

1948

Annual Report of the Municipal Officers of the Town of Newcastle For the Year Ending February 14, 1948

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ANNUAL REPORT

of the

MUNICIPAL OFFICERS

**TOWN of NEWCASTLE
MAINE**

For the Year Ending

February 14, 1948

THE LINCOLN COUNTY NEWS

Damariscotta, Maine

The 1948 Town Report

This report, as in the case of the reports for the past three years, has been prepared in considerable detail to acquaint the citizens and taxpayers with the conditions, both physically and financially, of the town, what has been accomplished the past year, what is needed to be done and of that, what is recommended for 1948.

YOUR MUNICIPAL OFFICERS.

Please read carefully:

1. Declaration of inventories, page 30.
2. Tax exemptions, page 30.
3. Important notice, page 33.

If you wish to refer to the town report during the session of the annual meeting, please bring your copy with you.

The Town of
Newcastle, Maine
is awarded This Certificate of
Supreme Merit
For the Annual Town Report
1947

Judges:

ORREN C. HORMELL
LAWRENCE L. PELLETIER
RICHARD A. HEBERT
JOHN F. SINGER
DONALD E. DUNN

MAINE MUNICIPAL ASSOCIATION
CHARLES A. HAYNES, President
LEIGH WEBBER, Secretary

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

Superintending School Committee

PAUL F. SMITHWICK

CHARLES M. GILES

ELDON C. HUNT

Superintendent of Schools

BLYNNE ALLEN

Constables

RALPH SPRAGUE

RALPH SPRAGUE, JR.

RAYMOND STEVENS

Special Constables

HARRY McDONALD

CLARENCE P. WYNN

HERMAN BOYNTON

Special Officer

FRANK E. J. DODGE

Dog Constable

FRANK E. J. DODGE

Cemetery Trustees

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

Road Commissioners

JAMES E. DALTON WILLIAM L. FLYE
EBEN C. HAGGETT

Fire Wardens

WILLIAM L. FLYE J. WALDO VERNEY
J. HENRY REAY THOMAS E. GAY
J. J. CHRISTIE EDGAR SMITH

Fire Inspector of Buildings

RALPH SPRAGUE

Fire Chief

CHESTER M. CLARK

Public Weighers

CHARLES LESSNER GEORGE H. MELVILLE
CLAYTON B. WEBB

Sealer of Weights and Measures

GEORGE W. SINGER

Health Officer

ARTHUR D. STETSON

Truant Officer

RAYMOND STEVENS

Budget Committee

(For three years)

ELDON C. HUNT

JOHN A. PUCKEY

JOSEPH B. SHATTUCK

(For two years)

JOHN N. GLIDDEN

WARD L. SHATTUCK

ARTHUR D. STETSON

(For one year)

CHESTER M. CLARK

LLOYD BYERS

LAWRENCE HALL

Auditors

JOHN T. SINGER

M. G. ALLEN

STATE OF MAINE
State Department of Audit
Augusta

March 6, 1947

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 J. T. Singer and M. G. Allen for the period February 16, 1946 to February 15, 1947 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which which 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.

FMB:mt

C O M M E N T S

Re: Audit of Accounts — Town of Newcastle
February 16, 1946 to February 15, 1947

Cash

The balance of cash at February 15, 1947 of \$5,594.43, as reflected by the records of the Treasurer, was reconciled with the statement of the First National Bank of Damariscotta.

The analysis made of receipts and deposits indicated that all cash recorded as received, with the exception of \$170.41 cash on hand, had been deposited in the bank.

All disbursements had been made by check and were supported by warrants which had been signed by a majority of the Board of Selectmen.

An examination of the warrants indicated that all had been paid in full.

Accounts Receivable

This account is represented by an amount of \$88.52 due from the State of Maine for charity cases, which remained unpaid at the year end.

Taxes Receivable

The commitment book was added and checked to the valuation book with no variations being noted.

The 1946 assessment charged to the Collector was accounted for as follows:

Cash Receipts	\$32,841.91	97.005%
Discounts	653.31	1.929%
Abatements	40.56	.121%
Taxes Receivable	320.26	.945%
	<hr/>	<hr/>
	\$33,856.04	100.000%

All abatements were examined and were found to have been signed by the required number of Assessors.

All transactions affecting prior years' unpaid taxes were examined.

All cash recorded as received by the Tax Collector was traced to deposit with the Treasurer.

It was ascertained that all uncollected 1945 assessments on real estate had been secured by tax liens.

Tax Liens

During the year, the balance of the tax liens was reduced by \$847.85. The detail of the outstanding tax liens is shown on Schedule A-12.

Tax Deeds

The tax deeds were reduced by \$194.71 during the year under review. At February 15, 1947, there was \$100.76 outstanding on this account, the detail of which is shown on Schedule A-13.

Capital Reserve Fund

The investments of the Capital Reserve Fund were verified by physical count of the United States Savings Bonds and by inspection of the bank pass book No. 10677 of the First National Bank of Damariscotta.

During the year under review, a transfer of \$2,442.80 was made from the School Capital Reserve Fund to the School Repairs account.

It was ascertained that the interest had been added to the savings account and that the appreciation on the United States Savings Bonds, Series F, had been properly accounted for.

A statement of the operations of this Fund for the year ended February 15, 1947 is shown on Schedule A-7.

Notes Payable

Authorization was given the Selectmen at a special town meeting to issue a note for \$5,000, the proceeds of which would be applied against the 1946 tax commitment. This is a 3% note maturing on April 26, 1947 and is held by the First National Bank of Damariscotta.

A temporary loan of \$5,000 issued in anticipation of 1946 tax receipts was paid during the year.

Tax Acquired Property

At February 15, 1947, there was only one piece of tax acquired property which was carried on the books at \$5.00.

Surplus

The Surplus at February 15, 1947 was:

Appropriated	\$7,726 53
Net Deficit	1,324 48

Net Total	\$6,402 05
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The Appropriated Surplus represents the balances of certain appropriation accounts which are carried forward to the ensuing year.

The Unappropriated Surplus at February 15, 1946, of \$3,107.03, was reduced by \$4,431.51 during the year, which resulted in a Net Deficit of \$1,324.48 at the close of the municipal year. The major factor contributing to this decrease was the issuing of the \$5,000 note.

A complete analysis of the change in this account is shown on Exhibit E of this report.

Trust Funds

The securities and savings accounts covering investment of the trust funds were verified, and the checking account was reconciled with the bank statement.

All income was properly accounted for and all expenditures appeared to have been made in accordance with the terms of the bequests.

General

Cash receipts from excise taxes were verified from the copies of the receipts issued. All revenues from this source were traced to deposit with the Treasurer.

The following corporate surety bonds were found on file:

Treasurer—\$5,000, Peerless Casualty Co.—
Bond No. F10793

Tax Collector—\$2,000, Fidelity & Casualty Com-
of New York—Bond No. 1619297

A test check was made of vouchers and payrolls on file and all so examined appeared to be reasonable and proper charges.

Town of Newcastle Exhibit A
COMPARATIVE BALANCE SHEET

GENERAL FUND

ASSETS		Feb. 15, 1947	Feb. 15, 1946
Cash		\$ 5,594.43	\$ 3,951.12
Accounts Receivable (Schedule A-1)		88.52	48.00
Taxes Receivable:			
Current Year (Sch. A-2)	\$320.26		\$ 658.72
Prior Years (Sch. A-2)	32.43		677.02
	<u>402.69</u>		<u>1,335.74</u>
Less—Reserve for Losses	44.38		607.56
		358.31	728.18
Tax Liens (Sch. A-3)	333.37		1,181.22
Less—Reserve for Losses	27.96		
		305.41	1,181.22
Tax Deeds (Sch. A-4)	100.76		295.47
Less—Reserve for Losses	50.38		295.47
		50.38	0.00
Tax Acquired Property (Sch. A-5)		5.00	19.64
Capital Reserve Fund (Sch. A-6)		7,708.70	10,067.50
TOTAL ASSETS—GENERAL FUNDS		<u>\$14,110.75</u>	<u>\$15,995.66</u>
TRUST FUNDS			
Demand Deposits (Schedule A-9)		\$ 658.04	\$ 556.05
Time Deposits (Schedule A-9)		1,089.24	897.71
Investments (Schedule A-9)		14,500.00	14,200.00
TOTAL ASSETS—TRUST FUNDS		<u>\$16,247.28</u>	<u>\$15,653.76</u>
LIABILITIES			
Notes Payable (Schedule A-8)		Feb. 15, 1947 \$ 5,000.00	Feb. 15, 1946
RESERVE			
Capital Reserve Fund (Schedule A-7)		7,708.70	10,067.50
Appropriated (Exhibit D)	\$2,726.53		\$2,821.13
SURPLUS			
Net Deficit (Exhibit E)	1,324.48		3,107.03
		<u>1,402.05</u>	<u>5,928.16</u>
TOTAL LIABILITIES, RESERVES AND SURPLUS—GENERAL FUND		<u>\$14,110.75</u>	<u>\$15,995.66</u>
TRUST FUNDS			
Principals (Schedule A-10)		14,475.00	13,952.21
Unexpended Income (Schedule A-10)		1,772.28	1,701.55
TOTAL LIABILITIES—TRUST FUNDS		<u>\$16,247.28</u>	<u>\$15,653.76</u>

Town of Newcastle Exhibit D
STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended February 15, 1947

	Balance 2-16-46	Approp- riations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	BALANCES		
								Over- draft	Unex- pended	Carried Forward
GENERAL GOVERNMENT										
Town Officers		\$ 2,000.00			\$ 2,000.00	\$ 2,001.15		\$ 1.15		
Incidental Expenses		1,000.00	\$ 6.00		1,006.00	1,160.57		154.57		
		<u>3,000.00</u>	<u>6.00</u>		<u>3,006.00</u>	<u>3,161.72</u>		<u>155.72</u>		
PROTECTION										
Newcastle Fire Co.		500.00			500.00	500.00				
Liability Insurance		60.00			60.00	60.00				
Pipe Line—Special (Fire Apparatus)	\$ 834.50	530.00			1,364.50	200.00				\$1,164.50
Street Lights		930.00			930.00	930.00				
	<u>834.50</u>	<u>2,020.00</u>			<u>2,854.50</u>	<u>1,690.00</u>				<u>1,164.50</u>
HEALTH										
Public Health Nurse		80.00			80.00	80.00				
HIGHWAYS AND BRIDGES										
Common Roads		2,000.00			2,000.00	2,734.13		734.13		
Repair of Bridges		1,700.00	117.79		1,817.79	1,831.41		13.62		
Snow Removal		2,300.00	1,423.64		3,723.64	4,489.10		765.46		
Snow Fence	200 00				200.00	279.60		79.60		
State Aid Road	769 19	533.00	2,665.00		3,967.19	4,278.31		311.12		
State Aid Maintenance		525.00			525.00	532.50		7.50		
State Aid Patrol		550.00			550.00	527.60			\$ 22.40	
Maint. of 3rd Class Rd.		472.00	1,011 95		1,483.95	1,467.71				16.24
Tarring Streets		200.00			200.00	213.76		13.76		
Repair of Sidewalks		300.00			300.00					300.00
Spec. Resolve Const.	200.00		1,116.29		1,316.29	1,456.77		140.48		
Cutting Bushes		300.00			300.00	190.29			109.71	
South Newcastle Bridge		800.00			800.00	748.21			51.79	
Unimproved Roads			870 21		870.21	935.41		65.20		
Road Grader		450.00			450.00	465.00		15.00		
	<u>1,169.19</u>	<u>10,130.00</u>	<u>7,204.88</u>		<u>18,504.07</u>	<u>20,149.80</u>		<u>2,145.87</u>	<u>183.90</u>	<u>316.24</u>

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	Balance 2-16-46	Approp- riations	Cash Receipts	Other Credits
CHARITIES				
Town Poor		200.00	164.45	
State Poor			472.60	88.52
Mothers' Aid		700.00		
		<u>900.00</u>	<u>637.05</u>	<u>88.52</u>
EDUCATION				
Common Schools	474.60	8,500.00	3,768.39	
Secondary Schools	283.08	4,300.00	500.00	
Insurance	44.59	235.00		
Flag Account	15.17	10.00		
School Repairs		600.00	2,442.80	
	<u>817.44</u>	<u>13,645.00</u>	<u>6,711.19</u>	
LIBRARY				
Skidompha Library		300.00	30.00	
Damariscotta Mills Library		25.00	2.50	
		<u>325.00</u>	<u>32.50</u>	
UNCLASSIFIED				
American Legion		30.00		
Discount on Taxes		720.00		
Maine Publicity Bureau		50.00		
		<u>800.00</u>		
SPECIAL ASSESSMENTS				
State Tax		5,481.31		
County Tax		1,964.87		
		<u>7,446.18</u>		
TOTAL—All Depts.	<u>\$2,821.13</u> (A)	<u>\$38,346.18</u> (C)	<u>\$14,591.62</u> (B)	<u>\$88.52</u>

Exhibit D—Continued

Total Available	Cash Disbursements	Other Charges	BALANCES		
			Over-draft	Unex-pended	Carried Forward
364.45	605.92		241.47		
561.12	561.58		.46		
700.00	472.12			227.88	
<u>1,625.57</u>	<u>1,639.62</u>		<u>241.93</u>	<u>227.88</u>	
12,742.99	12,422.51				320.48
5,083.08	4,432.45				650.63
279.59	316.94				37.35
25.17	16.18				8.99
3,042.80	2,728.27			11.49	303.04
<u>21,173.63</u>	<u>19,916.35</u>			<u>11.49</u>	<u>1,245.79</u>
330.00	330.00				
27.50	27.50				
<u>357.50</u>	<u>357.50</u>				
30.00	30.00				
720.00		823.72	103.72		
50.00	50.00				
<u>800.00</u>	<u>80.00</u>	<u>823.72</u>	<u>103.72</u>		
5,481.31	5,481.31				
1,964.87	1,964.87				
<u>7,446.18</u>	<u>7,446.18</u>				
<u>\$55,847.45</u>	<u>\$54,521.17</u>	<u>\$823.72</u>	<u>\$2,647.24</u>	<u>\$423.27</u>	<u>\$2,726.53</u>
	(B)		(E)	(E)	(A)

Town of Newcastle Exhibit E
**ANALYSIS OF CHANGE FROM UNAPPROPRIATED
SURPLUS TO NET DEFICIT**
Year Ended February 15, 1947

Unappropriated Surplus—February 16, 1946		\$3,107.03
Adjustments Affecting Previous Years:		
Charges:		
Adjustments of Reserve for Losses on Tax Liens	\$ 121.56	
Tax Acquired Property Written off	14.64	
Total Charges		\$ 136.20
Credits:		
Adjustment of Reserve for Losses on Tax Deeds	62.64	
Adjustment of Reserve for Losses on Taxes Receivable	51.24	
Total Credits		113.88
NET ADJUSTMENTS		22.32
ADJUSTED SURPLUS		3,084.71
Decrease:		
Appropriation Balances:		
Overdrafts (Exhibit D)	\$2,647.24	
Unexpended (Exhibit D)	423.27	
	2,223.97	
Notes Payable	5,000.00	
Appropriation for Road Grader	450.00	
TOTAL DECREASE		7,673.97
Increase:		
Excise Tax	1,667.42	
Overlay	863.05	
Bank Stock Tax Refund	518.93	
Supplemental Tax	108.81	
Tax Liens Fees	90.00	
Railroad and Telegraph Tax Refund	16.57	
TOTAL INCREASE		3,264.78
NET DECREASE		4,409.19
NET DEFICIT—February 15, 1947 (Exhibit A)		\$1,324.48

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, 1947

Real Estate, Resident:

Land	\$ 96,560 00	
Buildings	330,475 00	\$427,035 00

Real Estate, Non-Resident:

Land	\$ 52,475 00	
Buildings	186,670 00	239,145 00

Personal Estate:

Resident	\$ 48,586 00	
Non-Resident	26,134 00	74,720 00

	\$740,900 00
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DESCRIPTION OF PERSONAL PROPERTY

Resident:

Horses and Mules, 33	\$ 2,170 00
Oxen, 8	570 00
Milk Cows and Heifers that have freshened, 164	12,300 00
Heifers over two years old, 50	2,880 00
Heifers 18 months to two years, 30	1,200 00
Goats, 9	90 00
Domestic Fowl (over 50 in number) 3695	2,586 00
Money at Interest	2,500 00
Stock in Trade	16,250 00
Portable Mills, 2	500 00
Wood and Bark, 2 lots	800 00
Boats, 2	200 00
Musical Instruments, 3	400 00
Radios, 188	3,090 00
Electrical and Other Modern Appliances, 7	1,850 00

Machinery and Equipment	1,150 00	
Other property	50 00	
		<hr/>
		\$48,586 00
Non-Resident:		
Stock in Trade	\$18,754 00	
Portable Mill, 1	200 00	
Lumber	4,250 00	
Gasoline Pumps, 20	2,930 00	
		<hr/>
		\$26,134 00
Exempt Live Stock and Poultry		
-Cattle, 18 months and younger, 115	\$ 3,420 00	
Sheep (to the number of 35), 35	350 00	
Swine (to the number of 10), 3	30 00	
Domestic Fowl (to the number of 50), 639	432 00	
		<hr/>
		\$ 4,232 00
Property Assessed, But Not Included in Valuation		
Town Property not used for Municipal Purposes	\$ 525 00	
Property of Veterans and Others exempt by Law	4,660 00	
		<hr/>
		\$ 5,185 00

APPROPRIATIONS MARCH 17, 1947

ADMINISTRATION:

Town Officers	\$2,600 00	
Incidentals	1,400 00	\$ 4,000 00
Discount on Taxes		700 00
Abatements		150 00

EDUCATION:

Common Schools	\$9,500 00	
School Insurance	300 00	
School Repairs	1,000 00	
Flag Account	25 00	10,825 00
Secondary Schools (Tuition)		4,800 00

HIGHWAYS:

Common Roads	\$3,000 00	
Repair of Bridges	150 00	
Sheepscott Bridge, advance in cost over original esti- mate	252 80	
Tarring and patching streets	1,500 00	
Highways	1,300 00	
Pond Road	900 00	
Special Resolve Maintenance	200 00	
Cutting Bushes	300 00	
State Aid Patrol	550 00	
State Highway Patrol	530 00	
Snow Removal	3,000 00	
Third Class Maintenance or State Aid Construction	472 00	
State Aid Construction	800 00	12,954 80

PROTECTION:

Newcastle Fire Company Operation	\$ 500 00	
Liability Insurance	60 00	560 00
Street Lights		942 00

WELFARE:

Mothers' Aid	\$ 750 00	
Dependent Children	400 00	
Town Poor	800 00	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 of 1946 note of \$5,000.00	1,000 00	
Interest on 1946 note of \$5,000.00	150 00	

Fish Stream note (1946 deficit)	350 00	
Sheepscott Volunteer Fire Company	150 00	
Recreation Center	500 00	
School Building Reserve	1,500 00	4,135 00
		<hr/>
Total Town Appropriations		\$41,016 80
State Tax		5,664 77
County Tax		2,522 63
		<hr/>
Total Appropriations		\$49,204 20
Overlay		499 20
		<hr/>
Commitment		\$49,703 40
268 Polls at \$3.00		804 00
		<hr/>
Amount to be raised by taxation		\$48,899 40

Special Town Meeting September 15, 1947

At this meeting there was raised for the purchase of an auto chassis for an auxiliary fire truck the sum of

\$ 1,200 00

This amount to be raised by appropriation at the annual meeting in March, 1948.

Rate of taxation, 66 mills.

JAMES E. DALTON,
WILLIAM L. FLYE,
EBEN C. HAGGETT,
Assessors.

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 citizens and taxpayers of the town, our annual report for the fiscal year, ending February 14, 1948, together with the conditions of the town and our recommendations for the year 1948-1949.

The Treasurer's cash balance of \$6,234.04 is slightly in excess of last year's. Of this amount \$3,828.85 is being carried over for application to specific 1948 projects to reduce appropriations. The amounts carried over are set forth in the Summary of Overdrafts and Balances in the Selectmen's Financial Report.

Due to the small amount remaining in the delinquent deed and lien account, no special effort was made for collections.

The established custom of frequent consultations with the various State Departments and the Maine Municipal Association was continued. These contacts proved of great assistance, especially in our State Aid Construction and Welfare work.

ADMINISTRATION

The work of the administration has proceeded along the lines of the past three years. We find that more and more demands are being made upon the time of the municipal officers, and we feel that the present part time method of operation is fast becoming outmoded and, in order to operate efficiently, a change will have to be made in the not too distant future when it is going to be more or less difficult to find efficient

personnel who will undertake the job for a fraction of the compensation in commercial lines or even received by the construction and maintenance forces.

AUDIT

The 1947 accounts for all departments of the town, handling finances, have been audited by the State Department of Audit and pronounced correct and in order. As there is not sufficient time to prepare an audit, made between the time of closing the books and the printing of the town report, for publication in the current year's report, it is necessary to print the auditor's report of the preceding year. Therefore, the auditor's report for 1946 appears in this, the 1947 annual report.

HIGHWAYS

Maintenance

At the annual meeting in March 1947 you again authorized your Selectmen to act as you Road Commissioners. We feel that better supervision and control of the road maintenance program can be had by centralized personnel than by the old system of divided authority in several districts.

In this year's maintenance program we employed a small bulldozer for grading and smoothing up the surface with very good results at a comparatively normal cost. As we have repeatedly mentioned, the condition of our unimproved, or country, roads are still in poor shape. With the relatively small appropriation per mile that we have, it is impossible to do any permanent construction and consequently the amount of superficial maintenance we are able to do has to be done over and over again each year which in a measure is more or less wasted.

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, we were allotted \$930.72 for this year's work. The majority of this money was expended on the rural mail route north from the Edison Schoolhouse to State Aid Highway No. 1 near the foot of Shattuck's hill, so called, a distance of 1.25 miles.

Improvements

Following the line of our recommendations of last year, that section of Maine Street northwest from Genthner's Corner to the lower depot road was reconstructed under a State Aid project. While we were unable to improve the entire distance to the railroad crossing, yet what was done was an excellent and permanent job. It eliminated a very hazardous traffic situation. Due to the nature of the job, the necessity of removing the large elm trees (5) along the eastern bank and the replacement of the sidewalk, made the project more costly than originally estimated, but it is considered that the improvement obtained fully justified the additional expenditures.

A study of the unfinished highway projects for the coming year's work, lead us to believe that the following should be undertaken in 1948:

1. a. The improvement of Maine Street from the lower depot road up to the railroad crossing.
- b. Further fill should be made on the cut-off hill on the Alna-North Newcastle road to lessen the present grade, which is exceptionnal steep and hard to maintain, especially during the winter months.

Projects beyond the above for future consideration are:

1. The completion of the unimproved section of .40 miles of State Aid Highway No. 1 between the Reach Road and the Preble place, so called.

2. Further extension of the improvement of the Alna-North Newcastle road from the Grange Hall to the Alna line. This is to be an ultimate through route to the northwest and should be improved as speedily as funds and conditions will permit.

During the past few years construction costs have doubled and, with the limited amount of funds available, only a comparatively short section can be completed in any one year and, unless some other means can be derived for financing these much needed projects, it will be a long time before they can be entirely completed.

Snow Plowing and Sanding

In 1945 a five year contract for the plowing and sanding of our highways was let to Albert Fitch of Newcastle and O. Wendell Holmes of South Bristol. Mr. Holmes, after two years, found that being so far away he could not do justice to the job and asked to be released. His section was recontracted to Elbridge F. Verney, Jr. of Sheepscott.

This has been an unusual season with an exceptional amount of both snow and ice. Newcastle is plowing 36.75 miles of highway, 19 in the northern section and 17.75 in the southern section. The problem of plowing is not as difficult as that of sanding which has always been, due to the many condition complications, one of the major "head aches" of the highway supervisory forces and the contractors. This service is paid for in part by the State and a more efficient service is now being required from the contractors than formerly.

Village Streets

To properly maintain and avoid costly reconstruction, streets and improved surface highways should be tarred at least once in every two years.

To carry out this program all streets were conditioned and retarred this year. Due to the fact that the cost of tar and labor of application had increased beyond our estimate it was not possible to carry out the full tarring program we had planned, and it was necessary to omit the contemplated improvement on the Sheepscott-North Newcastle road. This project is being considered for this coming season and, by so postponing, will stagger the tarring program which otherwise would have bunched them all together in the one year.

Pond Road

This section of Route 213 was retarred this season. As soon as funds and conditions will permit, this section should be reconditioned to the point where it may be accepted by the State as an improved State Aid Highway and relieve the town of the excessive maintenance it is now costing us.

Sidewalks

In addition to the sidewalk that was constructed along with the improvement of Main Street, a section of walk was constructed along Mills Street. In constructing these walks, Blue Rock mixture was used in place of cement.

Special Resolve Construction

Due to the fact that the 1947 session of the Legislature allotted us only \$500.00 for each of the 1947 and 1948 construction seasons, no work under this projects was undertaken this past season. It is planned to again take up this work in 1948 when the entire amount of \$1000.00 will be available.

BRIDGES

Sheepscott

Work was started the first of August 1947 by the Simpson Construction Company of Augusta on the new bridge across the Sheepscot River at Sheepscott

village. To date, all piling have been driven and all steel placed with the exception of the most eastern, or Dyer River, span. It is expected that construction will have progressed to the point where it may be opened to traffic in the early part of the summer of 1948.

In connection with its completion, the State has agreed to place lighting fixtures thereon, but the two towns will have to maintain the lights on a street lighting basis. This installation calls for four lights, two in Alna and two in Newcastle and an article is being included in this year's Warrant for its approval and an appropriation for the project.

In further connection with its completion, it has been suggested that it be dedicated as a memorial to those of Alna and Newcastle who served in the efforts of World War II.

Neither town has a memorial and to provide a suitable one would be very costly. Here is an outstanding, permanent monument well-adapted for such a memorial at a nominal expenditure, one that would affect a very large percent of the citizenry, directly or indirectly, of both towns.

The plan would be, if Alna wished to join with us, to place an appropriate tablet on the bridge railing at the line between the two towns. If Alna should not desire to join in this project, the plan would be to so dedicate Newcastle's portion of the bridge to its war participants and place the tablet at the eastern or Newcastle end. An article is also included in this year's Warrant for the approval of this project and, if approved, an appropriation for the cost of the tablet, etc.

North Newcastle

With the completion of the Sheepscott Bridge, the only one not rebuilt or reconstructed in the past four years is the one across the Dyer River at North New-

castle. This should be done, and it is recommended for reconstruction this coming year.

FIRE PROTECTION

Newcastle Village

With the lack of water in so many localities in town, it has been felt for a long time that our present fire fighting equipment did not provide the protection it should. To this end, a portable Hale pump and a 660 gallon tank were procured a year or so ago and this year a G M C chassis, upon which to mount them, was purchased.

This equipment, together with 1000 feet of hose from surplus commodities has been assembled and has already proven its efficiency.

This equipment is to be used as an advanced unit to hold in check any fire while the engine is being set-up and hose run out, etc. The first few minutes of any fire determines its course and often times prompt action may extinguish it without any appreciable amount of damage.

Sheepscott Voluntary Fire Company

Lumber for the building to house the fire equipment, previously purchased by private subscription, has been procured and it is planned to erect the building in the spring on the plot of land (30 feet x 30 feet) which was given to the town by Miss Grace B. Keyes by her conditional deed, dated August 4, 1947, and accepted by the inhabitants of Newcastle at a special town meeting on August 18, 1947 (Sec. 103, Ch. 80, R. S. 1944).

Work is also progressing on the trailer upon which the portable pump and accessories are to be mounted. It is expected that by mid-summer the above facilities will have been completed and the department in organized order.

Fire Patrols

The forest fire situation became so acute that, in accordance with an order from Governor Hildreth, the town was divided into five zones and seven patrols on a two or three hour basis from 6.30 p. m. to 6.00 a. m. was set up on October 23rd and carried through November 7, 1947.

While there were no fires reported in Newcastle, there were in surrounding towns and these patrols proved very efficient organizations.

Therefore, in behalf of the citizens and property owners of Newcastle we, the municipal officers, wish to again express our thanks and appreciation to all those who so willingly and conscientiously served in any way in this fire protection program. It is through such civic cooperation that community projects of this nature are so successfully carried out.

RAILROAD CROSSING SIGNALS

Due to the heavy traffic and the "blind approach," so to speak for east bound railroad and south bound highway traffic at the depot crossing, the matter of the installation of signals at this point was taken up with representatives of the Maine Central Railroad. The railroad has under study the installation of signals at several such crossings throughout the State and this one is among them.

FISH STREAM

The operation of the Fish Stream was more profitable this year than last with a net distribution to each town of \$950.00 which, in accordance with the vote at a special town meeting on July 29, 1947, will be applied towards the cost of the reconstruction of Main Street. The present three year contract with the Green Island Packing Company of Rockland expires with this year's run. An article is being included in this year's Warrant to authorize the Fish

Committee, in conjunction with the Fish Committee of Nobleboro, to contract for the sale of the surplus fish for a term of years not exceeding three.

TAXATION AND VALUATION

At the annual meeting in 1947 you, the voters of the town, raised and appropriated the sum of \$41,016.80 which together with the State assessment of \$5,664.77 and the County assessment of \$2,522.63 and overlay of \$499.20 brought the total commitment up to \$49,703.40, an all time high, an increase of 49% over 1946.

To meet this abnormal increase and more equitably distribute the tax burden, consideration was given to the revaluation of the towns physical property by equalization adjustments and increasing the building valuations by twenty percent. This plan was, as announced in our letter of May 29, 1947, made with the full knowledge and approval of the State Bureau of Taxation. By this method and a careful check of personal estates and stock in trade the town's book valuation was raised from \$611,000.00 to \$740,900.00 or from 78% to 95% of the valuation at which the State Department of Taxation holds Newcastle's valuation.

The general consensus of opinion of tax authorities is that an assessed valuation of a higher percentage of the true value of property and corresponding lower tax rate, more accurately represents the financial condition of a municipality.

In such a large job, it must be understood that some errors and mistakes are bound to creep in. We feel that these errors or inequalities are not wholly the responsibility of the assessors, but rest to a certain degree with the property owner.

Declaration of Inventory

The Revised Statutes, Sec. 35, Chapter 81, R. S. 1944, specifically states that a tax payer "SHALL MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF THEIR POLLS AND ALL THEIR ESTATES, REAL AND PERSONAL."

Such a notice has been published in the annual report of the town for the last three years and is being repeated this year on page 33. If property owners, both resident and non-resident, would follow this course of action and present their inventories and go over them with the assessors, there would be a far better understanding and not so much misunderstanding when the tax bills are received.

Valuation differences can be far better adjusted before the assessment are made than after. MAY WE RECEIVE YOUR COOPERATION.

Tax Exemptions

There is an erroneous belief by some that when one reaches the age of seventy he is automatically exempt from paying a poll tax. This is not so. It is a custom that has been built up over a period of years without any legal foundation upon which to base it. There is no legal age limit to such an exemption, the only course assessors should or are legally permitted to take, except in the case of veterans as noted below, in exempting any one is the fact that a person, regardless of age, is so situated financially that he is unable to pay it. Those able to pay, should be so taxed.

Tax Exemptions of Veterans

Each year there is always a controversy by some, who have served in the armed forces, as to whether he should or should not be assessed for a poll or property tax. To clarify this matter, we print below the conditions, as compiled by the State Bureau of Taxation, covering such exemptions, as outlined in Chapter

81, Section 6X, R. S. 1944, as amended by Chapter 29 of the 1947 Public Laws of Maine:

A Veteran, male or female, to be exempt from any taxation must be:

1. Honorably discharged;
2. A resident of the State of Maine; and
3. Must have served in the armed forces of the United States during some Federally recognized war period.

A. Poll Tax Exemptions

In order for a Veteran to be exempt from poll tax, he must be:

1. A Civil War or Spanish War Veteran; or
2. A World I or II Veteran, receiving compensation or vocational training from the United States Government on account of service connected disabilities.

A World War II Veteran receiving "On Job Training" is not eligible for exemption unless he is receiving a pension or compensation from the United States Government on account of service connected disabilities.

B. Estate Tax Exemptions

Estates of Veterans, which include real and personal property, are exempt up to \$3,500 of taxable valuation if the Veteran:

1. Has reached the age of 62 years; or
2. Is receiving a pension or compensation from the U. S. Veteran's Administration for total disability; (no distinction here between service or non-service connected disability). (Does not apply to persons receiving Emergency Officers Retirement Pay from the War or Navy Departments.)

C. Widows of Veterans

In order for a widow of a Veteran, or of one who died while in service during World War II, to be exempt from taxation up to \$3,500 of taxable valuation, she must be a resident of Maine, and

1. Be receiving, herself, regardless of her age, a pension or compensation from the United States Veteran's Administration; or
2. Be an unremarried widow of a Veteran who had, previous to his death, reached the age of 62 years, or had been receiving compensation for total disability from the United States Veteran's Administration; or

3. Be an unremarried widow whose husband was awarded total disability compensation after his death.

Remember that the divorced wife of a Veteran or the remarried widow of a Veteran, or of one who died while in service during World War II, is not eligible for exemption.

In case the person entitled to the exemption of \$3,500 has property taxable in more than one city or town of the State, such proportion of such total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the State.

The Assessors respectfully request that anyone, affected by any of the above provisions, advise them so that they may give them the exemptions they are legally entitled to.

WELFARE

Up to 1946 our welfare program was comparatively light, but since then it has been gradually increasing and the present outlook is that we will be further requested for municipal assistance. Our present aid may be divided as follows:

Mothers' Aid

Supplementary to Old Age Assistance

Town Aid

The 1947 session of the Legislature passed a law (Chapter 398) whereby towns are no further required to contribute towards the support of neglected children.

This year's welfare budget has been made up with the utmost care, based on past experiences, present obligations and future expenditures on pending cases. Every effort is being made to keep this at as low a cost as is consistent with local and individual case conditions.

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, 1948, 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 Thursday and Friday, April 1 and 2, 1948, 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, 1948, 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 each 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.

While the above Statute specifically mentions Resident Owners, it applies to Non-Resident Owners as well and we respectfully call it to their attention and ask their cooperation in this matter also.

CITATION ·

Each year the Maine Municipal Association reviews, through a Committee, each report of its membership municipalities and awards one supreme and two superior certificates of merit for the outstanding reports in the class in which the municipality may be. The classification is based upon population in multiples of 250, and Newcastle was awarded the supreme merit certificate for its 1947 Annual Report for its class of 751-1000 inhabitants. A reproduction of this certificate is shown on page — of this report.

THE TOWN CHARTER

Newcastle was chartered by the Commonwealth of Massachusetts on June 19, 1753, as the twelfth town in the then Province of Maine.

The first paragraph of the charter, copies of which have been framed and placed in the upper part of the Taniscot Engine House and Garrison Hill Grange Hall, Sheepscott, reads as follows:

“AN ACT for erecting a Place called Sheepscot in the County of York into a district by the Name of Newcastle.”

This is the oldest incorporated town in Lincoln County which was set off from the County of York on June 19, 1760.

CEMETERIES

Due to the fact that the available space for future burials in the existing cemeteries in the town is becoming limited, additional space for such purposes must be provided in the not too distant future. To this end, a certain lot or plot of land, situated on upper Mills Street, is available and suitable for this purpose. Before any such land, plot, etc., can be utilized for cemetery or burial purposes, its use as such must be approved by a vote of the municipality in which it is located. Section 22, Chapter 54, R. S. 1944. This plan is approved by the Town's Cemetery Trustees and an article is being included in the warrant for its approval as outlined above. If approval is granted, steps will be taken to lay out and prepare this plot for cemetery and burial purposes.

WHITE PINE BLISTER

The State Forest Department has mapped an area of 13978 acres within the town of Newcastle infested with White Pine Blister and has completed a “first working” project on 3984 acres or 28.5% of the area. Section 54, Chapter 32, R. S. 1944, provides that the owner of such infested areas shall carry out such control measures as are ordered by the Commission to destroy any or all plants upon his property that may be infected with the disease. Failure to do so, the

Commission may destroy such infected plants and charge the costs to the owner and collect through a tax upon said property.

The Commission has been reluctant to resort to this measure and is asking that the town raise and appropriate a sum to aid them in this work. Towns throughout the State are doing this to eliminate this menace to our forests. Up to date, Newcastle has not contributed towards this program although considerable work has been done within its area. To enable it to carry on this work, we have been requested to contribute a sum for this purpose. An article to cover this request is being included in this year's warrant.

THE 1948 BUDGET

This year's budget has been prepared with the utmost care, taking into consideration the needs, the present day costs and utilizing, where expedient, 1947 balances and surpluses to reduce the 1948 appropriations for the various town projects. The balances so used are starred (*) in the table of Summary of Overdrafts and Balances in the financial section of this report.

The principal increase is in the School Account which, as has been submitted, is \$4,125.00 in excess of the 1947 appropriation. This is due to the adjustment of teachers' salaries, increase in insurance and secondary school tuition. Although this increase is fully justified, it is an unusually large one and the question has been raised as to the advisability of using the \$1500.00, raised under Article 31 in March 1947, to reduce the 1948 Common School account by \$500.00 and the Schol Repair account by \$1000.00. An Article is being included in the warrant for the consideration of the voters and whatever action they may wish to take.

The question has also been raised as to whether the custom of granting a discount on taxes, paid on or before July 1st, should be continued or discontinued. There appear to be some points in favor of either plan. An Article is also being included in the warrant for the consideration of the voters and such action as they may wish to take.

In the foregoing we have tried to present to you the "State of the Town" covering the work done during the year past, and forecasting that for the year to come.

We respectfully ask that you read it carefully and give due consideration to the appropriation requests for 1948.

Attached to and made a part of this report is our financial statement, showing the receipts and expenditures for the various projects for which appropriations were raised at the annual town meeting on Monday, March 17, 1947.

Selectmen's Financial Report

ADMINISTRATION

Town Officers

Appropriation		\$2,600 00
	Expended	
Superintendent of Schools	\$ 373 36	
Selectmen	1,050 00	
Clerk	125 00	
Treasurer	250 00	
Collector, commissions	799 00	
School Committee, three	75 00	
Health Officer	25 00	
	<hr/>	2,697 36

Overdraft \$ 97 36

Incidentals

Appropriation	\$1,400 00	
Adjustment, bank service charge	11	
	<hr/>	\$1,400 11

Expended

Postage, all departments	\$ 85 05	
Printing and Stationery:		
Town Report	360 00	
All other	63 44	
Books and forms:		
Selectmen	49 86	
Clerk	4 25	
Collector	56 64	
Treasurer	4 25	
Recording Vital Statistics	21 25	
Collector's, Treasurer's and Fish Committee's Bonds	50 00	
Recording Appointive Officers	9 00	
State Audit for 1947	103 83	
Making out and recording liens	15 12	

Deposit box and bank service charges	24 64	
Real Estate transfer records	25 00	
Maine Municipal Association, membership	30 00	
Sealer of Weights and Measures, 1946 and 1947	25 00	
Interest on short term notes	37 18	
Moderator	10 00	
Legal services	5 00	
J. E. Dalton, use of car and out of town trips	90 00	
W. L. Flye, use of car and out of town trips	65 00	
Making out and posting warrants	18 00	
Assessment expense	100 00	
Telephone	22 86	
Clerical work	5 00	
Printing notices	8 12	
Watching, Fourth of July	5 00	
Miscellaneous	5 40	
		1,298 89
Balance		\$ 101 22

HIGHWAYS
Common Roads

Appropriation	\$3,000 00	
Received from R. K. Tukey, gravel for driveway	3 10	
Transferred from Miscellaneous Income, Excise Tax Fund	500 00	
		\$3,503 10
		Expended
Labor	\$2,051 46	
Trucks	961 53	
Gravel	138 75	
Culverts	36 25	

Rent of Equipment	290 80	
Miscellaneous	26 35	
	<hr/>	3,505 14
Overdraft		\$ 2 04
Cutting and Burning Bushes		
Appropriation		\$ 300 00
	Expended	
Labor		66 75
		<hr/>
Balance		\$ 233 25

BRIDGES

Sheepscott Bridge

Appropriation:		
Set aside from reserve in		
March 1946	\$7,557 20	
Appropriated in 1947	252 80	
	<hr/>	\$7,810 00
Paid State Treasurer		\$7,810 00

Repair of Bridges

Appropriation		\$ 150 00
	Expended	
Labor	\$ 4 50	
Lumber	34 02	
	<hr/>	38 52
Balance		\$ 111 48

REPAIR OF SIDEWALKS

Appropriation		\$ 300 00
	Expended	
Labor	\$ 132 00	
Trucks	27 28	
Gravel	1 80	
Tar Mix	160 55	

Miscellaneous	60	
		312 23
Overdraft		\$ 12 23

SNOW REMOVAL

Appropriation		\$3,000 00	
Received from State		1,337 86	
			\$4,337 86
	Expended		
	Snow Fence	Streets and Sidewalks	Highway Contract
Labor	\$269 60	\$356 65	
Trucks	88 40	33 55	
Materials	4 50	95	
Totals	\$362 50	\$391 15	\$3,326 00
			\$4,079 65
Balance			\$ 258 21

SPECIAL RESOLVE CONSTRUCTION

Appropriation		\$ 200 00	
Legislative allowance:			
Available in 1947		500 00	
To be carried over into 1948			\$ 700 00
Available in 1948			500 00
Available for 1948 Construction			\$1,200 00

STATE HIGHWAY PATROL

Appropriated			\$ 530 00
	Expended		
Paid State Treasurer		\$ 522 50	
Storage of Damariscotta-New- castle wind break		10 00	
			532 50
Overdraft			\$ 1 2 50

STATE AID PATROL

Appropriation		\$ 550 00
Paid State Treasurer, per bill of Highway Department:		
State Aid Road, No. 1, 2.90 Miles		
Lailer's Corner - Sheepscott	\$ 116 00	
State Aid Road, No. 2, 6.00 Miles		
Newcastle - North Newcastle	240 00	
State Aid Road, No. 3, 3.50 Miles		
River Road	140 00	
State Aid Road, No. 4, 1.45 Miles		
Ridge Road	58 00	
		554 00
Overdraft		\$ 4 00

STATE AID CONSTRUCTION

Main Street

Appropriation:		
State Aid Construction	\$ 800 00	
State Aid Maintenance	472 00	
		\$1,272 00
Received from:		
The State	\$1,599 00	
Maine Central Railroad	148 93	
Transfer from Miscellaneous		
Income—Fish Stream receipts	950 00	
		2,697 93
Total		\$3,969 93

Expended

Removal of trees	\$ 500 00
Insurance	17 50
Miscellaneous	10 25
Labor	1,284 05
Trucks	572 48
Gravel	153 75

Culverts	341 03	
Rent of Equipment	1,033 97	
Materials for Sidewalk, etc.	341 64	
	<u> </u>	4,254 67

Overdraft \$ 284 74

**TARRING AND PATCHING STREETS AND
HIGHWAYS**

Appropriation \$2,800 00

Received from: for tarring
driveways, etc.:

E. N. Brown	\$ 10 00	
Wm. Jellison	3 00	
Urban Waning	10 00	
Helen Bachrach	15 00	
Nelson Francis	4 00	
Scott Somes	50 00	
Edward Sproul	18 00	
Harriette B. Decker	5 00	
J. E. Dalton	5 00	
R. B. Cheney	5 00	
	<u> </u>	125 00

 \$2,925 00

Total

Expended

Labor	\$ 706 00	
Trucks	277 05	
Gravel	33 70	
Tax	1,571 54	
Rent of Equipment (shovel)	80 00	
Materials	35 79	
	<u> </u>	2,704 08

Balance \$ 220 92

TARRING POND ROAD

Appropriation \$ 900 00

	Expended	
Labor	\$ 147 75	
Trucks	71 55	
Gravel	18 75	
Tar	661 95	
	<u> </u>	\$ 900 00

UNIMPROVED ROAD MAINTENANCE

Received from the State:

1946 Allotment	\$ 55 95	
1947 Allotment	947 00	
Total	<u> </u>	\$1,002 95

	Expended	
Labor	\$ 292 27	
Trucks	213 06	
Culverts	52 60	
Rent of Equipment	373 85	
	<u> </u>	931 78
		<u> </u>
		\$ 71 17
State adjustment		1 06
		<u> </u>
Balance to be carried over into 1948		\$ 72 23

Cost to Town:

Gravel	\$ 74 30	
Adjustment, as above	1 06	
An Overdraft	<u> </u>	\$ 75 36

NEWCASTLE FIRE COMPANY

Operation

Appropriation	\$ 500 00
Paid Treasurer	\$ 500 00

LIABILITY INSURANCE

Appropriated	\$ 60 00
Paid John N. Glidden	\$ 60 00

SPECIAL PROJECT

Carried over from 1946-1947	\$1,164 50
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Appropriation, Special Town Meeting, Sept. 15, 1947	1,200 00	
	<hr/>	\$2,364 50
		Expended
Newcastle Garage, a G M C Chassis	\$2,150 00	
Mounting tank and equipment on Chassis	99 49	
	<hr/>	2,249 49
		<hr/>
Balance		\$ 115 01

Note: In addition to this balance, there should be a Federal Tax refund on the purchase price.

STREET LIGHTS

Appropriation		\$ 942 00
Paid Central Maine Power Company		934 00
		<hr/>
Balance		\$ 8 00

TAXATION

State Tax

Appropriation		\$5,664 77
Paid State Treasurer		\$5,664 77

County Tax

Appropriation		\$2,522 63
Paid County Treasurer		\$2,522 63

Abatements and Discount on Taxes

	Abatements	Discount on Taxes
Appropriation	\$150 00	\$700 00
Expended	147 11	570 75
	<hr/>	<hr/>
Balance	\$ 2 89	\$129 50

SUPPORT OF TOWN POOR

Appropriation	\$1,950 00	
Received from Douglass Cunningham on acct. of J. Cunningham	94 59	
	<hr/>	\$2,044 59

	Expended	
J. Cunningham	\$ 800 40	
Minnie McCann	6 00	
A Veteran	101 83	
Tramps	3 50	
Vaccinations	9 00	
Mother's Aid (2)	683 50	
Dependent Children	338 18	
	<hr/>	1,942 41
Balance		<hr/> \$ 102 18
AID TO STATE POOR		
Due from State on 1946-1947		
Account	\$ 88 98	
Expended in 1947-948	602 36	
	<hr/>	\$ 691 24
Received from the State, 1947-1948		646 78
		<hr/>
Balance due from State		\$ 44 46
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	
State Stipend	2 50	
	<hr/>	\$ 27 50
Paid Delia M. Hale, Treasurer		\$ 27 50
Skidompha Library		
Appropriation	\$ 300 00	
State Stipend	30 00	
	<hr/>	\$ 330 00
Paid Nelson W. Bailey, Treasurer		\$ 330 00

Maine Publicity

Appropriation		\$ 50 00
Paid Maine Publicity Bureau	\$ 25 00	
Paid Regional Chamber of Commerce	25 00	
	<hr/>	\$ 50 00

Sheepscott Volunteer Fire Company

Appropriation		\$ 150 00
Paid Treasurer		\$ 150 00

Recreational Center, Damariscotta

Appropriation		\$ 500 00
Paid Treasurer		\$ 500 00

Fund for Future School Purposes

Appropriated		\$1,500 00
Set aside (savings account) for School account		\$1,500 00

Installment of 1946 Note of \$5,000.00

Appropriation:		
Principal	\$1,000 00	
Interest	150 00	
	<hr/>	\$1,150 00
Paid First National Bank, Damariscotta, (holder of the above note)		\$1,150 00

Fish Stream Deficit Note, 1946

Appropriation		\$ 350 00
Paid First National Bank, Damariscotta, (holder of the above note)		\$ 350 00

Maintenance of Dump

Appropriation		None
Expended		\$ 60 00
		<hr/>
Overdraft		\$ 60 00

Fire Emergency Program

Appropriation		None
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	Expended	
Watchmen at the Fire House	\$ 66 00	
Telephone	7 07	
	\$ 73 07	
Overdraft		\$ 73 07

MISCELLANEOUS INCOME

Newcastle-Nobleboro Fishery, income		\$ 950 00
Applied to 1946 State Aid Construction		\$ 950 00
Bank Stock Tax		\$ 489 23
Applied to 1947 Surplus		\$ 489 23
George W. Singer		\$ 39 58
Applied to 1947 Surplus		\$ 39 58
Railroad and Telephone Tax		\$ 20 11
Applied to 1947 Surplus		\$ 20 11
Excise Tax	\$2,935 60	
Applied to 1947 Common Road Work	500 00	
Applied to 1947 Surplus	\$2,435 60	
Overlay		\$ 499 20
Applied to 1947 Surplus		\$ 499 20
Lien Fees		\$ 3 00
Applied to 1947 Surplus		\$ 3 00

SUMMARY OF OVERDRAFTS AND BALANCES

	Overdraft	Balance
Administration:		
Town Officers	\$ 97 36	\$.
Incidentals		101 22*
Abatements & Discounts:		
Abatements		2 89
Discount of Taxes		129 50*
Education:		
Common Schools	517 45	

School Repairs	33 75	
School Insurance	34 43	
Secondary School—tuition		351 16*
Flag Account		17 49*
Highways:		
Common Roads	2 04	
State Aid Improvements	284 74	
Tarring and Patching Streets		220 92*
Repair of Bridges		111 48*
Repair of Sidewalks	12 23	
State Aid Highway Patrol	4 00	
State Highway Patrol and Snow Removal	2 50	
Snow Removal and Sanding		258 21*
Special Resolve Construction		200 00*
Cutting and Burning Bushes		233 25*
Maintenance of Unimproved Roads	75 36	
Newcastle Fire Co., Special Account		115 01*
Welfare, all kinds		102 18*
Aid to State Poor, due from State	44 46	
Fire Emergency Program	73 07	
Care of Dump	60 00	
Miscellaneous Income:		
Bank Stock Tax*—apply to Welfare Account		489 23*
George W. Singer—apply to Surplus		39 58
Railroad & Telephone Tax, Surplus		20 11
Excise Tax, apply to 1948 Common Road Construction		1,000 00*
Excise Tax, apply to Surplus		1,435 60
Overlay, apply to State Aid Construction		499 20*

Lien Fees, apply to Surplus 3 00

\$1,241 39 \$5,330 03

Carried over into 1948 \$3,828 85

**PERCENTAGE ANALYSIS OF TOWN
EXPENDITURES FOR 1947**

	Divisional Expended	Percent	Total Expended	Percent
ADMINISTRATION:				
Town Officers	\$2,697.36	67.0		
Incidentals	1,298.89	33.0	\$3,996.25	6.4
COMMON SCHOOLS:				
Teachers' Salaries	8,981.52	41.0		
Janitors	1,368.16	6.5		
Conveyance	2,918.00	13.3		
Text Books	440.42	2.0		
Supplies	289.66	1.3		
Fuel	936.73	4.3		
Lights	141.07	.6		
Repairs	1,383.29	6.4		
Water	58.56	.2		
Insurance	289.08	1.3		
Secondary Schools (tuition)	5,099.47	23.1	21,972.52	35.0
School Reserve Fund			1,500.00	2.4
HIGHWAYS:				
Common Roads	3,505.14	19.5		
Cutting Bushes	66.75	.4		
Repair of Bridges	38.52	.2		
Repair of Sidewalks	312.23	1.7		
Snow Removal	4,079.65	22.6		
Tarring Streets	3,604.08	20.0		
State Aid Con- struction	4,254.67	24.00		
Unimproved Road Maintenance	1,006.08	5.5		

	Divisional		Total	
	Expended	Percent	Expended	Percent
State Highway Patrol	532.50	3.0		
State Aid Highway Patrol	554.00	3.1	17,953.62	29.0
PROTECTION:				
Newcastle Fire Co.:				
Operation	500.00	12.5		
Insurance	60.00	1.5		
New Chassis and Equip.	2,249.49	57.0		
Sheepscot Volunteer Fire Co.	150.00	3.8		
Emergency Fire Patrol	73.07	1.7		
Street Lights	934.00	23.5	3,966.56	6.4
WELFARE:				
Mother's Aid	683.50	34.0		
Town Poor	920.73	45.0		
Dependent Children	338.18	17.0		
Health Nurse	80.00	4.0	2,022.41	3.3
MISCELLANEOUS:				
American Legion	30.00	1.3		
Libraries	325.00	14.0		
Publicity	50.00	2.0		
Notes and Interest	1,500.00	63.7		
Recreation Center	500.00	20.0	2,405.00	3.8
TAXATION:				
State Tax	5,664.77	63.3		
County Tax	2,522.63	29.0		
Abatements	147.11	1.3		
Discount on Taxes	570.50	6.0	8,905.01	13.7
Respectfully submitted,			<u>\$62,721.37</u>	<u>100.0</u>

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

Newcastle-Nobleboro Fishery

ACCOUNTANT'S FINANCIAL REPORT FOR THE SEASON OF 1947

Receipts		
Balance on hand April 1, 1947		\$ 21 87
Green Island Packing Company, advance on contract		1,000 00
Fish sold at Stream		210 10
Rebate on Insurance		11 17
Green Island Packing Company:		
Balance on contract	\$1,892 00	
Rent of building	150 00	
Reimbursement for power and lights	16 02	
	<hr/>	2,058 02
Total Receipts		<hr/> \$3,301 16
Expenditures		
Labor		\$ 829 38
Materials:		
Diamond Match Co.		3 15
C. W. Clark, lumber		60 48
E. A. McGray, hardware		5 51
Lincoln County Hardware		80
J. E. Dalton, First Aid Kit		2 00
		<hr/> \$ 901 32
Operating:		
John N. Glidden, Insurance		88 25
Central Maine Power Co.		31 55
Nash Telephone Co.		12 39
First National Bank, Damariscotta:		
Interest	\$ 13 13	
Service charges	3 57	
	<hr/>	16 70

Salaries:

J. E. Dalton, Agt. Newcastle	100 00
Leroy Brown, Agt. Nobleboro	100 00
Nelson C. Hancock, Acct. Nobleboro	100 00

Total Operating	\$ 448 89
Total Expenditures	\$1,350 21
Balance	1,950 95

Distribution:

One half to Newcastle	\$950 00
One half to Nobleboro	950 00

	\$1,900 00	
Balance on hand Feb. 1, 1948	50 95	
		1,950 95

Respectfully submitted,
NELSON C. HANCOCK,
Accountant.

Report of The Trustees of The Cemetery Trust Funds

A further improvement in the cemetery care work was accomplished during the year past, but considerable more must be done to restore the program to its prewar level and make up for the lost ground during the labor shortage period.

Since our last report, four additional Trust Funds have been established and one has been increased, viz:

		Glidden	
Name of Fund	Sheepscott Cemetery	Street Cemetery	Lincoln Cemetery
Addison Carney	\$100.00		
Roscoe M. Chase	200.00		
Eugene Tobey		\$1,000.00	
Percy L. Tomlinson (increased)		150.00	
Clarence and Lena Hunt			\$100.00

A detailed list of the individual Trust Funds, their principal, the 1947 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 14, 1948.

FINANCIAL STATEMENT

NAME OF FUND	Principal	1947 Income*	1947 Expended	Accumulated Surplus
Sheepscott Cemetery				
Achorn, Clara B.	\$ 500.00	\$ 13.95	\$ 3.00	\$ 122.76
Achorn Edgar O.	500.00	13.35	2.00	76.03
Averill, Willard and Rebecca	100.00	2.50	1.00	15.21
Baker, Maurice W.	100.00	2.50	1.00	10.96
Bray, Mary E.	25.00	.62		3.91
Brown, Lucy	35.00	.88		2.92
Campbell-Lennox	100.00	2.65	2.00	11.02
Carney, Addison	100.00	1.25		1.25
Carney, F. L.	100.00	2.50	2.00	9.33
Case, Roscoe M.	200.00			
Clifford, Jotham D.	150.00	3.95	2.00	16.34
Donnell, Susan A. Bank Stock		1.06	1.00	5.87
Donnell, Susan A.	5.00	.12		.43
Farnsworth, Daniel	25.00	.63		3.39
Flye, Amos	100.00	2.84	2.00	27.08
Flye, Annie S.	1,000.00	26.40	22.00	112.12
Hopkins-Lennox	200.00	5.25	2.00	22.94
Jackson, Isaac M.	1,000.00	27.50	6.92	211.95
Kennedy, Robert	100.00	3.04	2.00	41.80
Leighton, Ella	360.60	10.50	6.50	119.14
Leighton, Joseph	150.00	3.75		27.43
McIntyre, Horace	100.00	2.50	1.00	10.27
Mahoney, Alfred	500.00	12.50	5.00	55.89
Mahoney, C. G.	100.00	3.10	2.00	47.52
Merry, Bradford	200.00	5.00	2.00	21.00
Murray, Livinia	150.00	3.96	2.70	75.72
Packard, T. H.	25.00	.63		3.50
Page, Nathan	100.00	2.50	1.00	10.08
Paine, Joseph	131.00	3.08	3.00	44.27
Preble, David S.	100.00	2.65	1.00	11.71
Rundlett-Alden	200.00	5.00	1.00	10.50
Ryder-Nash	200.00	5.00	2.00	11.00
Shattuck, Davis S.	100.00	2.50	1.00	9.57

Shattuck, Wilmot G.	100.00	2.50	1.00	9.57
Vannah, B. Frank and Emma H.	100.00	2.50	1.50	10.09
Wilson, George A.	100.00	2.67	2.00	14.21
Wiseman, Thomas	25.00	.62		3.55
	<u>\$ 7,081.60</u>	<u>\$181.95</u>	<u>\$ 81.62</u>	<u>\$1,190.33</u>

**Glidden Street
Cemetery**

Belcher	50.00	1.25	1.00	1.39
Dodge, Isaac	450.00	14.95	14.24	286.84
Fisher, Julius	300.00	7.85	6.05	29.35
Gates, Helen	100.00	2.50	1.50	7.50
Haggett, Eben and Eleanor	250.00	6.50	4.50	18.60
Hall, Austin	100.00	2.50	2.00	4.87
Hall, Elijah	100.00	2.50	2.35	3.22
Hussey, Guy W.	200.00	5.20	3.75	14.45
Kennedy, Laura A.	200.00	5.05	6.87	1.83
Smithwick, Frank	200.00	5.00	2.00	5.50
Tomlinson, Percy L.	150.00	1.25	1.25	.89
Tibbetts, Elza Eugene Tobey	200.00 1,000.00	5.00	3.75	8.10
Weeks, Alexander and Myra	100.00	2.50	2.00	.87
Weeks, Melrose	200.00	5.20	2.50	17.87
Williamson-McBride	100.00	2.50		2.50
	<u>\$ 3,700.00</u>	<u>\$ 69.75</u>	<u>\$ 53.76</u>	<u>\$ 403.78</u>

Lincoln Cemetery	511.00	12.50	10.60	31.05
Hunt, Clarence and Lena	100.00			
Pond Road				
Whitehouse, Albert	100.00	2.50		25.76
Congregational				
Dodge, Ada A.	200.00	5.00	2.00	15.96
Total	<u>\$11,692.60</u>	<u>\$271.70</u>	<u>\$147.98</u>	<u>\$1,666.88</u>

S U M M A R Y

Balance on hand, February 15, 1947		\$ 658 04
Interest on Trust Funds:		
U. S. Bonds	\$ 251 25	
Savings Accounts	3 01	
Bank Stock	1 06	255 32
		255 32
Total		\$ 913 36
Paid Sheepscott Cemetery Corporation, care of lots in Sheepscott Cemetery		
	\$ 81 62	
Paid Charles F. Dodge:		
Care of lots in Glidden Street Cemetery		
	53 76	
Care of lots in Congregational Cemetery		
	2 00	
Paid E. J. Lincoln:		
Care of Lincoln Cemetery		
	10 60	147 98
		147 98
Balance February 14, 1948		\$ 765 38
Accumulated Surplus:		
U. S. Bonds	\$500 00	
Savings Account	401 50	901 50
		901 50
Total Assets		\$1,666 88

* Includes interest on U. S. Bonds, 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.

Newcastle Fire Company

Balance on hand, February 24, 1947	\$ 199 60
Received from the Town	507 07
Received from Rent and Miscel.	316 00
	<hr/>
	\$1,022 67
Expenditures from February 24, 1947 to February 14, 1948	837 16
	<hr/>
Balance on hand, February 14, 1948	\$ 185 51

Respectfully submitted,
LEO BRIDGES,
Treasurer.

Tax Collector's Report For 1947

HARRIETTE B. DECKER, Collector

Commitment for 1947		\$49,703 40
Supplementary		201 78
		<hr/>
		\$49,905 18
Paid R. K. Tukey, Treas.	\$47,894 95	
Uncollected	1,298 62	
Discount	570 50	
Abatements	141 11	
	<hr/>	\$49,905 18
1947 Excise Tax	\$1,493 46	
1948 Excise Tax	1,442 14	
	<hr/>	\$2,935 60

1947 UNPAID TAXES

	Poll	Personal	Real Estate	Total
Maxine Armstrong			\$ 3.30	\$ 3.30
Creston G. Bryant			149.15	149.15
Frank Baird		\$ 5.94		5.94
Amasa H. Bryant		4.95		4.95
Ruth E. Bryant			57.42	57.42
Fred Bowman			16.00	16.00
Guilford Bryant			8.40	8.40
Paul Chadbourne	\$ 3.00			3.00
Alvin Chickering	3.00			3.00
Chas. W. Dodge			29.04	29.04
Carl Feltis	3.00	.99	13.20	17.19
C. H. Gove, Hrs.			60.72	60.72
F. J. Hanna	3.00		51.48	54.48
Archie Hasson	3.00			3.00
*L. F. Jones	*3.00			* 3.00
B. V. Lesniskoski			42.60	42.60
Elsie Libby, Hrs.			13.20	13.20

Jefferson Guptill, loss by fire	59 40
Mabel Granlund, error in valuation	99
William Hiscock, Hrs., overvaluation	6 60
Gordon Kimball, paid in Wiscasset	3 00
Merle Luce, moved to Rockland	3 99
Elbridge Verney, error in assessment	99

\$141 11

1946 ABATEMENTS

Bernard Cunningham, moved from Town	\$ 3 00
Raymond McFarland, moved from Town	3 00

\$ 6 00

UNPAID BILLS 1946

Geo. Pottle	\$ 23 22
Chas. W. Reay	11 88

\$ 35 10

UNPAID BILLS 1945

Scott Somes	\$ 21 60
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UNPAID BILLS 1944

Paul Jacobs	\$ 8 25
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UNPAID BILLS 1943

Paul Jacobs	\$ 8 40
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Treasurer's Report

Balance in Treasury, Feb'ry 15th, 1947		\$ 5,594 43
Received from State Treasurer:		
State School Fund	\$4,504 19	
Highway, State Aid	1,599 00	
Highway	930 72	
Snow Removal	1,337 86	
Welfare Account	646 78	
Bank Stock Tax	489 23	
Railroad & Telegraph Tax	20 11	
Library Stipend	32 50	
	9,560 39	
Town of Newcastle, transfer Post War Fund		7,557 20
First National Bank, Damariscotta, Temporary Loan		6,000 00
Fire Protection Loan		1,200 00
Newcastle-Nobleboro Fishery Account		950 00
Town of Jefferson, Tuition		147 00
Town of Edgecomb, Tuition		51 00
Harold Witham, tuition		42 00
Mrs. Reginald Stahl, tuition		42 00
Arthur Wyman, tuition		10 00
Douglas Cunningham, account Joseph Cunningham		94 59
Maine Central Railroad Co., culvert		148 93
Raymond Hopkins, damage Edison School		46 50
George W. Singer, refund Taxes		39 58
Robt. K. Tukey, refund Highway Account		3 10
Adjustment Service Charge		11
Elwin N. Brown, Tar Account		10 00
William Jellison, Tar Account		3 00
Urban Waning, Tar Account		10 00
Helen K. Bachrach, Tar Account		15 00
Nelson Francis, Tar Account		4 00
Scott S. Somes, Tar Account		50 00
Edward Sproul, Tar Account		18 00

Harriette B. Decker, Tar Account		5 00
Ralph B. Cheney, Tar Account		5 00
James E. Dalton, Tar Account		5 00
Received from Harriette B. Decker, Coll.:		
Excise Tax for 1947	\$ 1,493 46	
Excise Tax for 1948	1,442 14	
	<hr/>	2,935 60
1947 Tax	\$47,894 95	
Discount on Taxes	570 50	
Abatement	141 11	
	<hr/>	48,606 56
1946 Tax	\$ 139 74	
Supplementary Tax	27 00	
Extra Supplementary Tax	15 00	
Abatement	6 00	
	<hr/>	187 74
1932 Tax		44 18
Received from Tax Liens:		
1945 Tax Lien	\$ 7 60	
Fee	1 50	
	<hr/>	9 10
1946 Tax Lien	\$ 21 60	
Fee	1 50	
	<hr/>	23 10
		<hr/>
		\$83,418 11

DISBURSEMENTS

Paid Warrants No. 1 to 86 inclusive	\$77,184 07	
Balance in Treasury, February 14, 1948	6,234 04	
	<hr/>	\$83,418 11

**DETAIL OF TAX DEEDS, TAX LIENS AND
UNCOLLECTED TAXES**

	Tax Deeds	Tax Liens	Uncollected Taxes
1929	\$ 14 55	\$	\$ -
1930	15 20		
1941	16 38		
1932	15 69		
1933	14 72		
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		45 90	21 60
1946		117 82	35 10
1947		1,171 54	127 08
	\$100 76	\$1,615 13	\$200 43

TOWN OWNED PROPERTY

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

RESOURCES

Tax Deeds	\$ 100 76
Tax Liens	1,615 13
Uncollected Taxes	200 43
Town Owned Property	34 45
Due from Dept. of Health & Welfare	44 46

School Fund	1,710 03
Balance in Treasury	6,234 04
	<hr/>
	\$9,939 30

LIABILITIES

Temporary Loan	\$4,000 00
Fire Protection Loan	1,200 00
Surplus	4,739 30
	<hr/>
	\$9,939 30

ALBERT HUSTON FUND

Principal \$1,000.00

Invested in United States Government Bonds, Series G

Income Account

Balance February 15th, 1947	\$ 111 87
Income	26 13
	<hr/>
	\$ 138 00
Less Disbursement	8 29
	<hr/>
Balance February 14th, 1948	\$ 129 71

CROWELL E. HATCH FUND

Principal \$3,300.00

Invested in United States Government Bonds, Series G

Income Account

Balance February 15th, 1947	\$ 99 65
Income	83 29
	<hr/>
	\$ 182 94
Less Disbursement	90 00
	<hr/>
Balance February 14th, 1948	\$ 92 94

POST WAR RESERVE FUND

Principal February 14th, 1947, \$7,589.70

Savings Account	\$1,299 70
Accrued Interest	7 53

\$8,500.00 U. S. Gov. Ser. F	6,290 00
Accruement	170 00
	<hr/>
	\$7,767 23
Transfer to Sheepscot Bridge Acct.	7,557 20
	<hr/>
	\$ 210 03
Transfer to School Account	\$ 210 03

SCHOOL FUND

Principal \$1,710.03

Transferred from Post War Reserve Acct.	\$ 210 03
Appropriation	1,500 00
	<hr/>
Savings Account, First Nat'l Bank	\$1,710 03

CEMETERY TRUST FUNDS

The principal amount of these funds, \$11,792.60 is invested as follows: \$11,600.00 in United States Government Bonds, Series G, the balance \$192.60 is deposited in Savings Accounts. Interest amounting to \$267.82 has been paid to the Trustees of the Cemetery Trust Funds. For detail of principal, interest and disbursements refer to report of Trustees of the Cemetery Trust Funds.

Respectfully submitted,

ROBERT K. TUKEY, Treasurer.

LIST OF OUTSTANDING TAX LIENS AS OF FEBRUARY 14, 1948

	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	Total
Maxine Armstrong												
Amt.											2.70	2.70
Fee											1.50	1.50
Amasa Bryant												
Amt.		5.40				5.45		5.60				16.45
Fee		1.50				1.50		1.50				4.50
Ruth Bryant												
Amt.									44.00		32.77	76.77
Fee									4.50		4.50	9.00
Luther Cromwell												
Amt.					10.50			11.20	11.00			32.70
Fee					1.50			1.50	1.50			4.50
Albert Kennedy												
Amt.		27.59	28.81	45.50								101.90
Fee		1.50	6.00	6.00								13.50
B. Lesnikowski												
Amt.											37.80	37.80
Fee											3.00	3.00
Elsie Libby Est.												
Amt.											10.80	10.80
Fee											1.50	1.50
Maurice Newell												
Amt.		2.70										2.70
Fee		1.50										1.50
George Pottle												
Amt.										29.70		29.70
Fee										1.50		1.50
Charles W. Reay												
Amt.											17.55	17.55
Fee											1.50	1.50
Lee Reed												
Amt.			1.82		21.00							22.82
Fee			1.50		1.50							3.00
Henry Trask												
Amt.						9.20	16.80	16.80	16.50	16.20	16.20	91.70
Fee	1.50		1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	15.00
Total Amt.		35.69	30.63	45.50	31.50	14.65	16.80	33.60	71.50	45.90	117.82	443.59
Total Fee	1.50	4.50	9.00	7.50	4.50	3.00	1.50	4.50	7.50	3.00	13.50	60.00
Paid in 1947												
Bertrill Little												
Amt.										7.60	21.60	29.20
Fee										1.50	1.50	3.00

**LIST OF OUTSTANDING TAX DEEDS AS OF
FEBRUARY 14, 1948**

	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	\$24.22	\$100.76

Report of Superintendent of Schools

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

In accordance with the requirements I have the honor to submit my annual report covering the municipal year.

ELEMENTARY SCHOOLS

Following is a tabulation to indicate the assignment of teachers and distribution of pupils by classrooms at the beginning of the fall term, September 8, 1947.

Teachers	School	Grades	Enrollment
Thelma Clark, Principal	Village	5-8	36
Marion Smithwick	Village	1-4	34
Charlotte Francis	Village	Assistant	
Eva Chickering	Pond Road	1-6	30
Anna Watson	Edison	1-8	18
Alfred Standish	No. Newcastle	1-8	17

Of course there are changes in the pupil-enrollment from time to time during the school year. A list of all of the teachers employed during the municipal year appears in another section of this report.

HEALTH AND PHYSICAL EDUCATION

The new State Director, Mr. Howard G. Richardson, of the Division of Health and Physical Education is preparing an up-to-date program in this important field of activity for the schools of Maine. Mr. Richardson has stated that a complete medical examination of all school children and a follow-up on conditions revealed by the examination appear to be most urgent additional requirements that would be most helpful in developing a more functional program. According to his report lack of play space and restrictions of time

are two of the most serious limitations in the program. As recommended by Mr. Richardson, a small beginning has been made by your Committee in providing play equipment for schools.

The State Field nurse, Mrs. Elsie Anderson, has reported in detail (Please see her report to the town officials) outlining her visits to schools and parents, the program that she has followed for testing and examination of children for tuberculosis, and the use of the audiometer to determine defective hearing and her recommendations for clinics for emunization against whooping cough, diptheria and smallpox.

PAYMENTS TO TEACHERS

Following is a tabulation of the totals of salary payments made to classroom teachers during the fiscal year, 1947-1948:

Teacher	Position	Salary
Thelma Clark	Village Grammar	\$1,695 00
*Eleanor Fossett	Village Assistant	450 00
Marion Smithwick	Village Primary	1,449 56
Anna Watson	Edison	1,414 64
*Sanford Bartlett	North Newcastle	483 00
Eva Chickering	Pond Road	1,372 00
*Charlotte Francis	Village Assistant	882 00
*Alfred Standish	North Newcastle	991 83
*Iona Osier	Substitute	17 70
*Audrey Rice	Substitute	7 00

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

SCHOOL LEGISLATION

Following is a summary of the most important new laws affecting education passed by the last Legislature: Chapter 403 provides a sliding scale for minimum salaries for school teachers as follows: (a) \$1500. - for any certified teacher; (b) \$1600. - for any certified

teacher who has had three years of preparation beyond secondary school; (c) \$1700. - for any certified teacher who has had four years of preparation beyond secondary school; (d) \$1800. - for any certified teacher who has had five years of preparation beyond secondary school; and (e) towns paying teachers the minimum salary and meeting the other legal requirements will receive the increased state subsidy of \$400.00 annually for each certified teacher. Chapter 367 provides that all superintendents of schools, supervisors, teachers, school janitor, school bus drivers, and persons employed in the preparation of school lunches shall file with the superintending school committee, or head of private school, a certificate that such employee has a chest X-ray performed and interpreted as showing no significant evidence of tuberculosis, Chapter 384 provides that all regular certified teachers must join the State Employees' Retirement System in order to become eligible for the special benefits of the new Retirement law.

BUILDINGS—INSURANCE—EQUIPMENT

· Undoubtly the training of our children is the best possible investment in the future welfare of America. To meet the new developments and conditions extended and improved school facilities and service is a highly desirable educational objective. The anticipated increase in school enrollment due to large birth rates in the last few years will require more teachers. This will also mean enlarged or additional school buildings. However, careful planning is necessary. Both Governor of Maine and the Commissioner of Education have indicated the need for State aid. Governor Hildreth has spoken of this need in part as follows: "I believe the State may need to encourage the communities unable to provide in full for the necessary school facilities to bring rural educational opportunities to the level of the urban school systems."

After a careful study of the possible risks and needs your Superintending School Committee has recommended an increased appropriation to provide for additional insurance on school buildings. The Committee has recommended that in view of the fact that the Village school building needs to be shingled to recommend an appropriation to cover the additional cost to use fire resistant material for this roofing. The Superintending School Committee has included estimates of cost for the most urgent repairs needed in the recommendation to the Budget Committee.

The local tax rate for school maintenance for the year 1947 as announced by the State Department of towns of Maine for school maintenance during 1947 was .02243. The calculation of this rate was based on Education was .01830. The average tax rates for the the State valuation of the towns. According to the Maine School Bulletin "Only those towns whose tax rates for school maintenance are in excess of the average of tax rates for all municipalities in the state are eligible to an allocation from the State Equalization Fund."

There has perhaps never been a time when citizens appeared to be more willing to support necessary improvements in the schools. All are stockholders in the business of public education. In my opinion your teachers have worked hard and to good effect. At the time of writing this report no serious cases of misbehavior, truancy, or other pupil delinquency have been reported by teachers. Special mention was made by the Secretary of the Maine Teachers Association of the fact that the teachers had maintained a record of 100% membership in that professional organization for 23 consecutive years.

During the entire year the members of your Superintending School Committee have done everything

possible to work for the best interests of the boys and girls. Mention should be made also of the co-operation of your teachers, municipal officers, and citizens.

Respectfully submitted,
BLYNNE ALLEN,
Superintendent of Schools.

Education

FISCAL SCHOOL REPORT 1947-1948

Appropriation for 1947-1948	\$ 9,500 00
Balance from 1946-1947	320 48
State School Fund	4,504 19
Received for Tuition	292 00

Total Available \$14,616 67

Expenditures—Common Schools

Teachers	\$8,981 52
Janitor	1,368 16
Conveyance	2,918 00
Fuel	936 73
Books	440 42
Supplies	289 66
Lights	141 07
Water	58 56
Total Expended	<hr/> 15,134 12

Overdraft to 1948-1949 \$ 517 45

SECONDARY SCHOOLS

Appropriation by Town	\$4,800 00
Balance from 1946-1947	650 63

Total Available \$5,450 63

Expenditures

Tuition for Secondary Schools	5,099 47
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Balance to 1948-1949 \$ 351 16

REPAIRS

Appropriation by Town	\$1,000 00
Balance from 1946-1947	303 04
Received from Mr. Hopkins	46 50

Total Available \$1,349 54

Expenditures for Repairs and Equipment	1,383 29
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Overdraft to 1948-1949	\$ 33 75
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INSURANCE

Appropriation	\$ 300 00
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Overdraft from 1946-1947	37 35
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Total Available	\$ 262 65
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Expenditures

Selectmen's Warrants	297 08
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Overdraft to 1948-1949	\$ 34 43
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FLAG ACCOUNT

Appropriation	\$ 25 00
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Balance from 1946-1947	8 99
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Total Available	\$ 33 99
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Expenditures

Selectmen's Warrants	16 50
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Balance to 1948-1949	\$ 17 49
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RECOMMENDATIONS

Common Schools	\$12,500 00
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Secondary Schools	5,600 00
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Insurance	650 00
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Repairs	1,000 00
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Flags and Flagstuffs	none
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PAUL F. SMITHWICK,

ELDON C. HUNT,

EDWARD SPROUL,

Superintending School Committee.

Town Clerk's Report

VITAL STATISTICS

32 Births
28 Marriages
22 Deaths

DOG TAX ACCOUNT

103 Male Dogs at \$1.15	\$118 45
12 Female Dogs at \$5.15	61 80
22 Spayed Females at \$1.15	25 30
<hr/>	<hr/>
137 Total No. of Dogs	\$205 55

Town Clerk's Fees

137 Dogs at 25c	\$ 34 25	
Paid State Treasurer	171 30	
	<hr/>	\$205 55

Regional Recreational Center

February 25, 1948

To the Board of Selectmen
Newcastle, Maine
Gentlemen:

We wish to offer the following financial statement on the operation of the Regional Recreation Center, Damariscotta, Maine, from October 7th, 1947 to February 25th, 1948. Our year ends June 1st, so it is impossible to give you a complete statement for the whole year at this time.

CASH RECEIVED

1947		
Oct.	1 Bank Balance	\$ 22 30
	1 Town of Newcastle	100 00
	1 Dorothy Roberts (3 Beans)	178 82
	9 Town of Damariscotta	250 00
Nov.	5 Chamber of Commerce (light bill for summer)	12 45
	28 Colby & Gale (donation)	20 00
Dec.	5 Donation	5 00
	15 Donation	5 00
	15 Town of Newcastle	100 00
1948		
Jan.	10 Town of Damariscotta	250 00
	15 Town of Newcastle	300 00
	15 V. F. W. (donation)	25 00
Feb.	6 Wells-Hussey Post, A. L.	50 00
		<hr/>
		\$1,318 57

EXPENDITURES

Lights	\$ 41 40
Water	26 51
Heat	393 20
Equipment	111 51

Janitor	90 00	
Repairs	22 52	
Miscellaneous	44 43	
	<hr/>	729 57
Balance February 25, 1948		<hr/> \$ 589 00

Respectfully submitted,
REGIONAL RECREATION CENTER,
By COLLIS B. MERRILL, Treas.

Warrant For Town Meeting

To RALPH H. SPRAGUE, 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 heareby 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 fifteenth, 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 Superintending School Committee for a term of one year.

ART. 13 To see if the Town will vote to elect three members of the Budget Committee for three years.

ART. 14 To see if the Town will vote to elect one or three Road Commissioners or leave with the Selectmen to act or appoint.

ART. 15 To choose one member of the Cemetery Trustees for three years.

ART. 16 To see if the Town will vote to raise and appropriate the various amounts, more or less, as set forth below, necessary to defray the running expenses of the Town for the ensuing year. The amounts shown are the recommendations of the Budget Committee:

ADMINISTRATION:

Town Officers	\$ 2,700 00	
Incidentals	1,200 00	
	<hr/>	\$ 3,900 00

ABATEMENTS

150 00

EDUCATION:

Common Schools	\$12,500 00
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School Insurance	650 00	
School Repairs	1,000 00	
Flag Account—carried over from 1947		
	<hr/>	14,150 00
Secondary Schools—Tuition		5,600 00
HIGHWAYS:		
Common Roads	\$ 2,500 00	
Repair of Bridges	150 00	
Repair of Sidewalks	300 00	
Tarring and Patching Streets	200 00	
Tarring Highways	2,000 00	
Special Resolve Construction and Maintenance	100 00	
Cutting Bushes—carried over from 1947		
State Aid Patrol	554 00	
State Highway Patrol and Snow Removal	532 50	
Third Class Maintenance and State Aid Reconstruction	472 00	
State Aid Construction	800 00	
Snow Removal	2,700 00	
Unimproved Road Work, Material	75 00	
	<hr/>	10,383 50
PROTECTION:		
Newcastle Fire Company:		
Operation	\$ 500 00	
Liability Insurance	60 00	
	<hr/>	560 00
Street Lights		942 00
WELFARE:		
Mother's Aid	\$ 700 00	
Town Poor	850 00	

Supplement to Old Age Assistance	100 00	
	<hr/>	1,650 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 of April 26, 1946	1,000 00	
Interest on Note of April 26, 1946	120 00	
Payment of Note of September 16, 1947	1,200 00	
Interest on Note of September 16, 1947	30 00	
	<hr/>	2,835 00
		<hr/>
		\$40,170 50

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 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 the operating expenses at the fish stream, in anticipation of receipts, or to take care of any deficit that may occur for the season of 1948. Sec. 96, Chapter 80, R. S. 1944.

ART. 19 To see if the Town will vote to authorize the Fish Committee, in conjunction with the Fish Committee of Nobleboro, to enter into a contract with some

reliable person, persons or company, for a term not exceeding three years, for the sale of the surplus alewives at the Fish Stream, Damariscotta Mills, beginning with the season 1949.

ART. 20 To see if the Town will vote to establish June 1, 1948 as the date on which this year's current taxes shall be due and payable.

ART. 21 To see if the Town will vote to allow a discount and at what rate of interest, on all current taxes paid on or before July 1, 1948, and raise and appropriate the estimated amount necessary to meet the discount voted.

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

ART. 23 To see if the Town will vote to authorize the Selectmen to apply miscellaneous income to projects having overdrafts.

ART. 24 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. 25 To see if the Town will vote to authorize the School Committee to use the sum of \$1500.00, raised under Article 31 at the annual meeting in March, 1947, to reduce the 1948 Common School appropriation by \$500.00 and the Schol Repair Account appropriation by \$1000.00.

ART. 26 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 to be for the best interest of the town to do so.

ART. 27 To see if the Town will vote to raise and appropriate the sum of \$30.00 to maintain street lights on the Sheepscott Bridge.

ART. 28 To see if the Town will vote to raise and appropriate the sum of \$65.00 to provide, in conjunction with the Town of Alna, a suitable tablet for the dedication of the New Sheepscott Bridge as a memorial to those of the two towns who served in the efforts of World War II.

ART. 29 To see if the Town will vote to raise and appropriate the sum of \$75.00 towards the maintenance of a float at the Twin Village Yacht Club wharf. (By request).

ART. 30 To see if the Town will vote to contribute toward the expenses, support and maintenance of the Regional Recreation Center, located and administered in Damariscotta, and, if so, what amount shall be raised and appropriated for this purpose. An Act to transact any business thereto under the provisions of Sections 109A to 109F, inclusive, of Chapter 204, Public Laws of 1945, adopted at the annual meeting in March 1947. (By request).

ART. 31 To see if the Town will vote to approve and authorize the use of the following plot of land, located on upper Mills Street for cemetery and burial purposes, Section 22, Chapter 54, R. S. 1944. This plot is bounded as follows:

North-westerly: By the Highway, leading from Genthner's Corner to Damariscotta Mills.

North-easterly: By a stone wall separating this plot from land now owned by Charles Brackett.

South-easterly: By the waters of Damariscotta Bay.

South-westerly: By a Stone Wall separating this plot from land now owned by Carl Feltis.

ART. 32 To see if the Town will vote to raise and appropriate any monies toward the suppression of the White Pine Blister and, if so, what amount.

ART. 33 To elect all other Town Officers, or instruct the Selectmen to appoint.

The Selectmen hereby given notice that they will be in session at Lincoln Academy Gymnasium at 6.30 o'clock in the evening of March fifteenth, 1948, for the purpose of revised the list of voters.

Given under our hands at Newcastle, Maine, this sixth day of March A. D. 1948.

JAMES E. DALTON,

WILLIAM L. FLYE,

EBEN C. HAGGETT,

Selectmen of Newcastle.

Attest:

RALPH H. SPRAGUE.

