tax	12 00	
Abatement	64 98	
	<hr/>	418 27
1944 Tax	\$ 21 46	
Abatement	3 00	
	<hr/>	24 46
1943 Tax	\$ 6 72	
Abatement	2 24	
	<hr/>	8 96
1942 Tax	\$ 11 20	
Abatement	56	
	<hr/>	11 76
1941 Tax Abatement		7 63
1933 Tax Abatement		51 44
Received from Tax Liens:		
1936 Tax Lien		15 60
1937 Tax Liens	\$ 45 90	
Fees	4 50	
	<hr/>	50 40
1938 Tax Liens	\$ 89 50	
Fees	3 00	
	<hr/>	92 50
1939 Tax Liens	\$ 45 48	
Fees	3 00	
	<hr/>	48 48
1940 Tax Liens	\$123 79	
Fees	7 50	
	<hr/>	131 29
1941 Tax Liens	\$176 43	
Fees	13 50	
	<hr/>	189 93
1942 Tax Liens	\$169 40	
Fees	21 00	
	<hr/>	190 40
1943 Tax Liens	\$117 60	
Fees	9 00	
	<hr/>	126 60

1944 Tax Liens	\$117 65	
Fees	21 00	
	<hr/>	138 65
1945 Tax Liens	\$177 35	
Fees	12 00	
	<hr/>	189 35
Received from Tax Deeds:		
1931 Tax Deed	\$ 97 89	
1933 Tax Deeds	96 82	
	<hr/>	194 71
Received from Town Owned Property:		
John H. Reay Property	\$ 14 64	
Fees	4 50	
	<hr/>	19 14
		<hr/>
		\$66,239 01

DISBURSEMENTS

Paid Warrants No. 1 to 86 inclusive	\$60,644 58	
Balance in Treasury, February 15th, 1947	5,594 43	
	<hr/>	\$66,239 01

DETAIL OF TAX DEEDS, TAX LIENS AND UNCOLLECTED TAXES

	Tax Deeds	Tax Liens	Uncollected Taxes
1929	\$ 14 55	\$	\$
1930	15 20		
1931	16 38		
1932	15 69		44 18
1933	14 72		
1934			
1935			
1936	24 22		
1937		35 69	
1938		30 63	
1939		45 50	

1940	31 50	
1941	14 65	
1942	16 80	
1943	33 60	8 40
1944	71 50	8 25
1945	53 50	21 60
1946		320 26
	<hr/>	<hr/>
	\$100 76	\$333 37
		\$402 69

TOWN OWNED PROPERTY

Harvey Cline	1935 Lien	\$ 2 30	
	1937 Lien	2 70	
		<hr/>	\$ 5 00
Ralph Bryant Estate	1937 Lien	\$ 16 20	
	1938 Lien	13 25	
		<hr/>	29 45

RESOURCES

Tax Deeds		\$ 100 76
Tax Liens		333 37
Uncollected Taxes		402 69
Town Owned Property		34 45
Due from Department of Health & Welfare		50 98
Balance in Treasury		5,594 43
		<hr/>
		\$6,516 68

LIABILITIES

Temporary Loans	\$5,000 00	
Surplus	1,516 68	
	<hr/>	\$6,516 68

ALBERT HUSTON FUND

Principal \$1,000.00	
Invested in United States Government Bonds, Series G	
Income Account	
Balance February 28th, 1946	\$116 30
Income	26 09
	<hr/>
	\$142 39

Less Disbursements	30 52
	<hr/>
Balance February 15th, 1947	\$111 87

TRUST ACCOUNTS
CROWELL E. HATCH FUND
Principal \$3,300.00*

* An addition of \$222.79 has been made to this fund since last report; this represents one third of the net proceeds received from sale of property to Newton H. Day, making the principal \$3,282.40—to this amount there has been added \$17.60 transferred from income account to make the total \$3,300.00—all of which amount is invested in United States Government Bonds, Series G.

Income Account	
Balance February 28th, 1946	\$160 30
Income	77 05
	<hr/>
	\$237 35
Less Disbursements	120 10
	<hr/>
	\$117 25
Transferred to Principal Account	17 60
	<hr/>
Balance February 15th, 1947	\$ 99 65

POST WAR RESERVE FUND
Principal \$7,589.70

Invested in \$8,500.00 United States Government, Series F. Bonds	\$6,290 00
Deposit in First National Bank, Damariscotta, Maine Savings Acct.	1,292 20
Accumulated Interest on Savings Account	7 50
	<hr/>
	\$7,589 70

CEMETERY TRUST FUNDS

The principal amount of these funds, \$10,192.60 is invested as follows: \$10,000.00 in United States Government Bonds, Series G, \$192.60 is deposited in Savings Accounts. Interest amounting to \$249.01 has been paid to the Trustees of the Cemetery Trust Funds. For detail of receipts and disbursements refer to report of Trustees of Cemetery Trust Funds.

Respectfully submitted,

ROBERT K. TUKEY, Treasurer.

LIST OF OUTSTANDING

	1936	1937	1938
Amasa Bryant			
Amt.		\$ 5.40	
Fees		1.50	
Ruth Bryant			
Amt.			
Fees			
Luther Cromwell			
Amt.			
Fees			
Albert Kennedy			
Amt.		27.59	\$28.81
Fees		1.50	6.00
Bertrill Little			
Amt.			
Fees			
Maurice Newell			
Amt.		2.70	
Fees		1.50	
George Pottle			
Amt.			
Fees			
Lee Reed			
Amt.			1.82
Fees			1.50
Henry Trask			
Amt.			
Fees	\$ 1.50		1.50
<hr/>			
Total			
Amt.		\$35.69	\$30.63
Fees	1.50	4.50	9.00
<hr/>			
Paid or written off in 1946			
Amt.	\$15.60	\$45.90	\$89.50
Fees	6.00	1.50	1.50

TAX LIENS AS OF FEBRUARY 15, 1947

1939	1940	1941	1942	1943	1944	1945	Total
		\$ 5.45 1.50		\$ 5.60 1.50			\$ 16.45 4.50
					\$ 44.00 4.50		44.00 4.50
	\$ 10.50 1.50			11.20 1.50	11.00 1.50		32.70 4.50
\$45.50 6.00							101.90 13.50
						\$ 7.60 1.50	7.60 1.50
							2.70 1.50
						29.70 1.50	29.70 1.50
	21.00 1.50						22.82 3.00
1.50	1.50	9.20 1.50	\$ 16.80 1.50	16.80 1.50	16.50 1.50	16.20 1.50	75.50 13.50
\$45.50 7.50	\$ 31.50 4.50	\$ 14.65 3.00	\$ 16.80 1.50	\$ 33.60 4.50	\$ 71.50 7.50	\$ 53.50 4.50	\$ 333.37 48.00
\$45.48 3.00	\$123.79 9.00	\$176.43 13.50	\$169.40 21.00	\$117.60 10.50	\$117.65 18.00	\$179.35 12.00	\$1078.70 94.50

**LIST OF OUTSTANDING TAX DEEDS AS OF
FEBRUARY 15, 1947**

	1929	1930	1931	1932	1933	1936	Total
Lee Reed						\$24.22	\$ 24.22
Henry Trask	\$14.55	\$15.20	\$16.38	\$15.69	\$14.72		76.54
	\$14.55	\$15.20	\$16.38	\$15.69	\$14.72		<u>\$100.76</u>
Paid or written off in 1946			\$97.89		\$96.82		\$194.71

Report of The Trustees of The Cemetery Trust Funds

The labor situation eased up somewhat this year and considerable more maintenance work, especially in the Sheepscot Cemetery, was done than in the past few years. It is hoped that a still further improvement can be made next season so that we may soon restore it to a prewar level.

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

The Frank Smithwick Fund, by Mrs. Mabel K. Smithwick.

The Williamson-McBride Fund, by Mrs. Dora McBride.

A detailed list of the individual Trust Funds, their principal, the 1946 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,

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

Trustees of the Cemetery Trust Funds.
Newcastle, Maine.
February 15, 1947.

FINANCIAL STATEMENT

Sheepscot Cemetery

NAME OF FUND	Principal	1946 Income*	1946 Expend.	Accumulated Surplus
Achorn, Clara B.	\$ 500.00	\$ 13.90	\$ 3.00	\$ 111.81
Achorn, Edgar O.	500.00	13.25	2.00	64.68
Averill, Willard & Rebecca	100.00	2.50	1.00	13.71

Baker, W. Maurice	100.00	2.50	1.00	9.46
Bray, Mary E.	25.00	.63		3.29
Brown, Lucy	35.00	.87		2.04
Campbell-Lennox	100.00	2.64	2.00	10.37
Carney, F. L.	100.00	2.62	2.00	8.83
Clifford, Jotham D.	150.00	3.92	2.00	14.39
Donnell, Susan A. Bank Stock	1.00		1.00	5.81
Donnell, Susan A.	5.00	.13		.31
Farnsworth, Daniel	25.00	.62		2.76
Flye, Amos	100.00	2.85	2.00	26.24
Flye, Annie S.	1,000.00	26.40	20.00	107.72
Hopkins-Lennox	200.00	5.24	2.00	19.69
Jackson, Isaac M.	1,000.00	27.35	6.92	191.37
Kennedy, Robert	100.00	3.05	2.00	40.76
Leighton, Ella	360.60	10.50	6.00	115.14
Leighton, Joseph	150.00	3.75		23.68
McIntyre, Horace	100.00	2.50	1.00	8.77
Mahoney, Alfred	500.00	12.50	5.00	48.39
Mahoney, G. C.	100.00	3.13	2.00	46.42
Merry, Bradford	200.00	5.00	1.00	18.00
Murray, Livinia	150.00	4.01	2.00	74.46
Packard, T. H.	25.00	.62		2.87
Page, Nathan	100.00	2.50	1.00	8.58
Paine, Joseph	131.00	3.12	4.00	44.19
Preble, David S.	100.00	2.50	1.00	10.06
Rundlett-Alden	200.00	5.00	1.00	6.50
Ryder-Nash	200.00	5.00	2.00	8.00
Shattuck, David S.	100.00	2.50	1.00	8.07
Shattuck, Wilmot G.	100.00	2.50	1.00	8.07
Vannah, B. Frank & Emma H.	100.00	2.50	1.00	9.09
Wilson, George A.	100.00	2.68	2.00	13.54
Wiseman, Thomas	25.00	.63		2.93
	<u>\$6,781.60</u>	<u>\$180.41</u>	<u>\$ 77.92</u>	<u>\$1,090.00</u>

Glidden Street Cemetery				
Belcher	50.00	1.25	1.00	1.14
Dodge, Isaac	450.00	15.15	13.75	286.13
Fisher, Julius	300.00	7.90	8.35	27.55
Gates, Helen W.	100.00	2.50	1.90	6.50
Haggett, Eben & Eleanor	250.00	6.44	4.50	16.60
Hall, Austin	100.00	2.50	2.00	4.37
Hall, Elijah	100.00	2.50	3.00	3.07
Hussey, Guy W.	200.00	5.16	4.00	13.00
Kennedy, Laura A.	200.00	5.00	9.00	3.65
Smithwick, Frank	200.00	2.50		2.50
Tomlinson, Percy	50.00	1.25	1.00	.89
Tibbetts, Elza	200.00	5.00	4.00	6.85
Weeks, Alexander & Myra	100.00	2.50	3.30	.37
Weeks, Melrose	200.00	5.17	2.50	15.17
Williamson-McBride	100.00			
	<u>\$ 2,600.00</u>	<u>\$ 64.82</u>	<u>\$ 58.30</u>	<u>\$ 387.79</u>
Lincoln Cemetery	511.00	12.50	7.80	29.15
Pond Road				
Whitehouse, Albert	100.00	2.50		23.26
Congregational				
Dodge, Ada A.	200.00	5.00	3.00	12.96
Total	<u>\$10,192.60</u>	<u>\$265.23</u>	<u>\$147.02</u>	<u>\$1,543.16</u>

S U M M A R Y

Receipts

Balance on hand, February 15, 1946		\$ 556 05
Interest on Trust Funds:		
Bonds	\$245 00	
Savings Accounts	3 01	
Bank Stock	1 00	
		249 01
Total Receipts		\$ 805 06

Expenditures		
Paid Sheepscoot Cemetery Corporation	\$ 77 92	
Paid C. F. Dodge for care of lots in:		
Glidden Street Cemetery	58 30	
Congregational Cemetery	3 00	
Paid E. J. Lincoln for care of Lincoln Cemetery	7 80	
Total Expenditures	147 02	
		\$ 658 04
Accumulated Surplus		
Government G Bonds	\$500 00	
Savings Account	385 12	
	885 12	
Total Assets		\$1,543 16

* 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 have the honor to submit my annual report covering the municipal year beginning February 11, 1945, and ending February 15, 1947. The enrollment of pupils in the several schools in Newcastle numbered one hundred and thirty at the beginning of the fall term, 1946. A tabulation of enrollment of pupils and assignment of teachers follows:

Teachers	School	Grades	Enrollment.
Thelma Clark	Village	5-8	30
Marion Smithwick	Village	1-4	39
Eleanor Fossett	Village - Assistant		
Eva Chickering	Pond Road	1-7	23
Marjorie Niles	Edison	1-8	18
Sanford Bartlett	North Newcastle	1-8	20

The section "Salary Payments" includes the names of all teachers who serving during the year.

We were sorry to lose the services of Mrs. Lois Flye who, during the war period, was kind enough to help out as teacher at the Edison School. However, Mrs. Flye did not feel that she could continue after the end of the school year, and she was succeeded by Mrs. Marjorie Niles last September. Later, after Mrs. Niles resigned, February 1, Mrs. Anna Watson accepted the position.

PUBLIC HEALTH NURSING

To supplement the regular report of Miss Elsie Anderson, R. N., State Field Nurse, I am submitting her special report having to do with service to school pupils: "Twelve visits were made to the schools to discuss any problems of the children with the teachers and to make plans for the chest x-rays of those who re-

acted to the patch test for tuberculosis last winter. Chest x-ray clinics were held in October at Lincoln Academy and also in Bath, where thirty from this town were x-rayed. Fifty-five visits were made to the tuberculosis patients, contacts and suspects.”

SALARY PAYMENTS TO TEACHERS

Following is a tabulation of the totals of salary payments made to classroom teachers during the fiscal year, 1946-1947:

Teacher	Position	Salary
Thelma Clark—Village-Grammar		\$1,436 20
Eleanor Fossett—Village-Assistant		1,020 00
Marion Smithwick—Village-Primary		1,078 00
Sanford Bartlett—North Newcastle		1,225 00
*Letha Libby—Pond Road		382 80
*Marjorie Niles—Edison		665 00
*Lois Flye—Edison		455 00
*Anna Watson—Edison		70 00
*Eva Chickering—Pond Road		735 00
*Beatrice Barstow—Pond Road		77 00
*Iona Osier—Village		105 00
* Payments were made for only part of the fiscal year.		

SCHOOL FACILITIES

It has been a pleasure to work with your Special Committee authorized by the town at the last town meeting. Undoubtedly the Committee will submit a report of its activities and recommendations. In view of the fact that it may seem advisable at some future time to construct a centralized school building, it seems appropriate to list some of the latest recommendations of state and national agencies for a school plant: The location of the school should be chosen with a view of ample space for buildings and playgrounds; to safety from accident hazards, especially traffic hazards; to freedom from noise; to cleanliness; and to the provision of as good drainage as possible. Construc-

tion and maintenance of the school building should be in accordance with, or superior to, standards by law and by official building and health regulations. Important considerations are adequate size, suitable ventilation, heating, lighting, and acoustics. A desirable school building site should be located on high ground, at a suitable distance from low, marshy ground, trunk-line highways, barns or other sources of noise, smoke or dust. The building should be so located on the lot that the building, driveway and walks shall be between the playground and the highways. Although it is desirable to locate a school in the central part of its contributing area, it is often wise to sacrifice exact centrality in favor of a more desirable lot of superior size and environment. For a school of 200 pupils the size of the lot should include at least three acres and preferable six acres. Under the laws of Maine plans and specifications for all new school buildings and all plans for the reconstruction or remodeling of any existing school buildings within the state must be approved by the Commissioner of Education.

The following statement from the Department of Education (mentioned in an earlier report) seems to be particularly significant: "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. . . ." More recently Commissioner Ladd has stated—in commenting on an

act to establish a state building fund of \$2,000,000.00 that is being considered by the present Legislature: "Under the present laws individual towns are unable to finance new school buildings or make renovations because of legal indebtedness and borrowing capacities. . . . If Maine communities are to house their children of school age in modern, sage, hygienic buildings adequate for the instructional needs of this generation, they must have help from the state in constructing these facilities." It is the general opinion of educational authorities that there is no sound justification for the existence of the consolidated elementary school which does not include auditorium, gymnasium, lunchroom, library, health, and for the seventh and eighth grades, science, shop and homemaking facilities. Without them the consolidated school is little more than a collection of one-room schools which might as well remain scattered about near the homes of pupils they serve.

During the year the members of your Superintending School Committee have made arrangements for the most needed repairs on the school buildings. The inside of the building located at North Newcastle was redecorated and a new door was installed. Work was done on the doors and chimney of the school building located on the Pond Road. The interior of the Edison school was redecorated and plans have been completed for the painting of the exterior. At the village school building all of the rooms were painted, the plumbing system was renewed, a panic door was installed, the concrete steps and railings were replaced, and work was done on the windows and stairways. I recommend an appropriation of \$25.00 "to defray the necessary cost of the display of the flag".

SECONDARY SCHOOL TUITION

The secretary of the Board of Trustees of Lincoln Academy issued a statement January 31, 1947, to school

officials in part as follows: "The constantly increasing costs of operation since --- (May 19, 1945) ---, including teachers' salaries, higher costs of all materials and supplies, etc., make it necessary to again advance the tuition rates. Therefore, beginning with the opening of the spring term in April 1947 and continuing until further notice, the annual tuition rate per pupil will be \$125.00 as authorized by a vote of the Board of Trustees at its quarterly meeting on January 28, 1947. This rate is the maximum permitted by the present statutes and is in force in practically all Class A High Schools and Academies at the present time, but is somewhat less than our actual per pupil cost of last year. Tuition bills will be rendered, as at present, at the close of each term on the above basis and, when paid within thirty days from the date of presentation will be discounted four percent (i.e. \$5.00 per pupils per year.)"

Teachers and pupils have shown a fine spirit of cooperation. School morale appears to be excellent. In general teachers report good progress on the part of the pupils and no serious cases of absence or misbehavior have been reported. Special mention should be made of the helpful assistance of the members of your Superintending School Committee who have devoted a great deal of time and energy to the work of the schools. Credit is due also to parents, municipal officers, and members of your special committee for their cooperation.

Respectfully submitted,

BLYNNE ALLEN,

Superintendent of Schools.

Education

FISCAL SCHOOL REPORT 1946-1947

Appropriation from 1946-1947	\$ 8,500 00
Balance from 1945-1946	474 60
State School Fund	3,627 39
Received for Tuition	141 00
	<hr/>
Total Available	\$12,742 99

Expenditures—Common Schools

Teachers	\$7,383 74	
Janitor	1,147 35	
Conveyance	2,691 20	
Fuel	818 31	
Water	43 79	
Text Books	130 75	
Lights	113 88	
Supplies	93 49	
Total Expended	<hr/>	12,422 51

Balance to 1947-1948 \$ 320 48

SECONDARY SCHOOLS

Appropriation by Town	\$4,300 00
Balance from 1945-1946	283 08
State School Fund	500 00
	<hr/>
Total Available	\$5,083 08

Expenditures

Tuition for Secondary Schools	4,432 45
	<hr/>
Balance to 1947-1948	\$ 650 63

REPAIRS

Appropriation by Town	\$ 600 00
Income from Bonds	2,442 80
	<hr/>
Total Available	\$3,042 80

Expenditures for Repairs and Equipment	\$2,728 27	
Overdraft from 1945-1946	11 49	
Total Expended	<u> </u>	2,739 76
Balance to 1947-1948		<u>\$ 303 04</u>

INSURANCE

Appropriation		\$ 235 00
Balance from 1945-1946		44 59
Total Available		<u>\$ 279 59</u>
	Expenditures	
Selectmen's Warrants		316 94
		<u>\$ 37 35</u>

FLAG ACCOUNT

Appropriation		\$ 10 00
Balance from 1945-1946		15 17
Total Available		<u>\$ 25 17</u>
	Expenditures	
Selectmen's Warrants		16 18
Balance to 1947-1948 Account		<u>\$ 8 99</u>

RECOMMENDATIONS

Common Schools	\$9,500 00
Secondary Schools	4,800 00
Insurance	300 00
Repairs	1,000 00
Flags and Flagstaffs	25 00

PAUL F. SMITHWICK,
A. D. STETSON,
CHARLES M. GILES,
Superintending School Committee.

Report of The School Survey Committee

The Survey Committee submits the following plans for your consideration and study. It will suffice to note that these plans represent the activity of the committee during the past year.

A. COMPLETE CONSOLIDATION

1. Requirements

- a. Discontinuance of outlying schools.
- b. Construction of 2 room addition to Village School.

2. Cost

a. Initial

1. Construction	\$12,000 00	
2. Equipment		
a. Furnace	1,800 00	
b. Bus	3,600 00	
c. Books, desks, etc.	1,200 00	
Total (Initial)	<hr/>	\$18,600 00

b. Operation

1. Teachers	\$5,000 00	
2. Janitor	.700 00	
3. Fuel	1,000 00	
4. Lights	50 00	
5. Bus Service	1,080 00	
Total (Operation)	<hr/>	7,830 00

c. Present Operation Cost \$12,687 00

B. PARTIAL CONSOLIDATION

1. Requirements

- a. Discontinuance of Edison and North Newcastle Schools.
 1. All pupils from Edison commute to Village

2. North Newcastle School
 - a. Grades 1-5 enroll at Pond Road
 - b. Grades 6-8 commute to Village
- b. Maintenance and repair on Pond Road School
- c. Construction of 1 room addition to Village School

2. Cost

a. Initial

1. Construction	\$6,000 00	
2. Equipment		
a. Furnace	1,800 00	
b. Books, desks, etc.	600 00	
3. Repair on Pond Road	400 00	
Total (Initial)	8,800 00	8,800 00

b. Operation

1. Pond Road (same as at present)	\$1,857 00	
2. Village School		
a. Teachers	4,000 00	
b. Janitor	500 00	
c. Fuel	800 00	
d. Lights	35 00	
e. Bus Service	1,750 00	
Total (Operation)	8,942 00	8,942 00

C. PRESENT SYSTEM—EXTENSIVE REPAIR

1. Requirements

- a. Maintain and repair all 4 schools
- b. 1 room addition to Village School

2. Cost

a. Repairs	\$2,455 00	
b. Construction and Equipment	6,500 00	
c. New Furnace for Village	1,800 00	
Total (Initial)	10,755 00	10,755 00

d. Operation		
1. Janitor	\$ 185 00	
2. Fuel	150 00	
3. Lights	15 00	
Increased operation of Village School	<u> </u>	350 00
Present cost		12,687 29
		<u> </u>
Total Operation Cost per year		\$13,037 29

D. PRESENT SYSTEM—IMPERATIVE REPAIR*

1. Maintain and repair all 4 schools		
2. Cost		
a. Village School		
1. Fire Escape Door	\$250 00	
2. New Toilets	500 00	
3. Paint	250 00	
4. Windows	55 00	
	<u> </u>	\$1,055 00
b. Edison		
1. Paint		
2. Minor Repairs	\$200 00	
	<u> </u>	200 00
c. North Newcastle		
1. Paint		
(inside--outside)	\$300 00	
2. Blackboards	100 00	
3. Windows and repairs	400 00	
	<u> </u>	800 00
d. Pond Road		
1. Paint	\$100 00	
2. Chimney	200 00	
3. Minor repairs	100 00	
	<u> </u>	400 00
		<u> </u>
Total cost of repairs		\$2,455 00

* Many of these repairs have been accomplished

ADVANTAGES AND DISADVANTAGES OF CONSOLIDATION

Advantages

1. Equal opportunity for pupils
2. Teachers have less grades and therefore more time per pupil
3. Best of equipment
4. Costs less to operate.

Disadvantages

1. Bus service—necessity of transportation
2. Youngest pupils—long away from home
3. Initial expense

RECOMMENDATIONS

Due to present conditions of which we are aware we suggest only the following recommendations:

1. We recommend that a reserve fund be created by allocating \$1500 each year for a period of 3 years.
2. We recommend that a committee of three be appointed for a period of 3 years for the continuity of this study.

Faithfully submitted,

REV. CECIL L. WITHAM.
MRS. DORIS GLIDDEN.
MR. ELDON HUNT.

Town Clerk's Report

VITAL STATISTICS

20 Births
53 Marriages
26 Deaths and Burials

DOG TAX ACCOUNT

111 Male Dogs at \$1.15	\$127 65
13 Female Dogs at \$5.15	66 95
26 Spayed Females at \$1.15	29 90
<hr/>	<hr/>
150 Total No. of Dogs	\$224 50

TOWN CLERK'S FEES

150 Dogs at 25c	\$ 37 50	
Paid State Treasurer	187 00	
	<hr/>	\$224 50

EMMA H. WADE,
Town Clerk.

No Report Submitted of
NEWCASTLE FIRE COMPANY

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 seventeenth, A. D., at 7:30 o'clock in the evening to act upon the 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 three Selectmen for the ensuing year.

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

ART. 6 To choose a Board of three 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.

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. 14 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	\$2,600 00	
Incidentals	1,400 00	
	<hr/>	\$ 4,000 00

ABATEMENTS

150 00

EDUCATION:

Common Schools	\$9,500 00
School Insurance	300 00
School Repairs	1,000 00

Flag Account	25 00	
	<hr/>	10,825 00
Second Schools (Tuition)		4,800 00
HIGHWAYS:		
Common Roads	\$3,000 00	
Repair of Bridges	150 00	
Repair of Sidewalks, carried over		
Sheepscott Bridge, advanced cost	252 80	
Tarring and Patching Streets	200 00	
Tarring Highways:		
Sheepscott - No. Newcastle Road	1,300 00	
Pond Road	900 00	
Village Streets	1,300 00	
Special Resolve Maintenance	200 00	
Cutting Bushes, etc.	300 00	
State Aid Patrol	550 00*	
State Highways and Snow Removal	530 00*	
Snow Removal	3,000 00	
Third Class Maintenance	472 00*	
State Aid Construction	800 00	
	<hr/>	12,954 80
PROTECTION:		
Newcastle Fire Company Operation	\$ 500 00	
Liability Insurance	60 00	
	<hr/>	560 00
Street Lights		930 00
WELFARE:		
Mothers' Aid	\$ 750 00	
Dependent Children	400 00	
Town Poor	800 00	
	<hr/>	1,950 00

MISCELLANEOUS:

American Legion	\$ 30 00	
Maine Publicity	50 00	
Skidompha Library	300 00	
Damariscotta Mills Library	25 00	
State Nurse	80 00	
Installment on Note	1,000 00	
Interest on Note	150 00	
	<hr/>	1,635 00
		<hr/>
		\$37,804 80

ART. 16 To see if the Town will vote to raise and appropriate the sum of \$350.00 to redeem its share of the joint fund note of \$700.00 with the town of Nobleboro, it being the amount of the operating deficit of the Fish Stream for the season of 1946.

ART. 17 To see if the Town will vote to authorize the Selectmen to borrow such sums of money as may be needed to pay current running expenses in anticipation of taxes.

ART. 18 To see if the Town will vote to authorize the Selectmen to borrow, in behalf of the Fish Committee, on such terms as they deem feasible, such sums as may be needed for operating expenses at the Stream, in anticipation of receipts, or to take care of any deficit that may occur for the season of 1947. Sec. 96, Chapter 80, R. S. 1944.

ART. 19 To see if the Town will vote to establish June 1, 1947 as the date on which this year's current taxes shall be due and payable.

ART. 20 To see if the Town will vote to allow a discount, and at what rate, on all current taxes paid

on or before July 1, 1947, and raise and appropriate the estimated amount necessary to meet the discount voted.

ART. 21 To see if the Town will vote to charge interest, and at what rate and the date the interest shall commence, on all taxes remaining unpaid on the date established.

ART. 22 To see what amount the Town will vote to allow per day for men, trucks, teams and equipment for work on the highways, bridges, etc., for the ensuing year.

ART. 23 To see if the Town will vote to authorize and empower the Selectmen and Treasurer to sell any property which the town may have acquired by the virtue of tax deeds or tax liens, and issue and deliver in behalf of the Town such Quit Claim deeds as may be necessary to transfer the right, title and interest of the town, and also to assign unexpired mortgage liens, whenever they consider it for the best interest of the town to do so.

ART. 24 To see if the Town will vote to restore, by installation, the Street Light at the entrance of the driveway to Edward O'Neal's residence, Sheepscott, and raise and appropriate the sum of \$12.00 for its operation for the ensuing year.

ART. 25 To see if the Town will vote to raise and appropriate the sum of \$150.00 for the purchase, by the Sheepscott Volunteer Fire Company, of additional fire fighting equipment for the protection of Newcastle property. (By request).

ART. 26 To see if the Town will vote to enter into a contract with the Central Maine Power Company for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the town during the term of said contract, the town will pay for such street lighting service in accordance with the Company's municipal street lighting rate on a contract basis. (An approximate saving of five (5%) percent over the non-contract service rate.)

ART. 27 To see if the Town will vote to instruct and authorize the Selectmen to execute, in behalf of the Town, such a ten year lighting contract, as covered in Article 26, with the Central Maine Power Company.

ART. 28 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, 1948, 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 March 1949 and every year thereafter, elect one of each for a period of three years; and empower the Board so chosen to elect its own officers, i.e., Chairman, Secretary, Accountant, etc.

ART. 29 To see if the Town will vote to accept, at no land damage to the town, as a town way, the now private way, known as Avenue B in the Edgar Smith development in the Ross field, so called, viz:

A strip of land thirty five (35) feet wide, partially based, beginning at the bend in Liberty Street near the property line between Ralph H. Sprague and Miss Helen Bachrach, and extending in a south-westerly

direction eight hundred and thirty (830) feet to C Street as shown on the map of the development, copies of which are on file in the Register of Deeds office at Wiscasset and at the Newcastle Town Clerk's office. Sec. 31, Chapter 84, R. S. 1944. (By request).

ART. 30 To see if the Town will vote to continue the Citizens' Committee of three to work with the Superintending School Committee and the Superintendent of Schools in continuing the study of the Town's school system.

ART. 31 To see if the Town will vote to raise and set aside for future school purposes, the sum \$1500.00 as recommended by the School Survey Committee. Sec. 127, Chapter 80, R. S. 1944.

ART. 32 To see if the Town will vote to adopt the provisions of Chapter 204; Section 109A to 109F, inclusive, of the Laws of Maine 1945, relative to an Act authorizing Municipalities to establish, maintain, conduct and Finance Recreational Facilities. Act or Transact any business thereto. (By request).

ART. 33 To see if the Town will vote to raise and appropriate the sum of \$500.00 for the expense, support and maintenance of the Regional Recreational Center, located and administered at Damariscotta, Maine. Act to transact any business thereto, under the provisions of Sections 109A to 109F, inclusive, Chapter 204, R. S. Public Laws of 1945. (By request).

ART. 34 To elect all other town officers, or instruct the Selectmen to appoint.

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 seventeenth, 1947, for the purpose of revising the list of voters.

Given under our hands at Newcastle, Maine, this eighth day of March A. D. 1947.

JAMES E. DALTON,
WILLIAM L. FLYE,
EBEN C. HAGGETT,
Selectmen of Newcastle.

Attest: