

1946

Annual Report of the Town of Palmyra, Maine for the Fiscal Year of 1946-1947 by the Municipal Officers

Palmyra (Me.)

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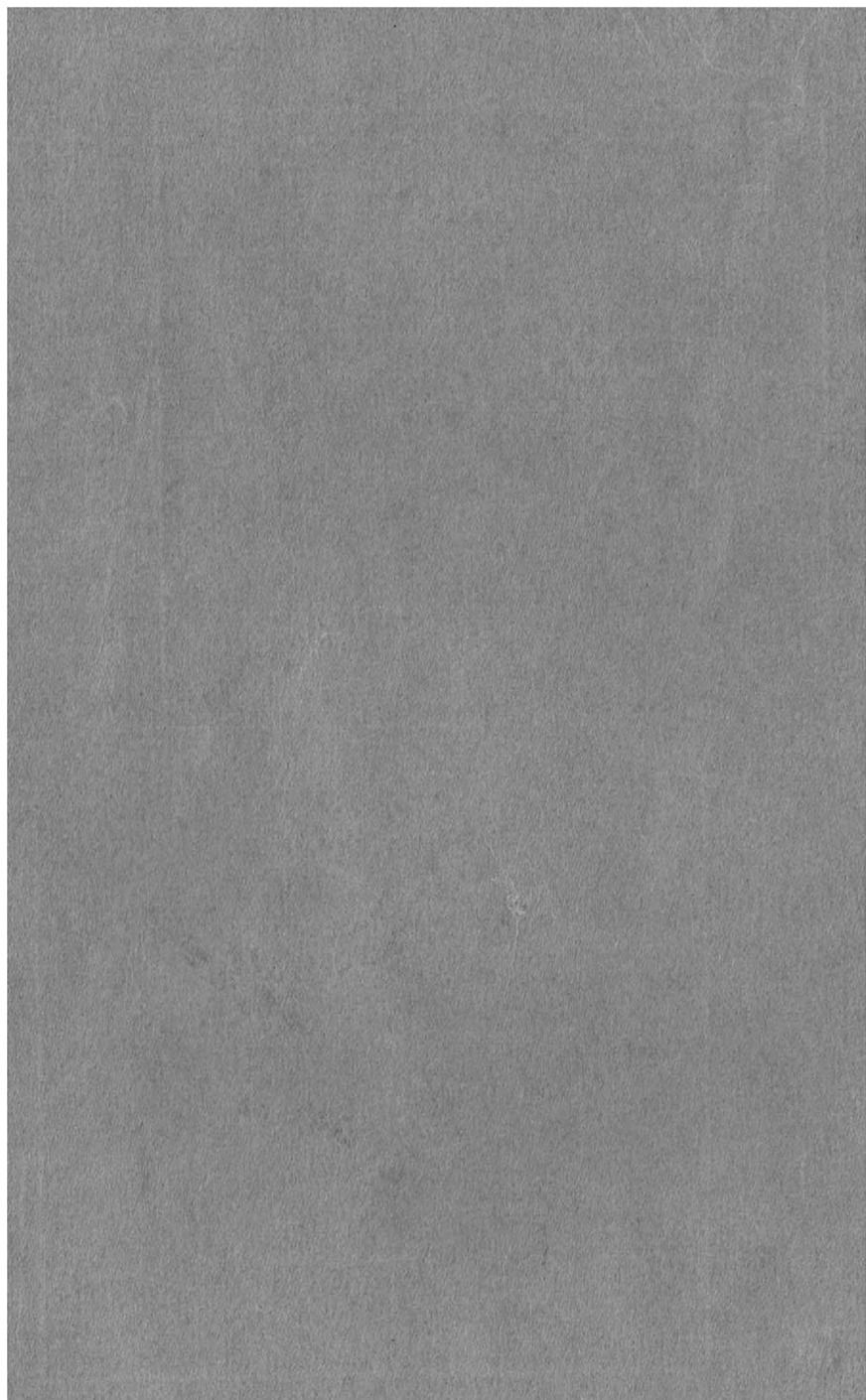
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THE TOWN OF
PALMYRA
MAINE

ANNUAL REPORT

FOR THE FISCAL

YEAR of
1946—1947



ANNUAL REPORT

OF THE TOWN OF

Palmyra, Maine

FOR THE FISCAL

Year of 1946 - 1947

BY THE

MUNICIPAL OFFICERS

Press of
Pittsfield Advertiser

1947

All taxpayers should read the following requirements and comply with them:

Section 70, Chapter 13, Revised Statutes of Maine, 1930.
"Before making an assessment, the Assessors shall give reasonable notice in writing to the inhabitants by posting notifications in some public place in town, or shall notify them in such ways as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such a notice, does not bring in such lists, he is thereby barred of his right to make application to the Assessors, or County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed."

Town Officers

First Selectman	GEORGE G. BUTCHER
Second Selectman	NEWMAN S. GEE
Third Selectman	CLAIR H. LEWIS
Treasurer	ALLISON P. HOWES
Tax Collector	LEWIS J. PRAY
Town Clerk	SUSAN WILLEY
Road Commissioner	GEORGE G. BUTCHER
Health Officer	WILBUR M. WEEKS
Supt. of Schools	HARVEY B. SCRIBNER

SCHOOL BOARD

HELEN R. JOHONNETT	PERLEY NICKLESS
LOUISE R. LEWIS	

CEMETERY COMMITTEE

CHARLES E. COLE	JENNESS WEEKS
WILBUR A. SMITH	

LIBRARY COMMITTEE

MARION REED	GERDA MILLETT	NELLIE LEAVITT
HELEN JOHONNETT	THEODORE WEBSTER	

COMMITTEE ON POST WAR PLANNING

C. H. JOHONNETT	WILBUR A. SMITH	FRANK FARNUM
CARL DRAPER	GRACE TURNER	FRANCES GOODRICH
CORA FROST	IVAN WHITMAN	O. F. MILLETT
CHARLES E. COLE	LEWIS J. PRAY	FAUSTA HOWES

Town Meeting Day Dinner will be served at the Grange Hall for the benefit of the Grange.

Town Warrant

SOMERSET S. S.

STATE OF MAINE

To Lewis J. Pray, a Constable in the Town of Palmyra in the County of Somerset, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the town of Palmyra, qualified by law to vote in town affairs to assemble in the Town Hall, on Monday the third day of March A. D. 1947 at ten o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To choose a moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To hear such reports from the town officers as the Town may think proper.
- Art. 4. To choose three Selectmen, three Assessors, and three Overseers of the poor, and fix compensation for same.
- Art. 5. To choose a Town Treasurer, and fix compensation for same.
- Art. 6. To choose a Tax Collector, and Constable, and act on anything relating thereto.
- Art. 7. To see if the Town will vote to have the Town Clerk collect the Excise Tax for the ensuing year, and fix compensation for same.
- Art. 8. To choose a Road Commissioner or act on anything relating thereto.
- Art. 9. To choose one or more members of the School Board and fix compensation for same.
- Art. 10. To choose a Fire Warden.

Art. 11. To choose one member of the cemetery committee.

Art. 12. To choose all other necessary town officers for the ensuing year.

Art. 13. To see if the town will vote to give a discount on taxes paid on or before July first or act on anything relating thereto.

Art. 14. To see if the town will vote to authorize the Selectmen to make temporary loans for the town to be paid during the current year out of money raised during the current year by taxes, and the Selectmen to issue notes for same in the name of the town for loans made, in accordance with provisions of Sec. 83 of Chap. 5, of Revised Statutes of Maine.

Art. 15. To see if the town will vote to charge interest on all unpaid taxes after February first, 1948.

Art. 16. To see what action the town will vote to take in regards to payment of notes to the Newport Trust Company, said notes being issued for the purchase of snow removal equipment, or act on anything relating thereto.

Art. 17. To see if the town will vote to raise and appropriate such sums of money as may be necessary to pay for:

	Budget Com. Recommends
Town Charges	\$2,500.00
Aid to Dependent Children	1,000.00
Support of the Poor	1,500.00
Repairs of Roads and Bridges	3,000.00
Repair of Third Class Roads	1,000.00
Winter Roads	4,000.00
Town Equipment	No recommendations
State Road Maintenance	1,250.00
Public Library	No recommendations
Outstanding Bonds and Interest	1,200.00

Art. 18. 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.

Budget Com. Recommends 799.50

Art. 19. To see where the town will vote to expend the State Aid Road money.

Art. 20. To see if the Town will vote to raise and appropriate \$600.00 for the repair of the Chamberlain Swamp Road so-called. No Recommendations

Art. 21. To see what action the town will take in regards to building a Municipal Garage for housing Town owned equipment and raise money for same.

Art. 22. To see what sum the town will vote to raise and appropriate for all school purposes:

	Budget Com. Recommends
Support of Common Schools	\$8,000.00
High School Tuition	4,500.00
Superintendent's Salary	475.00
School Physician	75.00
School Repairs	300.00

Art. 23. To see if the town will vote to raise and appropriate \$100.00 for the purpose of repairing the Village Cemetery fence, any balance to be used in the care of said Cemetery. No Recommendations

Art. 24. To see if the town will vote to accept the sum of \$50.00 from Aubrey Johonnett, Executor, the interest from same to be used for perpetual care of the Mary Johonnett lot in the Village Cemetery.

Art. 25. To see if the town will vote to set a minimum amount of money that can be accepted from anyone, the interest of said money to be used for the perpetual care of cemetery lots.

Art. 26. To see if the town will vote to instruct the Cemetery Committee to purchase permanent identification markers for all cemetery lots that receive perpetual care or act on anything relating thereto.

Art. 27 To see if the town will vote to raise and appropriate \$50.00 for public health nursing in Palmyra, said sum to be expended by the State Bureau of Health and Welfare for local service.

Budget Com. Recommends	\$50.00
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Art. 28. To see if the town will vote to raise and appropriate the sum of \$200.00 to cooperate with the Maine Forest

Service and the Federal Government in the control of the White Pine Rust in accordance with Revised Statutes, Chap. 32, Section 53-58. No Recommendations

Art. 29. To see whether or not the town will vote to enter into a contract with Central Maine Power Company for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the town during the term of said contract, all as more fully set forth in the contract, copy of which has been presented to this meeting, the town will pay for such street lighting service in accordance with the Company's municipal street lighting rate-contract basis.

Art. 30. To see what action the town will take with reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceding Article.

Art. 31. To see what action the town will take with reference to raising the necessary money to cover the street lighting service.

Art. 32. To see what sum of money the town will vote to raise to extend street lights on the Hartland-Palmyra highway from the Hartland-Palmyra town line to the Davis Road so-called. No Recommendations

Art. 33. To see what action the town will vote to take in regards to the street lights in Palmyra Village, commencing at the Grange Hall and continuing to the Town Hall. No Recommendations

Art. 34. To see if the town will vote to raise and appropriate the sum of \$25.00 for advertising our natural resources, advantages, and attractions, under the provisions of Chapter 5, Section 82, of the statutes of Maine, said money to be expended through the State of Maine Publicity Bureau. No Recommendations

Art. 35. To see if the town will vote to instruct the Selectmen to dispose of any real estate acquired through tax liens either at private or public sales, and to issue deeds in the name of and for the town for same.

Art. 36. To act on anything not pertaining to the raising of money that may lawfully come before any town meeting.

The Selectmen give notice that they will be at the Town House at nine o'clock in the forenoon for the purpose of revising and correcting the list of voters.

Hereof fail not to make due return of said warrant with your doings on or before the day of said meeting.

Given under our hands this 17th day of February A. D. 1947.

GEORGE G. BUTCHER

NEWMAN S. GEE

CLAIR H. LEWIS

Selectmen of Palmyra

Attest: LEWIS J. PRAY, Constable

Selectmen's Report

SELECTMEN'S DEPARTMENT

APPROPRIATIONS

Town Charges	2,500 00
Aid to Dependent Children	800 00
Support of Poor	1,500 00
Roads and Bridges	3,000 00
Winter Roads	4,000 00
Third Class Maintenance	1,000 00
State Road Maintenance	1,200 00
Public Library	50 00
Bonds and Interest	1,200 00
Support of Common Schools	7,000 00
High School Tuition	4,000 00
School Physician	75 00
Superintendent's Salary	450 00
Public Health Nurse	50 00
State Aid Road Construction	1,600 00
Parkman Road	200 00
Repair of School Property	100 00
	<hr/>
	\$28,725 00
State Tax	2,703 89
County Tax	521 74
Overlayings	122 57
	<hr/>
	\$32,073 20

VALUATION OF THE TOWN

Real Estate, Resident	\$256,050 00
Real Estate, Non Resident	69,075 00
Personal Estate, Resident	61,830 00
Personal Estate, Non-Resident	5,410 00
	<hr/>
Total Valuation	\$392,365 00
Property exempt by State Law	12,482 00
We assessed \$80.00 per thousand on \$392,365.00	\$31,389 20
We assessed \$3.00 each on 228 Polls	684 00
Amount of Supplementary Tax	300 60
	<hr/>
Total amount committed to Lewis J. Pray, Collector	\$32,373 80

From what information we have available, the first Palmyra Town Report was printed in the year 1876, even though our town was incorporated some 70 years previous to that time. Many changes have taken place since our incorporation and our first printed Town Report.

In checking some early reports you will find, that some of our school teachers, during that time, received \$2.25 to \$3.00 per week as teachers salary, and furthermore codfish sold for three cents per pound and eggs were ten to fifteen cents per dozen. Times have changed somewhat and greater changes are due to come and we must carefully look to the future.

This year your board of Selectmen were compelled to purchase equipment for snow removal. They tried to purchase wisely from the small amount of material available, furthermore it was necessary to borrow money to make these purchases. We did not borrow the amounts necessary to maintain this equipment but used money that was available. Overdrafts in various other departments, over which we had no control, have greatly reduced our amount of ready cash, hence you will note the absence of the usual amount of cash on hand in your Treasurer's report. We believe that the coming year will show great improvement over this past year. We have achievements of which we are justly proud; and others, through no fault of anyone, are not so good.

We urge you, Mr. and Mrs. Citizen of Palmyra to come to Town Meeting and cast your ballot, offer your constructive criticism to the proper persons and we all, as one cooperative body, can make the town come through with flying colors. Let us try to remember, private opinion creates public opinion. Public opinion overflows eventually into national behavior and national behavior, as things are arranged at present, can make or mar the world. That is why private opinion, private behavior and private conversation are so terrifyingly important.

We want to thank all the officers and citizens of the town for their fine cooperation.

GEORGE G. BUTCHER

NEWMAN S. GEE

CLAIR H. LEWIS

BUDGET COMMITTEE REPORT

Palmyra, Maine, February 13, 1947

The meeting of the Budget Committee was held at the Town Hall at 8:00 P. M. with thirty-six Inhabitants present. George G. Butcher, Chairman of the Board of Selectmen served as Chairman of the Committee and Clair H. Lewis as Secretary.

The following recommendations were made for the various appropriations:

	Recommended
Town Charges	\$2,500 00
Aid to Dependent Children	1,000 00
Support of the Poor	1,500 00
Roads and Bridges	3,000 00
Winter Roads	4,000 00
Third Class Road Maintenance	1,000 00
State Highway Patrol	1,250 00
Bonds and Interest	1,200 00
Common Schools	8,000 00
High School Tuition	4,500 00
Repair of School Property	300 00
School Physician	75 00
Superintendent's Salary	475 00
State Aid Road Construction	799 50
Total	————— \$ 29,599 50

ABATEMENTS FOR 1946 COMMITMENT

P. A. Jones	\$ 3 00	
P. R. Briggs	4 00	
Melvin Boyle	32 00	
C. E. Estes	3 00	
Leonard Frost	3 00	
Harry H. Coston	40 00	
Stanley Hanson	3 00	
Linwood Perkins	3 00	
John Chisholm	3 00	
Frank V. Randall	3 00	
Adrian Kierstead	3 00	
Fred Dunton	3 00	
Olin Heath	3 00	
Geo. Janis, Jr.	3 00	
Ida Gee	80	
Jenness Weeks	2 00	
		\$111 80

TOWN CHARGES

Dr,		
Amount raised by town	\$2,500 00	
Bank Stock Tax	52 80	
Henry Sanford Cemetery Lot	5 00	
John Hamlin, sale of plywood	10 56	
Lewis J. Pray	150 00	
		\$2,718 36

EXPENDITURES

Cr.		
Paid:		
Hartland and St. Albans Tel. Co.	\$ 21 05	
Newport Trust Company	24 57	
Hutchins Brothers, printing	2 65	
Pittsfield Advertiser	170 60	
Marks Printing House	36 40	
Cary Insurance Agency	30 00	
Furbush Insurance Agency	10 00	
U. S. Auto and Truck Guide	5 50	
Loring Short and Harmon, printing	7 10	
Central Maine Power Co.	14 13	

Theodore Webster, supplies	6 61
Hartland Fire Dept.	195 00
Newport Fire Dept.	440 00
Pittsfield Fire Dept.	125 00
Lander Printing	7 75
Gerald's Variety Store	2 58
State Department of Audit	97 51
Maine Municipal Assoc.	30 00
M. Lynch and Co., safe repair	47 25
E. H. Russell, unloading safe	10 00
Rae's General Store	2 61
Flora Caouette, Register of Deeds	50 00
Elwood Bridges, watching fire	5 00
William Neal, watching fire	5 00
Lauriston Smith, watching fire	7 00
W. A. Smith, fire	15 00
George Butcher, watching fire	7 00
Mason Long, watching fire	7 00
Ballot Clerks	45 00
State Treasurer, delinquent dog taxes	29 10
Phyllis Ford, School Board	3 00
Louise Lewis, School Board	7 00
Helen Johonnett, School Board	10 00
Perley Nickless, School Board	10 00
Harold Willey, stove pipe	75
Lewis J. Pray, abatements	111 80
Lewis J. Pray, collectors loan	150 00
Lewis J. Pray, discount	154 14
Lewis J. Pray, collectors wages	515 03
George G. Butcher, expenses	90 75
George G. Butcher, salary	400 00
Allison P. Howes, expenses	27 56
Allison P. Howes, salary	150 00
Clair H. Lewis, salary	200 00
D. A. Stackpole, salary	100 00
D. A. Stackpole, expense	1 30
Newman S. Gee, salary	100 00
Susan Willey, Town Clerk	125 00
William F. Jude, attorney fees	150 00
P. R. Lee, abatement	2 72
C. E. Cole, commission	46 66
C. E. Cole, abatements	27 86
Total	<hr/> \$3,839 98
Overdrawn	<hr/> \$1,121 62

SUPPORT OF POOR ACCOUNT

Dr.		
Amount raised by Town	\$1 500 00	
Received from:		
O. F. Millett (Guardian) Hill acct.	650 00	
State Treasurer, Chapman acct.	80 00	
Ella Nichols	5 00	
Town of Pittsfield	44 28	
		\$2,279 28
Cr.		
Paid on account of:		
Eunice Hill	\$825 18	
Ella Nichols	482 03	
Lyle Dyer	324 56	
World War No. 1 Veteran	708 93	
Edward Chapman	172 50	
World War No. 2 Veteran	21 00	
Marie Emery	93 11	
Perley Emery	10 00	
Phyllis Dunton	136 29	
Harrison Vanadestine	44 28	
Town of Pittsfield	42 50	
		\$2,860 38
Overdrawn		\$ 581 10

STATE POOR ACCOUNT

Paid on account of:		
Mrs. Addie Briggs	\$576 00	
Mrs. George G. Giles	11 50	
		\$587 50
Received from State Treasurer	480 00	
Due from State Treasurer	157 50	
		\$587 50

AID TO DEPENDENT CHILDREN

Dr.		
Amount raised by town	\$800 00	
		\$800 00
Cr.		
Amount paid State Treasurer	958 00	
		958 00
Overdrawn		\$158 00

SNOW REMOVAL AND SANDING

	Dr.		
Amount raised by town		\$4,000 00	
Received from State Treasurer		2,267 50	
		\$6,267 50	
	Cr.		
Amounts expended by payrolls on file		\$7,477 87	
		\$7,477 87	
Overdrawn			1,210 37

STATE HIGHWAY MAINTENANCE

	Dr.		
Amount raised by Town		\$1,200 00	
		\$1,200 00	
	Cr.		
Amount paid State Treasurer		1,190 50	
Unexpended Balance			9 50

BONDS AND INTEREST

	Dr.		
Amount raised by Town		\$1,200 00	
		\$1,200 00	
	Cr.		
Bonds paid:		1,000 00	
Interest paid:			
Temporary Loan		148 91	
Bond Interest		120 00	
Ministerial School Fund		69 80	
		\$1,338 71	
Overdrawn			138 71

TEMPORARY LOAN

	Dr.		
Received from Newport Trust Comany		\$8,000 00	
		\$8,000 00	
	Cr.		
Paid Newport Trust Company		\$8,000 00	
		\$8,000 00	

PUBLIC HEALTH NURSE

	Dr.		
Amount raised by Town		\$50 00	
		<hr/>	\$50 00
	Cr.		
Paid State Treasurer		\$50 00	
		<hr/>	\$50 00

POOR OF OTHER TOWNS

	Cr.		
Paid account Town of Hartland		\$331 25	
		<hr/>	\$331 25
Due from the Town of Hartland		331 25	
		<hr/>	

HIGHWAYS AND BRIDGES

Resources

Appropriation		\$3,000 00	
Received from Bertha Russell		6 40	
Received from Oscar Merchant		8 72	
		<hr/>	\$3,015 12

Expenditures

Paid:

Ford Shell Service, converting Road Machine wheels	50 00
D. A. Stackpole	25 54
William Graham	114 39
Foster Stackpole	6 60
Donald Stackpole	30 56
Harry E. Fall and Son, plank	54 40
Chester H. Luce, tractor mowing roadside	29 52
Wilbur A. Smith and Sons	63 75
New England Metal Culvert Co.	154 49
Lewis J. Pray	249 37
John Tibbetts	21 12
Robert Goforth	6 00
Keith Parker	22 50
Clair H. Lewis	422 79
Kenneth Rowe	349 07
Royal Furbush	7 92
Carl Emery	7 64
Harold Willey	25 50

William Neal	21 12
Alonzo Williams	41 07
Linwood Bane	41 82
Roland Butcher	21 84
Everett Hamilton	31 68
Obed F. Millett	6 04
Alvah Nichols	1 98
Allison P. Howes	1 98
Theodoroe Webster, supplies	12 13
David Turner	24 36
H. E. Randlett, supplies	1 25
Edgar Cobb	12 75
Ralph Cook	17 50
Friend & Friend, supplies and repairs	14 89
Paul E. Susi, gravel	101 65
Rae's General Hardware, supplies	2 62
Doubl-test Supply Co., road machine blade	11 37
Frank Randall, Jr.	3 00
Clarence Turner	5 28
Judkins & Gilman, supplies	6 14
Emery Gerry	10 00
Ervin Martin, gravel	17 60
George G. Butcher, truck	123 03
George G. Butcher, road commissioner	376 00
Liston L. Goodrich	99 32
Wallace Estes, gravel	24 80
Stella French, gravel	54 70
Delbert Cool, gravel	61 00
George Norsworthy	10 56
Howard Temple	4 50
Robert Bunker	12 75
George Everett	5 28
Joseph Normando	2 64
Frank Pray	46 89
Perry Furbush	45 00
Mason Long	29 25
State Highway Commission, power shovel	27 50
Lester Slate	50
Albert Debeck	2 64
Town of Hartland, bull-dozer work	18 00
Clarence Higgins	4 00
	<hr/>
	\$2,997 59
Unexpended Balance	17 53
	<hr/>
	\$3,015 12

MAINTENANCE OF THIRD CLASS ROADS

Resources	
Appropriation	\$1,000 00
Balance from 1945	20 05
	\$1,020 05
Expenditures	
Paid:	
Lewis J. Pray	\$ 88 48
Carlton Bickford	34 96
Kenneth Rowe	163 30
Wilbur A. Smith and Sons	35 49
Clair H. Lewis	103 21
George G. Butcher	145 65
Everett Hamilton	16 17
William Condon	16 17
George G. Everett	1 98
D. A. Stackpole	10 57
Foster Stackpole	4 62
William Graham	56 40
Rae's General Hardware	1 65
Mason Long	13 20
State Highway Commission, power shovel	58 50
State Highway Commission, applying tar	157 50
Alonzo Williams	25 03
George Norsworthy	41 16
Roland Butcher	20 82
Walter I. Tracy	3 00
Delbert Cool	7 65
Evan C. Russell	2 25
Arthur Bowman	6 00
Robert Bunker	5 40
Leon Henderson	6 00
Paul Hart	2 25
Wilfred Cool	6 00
Amos Brown	2 25
Elbert Hart	6 00
Tom Gee	2 25
Vernon Sinclair	6 00
Roy Sinclair	2 25
Charles Howell	3 75
Elmer Knowlton	2 25
Edward Davis	2 25
Ernest Hart	2 40
	\$1,062 81
Overdrawn	42 76

STATE AID CONSTRUCTION

Resources		
Appropriation		\$1,600 00
Received: H. C. Baxter and Bro.		55 20
State Treasurer		2,852 83
		\$4,508 03
Expenditures		
Paid: Payrolls on file		\$4,451 83
		\$4,451 83
Unexpended		56 20

TOWN ROAD IMPROVEMENT FUND

Resources		
Received from State Treasurer		\$1,278 69
Expenditures		
Paid: Payrolls on file		\$1,278 69

SPECIAL RESOLVE

Resources		
Received from State Treasurer		\$749 79
Expenditures		
Paid: Payrolls on file		745 79
Unexpended Balance		\$ 2 00

PARKMAN ROAD

Resources		
Appropriation		\$200 00
Received: W. A. Smith and Sons		100 00
		\$300 00
Expenditures		
Paid: Payrolls on file		\$296 46
		\$296 46
Unexpended		3 54

TOWN SNOW REMOVAL EQUIPMENT

Resources		
Received from the Newport Trust Co.		
Notes		\$13,000 00
Received from Perry Furbush		19 25
		\$13,219 25

Expenditures

Portland Tractor Co., Inc., tractor snow plow	\$9,700 00	
Portland Tractor Co., Inc., gear grease	15 50	
Ford and Smiley, 1942 Chevrolet Truck and plow	1,850 50	
Ford and Smiley, 1937 Marmon Herrington and plow	1,650 00	
Ford and Smiley, blinker lights for above plows	31 53	
Pittsfield Truck and Farm Co., blade plow	275 00	
Friend & Friend, repairs and maintenance	85 88	
Pittsfield Motor Sales, repairs and Maint.	190 35	
Silver St. Service Station, defroster fan	9 45	
Theodore Webster, gas and oil	144 36	
Blue-Bird Welding Shop, welding and snow guard	122 15	
Fitts Tire Service, tires and tubes	172 49	
Pennsylvania Refining Co., snow plow wax	14 50	
Rappaport Tire Co., tire and tube	36 44	
Rae's General Hardware, antifreeze and oil	9 16	
Pittsfield Auto Parts Co., water pump	6 35	
Furbush Insurance Agency, fire, liability and property damage on all equipment	239 85	
Clair H. Lewis, gas and oil	109 39	
	\$14,662 40	
Overdraft		1,443 15

PUBLIC LIBRARY

Dr.

Amount raised by town	\$50 00	
Received from State Treasurer	5 00	
		\$55 00

Cr.

Paid:		
Theodore Webster	\$55 00	
		\$55 00

SUMMARY OF OVERDRAFTS AND UNEXPENDED
BALANCES

	O'dft	Unex'd	Bal.
Town Charges	\$1,121	62	
Winter Roads	1,210	37	
Town Poor	581	10	
Third Class Maintenance	42	76	
Common Schools	1,002	11	
High School Tuition	73	60	
School Repairs	87	14	
Supt's Salary	25	00	
Bonds and Interest	138	71	
Aid to Dependent Children	158	00	
State Aid Construction			56 20
Cemetery Perpetual Care			5 72
State Highway Maintenance			9 50
Special Resolve			2 00
Parkman Road			3 54
Town Equipment	1,443	15	
Roads and Bridges			17 53
	\$5,883	56	\$ 94 49
			5,769 07
Net Overdraft			\$5,883 56

STATE TAX

	Resources	
Appropriation		\$2,703 89
	Expenditures	
Paid:		
State Treasurer		2,703 89

COUNTY TAX

	Resources	
Appropriation		\$521 74
	Expenditures	
Paid:		
County Treasurer		\$521 74

BOND ACCOUNT

Carl Draper, Bonds No. 27 and 28
Leslie Johonnett, Bonds No. 29 and 30

SOLDIERS MEMORIAL FUND

Received: Frances Goodrich	\$121 00
Unexpended	\$121 00

PERPETUAL CARE OF CEMETERY LOTS

Dr.		
Received from Treasurer	\$106 25	
	\$106 25	
Cr.		
Overdrawn Balance 1945	31 83	
Payrolls on file	68 70	
	\$100 53	
Unexpended Balance		5 72
		106 25

SKOWHEGAN SAVINGS BANK

Skowhegan, Maine
February 6, 1947

To Whom It May Concern:

This is to certify that of this date we are holding for safe keeping for the Town of Palmyra, Maine,
 United States Treasury 2½s, 1964-69 \$3,500 00
 United States Treasury, Series G 700 00
\$4,200 00

All registered in the name of Town of Palmyra, Maine.
 Also Check No. 10258 for Fifty Dollars (\$50.) dated January 25, 1947, drawn in favor of the Skowhegan Savings Bank.

Carlton P. Merrill, Treasurer.

TREASURER'S REPORT

Cash on hand Feb. 18, 1946	\$6,509 44
Received from:	
Cemetery Funds	
Interest on U. S. Gov't Bonds	\$102 50
Lola Estabrook Jones, Farnham lot	100 00
Minnie M. Hanson, Hanson lot	100 00
Aubrey Johonnett, Ex. Mary Johonnett Est.	50 00
J. L. Weeks, sale of lot, Henry Sanford	5 00

Highways

Snow Removal	
Newport Trust Co., loan, town equipment	13,200 00
State Treasurer	2,267 50
Treasurer's warrants	1,844 45
Perry Furbush, use of town equipment	7 25
State Aid Construction	
State Treasurer	2,852 83
H. C. Baxter & Sons	55 20
Rural Roads Improvement Fund	
State Treasurer	1,551 70
Bertha Russell	6 40
Clair Lewis, refund	1 00
Special Resolve, State Treasurer	747 79
W. A. Smith & Sons, Parkman road	100 00
O. R. Merchant, roads and bridges	8 72
Withholding tax	137 00

Education

State Treasurer, School Fund	4,655 50
State Treasurer, Equalization Fund	1,137 00
Teachers' Retirement Fund	61 86
Teachers' Old Retirement System	240 58
Withholding Tax	724 40
State Library Stipend	5 00
Harvey B. Scribner, refund on stove	64 00
Ministerial and School Fund, interest	69 80

Health and Welfare Department

O. F. Millett, Guardian	650 00
State Treasurer, poor account	636 00
Town of Pittsfield, refund, poor account	44 28
State Treasurer, town poor account	80 00
Mrs. Ella Nichols	5 00

Miscellaneous

Newport Trust Co., temporary loan	8,000 00
George Butcher, Soldiers' Memorial Fund	121 00
L. J. Pray, town charge account	150 00
Perry Furbush, refund on insurance	12 00
John A. Hamlin, sale of plywood	10 56

Taxes

Bank Stock	\$ 52 80
Susan Willey, Clerk, Excise	927 54
P. R. Lee, Collector, 1944	57 06
P. R. Lee, abatement, 1944	2 72

Chas. E. Cole, Collector, 1945	2,620 19
Chas. E. Cole, abatements	27 86
L. J. Pray, Collector, 1946	30,054 30
	<hr/> \$33,742 47
Total Receipts	80,056 23
Total Warrants Paid	78,026 74
	<hr/>
Cash on hand Feb. 15, 1947	\$2,029 49

Respectfully submitted,

ALLISON P. HOWES, Treasurer.

ASSETS OF THE TOWN

Amount due from Collector, 1946 Taxes	\$2,319 50
Amount due from Collector, 1945 Taxes	200 04
Amount due from Collector, 1944 Taxes	85 88
Amount due from Collector, 1940 and 1941	69 34
Soldiers Memorial Fund	121 00
Cemetery Trust Funds in Gov't Funds	4,200 00
Cemetery Trust Fund, Interest	66 24
State Poor Account	107 50
Other Town Poor	331 25
Tax Leins	6 60
Tax Deed	37 05
Town Owned Equipment	13,200 00
Cash in hands of Treasurer	2,029 49
	<hr/> \$22,773 89

LIABILITIES OF THE TOWN

Bonds outstanding	\$2,000 00
Cemetery Trust Funds in Gov't Bonds	4,200 00
Cemetery Trust Fund, Interest	69 34
Teachers' Retirement (Old)	170 50
Teachers' Retirement, M. T. R. A.	38 50
Withholding Tax	205 10
Post War Planning	2,500 00
Ministerial School Fund	1,163 33
Outstanding Notes, Newport Trust Co.	13,200 00
	<hr/> 23,546 77
Net Town Debt	<hr/> \$772 88

Report of Superintendent of Schools

Palmyra, Maine

February 10, 1947

To the Superintending School Committee and citizens of
Palmyra:

It is with pleasure that I submit this, my first report on your schools for your approval. My work in your schools for this fiscal year has been for a small part of the year, therefore, I would prefer to dwell on the future rather than the past.

I am sorry that we had to show an overdraft in so many of our accounts but fail to see any other way out of it. All bills which arrived at the office previous to the closing date are entered and a clean slate is left for the coming year. Items which were ordered during the war and held back by scarcities have been coming through and that was in part the reason for the overdraft.

The budget for the new year will be presented in detail in this report and it calls for an appropriation of \$8,000.00. This is \$1,000.00 more than you raised for Common Schools last year but when weighed against a \$1,002 overdraft, \$7,000.00 appropriation and a \$2,081.00 balance from the previous year, it shows \$2,000.00 less money for the School Department's use for the coming year. This loss will be offset by an increase \$2,754.00 in our Equalization Fund from the State. The balance of which will be needed toward an increase for teachers. This increase in teachers' salaries is very likely to be involuntary on our part, pending action on the minimum Salary Bill before the Maine Legislature.

Our school facilities are too over crowded for an efficient system. The buildings are in need of repair if continued in use but I question the advisability of such a move. I believe our problem narrows down to two alternatives namely, building a school building in Palmyra Village for all our pupils or enter into a school building program with a neighboring town which will lessen the burden.

It is time we started formulating our plans in the coming year in order that we may be ready at the opportune time

to make the proper move. Too, to permit existing conditions of over crowding, improper lighting and poor sanitation, will put us in a difficult position to hire good teachers. Since we may quite accurately measure the merits of our school by the quality of the instructor, let us not endanger our future by being in such a position.

The School Lunch Program has been ably carried along by Mrs. Rediker and much credit is due her. I should also like to speak of that group who always help out on such worthy projects but never come in for credit. The cooperation of these people has resulted in the continuance of the program. I only wish that it could be possible for all our schools to participate in receiving their portion of this hot lunch each day.

Budget Recommendations

Common Schools	\$8,000 00
Repairs and Insurance	300 00
Supt. salary	450 00
Secondary Tuition	4500 00
School Physician	75 00

In closing my report, I wish to make it plain to the citizens of the town that I welcome any constructive criticism. If you will register it with me or the school committee, we can act on it. However, if you do not inform the proper authorities, you can't expect any action about it. Please feel free to stop in at the office or hail me wherever the opportunity presents itself to discuss pertinent matters.

Your school committee has worked very hard under handicaps in an effort to conduct a good school system. They deserve much credit from the town's citizens and I wish to be the first to thank them for this continued effort. To all those who have helped in making my work a pleasure in your town, I offer my sincere thanks.

Respectfully submitted,

HARVEY B. SCRIBNER

SCHOOL FINANCIAL REPORT

1946-1947

Receipts

Balance 1946	\$ 2,081 81
Appropriation 1946	7,000 00

Equalization	1,137 00	
Int. of Fund	69 80	
School Fund	3,780 50	
School Bus Rental	312 80	
Refund on oil burner	64 00	
Total Receipts		<u>\$14,445 91</u>
	Expenditures	
Teachers	\$ 7,659 41	
Fuel	805 55	
Conveyance	4,603 10	
Janitors	573 50	
Books	535 50	
Supplies	988 96	
Elementary Tuition	282 00	
Total Expenditures		<u>\$15,448 02</u>
Overdraft 1947		<u>\$1,002 11</u>

MISCELLANEOUS ACCOUNTS

	Secondary Tuition	
	Receipts	.
Balance 1946	\$ 184 02	
Appropriation 1946	4,000 00	
State School Fund	875 00	
Total		<u>\$ 5,059 02</u>
	Expenditures	
Maine Central Institute	\$1,740 00	
Corinna Union Academy	50 00	
Town of Newport	1,090 00	
Hartland Academy	2,252 62	
Total		<u>\$5,132 62</u>
Overdraft 1947		<u>\$ 73 60</u>

REPAIRS AND INSURANCE

	Receipts	
Appropriation 1946	\$100 00	
Total		\$100 00
	Expenditures	
Judkins & Gilman Co.	\$ 24 25	
Wallace Goudy	20 00	
Arthur J. Leavitt	47 89	

Rae's General Hardware	47 89	
Total	<u> </u>	\$187 14
Overdraft 1947		<u>\$ 87 14</u>

SCHOOL PHYSICIAN

Appropriation 1946	\$75 00
Dr. P. R. Briggs	\$75 00

SUPERINTENDENT OF SCHOOLS

	Receipts		
Appropriation 1946		\$450 00	
	Expenditures		
Harold E. Carson		\$325 00	
Harvey B. Scribner		150 00	
Total		<u> </u>	\$475 00
Overdraft 1947			<u>\$ 25 00</u>

ITEMIZED EXPENDITURES

	Teachers		
Katherine Cronkite		\$1,230 74	
Virginia Wheeler		420 00	
Jennie Burns		874 00	
Edna Estes		1,340 74	
Clara Higgins		1,230 74	
Velma Carter		466 74	
Felta Lanpher		635 50	
Velma Burlock		466 74	
Helen McLean		874 00	
Maine Teachers Asso.		17 50	
National Education Asso.		18 00	
Town of St. Albans, office clerk		84 71	
Total		<u> </u>	\$7,659 41
	Conveyance		
War Assets Corporation		\$2,086 80	
Perley Nickless		700 90	
Frank Turner		315 00	
Clair Lewis		380 07	
Forest Reynolds		2 00	
George Butcher		31 57	

E. H. Russell	20 00	
Pittsfield Motor Sales	147 30	
Theodore Webster	269 81	
Rae's General Hardware	24 00	
Harold Willey	1 00	
Friend & Friend	33 35	
Felta Lanpher	154 00	
Butler's Service Station	13 13	
Furbush Ins. Agency	222 21	
Alonzo Williams	26 50	
Cora B. Frost	12 00	
Treasurer of State of Maine	3 46	
Elwood Bridge	160 00	
Total		\$4,603 10

Fuel

Paul Rideout	\$ 5 00	
Kenneth Bubar	266 00	
The Home Centre	86 25	
P. R. Lee	128 00	
H. E. Cox & Son	24 60	
Stanley Burgess	31 50	
Robert Cray	8 00	
W. A. Smith & Sons	32 00	
D. E. Connelly	32 00	
Daniel K. Weeks	39 00	
Howard Smiley	74 40	
Robert Snowman	6 00	
Katherine Cronkite	57	
Frank Withee, Sr.	7 00	
Maurice Wilder	10 00	
C. E. Mower	30 00	
Allie Lewis	3 00	
Webster's General Hardware	12 23	
Clair Lewis	10 00	
Total		\$805 55

Supplies

Central Maine Power Co.	\$ 92 26	
Rae's General Hardware	10 53	
Stan's Woodworking Shop	19 80	
Maine Public Health Asso.	54	
Edward E. Babb Co.	8 58	
Remington Rand Co.	5 42	
Berry Perry Co.	18 23	
J. L. Hammett Co.	129 35	
Gledhill Bros., Inc.	65 19	

Katherine Cronkite	2 00	
The Papercrafters Inc.	6 86	
Herbert L. Palmer	8 00	
Loring, Short & Harmon	29 13	
Beckley-Cardy Co.	487 88	
The Pittsfield Advertiser	13 13	
Maine Central R. R.	42 00	
Town of Hartland, (office M.)	50 06	
Total		<u>\$988 96</u>

Janitors

Robert Cray	\$185 00	
Velma Carter	50 00	
Francis Snowman	72 00	
Paul Rideout	40 00	
Mahlon Nickless	28 00	
Perley Nickless	1 50	
Felta Lanpher	4 00	
Philip Norsworthy	28 00	
Floyd Harding	23 00	
Arlene Lawrence	14 00	
Arnold Lawrence	22 00	
Katherine Cronkite	12 00	
Blaine Tibbetts	14 00	
Douglas Tibbetts	22 00	
Gertrude Leavitt	50 00	
Sterling Smith	8 00	
Total		<u>\$573 50</u>

Books

Beckley-Cardy Co.	10 41	
The Maine Book Co.	13 00	
Scott, Foresman & Co.	49 12	
Webster Pub. Co.	18 97	
Row, Peterson & Co.	91 50	
The Groiler Society, Inc.	51 03	
The Macmillan Co.	86 59	
F. A. Owen Pub. Co.	6 00	
Edward E. Babb Co.	1 19	
The American Book Co.	49 72	
Ginn & Co.	123 19	
McCormick-Mathers Pub. Co.	18 34	
Silver Burdett Co.	14 12	
The A. N. Palmer Co.	2 32	
Total		<u>\$535 50</u>

SCHOOL PHYSICIAN'S REPORT

Examination of the pupils of Palmyra schools showed an improvement in general health over 1946. Many disabilities, however, that are correctable have not been made by the parents.

Neglected eye refraction, abscessed teeth, and tonsils that are infected, are the greatest offenders. It was noted that children who have been marked year after year for throat conditions now are "hard of hearing" and in several instances "heart trouble" has developed. These disastrous conditions could have been prevented if corrective measures were sought by the parents by consulting their family physician and carrying out his advice. Most of the cases that have already developed definite pathology can still be helped by timely parental guidance in seeking competent medical advice. This we owe our growing children and this is the purpose of the town expending money from year to year for the medical supervision of its scholars.

The school buildings of Palmyra are grossly inadequate with the influx of new scholars and present day standards.

Poor lighting and lack of facilities for the proper cleanliness of children was noted. Toilets which have a common entrance for boys and girls should be condemned or the placement of a supervisor should be planned.

Playgrounds are not of the best and in some instances improperly supervised, students cross the highway unguided with a careless attitude.

Heating the rooms was noted and children near the fire were dumpy, flushed, and for the most part dull. Ventilation of class rooms was accomplished by opening doors and windows with the sudden chilling of some students and the allowance of a tremendous influx of flies was accomplished.

As a non resident of Palmyra, I do not know the financial status of your town, but from the standpoint of a school physician, I feel it is my duty to call these existing problems to the attention of all, that a solution of some of these problems may at least be accomplished.

May I suggest that, if conditions are such that a central school cannot be constructed with proper facilities, due to lack of funds, a correction of present conditions be made to the best of the town's ability?

May I again enumerate in summary the defects noted.

1. Neglect of parents to correct defects that jeopardize the children's future.
2. Improper lighting of rooms which retard children's

response to teaching and at a later date cause payments for eye correction by parents.

3. Inadequate facilities for washing hands and for the drinking of water which results in sickness.

4. Unsafe conduction of children over highway which might cause serious accident.

5. Improper ventilation of school rooms which embraces disease.

6. Rest room privileges where boys and girls are not separated.

These problems, my dear citizens of Palmyra should be faced and in some way met to the best of your ability.

May I again thank the public health nurse for her able and welcome assistance in maintaining a healthy community and better school and public health standards?

The teachers, too, should be commended for the splendid way they have approached these problems, handicapped as they have been for facilities.

I shall be only too glad to help the teachers, pupils, or town officials in any way I can to keep these schools a profitable enterprise for the scholars.

If any have problems that I might lighten I hope they will not hesitate to call upon me as a school physician and a friend.

Respectfully submitted,

DR. P. R. BRIGGS

ANNUAL REPORT
PALMYRA—1946

The Bureau of Health has many services which may be offered to families through Public Health Nursing. Examples of one of these follows.

Several years ago, while working in another district, your nurse saw a little girl whose head was pulled over to the left side. This is called a wry neck. This child was referred through the family physician to the Crippled Children's Service. Arrangements were made by that service for admission to a hospital for operation. Today her head is as straight as any child's. Now let us look at another example. The nurse received a letter from a doctor requesting that a baby, one month old, be referred to the Crippled Children's Service as the child had a wry neck. Exercises were given at the clinic and the parents carried out the instructions faithfully. In about 2 years this child was discharged from the Service, cured. She did not have to submit to an operation. The first child could have had the same treatment when she was a baby

if the parents had known about Crippled Children's Service. Other resources are available to the children of your town and your Public Health Nurse will be glad to help you use them.

Do you know that on paper, Somerset County is one of the most healthy places in the State? But when your nurse visits a town she frequently learns that some communicable disease is prevalent and often she finds defects or handicaps that early care could have prevented. We could correct much of this picture if every family would report any communicable disease or suspicion of one to the local health officer within 24 hours. Families can protect their own children and other children in town by keeping them home when they have colds or other illnesses. The use of informational material your nurse is glad to share with you would also help to safeguard your health.

Because of the interest of the parents and aided by a group of interested women, we had three very successful Child Health Conferences in town. The total attendance at these conferences was 48. All children were examined by a physician. A dental hygienist gave dental examinations at one of the conferences. Fourteen children were vaccinated against smallpox, fourteen had the diphtheria and ten the whooping cough immunizations.

Health supervision visits have been made to expectant mothers, infants, pre-schools, and children with orthopedic defects. Efforts have been made to follow tuberculosis patients, those with venereal diseases, and their contacts to insure that they have regular check-ups. People from town took advantage of the X-ray clinics held in Skowhegan in March and in Newport in July.

At the immunization clinics, which were a special community project last year 113 completed diphtheria immunizations. Another special project was the audiometer hearing tests. It is gratifying to see how many parents have had the hearing and vision defects of their children corrected this year.

We still do not have a Health Council in your town. Such a Council could be an incentive for additional health programs, better health protection and would promote health education.

Respectfully submitted,

LOUISE SKELTON

Bureau of Health

Public Health Nurse

AUDITOR'S REPORT

State of Maine

State Department of Audit

Augusta

May 20, 1946

Board of Selectmen
Palmyra, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Palmyra have been audited by Auditors M. E. Libby and A. L. Gould for the period February 15, 1945 to February 16, 1946 inclusive.

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

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

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

Very truly yours,

FRED M. BERRY

State Auditor

FMB:jw

COMMENTS

Re: Audit of Accounts—Town of Palmyra
February 21, 1945 to February 16, 1946

CASH

The cash balance of \$6,508.34 as reflected by the records of the town at February 16, 1946, reconciled with the bank statement of February 28, 1946. Cash receipts were traced to deposits made in the bank. All payments were made by check from warrants properly authorized by the Selectmen. It appeared that all warrants had been paid in full.

ACCOUNTS RECEIVABLE

There were accounts receivable totaling \$198.74 at February 16, 1946, all of which, it is believed, should be collectible.

TAXES RECEIVABLE

The 1945 tax commitment was reconciled with the records of the Assessors. Of the current commitment, 89.3 per cent was represented by cash collections, abatements, and the amount of \$17.74 due from the Collector. 89 per cent of prior years' taxes were collected or abated during the year. Unpaid real estate taxes were not secured by liens and deeds, but were turned over to an attorney for collection instead.

TAX LIENS AND DEEDS

The only outstanding tax liens and deeds of record were \$6.60 and \$37.05 respectively.

It was voted at the annual town meeting to earmark \$2,500 of unappropriated surplus for a postwar fund. This fund was not to be segregated from the general fund cash.

UNAPPROPRIATED SURPLUS

The unappropriated surplus at February 16, 1946, totaled \$543.87 which represented a decrease of \$2,496.51. A complete analysis of the detail comprising this decrease may be found on Exhibit E of this report.

GENERAL

An examination of the paid bills and vouchers indicated them to be proper charges and correctly recorded.

The excise tax collections were verified by the copies of the receipts issued.

It was noted that many descriptions in the valuation records were inadequate. However, there was a marked improvement in the 1946 valuation records.

TOWN OF PALMYRA
COMPARATIVE BALANCE SHEET
GENERAL FUND

EXHIBIT A

ASSETS

	Feb. 16, 1946	Feb. 20, 1945
Cash in Bank	\$6,508 34	\$5,114 36
Accounts Receivable (Schedule A-1)	\$198 74	\$1,652 88
Less: Reserve for Losses		43 50
	198 74	1,609 38
Taxes Receivable Current Year (Sched. A-2)	2,830 36	1,684 72
Prior Years (Sched. A-2)	215 00	301 71
	3,045 36	1,986 43
Less: Reserve for Losses	69 34	
	2,976 02	1,986 43
Tax Leins (Sched. A-3)	6 60	14 36
Tax Deeds (Sched. A-4)	37 05	37 05
Due from Trust Funds (Schedule A-6)	31 83	
	31 83	
TOTAL ASSETS GENERAL FUND	\$9,758 58	\$8,761 58

TRUST FUNDS

Time Deposits (Schedule A-6)	\$ 64 95	\$ 63 68
Investments (Schedule A-6)	4,000 00	3,800 00
Due from General Fund (Schedule A-6)	1,163 33	1,165 83
	1,163 33	1,165 83
TOTAL ASSETS TRUST FUNDS	\$5,228 28	\$5,029 51

TOWN OF PALMYRA
COMPARATIVE BALANCE SHEET

GENERAL FUND		EXHIBIT A
LIABILITIES		
	Feb. 16, 1946	Feb. 20, 1945
Bonds Payable		
(Schedule (A-5))	\$3,000 00	\$4,000 00
Due Other Agencies:		
Teachers'		
Retirement Fund	\$178 20	\$ 61 60
Withholding Taxes	87 30	107 20
	265 50	168 80
Due Trust Funds		
(Schedule A-6)	1,163 33	1,165 83
	4,428 83	5,334 63
RESERVE		
Postwar Planning Fund		2,500 00
SURPLUS		
Appropriated		
(Exhibit D)	2,285 88	386 57
Unappropriated		
(Exhibit E)	543 87	3,040 38
	2,829 75	3,426 95
TOTAL LIABILITIES, RESERVE, AND SUR- PLUS—GENERAL FUND	\$9,758 58	\$8,761 58
Principals (Sched. A-6)	\$5,163 33	\$4,963 33
Income (Schedule A-6)	33 12	66 18
Due General Fund		
(Schedule A-8)	31 83	
	\$5,228 28	\$5,029 51

TOWN OF PALMYRA

STATEMENT of CASH RECEIPTS and DISBURSEMENTS

YEAR ENDED FEBRUARY 16, 1946

EXHIBIT B

Cash Balance, February 21, 1945		\$5,114 36
Add—Cash Disbursements:		
Taxes Receivable		
Current Year (Sched. A-2)	\$23,725 70	
Prior Years (Sched. A-2)	1,626 53	
Total Taxes Receivable	\$25,352 23	
Tax Liens (Sched. A-3)		7 76
Excise Taxes		
1945 Receipts	368 08	
1946 Receipts	292 36	
Total Excise Taxes	660 44	
Departmental (Sched. B-1)		9,865 16
Accounts Receivable		1,568 73
Trust Funds		300 00
Trust Fund Income		96 25
Teachers' Retirement Fund		234 05
Withholding Tax		580 45
Temporary Loans (contra)		5,000 00
TOTAL CASH RECEIPTS		43,665 07
TOTAL AVAILABLE		48,779 43
Deduct—Cash Disbursements		
Departmental (Exhibit D)	36,122 71	
Trust Funds	300 00	
Teachers' Retirement Fund	117 45	
Withholding Tax	600 35	
Trust Fund Income	130 58	
Temporary Loans (contra)	5,000 00	
TOTAL CASH DISBURSEMENTS	42,271 09	
CASH BALANCE, Feb. 16, 1946		
(Exhibit A)		\$6,508 34
Abatements of \$236.56 used as cash on town books not considered above.		

TOWN OF PALMYRA

1945 VALUATION, ASSESSMENT, AND COLLECTION

YEAR ENDED FEBRUARY 16, 1946

EXHIBIT C

VALUATION:

Real Estate		
Resident	\$243,350 00	
Non-resident	79,260 00	
Total Real Estate	<u> </u>	\$322,610 00
Personal Estate		
Resident	54,702 00	
Non-Resident	5,355 00	
Total Personal Estate	<u> </u>	60,057 00

TOTAL VALUATION \$382,667 00

ASSESSMENT:

Valuation x Rate	\$382,667 x .068	\$ 26,021 36
204 Polls @ \$3.00		612 00

Tax Commitment	26,633 36
Supplemental Taxes	32 10

TOTAL ASSESSMENT CHARGED TO COLLECTOR \$26,665 46

COLLECTION AND CREDITS:

Cash Receipts	23,725 70
Abatements	91 66
Due from Collector	17 74

TOTAL COLLECTION AND CREDITS 23,835 10

1945 TAXES RECEIVABLE (Sched. A-2) \$2,830 36

COMPUTATION OF ASSESSMENT

Tax Commitment (as above) \$26,633 36

Requirements:

Town Appropriation	\$22,875 00
State Tax	2,703 89
County tax	521 74
Total Requirements (Ex. D)	<u> </u> 26,100 63

OVERLAY—Transferred to Unappropriated Surplus (Exhibit E) \$532 73

TOWN OF PALMYRA
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED FEBRUARY 16, 1946

EXHIBIT D

	Balance 2-21-45	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	BALANCES		
							Over- draft	Unex- pended	Carried Forward
GENERAL GOVERNMENT									
Town Charges		\$2,600 00	\$ 670 48		\$3,270 48	\$2,667 87		\$602 61	
HEALTH									
Public Health Nurse		50 00			50 00	50 00			
HIGHWAYS and BRIDGES									
Roads and Bridges		2,500 00			2,500 00	2,494 34		5 66	
Winter Roads		2,300 00	2,267 50		4,567 50	6,295 28	\$1,727 78		
Highway Patrol		1,000 00			1,000 00	1,190 50	190 50		
Third Class Maintenance	\$ 47 93	650 00			697 93	677 88			\$20 05
Third Class Construction			283 28		283 28	283 53	25		
	47 93	6,450 00	2,550 78		9,048 71	10,941 53	1,918 53	5 66	20 05
CHARITIES									
Town Poor		500 00	400 00		900 00	1,289 18	389 18		
State Poor				\$156 00	156 00	156 00			
Aid to Dependent Children		300 00			300 00	420 33	120 33		
		800 00	400 00	156 00	1,356 00	1,865 51	509 51		

(EXHIBIT D, continued)
BALANCES

	Balance 2-21-45	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	LAPSED		
							Over- draft	Unex- pended	Carried Forward
EDUCATION									
Common Schools	37 97	8,000 00	5,363 90		13,401 87	11,320 06			2,081 81
High School Tuition	300 67	3,000 00	875 00		4,175 67	3,991 65			184 02
School Repairs		150 00			150 00	143 99		6 01	
School Physician		75 00			75 00	75 00			
Superintendent		450 00			450 00	450 00			
	<u>338 64</u>	<u>11,675 00</u>	<u>6,238 90</u>		<u>18,252 54</u>	<u>15,980 70</u>		<u>6 01</u>	<u>2,265 83</u>
LIBRARY									
Maintenance		50 00	5 00		55 00	55 00			
MUNICIPAL INDEBTEDNESS									
Bond Payment		1,000 00			1,000 00	1,000 00			
INTEREST									
Interest on Bonds and Notes		250 00			250 00	336 47	86 47		
SPECIAL ASSESSMENTS									
State Tax		2,703 89			2,703 89	2,703 89			
County Tax		521 74			521 74	521 74			
		<u>3,225 63</u>			<u>3,225 63</u>	<u>3,225 63</u>			
TOTAL ALL DEPARTMENTS	<u>\$386 57</u>	<u>\$26,100 63</u>	<u>\$9,865 16</u>	<u>\$156 00</u>	<u>\$36,508 36</u>	<u>\$36,122 71</u>	<u>\$2,514 51</u>	<u>\$614 28</u>	<u>\$2,285 88</u>
EXHIBITS	(A)	(C)	(B)			(B)	(E)	(E)	(A)

TOWN OF PALMYRA
ANALYSIS OF CHANGE IN UNAPPROPRIATED
SURPLUS

EXHIBIT E

YEAR ENDED FEBRUARY 16, 1946

Unappropriated Surplus—February 21, 1945		\$3,040 38
Adjustments affecting prior years:		
Charges—		
Accounts Receivable Cancelled	\$ 15 65	
Reserve for Losses—Taxes Receivable	69 34	
Abatements of Prior Years' Taxes	144 90	
		\$229 89
ADJUSTED SURPLUS		\$2,810 49
Decrease:		
Appropriation Balances—		
Overdraft (Exhibit D)	\$2,514 51	
Unexpended (Exhibit D)	614 28	
	1,900 23	
Abatements (Schedule A-2)	91 66	
Res. for Postwar Planning	2,500 00	
Total Decrease		4,491 89
Increase:		
Overlay (Exhibit C)	532 73	
Supplemental Taxes	32 10	
Excise Taxes	660 44	
Bonds Paid by Appropriations	1,000 00	
Total Increase		2,225 27
NET DECREASE		2,266 62
UNAPPROPRIATED SURPLUS—		
February 16, 1946 (Exhibit A)		\$ 543 87

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

UNCOLLECTED TAXES FOR 1940 AND 1941

Due from Collector \$ 69 34

UNCOLLECTED TAXES FOR 1944

Due from Collector \$ 85 88

UNCOLLECTED TAXES FOR 1945

Due from Collectoor \$200 04

UNCOLLECTED TAXES FOR 1946

RESIDENT:

Bagley, Asa	\$3 00	Seekins, W. H.	42 80
Buker, Francis	3 80	Salley, Stuart	52 60
Buker, Edson	80	Small, Evelyn	16 00
Bates, Frank	6 00	Small, Dorian	3 88
Brooker, Basil	3 80	Snowman, Jennie	26 00
Bryant, Odell	139 20	Sedgwick, Gerald	23 00
Brackett, Harry	51 00	Thompkins, H. B.,	
Coston, Francis	80	heirs	80 60
Dyer, Mrs. Vera	166 80	Thompkins, Robert	16 00
Estes, Mrs. Cora	24 00	Thompson, James E.	
Elkins, Walter	19 00		224 60
Fletcher, Effie, heirs	76 00	Tarr, Adrian	68 00
French, Reginald	1 10	Vanadestine, Alex	16 00
French, Carlyle	16 00	Vanadestine, Willard	8 00
Fox, Andrew	3 00	Varney, Henry	6 60
Goodrich, M. D.	16 00	Weeks, Daniel	31 60
Green, Bert	3 00	Whitley, Herbert	3 80
Humphries, Morris	23 00		
Hersey, Sandy C.	80 00	Total Resident	
Jenkins, Frank	3 00	Uncollected	\$1,882 70
Kellam, Fred	97 00	NON-RESIDENT:	
Lampher, Seldon	73 60	Bell, Wilbur, heirs	\$4 00
Mercer, Elmer	197 20	Brown, Maud A.	8 00
Neal, Ruel	80	Buckland, Joseph	12 00
Olson, Harold	16 00	Burrill, Fred	3 20
Reynolds, Herbert	18 20	Brackett, Bessie M.	44 00
Pennell, Dwight	31 00	Bishop, Frank	8 00
Perkins, Mark	40 80	Boyd, Charles	12 00
Pelkie, Charles	3 80	Bowman, Winn	8 00
Robinson, Richard	3 80	Bacon, B. F.	22 00
Raymond, Ada R.	72 00	Derops, J. E.	16 00
Starkey, Fred	35 00	Deraps, C. S.	24 00
Snowman, Verne	6 20	Davis, Harry	40 00
Stevens, Lillian	28 00	Foster, Robert	8 00

Griffith, Ted	4 00	Odonnell, Edward	16 00
Gifford, Carrol B.	48 00	Sinclair, Fred L.	16 00
Libby, George	2 00	Tucker, Cecil	4 80
Luce, Albert	36 00	Townsend, E. M.	8 80
McFarland, Frank	78 00	Webber, Perley	12 00
Randlett, Carl	2 00		
		<hr/>	
Total Non Resident			436 80
Total Uncollected Tax			\$2,319 50

DEATHS REGISTERED IN PALMYRA

DURING MUNICIPAL YEAR 1946

Date	Name	Age	Cause of Death	Physician
Feb. 14, 1946	George H. Goodrich	81	Cancer of Sigmon (colon)	E. D. Humphreys, M. D.
Mar. 9, 1946	Anson Eugene Smith	76	Coronary Occlusion	E. D. Humphreys, M. D.
Mar. 30, 1946	Mary F. Johonnett	84	Cerebral Hemorrhage	P. R. Briggs, M. D.
May 5, 1946	Alice G. Cook	46	Pulmonary Tuberculosis	W. J. Hammond, M. D.
June 4, 1946	Gerrish Wilder	4	Diphtheria Larynoeal	P. R. Briggs, M. D.
June 6, 1946	Robert Parsons	20	Fractured Skull	Gerald Cyr, M. D.
June 29, 1946	Charles E. Collamore	62	Cancer of Rectum with Metastasis	J. J. Pearson, M. D.
Sept. 5, 1946	Bertha M. Gerald	44	Intestinal Obstruction	Samuel C. Ates, M.D.
Sept. 21, 1946	Ida Francis Gee	78	Carcinoma of Liver	G. I. Higgins, M. D.
Sept. 13, 1946	Perley A. Emery	71	Vesicle Neck Obstruction	M. J. Shelton
Oct. 21, 1946	Irving W. Flint	71	Cancer of Stomach	E. D. Humphreys, M. D.
Oct. 16, 1946	Fred C. Cool	71	Cerebral Hemorrhage	P. R. Briggs, M. D.

