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Annual Report of the Municipal Officers of the Town of Byron Year Ending February 1, 1947

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**TOWN REPORT
BYRON
MAINE.....1946**

**For the Fiscal Year
Ending February 1, 1947**

ANNUAL REPORT

of the

Municipal Officers

of the

Town of Byron



Year Ending February 1, 1947

RUMFORD PUBLISHING CO., RUMFORD, MAINE

TOWN OFFICERS

Moderator
N. E. YOUNG

Clerk
ANITA LOHNES

Selectmen, Assessors and Overseers of the Poor
N. E. YOUNG ELWIN KNAPP HARLAN LIBBY

Treasurer and Tax Collector
LENN S. YOUNG

Constable
LENN S. YOUNG

School Committee
GLADYS MASON GERTRUDE KNAPP VAUGHN LIBBY

Superintendent of Schools
HARVEY C. McGUIRE

Health Officer
GERTRUDE LADD

Ballot Clerks
LYNTHIEL BUTLER LENNA S. YOUNG

COMPARATIVE FINANCIAL STATEMENT

1945 - 1946

February 1, 1947.

To the Inhabitants of the Town of Byron:

Owing to our inability to obtain the services of an Auditor at the time we closed our books, we have prepared the following statements which we believe show a true record of the financial condition of the Town of Byron at this time.

- Exhibit A Balance Sheet
- B Cash Receipts and Disbursements
- C 1946 Valuation, Assessment and Collection.
- D Statement of Departmental Operations
- E Anaylsis of Change in Unappropriated Surplus.

Schedule A-1 Statement of Changes in Taxes Receivable.

 A-2 Statement of Changes in Tax Liens

 A-3 Accounts Payable

 A-4 Trust Funds

 A-5 Detail of Taxes Receivable.

 A-6 Detail of Tax Liens.

 B-1 Statements of Departmental Cash Receipts.

 B-2 Reconciliation of Treasurer's Cash Balance.

Arrangements will be made in the near future for an Audit of the year's work.

N. E. YOUNG,
ELWIN KNAPP,
HARLAN LIBBY,
Selectmen of Byron.

TOWN OF BYRON

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TOWN OF BYRON
COMPARATIVE BALANCE SHEET

GENERAL FUND

Exhibit A

ASSETS

	February 1, 1947	January 15, 1946
Cash	\$1,699.13	\$1,815.65
Accounts Recivable		
Taxes Receivable		
Current Year (Schedule A-1)	\$136.36	\$ 133.92
Prior Years (Schedule A-1)	45.40	45.40
	<u>181.76</u>	<u>179.32</u>
Tax Liens (Schedule A-2)	\$ 111.95	\$ 111.95
TOTAL - GENERAL FUND	<u>\$1,992.84</u>	<u>\$2,106.92</u>

TRUST FUNDS

Cash		
Time Deposits (Schedule A-4)	\$217.95	\$ 215.80
Due from General Fund (Schedule A-4)	361.00	361.00
TOTAL - TRUST FUNDS	<u>\$ 578.95</u>	<u>\$ 576.80</u>

LIABILITIES

	February 1, 1947	January 15, 1946
Accounts Payable (Schedule A-3)	\$ 8.40	\$.28
Due Trust Fund (Schedule A-4)	361.00	361.00
Total Liabilities	<u>\$ 369.40</u>	<u>\$ 361.28</u>

SURPLUS

Appropriated (Exhibit D)	\$ 727.78	\$ 391.26
Unappropriated (Exhibit E)	895.66	1,354.38
	<u>1,623.44</u>	<u>1,745.64</u>
TOTAL GENERAL FUNDS	<u>\$1,992.84</u>	<u>\$2,016.92</u>

TRUST FUNDS

Principals (Schedule A-4)	\$ 480.46	\$ 480.46
Income (Schedule A-4)	98.49	96.34
TOTAL TRUST FUNDS	<u>\$ 578.95</u>	<u>\$ 576.80</u>

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STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS		Exhibit B
YEAR ENDING FEBRUARY 1, 1947		
Cash Balance - Jan. 15, 1946,		\$1,815.65
Add - Cash Receipts		
Taxes Receivable		
Current Year (Schedule A-1)	\$7,052.99	
Prior Years (Schedule A-1)	<u>133.92</u>	
		\$7,186.91
Excise Tax		109.36
Departmental (Schedule B-1)		<u>2,347.76</u>
Interest		.27
		<u>9,644.30</u>
Total Available		\$11,459.95
Deduct - Cash Disbursements		
Departmental (Exhibit D)		<u>9,760.82</u>
CASH BALANCE - Feb. 1, 1947. (Exhibit A)		<u>\$ 1,699.13</u>

Exhibit C

1946 VALUATION, ASSESSMENT AND COLLECTION		
YEAR ENDING FEBRUARY 1, 1947		
Real Estate		
Resident	\$ 10,720.00	
Non-Resident	<u>129,460.00</u>	
Total Real Estate		\$140,180.00
Personal Estate		
Resident	1,515.00	
Non-Resident	<u></u>	
Total Personal Estate		<u>1,515.00</u>
Total Valuation		<u>\$141,695.00</u>
Assessment:		
Valuation x Rate		
- \$141,695.00 x .056	\$7,934.92	
Polls No. 28 @ \$3.00	<u>84.00</u>	
Tax Commitment		<u>*\$8,018.92</u>
Additional Commitment 1 Pol @ \$3.00		<u>\$3.00</u>
Total Tax Commitment		\$ 8,021.92
Collection and Credits		
Cash Receipts	\$7,052.99	
Discounts	762.73	
Abatements	6.00	
Town of Byron Tax	13.44	
Error in Commitment	<u>50.40</u>	
Total Collection and Credits		<u>\$7,885.56</u>
1946 Taxes Receivable -		
Feb. 1, 1947 (Schedule A-1)		<u>\$136.36</u>
		\$ 8,021.92

TOWN OF BYRON

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COMPUTATION OF ASSESSMENT

Tax Commitment		
Requirements:		
Appropriations	\$6,255.00	
State Tax	1,335.99	
County Tax	418.23	
Overlay (Transferred to Current Expenses)	9.70	
Total Requirements (Exhibit D)	*\$8,018.92	
Additional Commitment (Transferred to Current Expenses)		3.00
		\$ 8,021.92

DEFICIT IN COMMITMENT

Town of Byron Taxes	\$13.44	
Error in Commitment	50.40	
Charge Surplus (Exhibit E)		\$ 63.84

STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDING FEBRUARY 1, 1947
TOWN OF BYRON

Exhibit D

Balances Jan. 15, 1946	Appro- priations	Cash Receipts	Other Credits	Total Avail- able	Cash Disburse- ments	Other Charges	Over- drafts	Balances LAPSED Unex- pended	Account Pay- able 1947
GENERAL GOVERNMENT									
Town House Repairs	\$ 175.00			\$ 175.00	\$ 452.01		\$ 52.01	\$175.00	
Town Officers	400.00	\$ 172.36	\$ 52.01	452.01	332.07		66.41		
Current Expenses	75.00		159.71	332.07	101.13		26.13		
Audit			26.13	101.13					
	650.00	172.36	237.85	1,060.21	885.21		144.55	175.00	
HEALTH AND SANITATION									
State Nurse	10.00			10.00	10.00				
HIGHWAYS AND BRIDGES									
State Aid	300.00		300.00	600.00		38.10	136.61		\$600.00
Roads and Bridges	700.00		136.61	836.61	790.11		27.73		\$8.40
Snow Removal - Town	100.00		27.73	127.73	127.73			9.20	
Snow Removal - State	350.00			350.00	340.80				
Cutting Bushes - State	175.00			175.00		175.00			
Cutting Bushes - Town	200.00		175.00	375.00	313.79			29.91	
Third Class Maintenance	105.00			108.79	84.83				22.16
Unimproved Roads		236.76		236.76	231.96				
Patrol Maintenance	567.00		4.20	571.20	571.20		4.20		
	3.79	2,497.00	643.54	3,381.09	2,460.42	251.00	168.54	39.11	622.16
		236.76							8.40

CHARITIES
 Support of Poor
 EDUCATION
 Support of Schools
 UNCLASSIFIED
 Cemeteries
 Discount on Taxes
 Abatements
 Interest
 TEMPORARY LOANS
 Rumford Falls Trust Co.
 SPECIAL ASSESSMENTS
 State Tax
 County Tax

249.79	100.00	100.00	21.66	3,085.45	3,050.95	100.00
137.68	2,263.00	551.00		137.68	58.96	34.50
	700.00		62.73	762.73	762.73	71.12
	35.00		35.00	6.00	62.73	29.00
		.27	62.17	62.44	21.66	
137.68	735.00	.27	124.90	997.85	99.74	124.90
		1,500.00		1,500.00		71.12
	1,335.99			1,335.99		
	418.23			418.23		
	1,754.22			1,754.22		
\$391.26	\$8,009.22	\$2,460.39	\$1,027.95	\$11,888.82	\$9,760.54	\$437.99
					\$1,048.99	\$343.11
						\$727.78
						\$8.40

Overlay 9.70
 Add. Commit. 3.00
 (A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R) (S) (T) (U) (V) (W) (X) (Y) (Z)

EXHIBITS

(E) (E) (A)

.28
 \$9,760.82
 (B)

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Exhibit E

TOWN OF BYRON

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year Ending February 1, 1947		
Unappropriated Surplus, January 15, 1946		\$1,354.38
Adjustments affecting prior years		
Adjustments to State Aid Balance		
(Appropriated in 1942; Credit 1947 Account)		300.00
ADJUSTED SURPLUS		<u>\$1,054.38</u>
Decrease:		
Appropriation Balances		
Overdraft (Exhibit D)	\$437.99	
Unexpended (Exhibit D)	<u>343.11</u>	
		\$ 94.88
Taxes paid by Town		13.44
To adjust error in 1946 Assessors' Accounts		<u>50.40</u>
NET DECREASE		<u>158.72</u>
UNAPPROPRIATED SURPLUS - February 1, 1947		<u>\$ 895.66</u>

(Schedule A-1)

TOWN OF BYRON

STATEMENT OF CHANGES IN TAXES RECEIVABLE

Year Ended February 1, 1947

	Total	Current Year's Taxes	Prior Years Taxes
Taxes Receivable - Jan. 15, 1946	\$ 179.32		\$ 179.32
Add - Taxes Levied	<u>8,021.92</u>	<u>\$8,021.92</u>	
TOTAL	<u>\$8,201.24</u>	<u>\$8,021.92</u>	<u>\$ 179.32</u>
Deduct:			
Collections	\$7,186.91	\$7,052.99	\$ 133.92
Discounts	762.73	762.73	
Town of Byron Tax	13.44	13.44	
Error in Commitment	50.40	50.40	
Abatements	<u>6.00</u>	<u>6.00</u>	
TOTAL DEDUCTIONS	<u>\$8,019.48</u>	<u>\$7,885.56</u>	<u>\$ 133.92</u>
TAXES RECEIVABLE, - Feb. 1, 1947	<u>\$ 181.76</u>	<u>\$ 136.36</u>	<u>\$ 45.40</u>
(a) Detail appears on (Schedule A-6)			

(Schedule A-2)

STATEMENTS OF CHANGES IN TAX LIENS

Tax Liens January 15, 1946	\$ 111.95
No payments received	
TAX LIENS - February 1, 1947	<u>\$ 111.95</u>
(a) Detail appears on (Schedule A-6)	

(Schedule A-3)

ACCOUNTS PAYABLE - FEBRUARY 1, 1947

Collector of Internal Revenue	<u>\$8.40</u>
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TOWN OF BYRON TRUST FUNDS February 1, 1947					(Schedule A-4)			
	Original Fund	Income Account	Balance 1-15-46	Interest Income	Balance 2-1-47	HOW INVESTED Due from General Fund	Due Rumford Falls Trust Co.	Bank Book No.
Cemetery Perpetual Care Fund	\$119.46	\$ 96.34	\$215.80	\$ 2.15	\$217.95		\$217.95	19722
Education Greenville L. Hall								
Ministerial and School Fund	361.00		361.00		361.00	361.00		
	<u>\$480.46</u>	<u>\$ 96.20</u>	<u>\$576.80</u>	<u>\$ 2.15</u>	<u>\$578.95</u>	<u>\$361.00</u>	<u>\$217.95</u>	

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TOWN OF BYRON

(Schedule A-5)

DETAIL OF TAXES RECEIVABLE

Year Ending February 1, 1947

	1946	1944	1943	1940
Faunce, Lowe			\$ 3.00	
Foster, Manufacturing Co.		36.40		
King, Elmer				\$ 3.00
Ladd, Everett			3.00	
Brackett, J. L.	\$ 3.36			
Enman, David	50.40			
Swan, E. A.	23.80			
Taylor, R. C. & A. W.	4.20			
Taylor, A. W.	39.20			
Taylor, R. C.	2.80			
Jackson, F. C.	1.40			
Stowell & Percival	11.20			
	<u>\$136.36</u>	<u>\$ 36.40</u>	<u>\$ 6.00</u>	<u>\$ 3.00</u>

(Schedule A-6)

	DETAIL OF TAX LIENS			1938	1935	Total
	1942	1941	1940			
Botkos, Louis	\$16.80	\$16.20	\$15.30			\$ 48.30
Chamberlain & Hardy				\$12.50	\$12.25	24.75
King, Elmer			12.50			12.50
Phinney, A. W.		10.80	10.20			21.00
Pressey, John		5.40				5.40
TOTAL	\$16.80	\$32.40	\$38.00	\$12.50	\$12.25	\$111.95

(Schedule B-1)

TOWN OF BYRON

STATEMENT OF DEPARTMENTAL CASH RECEIPTS

Year Ending February 1, 1947

	From State	Other Sources	Total
General Government:			
Current Expenses		\$ 112.36	\$ 112.36
Bear Bounties	\$ 60.00		60.00
Highways and Bridges			
Maintenance of Unimproved Roads	236.76		236.76
Education			
State School Fund	551.00		551.00
Temporary Loans			
Rumford Falls Trust Co.		1,500.00	1,500.00
Unclassified			
Interest		.27	.27
Total Departmental Cash Receipts	\$847.76	\$1,612.63	\$2,460.39

(Schedule B-2)

RECONCILIATION OF TREASURER'S CASH BALANCE

Year ending February 1, 1947

Balance per Statement	
Rumford Falls Trust Co., Jan. 31, 1947,	\$1,758.91
Add: Deposit Feb. 8, 1947	232.11
	<hr/>
	\$1,991.02

Deduct: Outstanding Checks

(to Feb. 1, 1947)		
Current Year	\$290.02	
Prior Years	1.87	
	<hr/>	
(Less)	291.89	291.89
		<hr/>
		\$1,699.13

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OUTSTANDING CHECKS

Year	No.	Amount
1946	10955	\$.75
"	10958	5.00
"	10959	5.00
"	10960	105.79
"	10961	2.02
"	10962	.28
"	10963	30.00
"	10964	4.20
"	10965	5.00
"	10966	15.00
"	10967	10.00
"	10968	5.00
"	10969	41.88
"	10970	20.00
"	10971	40.00
"	10972	.10
1945	10519	1.25
"	10503	.62
		<hr/>
		\$291.89

REPORT OF ASSESSORS**VALUATION OF TOWN**

	Value of Items	Total
Real Estate, Resident	\$ 10,720.00	
Real Estate, Non-Resident	129,460.00	
		<hr/>
Total Real Estate		\$140,180.00
Personal Estate, Resident	1,515.00	
Personal Estate, Non-Resident		
		<hr/>
Total Personal Estate		1,515.00
Total Value of Town		
		<hr/>
Real and Personal Estate		\$141,695.00

APPROPRIATED AND ASSESSED

		Total
Support of Poor	\$ 100.00	
Support of Schools	2,263.00	
Roads and Bridges	700.00	
Patrol	567.00	
Snow Removal, State	350.00	
Snow Removal, Town	100.00	
Cutting Bushes, State	175.00	
Cutting Bushes, Town	200.00	
Abatements	35.00	
Town Officers	400.00	
Audit	75.00	
State Nurse	10.00	
Discount	700.00	
Third Class Maintenance	105.00	
Town House Repairs	175.00	
State Aid	300.00	
State Tax	1,335.99	
County Tax	418.23	
Overlay	9.70	
	<hr/>	<hr/>
	\$8,018.92	\$8,018.92

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No. of Polls Taxed - 28

No. of Polls Untaxed 3

Additional Commitment - 1 Poll

Error in Commitment - \$50.40.

Rate of Taxation - \$56.00 @ \$1000.

Rate of Poll Tax @ \$3.00.

TAXABLE LIVE STOCK IN TOWN

	No.	Average Value	Total Value
Horses	13	\$50.00	\$ 650.00
Steers, Bulls	2	25.00	50.00
Milk Cows and Heifers	19	35.00	665.00
Heifers over two years not freshened	6	25.00	150.00
			<hr/>
			\$1,515.00

EXEMPT LIVE STOCK AND POULTRY

Cattle - 18 months and younger	16	\$20.00	\$ 320.00
Sheep	1	5.00	5.00
Domestic Fowl	69	.50	34.50
			<hr/>
			\$359.50

Respectfully submitted,

N. E. YOUNG,

ELWIN KNAPP,

HARLAN LIBBY,

Assessors of Byron.

REPORT OF SELECTMEN**SUPPORT OF POOR**

Appropriated by Town		\$ 100.00
Transferred to Summary of Accounts	\$ 100.00	
	<hr/>	<hr/>
	\$ 100.00	\$ 100.00
	<hr/>	<hr/>

TOWN OFFICERS

Appropriated by Town	\$ 400.00
Transferred from Summary of Accounts	52.01
	<hr/>
Total Available	\$ 452.01

N. E. Young, Moderator	\$ 5.00	
N. E. Young, Selectman (1945)	30.00	
N. E. Young, Selectman (1946)	100.00	
Elwin Knapp, Selectman	20.00	
Harlan Libby, Selectman	60.00	
Lenna S. Young, Treas.	50.00	
Lenna S. Young, Collector	105.79	
Lenna S. Young, Excise	4.20	
Lenna S. Young, Constable	5.00	
Gladys Mason, school comm.	15.00	
Gertrude Knapp	10.00	
Vaughn Libby	5.00	
Anita Lohnes	40.00	
Lenna S. Young, Coll., (1945 Taxes)	2.02	
	<hr/>	<hr/>
	\$ 452.01	\$ 452.01
	<hr/>	<hr/>

TOWN ROADS

	Gross Earnings	Cash Disbursed	Avail- able
Appropriated			\$ 700.00
From Summary			136.61
			<hr/>
Total Available			\$ 836.61
C. S. MacDougall, foreman	\$ 223.88	\$ 206.28	
C. S. MacDougall, truck	251.70	251.70	
Walter True, labor	159.06	146.56	

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Blair LeBlanc, supplies	1.09	1.09	
Erlon Mason, labor	108.84	93.24	
Wylie Spidell, labor	21.12	20.32	
Glendon Ladd, labor	13.92	13.92	
Douglass Touchette	24.00	24.00	
Victor Binford, Truck	10.00	10.00	
Everett Ladd, Labor	18.00	18.00	
Everett Ladd, Truck	5.00	5.00	
<hr/>			
Cash paid by Treasurer		\$ 790.11	
Transferred Current Expenses		38.10	
1947 Accounts Payable		8.40	
<hr/>			
	\$ 836.61	\$ 836.61	\$ 836.61
<hr/>			

TOWN BUSH ACCOUNT

	Gross Earnings	Cash Disbursed	Other Charges	Total Available
Appropriated				\$ 200.00
Transferred from State Bush Account				175.00
<hr/>				
Total Available				\$ 375.00
C. S. MacDougall, foreman	\$122.40	\$109.90		
C. S. MacDougall, truck	36.00	36.00		
Walter True, labor	15.84	15.04		
Glendon Ladd, labor	52.80	44.60		
Wylie Spidell	105.60	95.80		
Maine Duntile	12.45	12.45		
<hr/>				
Cash paid by Treasurer		\$313.79	0313.79	
Transferred to Current Expenses		31.30	31.30	
Transferred to Summary of Accounts	29.91	29.91	29.91	
<hr/>				
	\$375.00	\$375.00	\$375.00	\$375.00
<hr/>				

MAINTENANCE OF UNIMPROVED ROADS

	Gross Earnings	Cash Disbursed	Other Charges	Total Available
From Treasurer of State				\$236.76
C. S. MacDougall, foreman	\$ 18.24	\$ 16.94		
Wylie Spidell, labor	15.84	15.04		
Glendon Ladd, labor	15.84	13.14		
Everett Ladd, labor	15.84	15.84		
Everett Ladd, truck	20.00	20.00		
N. E. Metal Culvert Co.	32.62	32.62		
Rumford Falls Trust Co., (Service Charge)	118.38	118.38		
<hr/>				
Cash paid by Treasurer		231.96	\$231.96	
Transferred (Current Expenses)		4.80	4.80	
<hr/>				
	\$236.76	\$236.76	\$236.76	\$236.76
<hr/>				

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	3RD CLASS MAINTENANCE		Other	Total
	Gross	Cash	Charges	Available
	Earnings	Disbursed		
Appropriated				\$105.00
Balance from 1945				3.79
C. S. MacDougall, foreman	\$ 22.04	\$ 21.24		
C. S. MacDougall, truck	26.31	26.31		
Walter True, labor	13.86	13.36		
Glendon Ladd, labor	5.28	5.28		
Wyllie Spidell, labor	19.14	18.64		
Cash paid by Treasurer		\$ 84.83	\$ 84.83	
Transferred to Current Expenses		1.80	1.80	
Balance to 1947 Account	22.16	22.16	22.16	
	<u>\$108.79</u>	<u>\$108.79</u>	<u>\$108.79</u>	<u>\$108.79</u>

STATE AID ROAD

	Cash	Total
	Disbursed	Available
Appropriated		\$300.00
Transferred from 1946 Surplus		300.00
Balance to 1947	600.00	
	<u>\$600.00</u>	<u>\$600.00</u>

PATROL

Appropriated		\$567.00
Transferred from Summary of Accounts		4.20
Paid Treasurer of State	571.20	
	<u>\$571.20</u>	<u>\$571.20</u>

STATE SNOW ACCOUNT

Appropriated		\$350.00
Paid Treasurer of State	340.80	
Transferred to Summary of Accounts	9.20	
	<u>\$350.00</u>	<u>\$350.00</u>

TOWN SNOW ACCOUNT

Appropriated		\$100.00
Transferred from Summary of Accounts		27.73
Paid: Joe Reed	\$102.90	
Jonathan Blanchard	10.74	
Donald Knapp	2.07	
Harry Raymond	.66	

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C. A. Young	6.20	
Elwin White	.66	
Paul Perry	4.50	
	<u>\$127.73</u>	<u>\$127.73</u>

STATE BUSH ACCOUNT

Appropriated		\$175.00
Transferred to Town Bush Account	175.00	
	<u>\$175.00</u>	<u>\$175.00</u>

CEMETERY ACCOUNT

	Gross Earnings	Cash Paid	Other Charges	Total Available
Balance from 1945				\$137.68
Paid				
C. S. MacDougall	\$ 24.32	\$ 21.92		
Wylie Spidell	21.12	19.42		
Glendon Ladd	21.12	17.62		
		<u>58.96</u>	58.96	
Cash paid by Treasurer		7.60	7.60	
Transferred to Current Expenses		71.12	71.12	
Balance to 1947	71.12			
	<u>\$137.68</u>	<u>\$137.68</u>	<u>\$137.68</u>	<u>\$137.68</u>

SCHOOLS

Balance from 1945		\$ 249.79
Appropriated		2,263.00
Interest		21.66
Treasurer of State		551.00
Expenditures		
See Supt. of School Report	3,050.95	
Balance to 1947	34.50	
	<u>\$ 3,085.45</u>	<u>\$ 3,085.45</u>

DISCOUNT ON TAXES

Appropriated		\$ 700.00
From Summary		62.73
Lenna S. Young, collector	\$ 762.73	
	<u>\$ 762.73</u>	<u>\$ 762.73</u>

ABATEMENTS

Appropriated		\$ 35.00
Urban Lohnes, disabled veteran	3.00	
Robert Roebar, deceased	3.00	
To Summary of Accounts	29.00	
	<u>\$ 35.00</u>	<u>\$ 35.00</u>

TOWN OF BYRON**21****OVERLAY**

Appropriated		\$	9.70	
Transferred to Current Expenses	\$	9.70		
		<hr/>	<hr/>	
	\$	9.70	\$	9.70

INTEREST

From Summary of Accounts		\$	62.17
Interest on Back Taxes			.27
Paid Rumford Falls Trust Co	\$	40.78	
Transferred to Schools		21.66	
		<hr/>	<hr/>
	\$	62.44	\$ 62.44

TEMPORARY LOANS

From Rumford Falls Trust Co		\$1,500.00
Paid Rumford Falls Trust Co.	\$1,500.00	
	<hr/>	<hr/>
	\$1,500.00	\$1,500.00

STATE TAX

Appropriated		\$1,335.99
Paid Treasurer of State	\$1,335.99	
	<hr/>	<hr/>
	\$1,335.99	\$1,335.99

COUNTY TAX

Appropriated		\$ 418.23
Paid Treasurer of Oxford County	\$ 418.23	\$ 418.23
	<hr/>	<hr/>
	\$ 418.23	\$ 418.23

SUMMARY OF ACCOUNTS AND BALANCES

	1947		
	Unex- pended	Over- drawn	To 1947
Town House Repairs	\$175.00		
Town Officers		\$ 52.01	
Current Expenses		66.41	
Audit		26.13	
State Aid			\$600.00
Roads and Bridges		136.61	
Snow Removal Town		27.73	
Snow Removal State	9.20		
Cutting Bushes Town	29.91		
Third Class Maintenance			22.16
Patrol Maintenance		4.20	
Support of Poor	100.00		
Schools			34.50
Cemeteries			71.12
Discount		62.73	
Abatements	29.00		
Interest		62.17	
	<hr/>	<hr/>	<hr/>
	\$343.11	\$437.99	\$727.78

ACCOUNTS PAYABLE

Balance from 1945		\$.28
Paid Lenna Young Coll.	\$.28	
	<hr/>	<hr/>
	\$.28	\$.28
New Balances Carried to 1947		
Collector of Internal Revenue		
	<hr/>	<hr/>
		\$8.40

Respectfully Submitted,

N. E. YOUNG

ELWIN KNAPP

HARLAN LIBBY

TOWN CLERK'S REPORT**VITAL STATISTICS****Births**

To the Selectmen of Byron:

I hereby submit the following which is a true copy of the records of Vital Statistics made by me for the Town of Byron for the year ending December, 1946.

Date of Birth	Name of Child	Father and Mother's Name
Aug. 7, 1946	Harlan Bliss Libby	Harlan Cutter Libby Vaughan Lohnes Libby
Sept. 26, 1946	Christine Marjorie Lohnes	Urban B. Lohnes Jr. Marjorie Mabel Damon
Dec. 12, 1946	Ramona Mary Jackson	Willard Norton Jackson Minnie Mary Perry
Dec. 22, 1946	James Norman Gagnon	Joseph Hector Gagnon Theresa Paulin

Marriages

1946	Name & Surname	Resident
May 11, 1946	Place of Marriage of Bride & Groom	of each
	Bethel, Maine	Edwin Provencher Mexico, Maine
	Irene Ferrin	Byron, Maine

Deaths

April 28, 1946	John Robert Robar	67 yrs. 0 Months 18 Days
Nov. 19, 1946	Arthurette A. Collins	62 yrs. 5 Months 15 Days

A true copy of records:

Attest: ANEITA LOHNES,
Clerk of Byron

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of the Town of Byron:

Our present method of providing education for our children is the most progressive plan that could be followed. We are giving our children the advantages of attending a larger school system. We are giving them an opportunity to compete against, become acquainted with, and develop through the association with others of their own age. We are further guaranteeing to each boy or girl the privilege of obtaining a high school education. We are now able to say that we not only offer tuition privileges to high school students, but provide the means whereby the individual can avail himself of this opportunity. It is very possible that some children may be able to complete their high school studies, who would not be able to have this advantage if transportation were not made possible.

A similar method is being followed by other towns in comparative degrees.

I have followed closely the progress of the Byron children and am well pleased with the standing they maintain. They are accepted by their classmates and are maintaining satisfactory standards. By the teachers they are treated as members of the entire group and receive the same individual assistance that is accorded to any other child.

The bus service provided by Mr. Taylor has been very efficient. I am sure that he has conscientiously endeavored to carry out the duties of transportation to the best advantage of all.

The State Law regarding attendance states that "Children who are or will become at least six years of age on December 31 of the school year shall be admitted to grade one." In addition it says that children who are or will become five before October 15 may be admitted to the sub-primary grade. Mexico maintains this sub-primary grade as an integral part of its school system.

Although not essentially a part of a Byron School Report it nevertheless gives me great pleasure to say that the work of Miss Betty MacDougall, a teacher in the Mexico school system is very satisfactory.

The budget submitted for next year is based on the anticipated number of pupils who will be enrolled. I think it will

cover all costs. An increase in school population might cause a slight overdraft, which however, could be taken care of next year.

Once again may I say that my associations with the people of Byron have been of a very friendly and pleasant nature.

Respectfully submitted for the Superintending School Committee,

Harvey C. McGuire
Superintendent of Schools

FINANCIAL STATEMENT, BYRON PUBLIC SCHOOL

YEAR ENDING DECEMBER 31, 1946

Department	Balance Jan. 1 1946	Appro- priation March 4 1946	Rec'd From State	Rec'd From Other Sources	Total Avail- able Funds	Total Expend- itures	Balance Dec. 31 1946
School Fund Account	\$178.39	\$1,963.00	\$551.00	\$21.66	\$2,714.05	\$2,839.32	\$125.27*
Repairs	50.00				50.00		50.00
Supervision	21.40	300.00			321.40	211.63	109.77
Total	\$249.79	\$2,263.00	\$551.00	\$21.66	\$3,085.45	\$3,050.95	\$ 34.50

PUBLIC SCHOOL REPORT OF BYRON

SCHOOL FUND ACCOUNT

Receipts

Balance January 1, 1946	\$ 178.39	
Appropriation March 4, 1946	1,963.00	
State School Fund	551.00	
Interest on School Fund	21.66	
	<hr/>	
	2,714.05	
Overdrawn, December 31, 1946	125.27	\$ 2,839.32
	<hr/>	

Expenditures

Teachers' Salaries	\$ 660.34	
Fuel	5.00	
Janitor Service	46.00	
Conveyance	1,480.94	
Supplies	26.04	
Secondary Tuition	360.00	
Elementary Tuition	261.00	\$ 2,839.32
	<hr/>	

REPAIRS

Receipts

Balance January 1, 1946	\$ 50.00	\$ 50.00
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Expenditures

Balance December 31, 1946	\$ 50.00	\$ 50.00
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SUPERVISION

Receipts

Balance January 1, 1946	\$ 21.40	
Appropriation March 4, 1946	300.00	\$ 321.40

Expenditures

Supervision	\$ 211.63	
Balance December 31, 1946	109.77	\$ 321.40
	<hr/>	

WARRANT FOR TOWN MEETING

To Lenna S. Young, the Constable in the Town of Byron in County of Oxford, Greetings.

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Byron qualified by law to vote in Town Affairs to assemble at the Town Hall in said Town on Monday, the third of March, at ten thirty o'clock, Eastern Standard Time, in the forenoon to act on the following articles to wit:

Article 1. To choose a moderator to preside over said meeting.

Article 2. To choose a clerk for the ensuing year.

Article 3. To choose Selectmen, Assessors, and Overseers of the Poor for the ensuing year.

Article 4. To choose a Treasurer for the ensuing year.

Article 5. To establish a rate per cent for collecting taxes and to elect a Collector and Constable for the ensuing year.

Article 6. To choose a member of the School Committee, for a term of three years.

Article 7. To choose all other Town Officers for the ensuing year.

Article 8. To see what sum of money the Town will raise for the following by taxation on real and personal estates.

- a. Support of Poor.
- b. Maintenance and Support of Schools.
- c. Repairs on Roads and Bridges.
- d. Patrol.
- e. Snow Removal on State Highways.
- f. Abatements.
- g. Cutting Bushes on Town Roads.
- h. Town Officers.
- i. Audit.
- j. State Nurse.
- k. Snow Removal on Town Roads.
- l. Discount.
- m. Current Expenses.

- n. Third Class Maintenance.
- o. For care of Cemeteries.
- p. To defray all other Town Charges for the ensuing year.
- q. Run out Town lines.

Article 9. To see if the Town will allow a discount of 10 per cent on all real and personal taxes paid on or before September 1st 1947 and to charge interest on all taxes not paid on or before the first day of November, 1947.

Article. 10. To see if the Town will authorize the Town Treasurer, with the approval of the Selectmen, to hire such sums of money as may be necessary to pay Town Charges and Town Debts in anticipation of the collection of taxes for the money so borrowed to an amount not exceeding in the aggregate the total tax for the preceding municipal year as temporary loans to be paid during the year 1947 out of money raised during said year 1947 by taxes.

Article 11. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon on such terms as they deem advisable and to execute quit claim deeds for such property.

Article 12. To see if the Town will vote to raise and appropriate the sum of Twenty Five Dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Article 13. To see if the Town will vote to pay and refund it's present outstanding note indebtedness as the same may fall due by authorizing and directing the Town Treasurer with the approval of the Selectmen to issue and negotiate the the notes of the Town and any renewals of same in an amount not exceeding said present note indebtedness. The number, terms, and conditions of said notes to be determined by the Selectmen except that none of said notes shall be payable later than one year from date thereon.

Article 15. To establish a rate per hour for men, teams and trucks for work on Town Roads.

Article 16. To see what action the Town will take to paying for high school students in a Town charging more than their per capita rate.

Article 17. To see what sum the Town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29. Chapter 20, Revised Statutes 1944,, as amended.

Warrant left open.

The Selectmen hereby give notice that they will be in session at the above named hall and place of meeting on Monday, the day of said meeting, for the purpose of correcting the list of voters, at 9:30 o'clock in the forenoon.

N. E. YOUNG
ELWIN KNAPP
HARLAN LIBBY
Selectmen of Byron

A true copy attest:

Lenna S. Young, Constable.