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1939-40

ANNUAL REPORT

OF THE

*Selectmen, Treasurer, Assessors
and Other Officers of the*

Town of Burlington



For the Municipal Year
March 1939 - 1940

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Annual Report
of the
Selectmen, Treasurer, Assessors
and other officers
of the
Town of Burlington



For the Municipal Year Ending
March 1, 1940

Houlton Publishing Co., Houlton, Maine

TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor

F. B. EDES FRED C. HAYDEN KIRK R. FOGG

Town Clerk

GEORGE A. LORD

Town Treasurer

B. W. COBB

Collector of Taxes

RODNEY TRIPP

Superintending School Committee

MINNIE A. BRADBURY EVELYN HARRIS
FERN E. FOGG

Superintendent of Schools

FRANK H. KENT

Road Commissioner

FRED SHOREY

Constable

EVERETT JIPSON

REPORT OF ASSESSORS, MARCH 4TH, 1940

VALUATION OF TOWN, APRIL 1ST, 1939

Real Estate, Resident	\$52,258.00
Real Estate, Non-Resident	82,748.13
Personal Estate, Resident	10,355.00
Personal Estate, Non-Resident	6,715.88
<hr/>	
Total Valuation	\$152,077.01
No. of Polls Taxed, 90	
No. of Polls Not Taxed, 16	
Rate of Taxation \$55.00 per \$1,000.	

AMOUNT ASSESSED

State Tax	\$1,307.89
County Tax	338.90
General Government	800.00
Abatement Account	61.24
Town Road	1,300.00
Snow Removal	800.00
State Aid Roads	450.00
Road Patrol	200.00
Poor Relief	500.00
Town Cemetery	12.50
Third Class Maintenance	226.00
Common Schools	1,530.00
High School Tuition	300.00
Text Books and Supplies	150.00
Repairs School Buildings	200.00
<hr/>	
Amount Committed to Collector	\$8,643.24

Health and Welfare	25.00
Overlay by Assessors	432.71
Supplementary Tax	9.00

GENERAL GOVERNMENT

OFFICERS' SALARIES

Resources

Appropriation	\$800.00	
Credit	103.43	
	<hr/>	
Total Available		\$903.43
Overdraft		52.25
		<hr/>
Disbursements		\$955.68
Salaries	\$955.68	

TOWN OFFICE EXPENSE

Resources

Transferred from Overlay	\$203.60
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Disbursements

Office Expense	\$203.60
----------------	----------

ABATEMENT ACCOUNT

Resources

Appropriated	\$ 61.24
--------------	----------

Disbursements

Abatements	\$39.53	
Unexpended	21.71	
	<hr/>	\$ 61.24

ELECTIONS

Resources

Transferred from Overlay	\$ 5.00
--------------------------	---------

Disbursements

Paid Ballot Clerks	\$ 5.00
--------------------	---------

HALL ACCOUNT

Resources

Received for Rent	\$71.25
-------------------	---------

Disbursements

Hall Expense	\$12.52	
Unexpended	58.73	
	<hr/>	\$71.25

FIRE ACCOUNT

Resources

Transferred from Overlay Account	\$69.16
----------------------------------	---------

Paid for Labor	Disbursements	\$69.16
----------------	---------------	---------

PROTECTION
Resources

Transferred from Overlay Account		\$ 9.00
Disbursements		
Constable Salary		\$ 9.00

HEALTH AND SANITATION
Resources

Appropriated	\$25.00	
Transferred from Overlay	4.50	
		\$29.50

	Disbursements	
Paid Health and Welfare Dept. and Supplies		\$29.50

ROADS AND BRIDGES

	Resources	
Appropriated	\$1,300.00	
Credits	53.34	
		\$1,353.34
Available		

	Disbursements	
Transferred to Third Class Construction	\$ 25.40	

Paid for Labor and Material	929.19	
Unexpended	398.75	
	<hr/>	\$1,353.34

STATE AID HIGHWAY COMMISSION

Resources

Unexpended	\$ 3.69	
Appropriated by Town	450.00	
Received from S. H. C.	1,575.00	
Refund from Old Age Assistance		
Account	233.66	
Adjustment	.90	
	<hr/>	
Available		\$2,263.25

Disbursements

Labor	\$1,759.33	
Transferred to Old Age Assistance	233.66	
Unexpended	270.26	
	<hr/>	
		\$2,263.25

THIRD CLASS CONSTRUCTION

Special Resolve

Resources

Received from S. H. C.	\$1,139.47	
Transferred from Town Roads	25.40	
	<hr/>	
Available		\$1,164.87

Disbursements

Paid for Labor	\$1,164.87
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SNOW AND ICE REMOVAL

Resources

Appropriated	\$800.00
Received from S. H. C.	297.87
Received for Use of Snow Plow	41.00

Available	\$1,138.87
-----------	------------

Disbursements

Total Expenditures	\$866.16
Total Unexpended	272.71

\$1,138.87

HIGHWAY PATROL

Resources

Appropriated	\$200.00
Transferred from Overlay Acct.	1.00

Total Available	\$201.00
-----------------	----------

Disbursements

Paid S. H. C.	\$201.00
---------------	----------

THIRD CLASS MAINTENANCE

Resources

Appropriated	\$226.00
Refund	3.75

Available	\$229.75
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	Disbursements		
Paid for Labor		\$216.45	
Unexpended		13.30	
		<hr/>	
			\$229.75

MAINTENANCE UNIMPROVED ROAD

	Resources		
Received from State		\$196.83	
Available			\$196.83
	Disbursements		
Paid for Labor		\$196.83	
			\$196.83

CHARITIES

	Resources		
Appropriated		\$500.00	
Transferred from Overlay		41.46	
		<hr/>	
Available			\$541.46
	Disbursements		
Paid		\$541.46	
			\$541.46

RELIEF OF STATE PAUPERS

	Resources		
Received from Health and Welfare Dept.		\$517.04	

Total Available	\$517.04
-----------------	----------

Disbursements

Due from State, Year 1939	\$ 39.29
Expended	521.77

\$561.06

Due from State	\$ 44.02
----------------	----------

OLD AGE ASSISTANCE

Resources

Transferred from State Aid Road Account	\$233.66
---	----------

Disbursements

Paid Division of Old Age Assistance	\$233.66
-------------------------------------	----------

EDUCATION

COMMON SCHOOL ACCOUNT

Resources

Unexpended March 15, 1939	\$ 171.45
Appropriated	1,530.00
State School Fund	631.80
Interest on School Fund	125.55
Comm. of Education	19.04
Leroy Bowers Refund	5.00

\$2,482.84

Disbursements

Paid Teachers	\$2,016.00
Janitor and Cleaning	99.39

Conveyance	204.60	
Fuel	111.30	
Common School Tuition	24.00	
Unexpended Balance, March 15, 1940	27.55	
	<hr/>	\$2,482.84

SECONDARY SCHOOL TUITION

	Resources	
Appropriated	\$300.00	
State School Fund	419.98	
Overdraft	25.12	
	<hr/>	
Total Available		\$745.10
	Disbursements	
Total Tuition Paid	\$703.00	
Overdraft, 1939	42.10	
	<hr/>	\$745.10

TEXT BOOKS AND SUPPLIES

	Resources	
Appropriation	\$150.00	
Overdraft, March 15	57.42	
	<hr/>	
Total Available		\$207.42
	Disbursements	
Overdraft 1939	\$ 5.63	
Paid Warrant	201.79	
	<hr/>	\$207.42

SCHOOL REPAIRS

Resources		
Unexpended		\$ 82.91
Appropriated		200.00
		<hr/>
Amount Available		\$282.91
Disbursements		
Repairs		\$233.87
Unexpended 1940		49.04
		<hr/>
		\$282.91

SUPERINTENDENT'S SALARY

Resources		
Transferred from Excise Tax		\$143.28
Disbursements		
Superintendent of Schools		\$143.28

UNCLASSIFIED

Resources		
Hedge Hog Bounty		
Inland Fish and Game Dept. Bal.		
Due March 15, 1939		\$ 67.44
Due from State, 1940		29.56
		<hr/>
		\$ 97.00
Disbursements		
Due from State, March 15, 1939		\$ 76.99
Paid Hedgehog Bounty		21.00
		<hr/>
		\$ 97.00

OVERLAY ACCOUNT

Resources		
Appropriated		\$432.71
Disbursements		
Transferred to Other Account	\$385.97	
Unexpended	46.74	
		<hr/>
		\$432.71

CEMETERIES

Resources		
Appropriated	\$ 12.50	
A. J. Taylor Fund	1.25	
Rhoda J. Porter Fund	1.25	
		<hr/>
Amount Available		\$ 15.00
Disbursements		
Labor	\$ 12.50	
Unexpended	2.50	
		<hr/>
		\$ 15.00

EXCISE TAX ACCOUNT

Resources		
Motor Vehicle Excise Tax		\$313.79

Disbursements

Transferred to Supt. Salary Acct.	\$143.28	
Transferred to Int. on Loans Acct.	119.33	
Unexpended	51.18	
	<hr/>	\$313.79

INTEREST ON LOANS

Resources

Transferred from Excise Tax		\$119.33
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Disbursements

Interest on Loans	\$101.36	
Bank Tax	17.97	
	<hr/>	
Total		\$119.33

STATE TAX

Resources

Appropriated		\$1,307.89
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Disbursement

Paid State		\$1,307.89
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COUNTY TAX

Resources

Appropriated		\$338.90
--------------	--	----------

Disbursements

Paid County		\$338.90
-------------	--	----------

FINANCIAL STANDING OF THE TOWN

March 15, 1940

Assets:

Cash on Hand	\$ 176.67
Uncollected Taxes 1934	18.17
Uncollected Taxes 1935	43.50
Uncollected Taxes 1936	473.70
Uncollected Taxes 1937	573.93
Uncollected Taxes 1938	758.09
Uncollected Taxes 1939	1,750.75
Uncollected Tax Deeds 1931	12.93
Uncollected Tax Deeds 1932	12.60
Uncollected Tax Deeds 1933	13.32
Uncollected Tax Deeds 1935	42.27
Uncollected Tax Liens 1933	18.11
Uncollected Tax Liens 1934	40.03
Uncollected Tax Liens 1935	87.59
Overdraft Tuition	25.02
Overdraft Text Books and Supplies	57.42
Interest from State Pauper Acct.	44.02
Interest from State Hedgehog Bounty	29.56
Mortgage Note	365.00
Cemetery Trust Fund	641.14
School Trust Fund	2,087.40
<hr/>	
Total Assets	\$7,271.32

Liabilities:

School Fund Note	\$1,100.00
Unexpended Common Schools	27.55
Unexpended State Aid Roads	270.26
Unexpended School Repairs	49.04
Reserve Cemetery Trust Fund	641.14
Reserve School Fund	2,087.40

Tax Collector's Comm., 1934	1.00	
Tax Collector's Comm., 1935	1.00	
Tax Collector's Comm., 1936	15.01	
Tax Collector's Comm., 1937	51.06	
Tax Collector's Comm., 1938	44.94	
Tax Collector's Comm., 1939	105.01	
Net Debt or Surplus		
Excess Assets over Liabilities	2,877.91	
	<hr/>	
Total Liabilities		\$7,271.32

Respectfully submitted,

F. B. EDES

KIRK R. FOGG

FRED C. HAYDEN

Assessors of Town of Burlington

REPORT OF TOWN TREASURER

To Received from:—

Treasurer 1938-39	\$ 376.09
Tax Collector, 1934	4.15
Tax Collector, 1935	7.97
Tax Collector, 1936	160.15
Tax Collector, 1937	109.91
Tax Collector, 1938	1,192.52
Tax Collector, 1939	6,892.49
Motor Vehicle Excise Tax 1939	117.36
Motor Vehicle Excise Tax 1940	196.43
Account Tax Deeds, 1932	78.40
Account Tax Deeds, 1933	87.22

Account Tax Deeds, 1934	101.04
Account Tax Deeds, 1935	107.12
George A. Lord, Town Clerk, Dog Licenses 1939	46.00
Norman Tripp, Acct. Stumpage, A. Jipson Place	8.12
Rent of Town Hall	71.25
Treasurer of School Fund, Interest from Fund	125.55
Arnold H. Shorey, Int. on Mtg. Note	6.00
State Treasury, Bank Stock, Tax 1939	16.98
State Treasury, Dog Licenses Refunded	26.33
State Highway Commission, 50-50 Road Account	50.00
State Highway Commission, Snow Removal	297.87
State Highway Commission, State Aid Road	1,542.09
State Highway Commission, Mainte- nance Unimproved Roads	196.83
State Highway Commission, Third Class Road	1,139.47
Commissioner of Education - School- ing No. 3 Hancock County	19.04
State Health and Welfare Department, Reimbursement	517.04
Inland Fisheries and Game Dept., Re- imbursement Bounty on Hedge- hogs, 1937-38	67.44
Arnold H. Shorey, Use of Snow Plow	12.50
Merle Sibley, Use of Snow Plow	28.50
V. D. Billings, Reimbursement Town Roads	3.34
Evelyn Harris, Reimbursement Acct., Roy Bowers	5.00

Clyde Shorey, Reimbursement Third Class Road	3.75	
Albert J. Taylor Fund, Labor Cemetery Lot	1.25	
Rhoda J. Porter Fund, Labor Cemetery Lot	1.25	
State School Fund	1,051.78	
	<hr/>	\$14,668.23

Cr.

By:		
Warrants Paid Nos. 1 to 70 inclusive	\$14,491.56	
Cash on Hand March 15, 1940	176.67	
	<hr/>	\$14,668.23

Respectfully submitted,

BENJAMIN W. COBB, Treasurer

SCHOOL DEPARTMENT

Financial Statement for the Fiscal Year
Ending March 15, 1940

COMMON SCHOOL ACCOUNT

Resources

Unexpended Balance, March 15, 1939	\$ 171.45	
Appropriation	1,530.00	
State School Fund	631.80	
Interest on School Fund	125.55	
Commissioner of Education	19.04	
Roy Bowers, refund	5.00	
	<hr/>	\$2,482.84

Disbursements

Paid:	
Teachers	\$2,016.00
Conveyance	204.60
Janitors and Cleaning	99.39
Fuel	111.30
Common School Tuition	24.00
Unexpended Balance, March 15, 1940	27.55
	<hr/>
	\$2,482.84

Disbursements Itemized

Teachers:	
Tena Gordon	\$504.00
Della Cummings	504.00
Clarice Thornton	504.00
Norma Leen	364.00
Madeline Thurlow	140.00
	<hr/>
	\$2,016.00
Conveyance:	
Russell Cummings	\$180.00
J. E. Cabel, Insurance	24.60
	<hr/>
	\$204.60

Janitors and Cleaning:	
Daphyne Porter	\$ 13.00
William Edes	13.00
Jerold Harris	19.00
Herschel Jipson	14.00
Tena Gordon	5.00
Marshall Jipson	5.00
Frederick Edes, Jr.	5.00

Russell Cummings	5.00	
Mrs. Merle Sibley	2.50	
Ellen Shorey	2.50	
Mrs. Jesse Morris	2.50	
Mrs. Fred Jipson	2.50	
G. W. Lord and Son	10.39	
	<hr/>	\$ 99.39

Fuel:

Frederick Edes, Jr.	\$ 5.00	
Alden Harris	22.00	
John Hodgdon	9.00	
Jerrold Harris	3.40	
Alonzo Morris	2.40	
Ernest Harris	6.00	
Elmer Jipson	21.00	
Harriet Morse	6.00	
John Hodgdon	9.00	
W. B. Edes	27.50	
	<hr/>	\$111.30

Common School Tuition:

Grand Falls Plantation	\$ 24.00	
		\$ 24.00

Secondary School Tuition Account

Resources

Appropriation	\$300.00	
State School Fund	419.98	
Overdraft, March 15, 1940	25.12	
	<hr/>	\$745.10

Disbursements

Higgins Classical Institute	\$ 65.00
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Lee Academy	570.00	
City of Brewer	43.00	
Orono School Department	25.00	
Overdraft, March 15, 1939	42.10	
	<hr/>	\$745.10

Textbook and Supplies Account

Resources

Appropriation	\$150.00	
Overdraft, March 15, 1940	57.42	
	<hr/>	\$207.42

Disbursements

Ginn and Company	\$ 58.72	
Educators Safety League	4.00	
American Book Co.	8.10	
J. L. Hammett Co.	44.82	
Howard and Brown	3.00	
Scott, Foresman Co.	34.65	
E. A. Weatherbee Co.	1.49	
The Macmillan Co.	1.13	
Iroquois Publishing Co.	1.22	
Row, Peterson and Co.	5.37	
Webster Publishing Co.	1.36	
Beckly-Cardy Co.	9.46	
American Education Press	4.20	
Allyn and Bacon	1.86	
Bangor Office Supply Co.	4.00	
The Penobscot Press	3.61	
Herbert L. Palmer	14.40	
Maine Public Health Assn.	.40	
Overdraft, March 15, 1939	5.63	
	<hr/>	\$207.42

Repairs Account

Resources

Unexpended Balance	\$ 82.91	
Appropriation	200.00	
	<hr/>	\$282.91

Disbursements

E. A. Weatherbee Co.	\$ 7.27	
Russell Cummings	6.50	
Jesse Morris	14.15	
Robert Benson	7.90	
Ernest Harris	73.15	
William Preble	43.15	
Clyde Shorey	31.25	
George Thornton	32.50	
G. A. Lord	18.00	
Unexpended Balance, March 15, 1940	49.04	
	<hr/>	\$282.91

Summary of School Accounts

Account	Resources	Disbursements	Balance	Over-drawn
Common School	\$2482.84	\$2455.29	\$27.55	
Secondary Tuition	719.98	745.10		\$25.12
Textbooks and Supplies	150.00	207.42		57.42
Repairs	282.91	233.87	49.04	
	\$3635.73	\$3641.68	\$76.59	\$82.54
<hr/>				
Net overdraft, March 15, 1940, \$5.95.				

Recommendations

The budget estimate for last year was based upon a 34-week school year while the estimate for this year is for 36 weeks.

There should be an appropriation of \$1745.00 for Common Schools. This figure includes teachers' salaries, conveyance, janitors and cleaning, common school tuition, and fuel. It does not provide for any increases in salaries.

The Secondary Tuition Account should have an appropriation of \$500.00 to cover the small overdraft and to pay the tuition bills up to the spring term of 1941.

There is an overdraft of \$57.42 in the Textbook and Supplies Account due to a small overdraft from last year and the very urgent need for new textbooks in the schools. This account should have an appropriation of \$200.00 to cover the overdraft and purchase necessary supplies.

Something must be done to the school building at Long Ridge. It is in very poor condition and must be repaired before next fall. The minimum amount needed in the Repairs Account is \$200.00

We recommend the following appropriations:

Common Schools	\$1,745.00
Secondary School Tuition	500.00
Textbooks and Supplies	200.00
Repairs	200.00

Respectfully submitted,

MRS. MINNIE A. BRADBURY,

MRS. KIRK R. FOGG

MRS. ERNEST HARRIS

FRANK H. KENT, Supt.,

Superintending School Committee.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of the Town of Burlington:

This is my first annual report of the progress, condition and needs of the schools of the Town of Burlington as required by the law of the State.

The school year of 1939-40 opened on September 5, 1940, with the following teachers in charge:

Corner School—Tena Gordon, Burlington; Bradbury School—Della Cummings, Burlington; Hill School—Clarice Thornton, Burlington; Long Ridge, Norma Leen, Lincoln.

VEDA T. MADDEN

Mrs. Veda T. Madden for more than five years the superintendent of schools in Burlington, died in the Deaconess Hospital in Boston on September 15, 1939 after undergoing surgical treatment. She was born in Alta, California, but was brought to Maine by her mother at the age of two months. Mrs. Madden was graduated from Lee Academy and Castine Normal school. Early interested in educational matters, she began her work as a teacher at the age of 17. For fourteen years she was superintendent of Union 90 and when the union was enlarged in 1934 she became superintendent in the town of Burlington. Of pleasing personality, and with fine executive ability, she performed the duties of her office faithfully and efficiently. During the time of her funeral all the schools of the town were closed as a mark of respect and farewell to one so much beloved.

Mrs. Gordon, Mrs. Cummings, and Mrs. Thornton have taught successfully in Burlington for several years.

Mrs. Leen has been very successful in the Long Ridge school. She has accomplished much in spite of a lack of facilities. Her work deserves your commendation.

A new system of pupil accounting has been adopted this year. The system is simple but efficient and will give the school authorities a complete elementary-school record for each pupil. These records will be filed in the office of the superintendent of schools and will make possible a more thorough study of the accomplishments and needs of each child.

With the cooperation of parents, and the Division of Commodities Distribution, it has been possible to carry out a very successful lunch program in all of the Burlington schools. Much credit is due to the parents who have cooperated whole-heartedly with the schools to make the program successful.

It will be necessary to repair the school house at Long Ridge this summer. The roof was patched this fall but more extensive repairs are necessary. It would not seem advisable to expend too much money on such an old building but it should be made comfortable for the pupils and teachers.

Respectfully submitted,

FRANK H. KENT

Superintendent of Schools

UNPAID TAXES 1939

Resident:	
Harry Bowers	\$17.88
Minnie Bradbury	11.70
B. W. Cobb	25.38
John Chase	22.80
Jos. Carey	31.07
Bernard Dam	30.31
Joseph Gillespie	3.00
Geo. Gillespie	29.18
Thos. Hurd	39.87
Frank Hurd	3.85
Charles Hatch	88.52
G. E. Harriman	31.99
Fred Jipson	21.98
Elmer Jipson	35.48
Morrill Jipson	23.35
Lewis Jipson	35.48
Winslow Jipson	3.00
Robert Jipson	11.00
Cyrus Jipson	21.73
Rubin Jipson	3.00
Perle Langley	27.75
Jesse Morris	28.33
Geo. A. Lord	116.96
Thos. Mushero	5.75
Edward Mushero	3.02
Harriet Morse	78.43
Lester J. Preble	20.72
Aruna Page	34.65
George Porter	11.25
Elmer Quint	25.39
George Quint	7.50
Harry Soucie	3.00
Archie Shorey	3.55

George Sibley	4.13
Lloyd Shorey, Heirs of	4.95
Norman Shorey	1.92
Andrew Shorey	50.74
Roland Shorey	29.31
Harry Shorey	70.40
Eugene Shorey	13.69
Maynard Shorey	3.00
Wm. Stinson	5.75
Norman Tripp	20.93
Wm. Thurlow	13.07
Clifton Thurlow	3.00
Ralph Turner	86.43
Vaughn Smith	7.68
<hr/>	
Total Unpaid Resident	\$1,171.87

Non-Resident:

Marvin Allen	\$.27
A. W. Brooks	2.75
Freely Bowers	10.28
Corro and McKensie	319.83
Lester Cobb	5.50
Robert Denniston	1.10
Esther Darling	17.75
Vernon Gilpatrick	9.07
Fred Gillespie	21.56
Mabel M. Hunt	2.47
Ernest Leighton	5.50
E. C. Lord, Heirs of	13.75
H. W. Lord	14.30
Mrs. Edwin Moore	35.42
Herbert Moulton	5.50
Laura Preble	1.38
Henry Pinkham	5.11
Norman Langley	12.65

Howard Sturgeon	1.38
Jerome Thurlow	18.56
Lewis Tolman	33.74
Joseph Thomas	5.50
Robert Walcott	5.50
Shirley Rogers	13.75
Mrs. Mae Applebee	11.82

Total Unpaid Non-Resident

\$579.84

RODNEY TRIPP, Collector

UNPAID TAXES 1938

Resident:

Harry G. Bowers	\$6.69
Bradbury, Irving	3.00
Briggs, Leander	7.40
Batchelder, Ralph	12.87
Carey, Joseph	26.45
Chase, Roscoe	4.61
Cummings, Russell	11.50
Dam, Bernard	28.80
Gillespie, George	22.14
Hurd, Thomas	29.29
Hatch, Charles	16.97
Jipson, Fred	22.09
Jipson, Elmer	37.03
Jipson, Morrill	15.41
Jipson, Winslow	3.00
Jipson, Lewis	37.27
Jipson, Robert	14.50
Jipson, Cyrus	18.17
Jipson, Reuben	13.07
Langley, Norman	13.58

Morris, Jesse	29.23
Mushero, Thomas	5.30
Mushero, Edward	5.99
Page, Aruna	28.52
Porter, Clinton	3.00
Porter, Leroy	3.00
Quint, Elmer G.	18.72
Quint, George	7.80
Sibley, George W.	3.45
Sibley, Phillip	6.90
Shorey, Robert	16.70
Shorey, Norman	3.00
Shorey, Manley	6.36
Shorey, A. L.	18.32
Shorey, Roland	23.81
Shorey, Clyde	4.61
Thurlow, William	15.19
Weymouth, Wallace	3.00
Ye Ole Maine Store, Inc.	29.83

Total 1938 Resident

\$576.57

Non-Resident:

Bowers, Freely	\$8.60
Cobb, Lester	4.60
Douglas, Chandler	6.50
Denniston, Robert	.92
Darling, Esther	14.84
Gilpatrick, Verner	7.59
Leighton, Ernest	4.60
Lord, E. C., Heirs of	11.50
Lord, H. W.	11.96
Moore, Mrs. Edward	29.62
Porter, John B.	11.45
Powers, James	4.60
Pinkham, Henry	4.28

Sturgeon, Howard	1.15	
Thurlow, Jerome	40.62	
Rogers, Shirley	13.80	
Applebee, Mrs. Mae A.	4.89	
	<hr/>	
Total Non-Resident		\$181.52
		<hr/>
Total 1938 Unpaid Taxes		\$758.09

MERLE W. GORDON, Collector

UNPAID TAXES 1937

Resident:	
Briggs, Leander	\$27.27
Carey, Joseph	12.20
Cummings, Eugene	14.72
Dam, Bernard	29.31
Denniston, Robert	4.12
Grosse, Carlton	3.00
Gillespie, George	10.23
Hurd, Frank	3.92
Jipson, Fred	22.88
Jipson, Elmer	12.76
Jipson, Morrill	9.52
Jipson, Winslow	3.00
Jipson, Mrs. Lewis	11.20
Jipson, Robert	3.30
Jipson, Cyrus	21.56
Jipson, Frank	7.17
Jipson, Reuben	26.87
Langley, Norman	16.09
Mushero, Thomas	4.40

Morris, Jesse J.	40.86	
Mushero, Edward	4.68	
Page, Aruna	37.31	
Porter, Clinton	3.00	
Porter, Leroy	3.00	
Powers, James	8.40	
Quint, Elmer G.	29.99	
Quint, George	19.80	
Sibley, George W.	.95	
Sibley, Phillip	5.40	
Shorey, Coleman	3.00	
Scott, William	3.00	
Turner, Kenneth	3.00	
Thurlow, William	7.05	
	<hr/>	
Total Resident		\$412.96
Non-Resident:		
Cobb, Lester	\$5.60	
Caronac, Mrs. O. Revit	31.56	
Lord, E. C., Heirs of	14.00	
Lord, H. W.	14.00	
Porter, John B.	13.94	
Thurlow, Jerome	50.01	
Williams, Robt. H. and Hazel Lumbert (Trustees of Ansel Lumbert Land)	31.56	
Walcott, Robert	.30	
	<hr/>	
Total Non-Resident		\$160.97
		<hr/>
Total Unpaid Taxes for 1937		\$573.93

MERLE W. GORDON, Collector

UNPAID TAXES 1936

Resident:		
Mrs. Virgil Barker	\$12.60	
Leander Briggs	11.38	
Eugene Cummings	6.92	
John Chase	3.00	
Charles Hatch	48.53	
Morrill Jipson	2.90	
Lewis Jipson	20.08	
Mrs. Lewis Jipson	10.20	
Cyrus Jipson	19.53	
Harriett Morse	80.38	
Edward Mushero	4.53	
Thomas Mushero	3.03	
Clinton Porter	3.00	
James H. Powers	14.37	
Elmer G. Quint	20.76	
Eugene Sibley	3.00	
Phillip Sibley	2.08	
Clifton Shorey	4.53	
Manley Shorey	22.03	
Mrs. Jerome Thurlow	2.04	
George Quint	15.30	
Fred Jipson	5.45	
		<hr/>
Resident, Unpaid		\$315.64
Non-Resident:		
Heirs of E. C. and H. W. Lord	\$25.50	
Mrs. Edward Moore	46.92	
Hollis Madden	22.95	
John B. Porter	12.44	
Shirley Rogers	19.13	
Frank Sibley	1.02	

Leslie L. Shorey	4.59	
Maynard Shute	2.55	
Wallace Sanford	5.10	
Lester Cobb	5.10	
		<hr/>
Total Non-Resident Unpaid		\$145.30

UNPAID TAXES 1935

Resident:		
Winslow Jipson	\$1.75	
Robert Shorey	20.17	
Cyrus Jipson	21.58	
		<hr/>
Total Unpaid Taxes for 1935		\$43.50
	B. W. COBB, Collector	

UNPAID TAXES FOR 1934

Resident:		
Robert Shorey	\$6.95	
Non-Resident:		
John B. Porter	11.22	
		<hr/>
Total Unpaid Taxes for 1934		\$18.17
	B. W. COBB, Collector	

REPORT OF AUDITOR

To the Hon. Board of Selectmen and Inhabitants of the
Town of Burlington, Maine.

This is to certify that I have audited the accounts of Selectmen, Treasurer and Tax Collector for Municipal Year ending March 15th, 1940 and find them correct and herewith hand you the following exhibits, based upon records kept and which reflect the true condition of affairs to the best of my knowledge and belief.

Exhibit A. Comparative Balance Sheet.

- B. Treasurer's Account.
 - C. Treasurer's Account.
 - D. Valuation.
 - E. Excise Tax.
 - F. Uncollected Tax Deeds—Liens.
 - G. Uncollected Taxes.
 - H. Trust Funds.
 - I. Summary of Over-Drafts and Unexpended to Surplus Account.
 - J. Proof of Change in Net Debt.
 - K. Summary of Appropriations.
-

All cash shown to have been received has been properly accounted for and recorded. All disbursements have been properly made and recorded. I hereby swear that cash on hand March 15th, 1940, (\$176.67) is correct to the best of my knowledge and belief. Checking account was reconciled with Bank Statement and found to be in agreement.

Net Debt or Surplus has increased \$636.85 due to unexpended balances in various accounts.

Your records are kept in fine shape and the affairs of the town are handled in a very business like and economical manner and much credit is due your town officials.

Your 5% Constitutional debt limit is \$7,603.85, against which there is charged loans amounting to \$1,100, leaving your borrowing capacity \$6,503.85. The town is in excellent financial condition.

I take this opportunity of expressing my sincere appreciation to all those with whom I came in contact while conducting the audits, for the assistance, cooperation and courteous treatment accorded me.

Respectfully submitted,

By WILLIAM J. CURRIER

Public Acct. Auditor

**TOWN OF BURLINGTON COMPARATIVE BALANCE
SHEET**

Assets:	1939	1940
Cash	\$376.09	\$176.67
1934 Taxes	22.32	18.17
1935 Taxes	51.47	43.50
1936 Taxes	633.85	473.70
1937 Taxes	683.84	573.93
1938 Taxes	1,950.61	758.09
1939 Taxes		1,750.75
Tax Deeds, 1931	12.93	12.93
Tax Deeds, 1932	91.00	12.60
Tax Deeds, 1933	100.54	13.32

Tax Deeds, 1934	143.31	42.27
Tax Liens, 1933	18.11	18.11
Tax Liens, 1934	40.03	40.03
Tax Liens, 1935	194.71	87.59
Overdraft Tuition	42.10	25.12
Overdraft Text Books and Supplies	5.63	57.42
State Pauper Acct.	39.29	44.02
State Hedgehog Bounty	76.99	29.56
Mortgage Note	365.00	365.00
Cemetery Trust Fund	531.70	641.14
School Trust Fund	1,087.40	2,087.40

Total Assets	\$6,545.93	\$7,271.32
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Liabilities:

School Fund Note	\$2,100.00	\$1,100.00
Unexpended Common School	175.45	27.55
Unexpended State Aid Roads	87.49	270.26
Unexpended School Repairs	82.91	49.04
Cash Res. Cemetery Trust Fund	531.70	641.14
Cash Res., School Trust Fund	1,087.40	2,087.40
Tax Coll. Comm. 1934	1.00	1.00
Tax Coll. Comm., 1935	1.00	1.00
Tax Coll., 1936	15.01	15.01
Tax. Coll., 1937	53.07	51.06
Tax Coll., 1938	91.86	44.94
Tax Coll., 1939		105.01

Net Town Debt

Excess Assets over Liabilities	\$2,241.06	\$2,877.91
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	\$6,465.93	\$7,271.32
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TREASURER'S ACCOUNT

1939		
March 15, Cash Balance		\$ 376.09
Receipts		14,292.14
		<hr/>
Total Cash on Hand and Receipts		\$14,668.23
Less Warrants Paid		\$14,491.56
		<hr/>
March 12, 1940, Cash Balance		\$176.67
Reconcilement of Treasurer's Cash Balance		
Check Book Balance	\$ 51.66	
Outstanding Checks	1,468.98	
	<hr/>	
Total		\$1,520.64
Bank Balance	\$600.25	
Deposits not credited	920.39	
	<hr/>	
Total		\$1520.64
Cash Balance	\$176.67	
Check Book Balance	51.66	
	<hr/>	
Difference (Cash on Hand)		\$125.01
Check Book Balance		51.66
		<hr/>
Total to Balance Above		\$176.67

Treasurer's Receipts

Taxes:		
1934	\$	4.15
1935		7.97
1936		160.15
1937		109.91
1938		1,192.52

1939	6,892.49	
Excise Tax 1939	117.36	
Excise Tax, 1940	196.43	
1932 Tax Deeds	78.43	
1933 Tax Deeds	87.22	
1934 Tax Deeds	101.04	
1935 Tax Deeds	107.12	
Back Stock Tax	16.98	
	<hr/>	
Total from Taxes		\$9,071.77
Licenses:		
Dog Licenses		\$46.00
Dog Licenses, Refund State		\$26.33
Departmental		
Highway	\$3,226.26	
Education	1,080.82	
Charity	517.04	
Misc.	333.92	
	<hr/>	
Total Debt		\$5,148.04
		<hr/>
Total Receipts		\$14,292.14

VALUATION, ASSESSMENT AND COMMITMENT

1939			
Valuation			
	Resident	Non-Resident	Total
Real Estate	\$52,258.00	\$82,748.13	\$135,006.13
Personal Estate	10,355.00	6,715.88	17,070.88
	<hr/>	<hr/>	<hr/>
Total	\$62,613.00	\$89,464.01	\$152,077.01

Number of Polls Taxed, 90
 Number of Polls not Taxed, 16
 Rate of Taxation, \$55.00 per M.

Assessment			
Real Estate	\$135,006.13	@ \$55.00 per M	\$7,425.34
Personal Estate	17,080.88	@ 55.00 per M	938.90
<hr/>			
Total	\$152,077.01		\$8,364.24
Polls	90	@	\$3.00 270.00
<hr/>			
			\$8,634.24

Commitments

May 4, Assessment to Rodney			
Tripp, Coll.		\$8,634.24	
Supplemental		9.00	
<hr/>			
Total Commitment		\$8,643.24	
Cash to Treasurer		\$6,872.99	
Abatements		19.50	
March 15, 1940, Uncollected			\$1,750.75

EXCISE TAX 1939-1940

	1939	1939	1940
Merle W. Gordon,			
Collec.	\$58.75		
Cash to Treasurer			\$58.75
Rodney M. Tripp, Coll.		\$51.32	
Cash to Treasurer			51.32
Rodney M. Tripp, Coll.		\$203.81	
Cash to Treasurer			203.72
<hr/>			
	\$58.75	\$51.32	\$203.81

Total Cash to Treasurer	\$313.79
Total Receipts	\$313.88
	<hr/>
Amount due Treasurer	\$.09

DOG TAX

George A. Lord, Town Clerk

	Male	Female	Spayed	Total
License 12471-12480	8		2	10
License 12480-12490	9	1		10
License 12491-12500	7	3		10
	<hr/>			
	24	4	2	30
24 Male Licenses at \$1.15			\$27.60	
4 Female Licenses at \$5.15			20.60	
2 Spayed Licenses at \$1.15			2.30	
			<hr/>	
Total			\$50.50	
Less Com. on 30 Licenses at 15c			4.50	
			<hr/>	
Cash to Treasurer			\$46.00	

UNCOLLECTED TAX DEEDS AND LIENS

Tax Deeds

1939	1931	
March 15 Uncollected	\$12.93	
March 15, 1940, Uncollected		\$12.93
1939	1932	
March 15, Uncollected	\$91.00	
Collected	78.40	
	<hr/>	
March 15, 1940 Uncollected		\$12.60

1939	1933	
March 15, Uncollected	\$100.54	
Collected	87.22	
	<hr/>	
March 15, 1940, Uncollected		\$13.32
1939	1934	
March 15, Uncollected	\$143.31	
Collected	101.04	
	<hr/>	
March 15, 1940 Uncollected		\$42.27
Tax Liens		
1939	1933	
March 15 Uncollected	\$18.11	
March 15, 1940 Uncollected		\$18.11
1939	1934	
March 15 Uncollected	\$40.03	
March 15, 1940 Uncollected		\$40.03
1939	1935	
March 15, Uncollected	\$194.71	
Collected	107.12	
	<hr/>	
March 15 1940 Uncollected		\$87.59

TAX COLLECTOR'S ACCOUNT

	1939	
Commitment	\$8,634.24	
Supplemental	9.00	
	<hr/>	
		\$8,643.24
Cash to Treasurer	\$6,872.99	
Abatements	19.50	
	<hr/>	
		\$6,892.49

March 15, 1940 Uncollected		\$1,750.75
	1938	
March 15, 1939 Uncollected	\$1,950.61	
Cash to Treasurer	1,192.52	
	<hr/>	
March 15, 1940 Uncollected		\$758.09
	1937	
March 15, 1939 Uncollected	\$683.84	
Cash to Treasurer	109.91	
	<hr/>	
March 15, 1940 Uncollected		\$573.93
	1936	
March 15, 1939 Uncollected	\$633.85	
Cash to Treasurer	160.15	
	<hr/>	
March 15, 1940 Uncollected		\$473.70
	1935	
March 15, 1939 Uncollected	\$51.47	
Cash to Treasurer	7.97	
	<hr/>	
March 15, 1940 Uncollected		\$43.50
	1934	
March 15, 1939 Uncollected	\$22.32	
Cash to Treasurer	4.15	
	<hr/>	
March 15, 1940 Uncollected		\$18.17

SCHOOL TRUST FUND

1939	
March 9, Two Town Notes,	
\$1,000.00 — \$100.00	\$1,100.00
F. W. and Clara Richardson Notes	350.00

Robert C. Shorey Note	100.00	
Aruna Page Note	100.00	
Angie F. and Earl P. Bradbury Notes	49.00	
Deposit in Bangor Savings Bank	2,087.40	
		<hr/>
March 15, 1940, Total School Fund 1939		\$3,786.40
March 9, Balance Deposit Bangor Savings Bank	\$1,087.40	
October 2, Interest Earned 1940	21.35	
January 18, Town Note Paid	1,000.00	
		<hr/>
Total		\$2,108.75
March 8, Less Interest Withdrawn		21.35
		<hr/>
March 8, Balance, Deposit as per Pass Book No. 59045		\$2,087.40

CEMETERY TRUST FUND

Albert J. Taylor		
March 9, 1939, Balance	\$212.78	
U. S. Treasury Bond	100.00	
Int. Earned	6.46	
		<hr/>
		\$319.24
Int. Withdrawn		1.25
		<hr/>
March 15, 1940 Balance Depost Merrill Trust Co. Pass Book No. 16479		\$317.99

Rhoda J. Porter		
March 9, 1939 Balance	\$218.92	
Int. Earned	5.48	
	<hr/>	\$224.40
Int. Withdrawn		1.25
		<hr/>
March 15, 1940 Balance Depost Bangor		
Savings Bank Pass Book No. 102169		\$223.15
Louisa White		
5 Shares Merrill Tr. Co. Stk.	\$100.00	
5 Shares Merrill Mortg. Co. Stk.		
March 15, 1940 Balance		\$100.00

SUMMARY OF OVERDRAFT AND UNEXPENDED
BALANCES TO NET DEBT OR SURPLUS

	Overdraft	Unex- pended
Town Hall		\$ 58.73
Third Class Roads Maintenance		13.30
Snow—Ice Removal		272.71
Town Roads—Bridges		398.75
Town Cemetery		2.50
Abatements		21.71
Overlay		46.74
		<hr/>
		\$814.44
Excise Tax		51.18
		<hr/>
		\$865.62

PROOF OF CHANGE IN NET DEBT OR SURPLUS

March 15, 1939 Balance		\$2,241.06
Adj. State Aid Roads	\$181.09	
Adj. Unimproved Roads	.10	
Adj. Accounts Payable	46.92	
Adj. Town Officers Salaries	.06	
Unexpended Town Hall		58.73
Unexpended Third Class Roads Main.		13.30
Unexpended Snow Removal		272.71
Unexpended Town Roads		398.75
Unexpended Cemetery		2.50
Unexpended Abatements		21.71
Unexpended Overlay		46.74
Unexpended Excise Tax		51.18
March 15, 1940 Balance	2,877.91	
	<hr/>	
	\$3,106.68	\$3,106.68

SUMMARY OF APPROPRIATIONS

Account	Balance Forward	Appro- priation	Credits	Transfers To	Available	Charges	Transfers From	Overdrafts	Unex- pended
GENERAL GOVERNMENT									
Town Officers Salary				\$203.60	\$203.60	\$203.60			
Town Hall			\$71.25		71.25	12.52			\$58.73
Town Office Expense		\$800.00	103.43	52.28	955.71	955.71			
Elections				5.00	5.00	5.00			
Supt. of School Salary				143.28	143.28	143.28			
PROTECTION PER.- PROP.									
Police Officer's Salary				9.00	9.00	9.00			
Fire Bill				69.16	69.16	69.16			
Health Welfare		25.01		4.50	29.50	29.50			
HIGHWAYS AND BRIDGES									
3rd Class Roads Maint.		226.00	3.75		229.75	216.45			13.30
3rd Class Roads, Const.			1,139.47	25.40	1,164.87	1,164.87			
Snow—Ice Removal		800.00	338.87		1,138.87	866.16			272.71
State Aid Road, Cons.	\$3.69	450.00	1,809.56		2,263.25	1,992.99			270.26
Town Roads-Bridges		1,300.00	53.34		1,353.34	954.59			398.75
Highway Patrol		200.00		1.00	201.00	201.00			
Unimproved Roads			196.93		196.93	196.93			
CHARITIES									
Relief State Paupers			517.04		517.04	561.06		44.02	
Relief of Town Poor		500.00	41.46		541.46	541.46			
Old Age Assistance				233.66	233.66	233.66			
CEMETERY									
Town Cemetery		12.50	2.50		15.00	12.50			2.50
EDUCATION									
Support of Schools	171.45	1,530.00	781.39		2,482.84		2,245.29		27.55
Teachers Salary				2,016.00	2,016.00	2,016.00			

Common School Tuition				24.00	24.00	24.00			
Fuel				111.30	111.30	111.30			
Textbooks-Supplies		150.00			150.01	207.42	57.42		
Repairs, School Houses	82.91	200.00			281.91	233.87			49.04
Tuition High School		300.00	419.98		719.98	745.10	25.12		
Conveyance				204.60	204.60	204.60			
Janitor				99.39	99.39	99.39			
UNCLASSIFIED									
Abatements		61.24			61.24	39.53			21.71
Interest on Loans				119.33	119.33	119.33			
Overlay		432.71			432.71		385.97		46.74
Hedgehog Bounty			67.44		67.44	97.00	29.56		
STATE TAX		1,307.89			1,307.89	1,307.89			
COUNTY TAX		338.90			338.90	358.90			
Total	\$258.02	\$8,634.24	\$5,546.42	\$3,321.50	\$17,760.20	\$13,913.77	\$2,841.26	\$156.12	\$1,101.29

PROOF OF SUMMARY

Balance For'd	\$ 258.05	Less Charges	13,913.77	Unexpended	\$ 1,161.29
Appropriations	8,634.24			Overdrafts	156.12
Credits	5,546.41		\$ 3,846.43		
Transfers to	3,321.50	Less Transfers	2,841.26	Unexpended	\$ 1,005.17
Available	\$17,760.20	Unexpended	\$ 1,005.17		

352.0741

Maine room

B925

1939-40

BUDGET FOR YEAR 1940-41

General Government	\$800.00	
Town Roads	900.00	
Snow Removal	800.00	
State Aid Road	600.00	
Road Patrol	201.00	
Third Class Maintenance	249.00	
Poor Relief	400.00	
Town Cemetery	100.00	
Common School	1,745.00	
Text Books and Supplies	200.00	
Repairs School Bldg.	200.00	
Secondary Tuition	500.00	
Health and Welfare	50.00	
		<hr/>
		\$6,655.00