

1897

Eighty-Third Annual Report of the Town Officers of the Town of Phippsburg, Maine. For the Year Ending February 16, 1897.

Phippsburg, (Me.)

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EIGHTY-THIRD

ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE TOWN OF

PHIPPSBURG,

MAINE.

For the Year ending February 16, 1897.

BATH, ME.

PRINTED AT THE ENTERPRISE OFFICE,

1897.

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MAINE.

For the Year ending February 16, 1897.

BATH, ME.
PRINTED AT THE ENTERPRISE OFFICE,
1897.

Town Officers for 1896.

Selectmen, Assessors and Overseers of Poor William M. Beal, Herbert S. Bowker, Herbert W. Cutting.
Town Clerk. Frank S. Bowker.
Treasurer. Charles V. Minott.
Collector. Frank S. Bowker.
Auditor. James B. Percy.
Superintendent of Schools. Charles V. Minott, Jr.
School Board. William R. Bowker, Elisha L. Totman, Charles V. Minott, Jr.

Report of Selectmen.

Receipts.

Due from C. V. Minott, Feb. 20, 1896	\$1,974 38
Due from F. S. Bowker, Feb. 15, 1896. . .	5,756 83
Due from F. J. Parks " " " "	2,844 00
State tax committed.	964 74
County tax committed.	475 95
Town tax committed.	6,391 33
Supplementary tax, 1896.	16 49
School fund and mill tax.	1,109 97
Collected on property sold for tax.	146 77
Railroad and telegraph tax.	7 19
Bounty on seals.	5 00
Reimbursement from town of Harpswell.	136 92
Credit on state tax from 1895 dog tax.	71 51
Rent of town farm.	30 00
Orders not paid.	12 80
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	\$19,943 88

Expenditures.

State tax, 1896.....	\$964 74
County tax 1896.....	475 95
Town Orders paid viz :	
Snow bills.....	138 63
Road bills contracted prior to May 1, 1896	57 21
Road bills, 1896.....	2,275 80
Free text books.....	44 79
School bills.....	2,112 99
Abatements	549 75
Poor bills.....	802 20
Interest	1,080 74
Notes paid	680 03
Contingencies	1,006 27
Property sold bid in by the town.....	302 30
Due from F. J. Parks, collector	785 12
Due from F. S. Bowker.....	7,006 91
Due from C. V. Minott.....	1,473 88
Bounty on seals.....	6 00
New road to Cranberry Point.....	163 00
Supplementary tax due from F. S. Bowker	16 49
Supplementary tax due from F. J. Parks	1 08
	\$19,943 88

SNOW BILLS, 1894-5-6

J. B. Perry, '94-95.....	\$2 25
J. B. Perry, '94-95.....	13 35
J. H. Munsey, '95.....	2 62
Clarence Worrey, '96	1 13
E. A. Harrington, '96	1 35
F. G. Simpson, '96.....	3 00
Charles Nelson, 96.....	3 75

Charles Rogers.....	1	70
Waitstill Wallace.....		90
William Wallace.....	1	80
B. F. Harris.....	2	25
N. W. Eaton, '94.....		37
John Perry.....	4	50
James C. Perry.....	3	30
John Perry, '94.....	2	00
Martin Wyman.....	4	21
Allie B. Rollins.....	1	80
W. A. Butler.....	1	12
W. S. Oliver.....	4	13
Alonzo B. Crockett.....	4	87
George Clough.....	3	00
M. L. Oliver.....	7	13
Albert Newton, '95.....	1	20
Herbert Williams, '96.....		45
C. V. Harris.....		70
Ralph Harris.....		45
Peter Person.....		53
A. H. Foote.....		90
A. B. Stover.....	3	15
J. E. Wakefield.....	3	45
W. H. Hall.....	3	00
J. B. Perry.....	8	70
F. S. Bowker.....	4	95
S. B. Richardson.....	3	00
Fred D. Wyman.....	3	30
Byron Campbell.....	2	10
George R. Wyman.....		82
S. E. Small.....	1	35
Milton Spinney.....	2	25
George W. Morrison.....	2	25
W. A. Butler.....	1	12

Frank E. Mountfort.....	2 25
J. H. Thompson.....	68
Sewall Small.....	90
C. H. Perkins.....	3 30
E. P. Bartlett.....	7 65
E. P. Thomas.....	75
H. P. Wyman, '96, '97.....	75
Charles W. Pye.....	4 50
Albion Blaisdell.....	3 65
	<hr/>
	\$138 63

ROAD BILLS CONTRACTED PRIOR TO MAY 1st,
1886.

D. C. Rogers.....	\$5 00
G. L. Rogers.....	4 50
Scott C. Campbell, W. T.....	3 00
Scott Morse.....	1 66
Walter H. Bowker.....	3 00
A. R. Campbell.....	6 00
A. R. Campbell.....	8 25
Rufus Cameron.....	3 00
F. J. Parks.....	30
C. V. Minott, storage road machine.....	2 00
M. B. Spinney 1894 and 1895.....	15 50
D. C. Rogers.....	5 00
	<hr/>
	\$57 21

ROAD BILLS APPROVED BY J. W. DAVIS, COM-
MISSIONER.

J. H. Munsey, 95.....	\$10 12
J. B. Perry.....	7 80
C. H. Cutting.....	2 50

D. C. Rogers.....	3 75
J. W. Davis, Com. '95.....	70 00
W. F. York, '95.....	4 50
E. D. Clifford.....	2 20
W. R. Bowker, '95.....	23 30
Wm. Benner, '95.....	1 20
Wm. Benner, '96.....	4 50
A. D. Getchell, '95.....	41 99
Geo. Tyler & Co.....	70 46
A. H. Foote.....	1 20
B. T. Harris.....	6 75
N. W. Eaton.....	2 33
N. W. Eatcn, '95.....	3 37
E. L. Totman.....	6 00
John Perry, '95.....	1 12
Horace Bowie.....	10 08
Clarence Worrey.....	9 00
Fred C. Worrey.....	12 00
Jacob Wilson.....	35 25
Wm. A. Butler.....	38 00
Wm. A. Butler.....	6 37
John Holland.....	1 50
W. J. Bowie.....	60
W. J. Bowie, '95.....	4 50
A. H. Foote.....	3 85
F. P. Wallace.....	3 00
James W. Davis, com.....	60 00
Elbridge Worrey.....	6 00
N. Perkins.....	4 36
Clarence Worrey.....	3 00
William Coffee.....	9 75
E. D. Wyman.....	9 00
Wm. V. Percy.....	12 00
Velonie Wilson.....	3 75

H. E. Worrey	4 50
H. S. Bowker	3 00
Charles H. Bowker	14 25
William Benner	14 85
E. A. Harrington	2 63
Silas M. Oliver	2 25
William Coffee	14 25
L. A. Lowell	3 00
Fred A. Lowell	12 00
Fred A. Curtis	15 00
William R. Bowker	15 13
H. B. Lowell	9 75
L. A. Lowell	4 88
Fred A. Lowell	5 25
J. H. Allen	3 33
H. S. Hosmer	7 50
Clarence Worrey	1 88
Clarence Worrey	4 50
Charles Nelson	2 70
William Wallace	6 00
E. H. Gurney	1 50
E. A. Harrington	9 00
Frank Frisbee	4 00
Walter Small	75
James E. Rollins	6 75
D. D. Clark's bill	190 00
Fred A. Curtis	3 00
W. S. Morrison	5 00
W. S. Morrison	12 30
W. S. Morrison	2 70
A. J. Coffin	3 69
Fred A. Perry	7 50
George C. Pease	3 30
Cornelius Pond Ice Co	10 12

E. G. Harris	3 45
C. E. Wallace	5 00
C. A. Hosmer	5 25
Henry T. Wallace	5 25
A. H. Foote	10 05
James C. Perry	6 25
James W. Davis, commissioner	20 00
A. B. Storer	6 00
J. W. Davis, commissioner	18 00
Edward L. Wallace	7 50
Benjamin Harris	6 50
E. C. Colby	3 00
J. E. Wakefield	5 25
E. P. Bartlett	2 35
E. P. Bartlett	6 60
Perry Bros. & Co.,	1 36
G. L. Harris	7 87
Alonzo Lowell	1 12
J. B. Perry	12 30
F. L. Bowker	26 70
A. L. Totman	2 25
C. E. Totman	8 25
William Coffee	2 62
A. H. Foote	1 44
S. B. Richardson	2 62
Fred D. Wyman	15 75
G. A. Oliver	7 12
Byron Campbell	7 45
L. S. Webber	14 25
G. L. Harris	2 25
E. D. Clifford	12 00
H. E. Worrey	2 25
W. K. Cushing	3 00
George R. Wyman	2 48

M. W. Adams	3 05
A. H. Willis	3 75
George R. Wyman	1 50
George R. Wyman	3 15
George R. Wyman	2 25
F. C. Worrey	7 13
George Worrey	10 50
M. R. Worrey	9 00
Drummond Kelley	21 00
William Wallace	8 40
Waitstill Wallace	3 75
Henry Wallace	9 75
Uriah F. Wallace	5 25
Charles E. Totman	3 00
Jacob Wilson	11 62
Scott Campbell, gravel	5 85
Scott Campbell	11 85
Clarence Worrey	4 50
Elbridge Worrey	10 50
James W. Davis, Commissioner	60 00
Fred C. Worrey	3 00
Geo. W. Morrison	10 50
J. M. Harrington	5 25
C. A. Hosmer	7 72
Geo. C. Pease	3 65
James E. Rollins	6 00
Silas B. Pushard	2 25
Waldron Cushing	17 02
Albert Weeks	6 00
Martin Wyman	15 72
George Morrison	24 00
Hiram Wallace	4 50
Drummond Cutting	3 00
William A. Butler	1 50

William A. Butler.....	10 00
Charles H. Bowker.....	2 25
John Perry.....	3 44
John Perry.....	3 74
William Benner.....	13 80
William R. Bowker.....	13 50
William F. Wyman.....	6 00
M. D. Sprague.....	2 25
Henry M. Heald.....	6 00
W. H. Duley.....	12 04
D. D. Clark.....	75 00
C. V. Minott.....	25 71
Fred H. Brigham.....	15 15
T. J. Oliver.....	4 50
Augustus Percy.....	2 25
W. D. Cutting.....	3 00
Arthur N. Wallace.....	2 25
W. S. Morrison.....	7 70
Augustus Percy.....	6 31
J. H. Thompson.....	2 25
Charles A. Rollins.....	6 30
Cornelius Pond Ice Co.....	10 95
James W. Davis, com.....	40 00
Charles H. Bowker.....	2 25
E. P. Bartlett.....	10 50
E. P. Bartlett.....	11 25
W. V. Percy.....	9 00
Rufus Cameron.....	1 13
James E. Perry.....	9 90
Harry D. Mank.....	1 50
Andrew Peters.....	3 00
Albert Storer.....	7 13
Albert Storer.....	3 00
William E. McIntire.....	6 57

W. S. Oliver.....	6 80
Walter H. Bowker.....	2 40
Frank S. Bowker.....	5 00
Joseph Weston.....	11 63
James Perkins.....	7 50
L. B. Wallace.....	4 50
H. B. Wallace.....	6 00
J. H. Munsey.....	3 00
James W. Davis, commissioner.....	10 75
H. E. Bowie.....	1 50
George C. Pease.....	75
Charles R. Malcolm.....	7 50
C. V. Minott.....	9 00
Fred L. Parks.....	2 25
Fred L. Parks.....	7 02
Lyman Oliver.....	4 12
M. B. Spinney.....	6 00
Fred D. Wyman.....	9 00
W. A. C. Rogers.....	12 60
Mrs. J. R. Clifford.....	1 65
M. T. Wyman.....	7 41
M. L. Percy.....	11 24
Timothy Burgess.....	18 00
Lyman Oliver.....	4 55
N. Perkins.....	9 64
Haley & Marr.....	18 20
Jas. P. Bowker.....	2 25
Zina B. Butler, '95.....	24 46
“.....	13 25
“.....	74 38
W. S. Morrison.....	2 55
T. B. Cutting & Son, lumber.....	166 82
J. A. Small.....	3 75
W. W. Morse.....	2 10

Stephen B. Small.....	4 50
W. H. Smith & Sons.....	3 13
	<hr/>
	\$2,275 80

COST OF NEW ROAD TO CRANBERRY POINT.

Benjamin Harris, labor.....	\$6 00
Elbridge Worrey, labor.....	2 25
W. H. Higgins land damage.....	85 00
William N. Butler, labor.....	6 87
Charles H. Bowker, labor.....	6 75
N. B. Crockett, labor.....	11 00
W. R. Bowker, labor.....	12 50
H. S. Bowker, labor.....	7 75
H. E. Worrey, labor.....	1 50
H. M. Heald, labor.....	7 88
George Clough, labor.....	15 50
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	163 00

SCHOOL BILLS 1896.

J. H. Munsey, wood, '95.....	\$8 50
E. L. Totman, wood, '95.....	13 75
Mrs. N. P. Doughty, cleaning.....	1 50
W. R. Bowker, '95.....	7 00
B. F. Harris, wood, '95.....	2 00
Nancy Wallace, cleaning.....	1 50
Alnora Cook, cleaning.....	1 50
Mrs. Charles Hosmer, cleaning.....	1 50
Thomas Minott, board.....	30 00
Mary B. Rogers, teacher.....	55 00
Jessie Kelley, ".....	50 00
Nellie Kelley, ".....	50 00

Loretta Kelley, teacher	60 00
H. W. Pease, "	45 00
Nellie M. Bradford, teacher	50 00
Blanche Minott, "	50 00
W. H. Duley, board	27 59
Emma A. Perry, teacher	50 00
Emily Nichols, "	60 00
Minnie A. Black, "	65 00
M. L. Percy, board	25 00
Emma A. Cutting, teacher	60 00
C. V. Minott, Jr., sundries	1 39
C. A. Wallace, board	30 00
W. W. Hosmer, "	30 00
Frances J. Oliver, teacher	30 00
Perry Bros. & Co., broom	25
John F. Cutting, board	25 00
C. V. Minott, Jr., sundries	81
Hiram Wallace, repairs	50
W. S. Morrison, wood,	6 50
" " "	3 50
J. H. Stacey, board	30 00
Edw. Harrington, wood	2 00
C. E. Crosby, repairs	2 00
Fred D. Wyman	9 00
Emma A. Perry, sundries	2 02
Frank Frisbee, wood	4 50
Alice M. Minott, board	12 00
Emma A. Cutting, teacher	98 00
Samuel B. Wallace, board	38 50
Charles Malcolm, board	41 00
Margaret T. Minott, board	30 00
W. W. Hosmer, board	42 00
Nellie M. Bradford, teacher	70 00
C. H. McIntire, board	40 71

Emma A. Perry, teacher.....	70 00
Blanche Minott, teacher.....	70 00
H. W. Pease, teacher.....	66 50
C. E. Totman, teacher.....	2 00
W. H. Duley, board.....	38 50
Mary B. Rogers, teacher.....	84 00
W. H. Duley, sundries.....	65
Chas. H. Bowker, wood.....	8 00
C. T. Sylvester & Bro., 1893 bill.....	25 88
Andrew Peters.....	4 50
F. J. Parks.....	12 95
J. A. Winslow & Son.....	3 54
Nellie Kelley, teacher.....	70 00
Emily Nichols, teacher.....	98 00
Minnie A. Black, teacher.....	63 00
Augusta Black, board.....	22 50
Lyman Oliver, board.....	42 00
James C. Perry, board.....	15 00
E. L. Totman,.....	11 87
Perkins & Stacy.....	3 17
Loretta Kelley, teacher.....	70 00
Jesse Kelley, teacher.....	66 50
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	\$2,112 99

FREE TEXT BOOKS.

A. Hines & Co.....	\$35 99
C. V. Minott, Jr.....	8 80
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	\$44 79

ABATEMENTS FOR 1885.

Elbridge T. Merein, poll....	\$3 00
Frank H. Oliver, poll.....	3 00
	<hr/>
	\$6 00

15

1886.

E. M. Fletcher, balance.....	\$2 55
Elbridge T. Merein, poll.....	3 00
Frank H. Oliver, poll.....	3 00
Charles P. Wallace, poll.....	3 00
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	\$11 55

1887.

Charles H. Blaisdell, poll.....	\$3 00
Elbridge T. Merein, poll.....	3 00
T. H. Oliver, poll.....	3 00
Robert S. Purington, balance.....	1 65
Charles P. Wallace, poll.....	3 00
	<hr/>
	\$13 65

1888.

Charles H. Blaisdell, poll.....	\$3 00
Elbridge T. Merein, ".....	3 00
Frank H. Oliver, ".....	3 00
Charles Purington, ".....	3 00
David J. Percy, ".....	3 00
William C. Rollins, ".....	3 00
Chandler Runnells, ".....	3 00
E. W. Rollins, ".....	3 00
Milton Spinney, ".....	3 00
George R. Wallace, ".....	3 00
Charles P. Wallace, ".....	3 00
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	\$33 00

1889.

Charles H. Blaisdell, poll.....	2 40
Lewis Blethen, ".....	2 40
James B. Gilliam, ".....	2 40
John W. Gilliam, ".....	2 40

16

Elbridge T. Merein, poll.....	2 40
Frank H. Oliver, ".....	2 40
George A. Pushard, real and poll.....	3 54
William C. Rollins, poll.....	2 40
Zach. D. Wallace, balance.....	2 56
Charles P. Wallace, poll.....	2 40
	<hr/>
	\$25 30

1892.

George L. Cook, poll.....	3 00
Sewall P. Morse, poll.....	3 00
A. D. Norton, poll and personal.....	5 11
F. G. Purington, personal.....	19 58
E. M. Pye, poll.....	3 00
Wm. J. Rollins, ".....	3 00
Milton Spinney, ".....	1 00
Henry Tripp, ".....	3 00
Clarence Wilson, ".....	3 00
McIntire Wallace, ".....	3 00
Loring P. Wallace, ".....	3 00
Erastus Wallace, poll and personal.....	5 70
	<hr/>
	\$55 39

1893.

Alfred O. Erskine, poll.....	\$3 00
Lendall E. Lewis, ".....	3 00
John R. Lowell, ".....	3 00
Nat'l N. Lowell, ".....	3 00
James E. McKenney, poll and personal.....	3 44
F. G. Purington.....	13 20
E. M. Pye, poll.....	3 00
Chandler E. Rollins, ".....	3 00
James M. Spinney, ".....	3 00
John H. Thompson, ".....	3 00

James D. Wallace, poll,	3 00
James R. Wallace, "	3 00
Erastus Wallace, poll and personal	5 20
E. G. Wallace, poll.....	3 00
Edward H. Wallace, poll.....	3 00
Supplementary tax 1894, charged twice....	4 10
Correction of settlement, Feb. 15, 1896....	7 92
Jacob Bartlett's heirs.....	1 74
Supplementary tax.....	1 08
	<hr/>
	\$72 68

1894.

Abel S. Blaisdell, real.....	85
Benj. F. Blaisdell, poll.....	3 00
Edward Bradshaw, "	3 00
Augustus Davis, "	3 00
Alfred O. Erskine, "	3 00
Edward P. Heald, "	3 00
Robert Harris, poll and personal.....	4 73
William Johnson, poll.....	3 00
George E. Lowell, "	3 00
John R. Lowell, "	3 00
Nat'l N. Lowell, "	3 00
Sidney H. McIntire, poll and personal.....	4 29
John E. Oliver, poll.....	3 00
Frank G. Purington, personal.....	11 82
Chandler E. Rollins, poll.....	3 00
E. W. Rollins, "	3 00
James M. Spinney, "	3 00
John H. Thompson, "	3 00
J. D. Wallace, "	3 00
H. P. Wyman, "	3 00
E. G. Wallace, "	3 00
E. M. Wyman, "	3 00
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	\$75 69

1895.

Charles Anderson, poll	3 00
Benjamin T. Blaisdell, "	3 00
Charles E. Crosby "	3 00
Thomas B. Cutting, trustee for Ernestine Spencer and Emma Reed	82 24
T. B. Cutting, trustee for E. Spencer	22 00
Joseph Darling, poll	3 00
Augustus Davis, "	3 00
John Eason, "	3 00
Eugene Gilliam, "	3 00
Edward P. Heald, "	3 00
Robert Harris, "	3 00
Amasa Jewett, "	3 00
William Johnson, "	3 00
J. R. Lowell, "	3 00
Jacob Marks, "	3 00
Albert Newton, "	3 00
James Perkins, "	3 00
Pierson Peter, "	3 00
Frank Rollins, "	3 00
George T. Storer, "	3 00
Frank M. Spinney, "	3 00
James M. Spinney, "	3 00
Henry Tripp, "	3 00
James Thompson, poll and personal	4 10
William E. Purington, poll and personal	5 75
Dayton C. Wallace, poll and personal	4 65
Thomas R. Willis, poll	3 00
E. G. Wallace, poll	3 00
Robert H. Willis, poll and personal	5 20
Asa Wallace, poll	3 00
Frank York, poll	3 00

 \$198 95

1896.

Charles E. Crosby, poll.....	\$3 00
Samuel Emery heirs, overtax	8 24
George Nichols, poll	3 00
Wm. E. Purington, "	3 00
James F. Perkins, "	3 00
Robert W. Perkins, "	3 00
Frank M. Spinney, "	3 00
James Thompson, "	3 00
Seth Wallace, "	3 00
Jacob Wilson, poll and personal.....	4 46
Edward Wallace, poll.....	3 00
Edward Rollins, "	3 00
James M. Spinney, "	3 00
Zina B. Butler, 1895.....	5 00
A. D. Getchell, 1895, overtax.....	3 30
William Coffee, 1895.....	3 00
Jacob Wilson, 1895, overtax.....	55
	<hr/>
	\$57 55

POOR BILLS.

E. P. Thomas, for Martha Rogers.....	\$101 00
Town of Cape Elizabeth for Mrs. Smith '95	15 50
Insane hospital for J. S. Rogers.....	118 16
J. L. Thompson for I. L. Bettison.....	2 36
E. G. Harris for Ella Williams, '95.....	14 50
City of Bath for Rufus Griffin.....	107 99
City of Bath for Mrs. Henry Watson.....	213 00
G. E. Black for Rachel Darling.....	41 00
E. P. Bartlett for Elizabeth Darling.....	31 50
E. P. Bartlett for Hannah Marks.....	30 75
E. P. Bartlett for Rhoda Young.....	60 25
E. P. Bartlett for George Griffin.....	35 25
John Eason.....	2 00

Perry Bros. for Watson family	9 00
J. M. Clark for John Eason	4 00
Elsie Lowell	3 00
Charles Wallace for Susan Nelson	18 75
Cornelius Pond Ice Co. for Elsie Lowell	5 00
“ “ “ “ Susan Nelson	3 70
“ “ “ “ Herman Smith	4 59
J. M. Clark for C. E. Lube	14 00
M. H. Ferguson for R. Young	4 00
M. H. Ferguson for Eason child	1 00
M. H. Ferguson for Mrs. Nelson	3 00
	\$802 20

INTEREST PAID.

Abbie E. Burgess	\$70 00
H. S. Bowker	7 50
Melvina E. Hunt	80 00
Fannie L. Heald	5 00
Henry M. Heald	30 00
Otis F. Thompson	68 00
C. C. Ortiz	50 00
Hannah A. Frisbee	13 60
Fidelia Thompson	12 00
Ann Rogers	80 32
Albert Morse	176 58
Thomas Hogan	108 00
Amanda Wyman	30 00
Abbie A. Perry	11 25
Tryphosa Bowker	25 00
Abbie Burgess	5 00
Jennie L. Cushing	50 00
Irene H. West	40 00
Isabelle Sprague	20 85
Isabelle Sprague, guardian	28 15

M. D. Sprague.....	25 00
Abbie E. Burgess.....	35 00
Ann Rogers.....	8 00
Frank M. Bowker.....	5 78
Annie G. Hovey.....	14 06
David Magoun.....	56 40
People's Deposit Savings Bank.....	10 00
Bath Savings Institution.....	15 25
	<hr/>
	\$1,008 47

CONTINGENCIES.

David R. Bowie, damage to sheep.....	\$3 00
C. V. Minott, Jr., supervisor of schools, 1895	75 00
C. V. Minott, Jr., posting warrant and tax deeds.....	19 25
W. N. Beal, expense to Portland, (Morse case).....	5 93
H. S. Bowker, expense to Portland, (Morse case).....	2 59
John O. Shaw, stationery and books.....	8 86
A. D. Getchell, for town farm.....	2 24
J. F. Upton, printing reports, etc.....	32 50
John Scott, attorney, Morse case.....	50 00
J. F. Upton, printing tax bills.....	2 85
Patience Wallace, reporting deaths.....	3 00
Johnson Bros., wire for town farm.....	3 67
William Cutting, damage to sheep.....	11 00
H. W. Hosmer, dog constable.....	23 00
C. V. Minott.....	2 29
Loring, Short & Harmon for F. S. Bowker.	4 30
Edward Pask, damage to carriage.....	24 75
Joseph Weston, damage to sheep.....	3 50
J. F. Upton, printing town orders.....	1 50
Frank S. Bowker, collector.....	6 00

W. H. Higgins, ballot clerk	4 00
F. S. Bowker, for property sold	33 95
George C. Pease, ballot clerk	4 00
George L. Harris, damage to sheep	9 00
J. F. Upton, for F. J. Parks	1 00
M. H. Ferguson, board of health	55 00
George Hosmer, ballot clerk	4 00
Thos. Perry, expense to Portland, Morse case	3 80
Scott Campbell, W. T.	3 00
F. S. Bowker, town clerk and reporting deaths	37 00
Wm. Beal, selectman, assessor and overseer of poor	60 00
Herbert S. Bowker, do	63 73
H. W. Cutting, do	46 25
Chas. V. Minott, treasurer, commissions . . .	68 64
Frank S. Bowker, collector, commissions . . .	197 28
F. J. Parks, collector, commissions	50 11
3% discount on taxes paid within two months of the commitment	61 85
C. W. Larrabee, commission on collections .	8 88
John W. Ballou, sundry charges	9 55

Table showing the liabilities, resources and debt of the town at each settlement before the annual March meeting since 1880.

Year.	Liabilities.	Resources.	Debt.
1880,	\$45,762 06	\$19,213 24	\$26,548 82
1881,	41,602 42	18,464 28	23,138 14
1882,	38,069 37	16,901 18	21,168 19
1883,	37,941 33	18,957 65	18,983 68
1884,	35,880 18	19,092 52	16,787 66
1885,	35,523 05	20,102 17	15,420 88
1886,	35,036 31	21,847 69	13,188 62
1887,	33,509 43	21,594 49	11,914 94
1888,	31,626 54	21,159 58	10,466 96
1889,	29,499 95	21,098 07	8,401 88
1890,	27,405 57	21,374 25	6,031 32
1891,	23,355 22	18,442 40	4,912 82
1892,	23,156 51	18,543 65	4,612 86
1893,	22,570 29	18,518 77	4,051 52
1894,	21,395 98	17,950 68	3,445 30
1895,	21,207 28	17,484 83	3,722 45
1896,	19,401 58	16,193 26	3,208 32
1897,	18,888 89	14,949 94	3,938 95

LIABILITIES AND RESOURCES.

Town notes.....	\$18,647 79
Orders outstanding.....	12 80
Balance due Schools.....	228 30
	<hr/>
	\$18,888 89

RESOURCES.

Bal. from C. V. Minott, Treasurer.....	\$1,473 88
“ “ F. J. Parks, Collector.....	785 12
“ “ F. S. Bowker, “	7,006 91
“ real estate sold for taxes	5,624 08
“ due from rent of town farm.....	20 00
“ “ “ town of Harpswell.....	28 50
“ “ “ “ of Jonesport.....	25 45
“ as town debt.....	3,924 95
	<hr/>
	\$18,888 89

TOWN PROPERTY.

Town Farm	\$800 00
Town Hall, furniture and lot.....	1,100 00
Road Machine and Scraper.....	150 00
School Books.....	672 02
School Property.....	2,500 00
	<hr/>
	\$5,222 02

All of which is respectfully submitted.

WM. N. BEAL,
H. S. BOWKER,
H. W. CUTTING,
Selectmen of Phippsburg.

Financial Statement.

C. V. MINOTT, Treasurer and Collector, 1896.

DR.

Feb. 20, 1896, to balance due town.....	\$1,974 38
Cash received of F. J. Parks, collector....	1,645 80
F. S. Bowker, collector.....	6,322 81
On property sold.....	146 77
F. S. Bowker, town clerk, dog tax.....	83 00
Town of Harpswell.....	136 92
State Treasurer, bounty on seal.....	5 00
Railroad and telegraph tax.....	7 19
School fund and mill tax.....	1,109 97
F. M. Simpson, state pension.....	384 00
Notes issued.....	7,355 74
Credit on state tax, from 1895 dog tax...	71 51
Jacob Wilson, rent of farm.....	30 00
	<hr/>
	\$19,273 09

CR.

State pensions paid.....	\$384 00
Town orders paid.....	7,849 75
Notes paid.....	8,035 77
County tax paid.....	475 95
State tax paid.....	964 74
Bounty on seals paid.....	6 00
Dog tax paid.....	83 00
Balance due town Feb. 16, 1897.	1,473 88
	<hr/>
	\$19,273 09

CHARLES V. MINOTT, Treasurer.

FREDERICK J. PARKS, Collector.

Feb. 15, 1896, balance due town.....	\$2,844 00
CR.	
Feb. 13, 1897, by cash paid C. V. Minott, treasurer.....	1,645 80
Feb. 13, 1897, by abatements 1892-'93-'94.	188 92
Supplemental tax.....	1 08
Supplementary tax 1894, charged twice....	4 10
Correction of settlement, Feb. 15, 1896....	7 92
Jacob Bartlett heirs, abatement..	1 74
Property sold for taxes.....	140 78
Paid C. W. Larrabee, commission.....	8 88
J. W. Ballou, services and recording deeds	9 55
Commission for collecting.....	50 11
Balance due town.....	785 12
	\$2,844 00

F. J. PARKS, Collector.

FRANK S. BOWKER, Collector.

Feb. 20, 1896, balance due town.....	\$5,756 83
July 3, 1896, commitment.....	7,832 02
	\$13,588 85
CR.	
Feb. 13, paid C. V. Minott, treasurer.....	\$6,322 81
Commissions on collecting.....	197 28
Discount on taxes collected in 60 days....	61 85
Feb. 15, balance due town uncollected.....	7,006 91
	\$13,588 85

F. S. BOWKER, Collector.

Auditor's Report.

I have examined the records of orders drawn by the selectmen for the year ending Feb. 16, 1897, and find them duly vouched.

The report of C. V. Minott, town treasurer, shows the financial transactions of the year and his standing with the town at this date.

The reports of Frank S. Bowker and Frederick J. Parks, collectors, show the amount of taxes they have collected the past year and their standing with the town at this date.

PHIPPSBURG, ME., Feb. 16, 1897.

J. B. PERCY, Auditor.

Assessors' Report.

Value of real estate, resident owners.....	\$171,398 00
Value of real estate, non resident owners...	85,452 00
Value of personal estate, resident owners..	85,490 00
Value of personal estate, non resident owners	3,610 00
	\$345,950 00
Amount of real estate tax.....	\$4,997 74
Amount of personal estate tax.....	1,745 28
363 polls @ \$3 each.....	1,089 00
	\$7,832 02
Amount assessed for state tax.....	\$965 74
for county tax.....	475 95
for town purposes.....	6,125 00
for overlay.....	266 33
	\$7,832 02

The rate assessed was $19\frac{1}{2}$ mills on each dollar of the valuation.

WILLIAM N. BEAL,
HERBERT S. BOWKER,
HERBERT W. CUTTING,
Assessors of Phippsburg.

Report of Schools.

TO THE CITIZENS OF PHIPPSBURG. I respectfully submit the following report:—

The schools the past year have been badly broken in- to by sickness. In the spring the whooping cough had more or less of a disturbing influence in several districts, and in the fall the scarlet fever was so prevalent, that the districts not actually invaded by the disease, suffered to a more or less degree from the scare it produced. Nevertheless we have had a school year in every district save one, as long as last year, but the terms were differently divided, the summer term being ten weeks instead of eight. In some districts the winter term covered several weeks more than the fourteen which comprised the term, as the Board of Health obliged us to close the schools for several weeks. This caused a wide difference in the time of closing the schools, which with the broken attendance and the fact that part of the schools would continue through the holidays, if the term was made longer, caused us to save an extra two weeks, perhaps, which we thought would be much more valuable under the conditions that existed, if it were added to the next school year. The schools have shown good progress and while they were not as profitable in those districts which were severely attacked by the scarlet fever, as they would have been, yet the advancement shown by these pupils proved that the efforts to maintain a school, though very discouraging to the teachers, were not lost. In the schedule following will be found the names of the teachers who taught in the several districts and other information in relation to each school.

		SUMMER TERM.			
No. of Dist.	Name of District.	Name of teacher.	Whole No. of Scholars regis'd	Av. Attendance.	Cost of school per week.
1	Pitch Pine Hill	Mary B. Rogers	9	6	\$5 50
2	Phippsburg	Nellie M. Bradford	21	18	8 00
3	Parkers Head	Jessie Kelley	30	24	7 75
4	Stone Schoolhouse	Emma A. Perry	17	13	7 50
5	Popham Beach	Nellie L. Kelley	28	24	8 00
6	Small Point	Loretta Kelley	26	20	6 00
7	Ashdale	Blanche S. Minott	19	13	8 00
8	Basin	Minnie A. Black	39	31	6 50
9	Meadowbrook	Frances J. Oliver	6	4	5 50
11	Dromore	Emma A. Cutting	13	12	6 00
13	West Point	H. W. Pease	34	27	7 50
14	Winnegance	Emily Nichols	13	11	6 00
			255	203	\$82.25

		WINTER TERM.			
No. of Dist.	Name of District.	Name of teacher.	Whole No. of Scholars regis'd	Av. Attendance.	Cost of school per week.
1	Pitch Pine Hill	Mary B. Rogers	8	6	\$6 00
2	Phippsburg	Nellie M. Bradford	17	10	8 00
3	Parkers Head	Loretta Kelley	27	22	7 75
4	Stone Schoolhouse	Emma A. Perry	15	11	7 90
5	Popham Beach	Nellie L. Kelley	27	23	8 00
6	Small Point	H. W. Pease	25	22	7 75
7	Ashdale	Blanche S. Minott	17	11	8 00
8	Basin	Minnie A. Black	25	18	7 18
11	Dromore	Emma A. Cutting	14	10	7 00
13	West Point	Jessie Kelley	28	20	7 50
14	Winnegance	Emily Nichols	15	11	7 00
			218	164	\$82.08

A comparison of this schedule, with the one of last year's report, shows that there is no improvement in the matter of getting more of the school population as shown by the yearly census into the schools. I am convinced that some radical action is necessary and I recommend that a set of by-laws be adopted, and the necessary officers be elected to enforce the same.

It is a lamentable sight to see children, when school is in session, throwing away their time in useless play when, if they were at school, they would not only be gaining use-

ful knowledge but also by their presence would add to the interest of the school. If parents cannot make their children attend school some successful measure should be devised even if it shall prove rather harsh at first.

The school in district No. 9 was suspended for the winter term. This district has not enough scholars to support a profitable term of school. When a district gets reduced to this state the people of the district are not inclined to take a reasonable view of the situation. They fear that if the school is suspended, or if the town temporarily discontinues the district, that it will prove the abolishment of the district. This view is not borne out either by the action of the town or the school board in the past. I feel that it is my duty, under the conditions that exist in district No. 9, to recommend that the town discontinue the district, and believe it is for the best interest of the scholars that it be made necessary, that they be sent where they have others to compete with, and placed in classes which have more than one member.

Part of the school buildings of this town are not such as to arouse any great admiration in one who contemplates them, especially if he is interested in seeing that the youth of the town have advantages equal to those enjoyed by the majority of the children of this country. They are of a pattern of years ago and can be put up with as they have been in years past, but if the false statement "What was good enough for me is good enough for them" is to be applied to the educational advantages to be given the children of this town, or to be allowed any weight whatever, we are laid open to the charge of not only truly belonging to the "sleepy east," but also of outstripping it and allowing that sleep to become a sleep of death. Conditions change rapidly; they are not now what they were a few years ago. If you cannot conform to them do not

Town Warrant.

To Charles V. Minott, Jr., a constable of the town of Phippsburg, in the County of Sagadahoc, *Greeting.*

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town of Phippsburg qualified by law to vote in town affairs to meet at the town house in said town on the first day of March, A. D. 1897, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

ART. 1.—To choose a moderator to preside at said meeting.

ART. 2.—To choose a clerk for the year ensuing.

ART. 3.—To attend to and act upon the report of the Selectmen, Assessors, Overseers of the Poor, Treasurer, Auditor and Superintendent of Schools.

ART. 4.—To choose all necessary Town Officers for the year ensuing.

ART. 5.—To see what sums of money the town will vote to raise for the maintenance and support of schools, the poor, repairs of roads and bridges, and to defray all other town charges for the year ensuing.

ART. 6.—To see if the town will vote to authorize the Selectmen and Treasurer to borrow money for a longer or shorter time to meet the demands against the town falling due the present year.

ART. 7.—To see if the town will vote to establish Free High Schools and accept donations for the support of the same.

ART. 8.—To see if the town will vote to raise money to build a new schoolhouse at the Basin (district No. 8.)

ART. 9.—To see if the town will vote to charge interest on taxes not paid within four months from the commitment or otherwise.

ART. 10.—To see if the town will vote to make a discount on taxes paid within two months from the commitment or otherwise.

ART. 11.—To see if the town will vote to accept the list of jurors as prepared.

ART. 12.—To see if the town will vote to accept the report of the Selectmen laying out a road from the Popham Beach road to the Small Point road over the Morse river bridge.

ART. 13.—To see if the town will vote to discontinue school district No. 9 (Meadowbrook.)

ART. 14.—To see if the town will vote to adopt the by-laws regarding truants as prepared.

ART. 15.—To see if the town will vote to authorize the Selectmen to allow Byron Campbell twenty dollars for removing the gates on the private way leading to William F. York's.

ART. 16.—To see what action the town will take in regard to property sold for taxes.

The Selectmen give notice that they shall be in session for the purpose of correcting the list of voters in said town. and hearing and deciding upon the applications of persons claiming to have their names entered upon said list, at the town house, at nine-thirty o'clock in the forenoon on the day of said meeting.

Given under our hands this 19th day of February, A. D., 1897.

WILLIAM N. BEAL,

H. S. BOWKER,

H. W. CUTTING,

Selectmen of Phippsburg.