

1947

Annual Report of the Municipal Officers of the Town of Palmyra, Maine for the Fiscal Year of 1947-1948

Palmyra (Me.)

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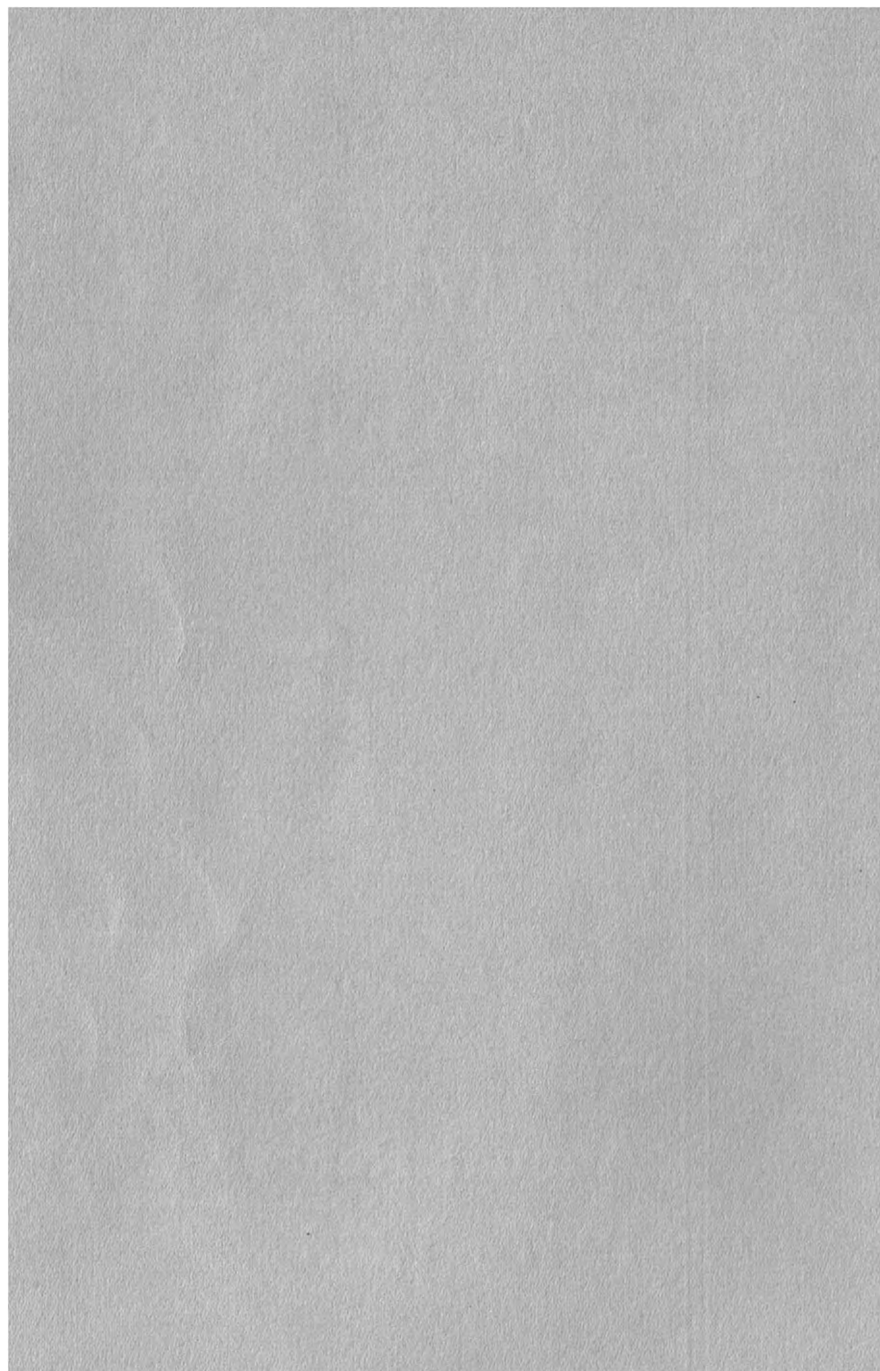
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T H E T O W N O F
PALMYRA
MAINE

Annual Report
1947—1948



ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS

OF THE TOWN OF

Palmyra, Maine

FOR THE FISCAL

YEAR OF 1947-1948

Press of
The Pittsfield Advertiser
1948

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 at the Town Hall, on Monday the first day of March A. D. 1948 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 Taxes 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.
- Art. 10. To choose a fire warden.
- Art. 11. To choose one member of Cemetery Committee.

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

Art. 13. To see if the town will vote to give a discount on taxes for the year ensuing 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 by taxes and for 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 Feb. 1, 1949.

Art. 16. To see how much money the town will vote to raise to pay interest and on town indebtedness.

Art. 17. To see how much money the town will vote to raise and appropriate to defray the expenses of:

- Town Charges
- Aid to Dependent Children
- Support of Poor
- Repair of Roads and Bridges
- Repair of Third Class Roads
- Plowing Winter Roads
- State Highway Maintenance

Art. 18. To see what sum the town will raise and appropriate for State Aid Road Construction, in addition to the amount regularly raised for care of ways, highways and bridges under the provisions of Section 25 and 29, Chapter 20, Revised Statutes of 1944, as admended.

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

Art. 20. To see what sums of money the town will vote to raise and appropriate for expenses of:

- Common Schools
- High School Tuition
- Superintendent of Schools Salary
- School Physician
- School Repairs

Art. 21. Shall the Act to Incorporate the Town of Palmyra School District be accepted?

Art. 22. To see if the town will vote to establish a "School Bus Account" and vote to transfer the balance, or any part thereof in the School Budget this year, to this account, to be used only for the purchase of school buses.

Art. 23. To see if the town will raise and appropriate \$50.00 for Public Health Nursing in Palmyra, said sum to be expended by the Bureau of Health, for local service.

Art. 24. To see if the town will vote to authorize the Assessors to establish a fixed valuation on Ames Baldwin Wyoming Co. plant at West Palmyra or act on anything relating thereto.

Art. 25. To see if the town will vote to purchase a Bulldozer Blade for the town Tractor and raise money for same or act on anything relating thereto.

Art. 26. To see if the town will vote to raise and appropriate a sum of money to resurface the Wilbur Smith road so-called.

Art. 27. To see if the town will raise and appropriate a sum of money to be expended on the road leading from Lanpher's Corner north to the residence of Ashley Smith.

Art. 28. To see if the town will vote to raise and appropriate a sum of money to use with the money already held in trust by the town to inscribe the names of World War II Veterans on the Soldiers Monument.

Art. 29. To see whether or not the town will vote to raise and appropriate the sum of \$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.

Art. 30. To see if the town will vote to raise and appropriate \$200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes Chap. 32, Section 53-58.

Art. 31. To see if the town will vote to give the Selectmen the right 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. 32. To see what action the town will take if any in regard to fire fighting equipment or act on anything relating thereto.

Art. 33. 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 Hall 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 14th day of February A. D. 1948.

O. F. MILLETT

H. W. ESTES

F. V. RANDALL

Selectmen of Palmyra

Attest: LEWIS J. PRAY, Constable

Selectmen's Report

APPROPRIATIONS

Town Charges	\$ 3,000 00
Aid to Dependent Children	1,000 00
Support of Poor	1,500 00
Roads and Bridges	3,000 00
Repair of Third Class Roads	1,000 00
Winter Roads	2,000 00
State Highway Maintenance	1,250 00
Outstanding Bonds and Interest	1,600 00
State Aid Road Construction	799 50
Payment on Snow Equipment Notes	2,000 00
Parkman Swamp	250 00
Common Schools	8,000 00
High School Tuition	4,500 00
Superintendent's Salary	475 00
School Physician	75 00
School House Repairs	300 00
Health Nurse	50 00
	<hr/>
	\$30,799 50
State Tax	2,757 28
County Tax	547 20
Overlayings	236 34
	<hr/>
	\$34,340 32

VALUATION OF TOWN

Real Estate, Resident	\$267,915 00
Real Estate, Non Resident	62,000 00
Personal Estate, Resident	60,370 00
Personal Estate, Non-Resident	19,975 00
	<hr/>
Total Valuation	\$410,260 00
Property Exempt by State Law	10,567 00
We assessed \$82.00 per thousand on \$410,260.00	33,641 32
We assessed \$3.00 each on 233 Polls	699 00
Amount of Supplementary Tax	32 00
	<hr/>
Total amount committed to L. J. Pray, Collector	\$34,372 32

TOWN CHARGES

Dr.

Amount raised by town	\$3,000 00	
Received from State Treas., Bear Bounty	10 00	
Received from State Treas.,		
Bank Stock Int.	52 65	
		\$3,062 65

Expenditures

Cr.

Harold Prince, Abatement	\$ 4 00	
Susan Willey, salary as town clerk	118 25	
W. M. Weeks, health officer, 1946	17 00	
Hartland and St. Albans Tel. Co.	14 65	
Newport Trust Co., check charge	23 63	
Pittsfield Advertiser, supplies	41 77	
Frank V. Randall, moving library	9 20	
Webster General Store	4 36	
Pittsfield Advertiser, printing report	175 50	
Harold Willey, school board	25 10	
Susan Willey, supplies	32 60	
P. R. Lee, wood	11 00	
Pittsfield Fire Dept., Adrian Tarr	50 00	
Newport Fire Dept., Carlow Cabin	60 00	
Hartland Fire Dept., Francis Coston	10 00	
Winnie Allen, bear bounty	10 00	
Central Maine Power Co.	11 32	
Furbush Insurance Agency	10 00	
Cary Insurance Agency, bonds	20 00	
W. H. Neal, mowing cemeteries	15 00	
L. McFarland, mowing cemeteries	27 00	
Treas. of State, auditors salary	143 45	
Hartland Fire Dept., George Goforth	10 00	
Hartland Fire Dept., shingle mill	50 00	
Hartland Fire Dept.,		
Pittsfield Ave., grass fire	10 00	
Hartland Fire Dept., Delbert Cool fire	15 00	
Hartland Fire Dept., Delbert Cool fire	10 00	
Hartland Fire Dept., Sandy Vanadestine	15 00	
Hartland Fire Dept., Bert Wiles	10 00	
Pittsfield Fire Dept.,		
Harry Leavitt chimney	50 00	
Pittsfield Fire Dept., Weeks saw mill	200 00	

Pittsfield Fire Dept., Stanley Orchard farm	300 00
Pittsfield Fire Dept., George Moore chimney	50 00
Frank V. Randall, salary	200 00
George G. Butcher, Overcharge excise tax	7 36
Marks Printing House, supplies	23 65
W. A. Smith, cemetery	8 00
L. J. Pray, abatement 1947	38 07
H. W. Estes, salary	200 00
O. F. Millett, salary	400 00
A. P. Howes, salary	155 00
A. P. Howes, supplies	24 68
Newman S. Gee, school board	25 00
Perley Nickless, school board	25 00
W. M. Weeks, health officer, 1947	15 00
W. F. Jude, attorney fees	75 00
L. J. Pray, tax lien	16 00
L. J. Pray, 1946 abatements	43 80
L. J. Pray, salary	493 10
Newport Fire Dept., Shingle mill	150 00
Newport Fire Dept., C. E. Carlow residence	45 00
	<hr/>
	\$3,498 47
Overdrawn	<hr/>
	\$ 435 82

HEALTH NURSE

	Dr.	
Amount raised by town		\$ 50 00
	Cr.	
Paid Dept. of Health		<hr/> \$ 50 00

TOWN POOR

	Dr.	
Amount raised by town		\$1,500 00
Received from O. F. Millett, Eunice Hill Acct.		40 00
		<hr/> \$1,540 00
	Cr.	
Paid Town of Burnham, acct. of Geo. Estes, Jr., bill of 1946		\$ 360 45
		<hr/> \$ 360 45

Paid Scott Webb Memorial Hospital		
Acct. of Alton Emery, bill of 1946	\$ 114 36	
		<u> \$ 114 36</u>
Paid Treas. of State, Acct. of World		
War Veteran No. 1, bill of 1946	\$ 461 41	
Paid Treas. of State, bill of 1947		
World War Veteran	531 48	
Paid Scott Webb Memorial Hospital		
World War Veteran	27 25	
		<u> \$1,020 14</u>
Paid on acct. of Alma Goodridge:		
Bartlett's I. G. A. Store	\$ 36 25	
Paid O. F. Millett, moving from Burnham	7 00	
Paid P. R. Lee, wood	10 00	
Paid City of Bangor, board 1946	96 35	
Paid J. N. Smith, rent	5 00	
Paid Mrs. Howard Penney, board and care	78 00	
Paid Ivan Brooks, service as constable	7 00	
Paid Farrar Funeral Home, ambulance	10 00	
Paid K. V. Anderson, M. D.	12 00	
		<u> \$ 261 80</u>
Paid on acct. of Eunice Hill:		
Paid Mazie Dixon, board and care	\$ 186 42	
Paid C. H. Newcomb, M. D.	4 00	
Paid Scott Webb Memorial Hospital	32 60	
Paid Richard L. Chasse, M. D.	20 00	
Paid P. R. Briggs, M. D.	7 00	
Paid Charles Allen, digging grave	8 00	
Paid Charles P. Barney, medical supplies	9 04	
Paid Donald Shorey, burial expenses	100 00	
		<u> \$ 367 06</u>
Paid on acct. of Edward Chapman:		
Paid P. R. Briggs, M. D.	\$ 11 00	
Paid W. L. Estes, board and care	248 00	
		<u> \$ 259 00</u>
Paid on acct. of Lyle Dyer:		
Paid Treas. of State Dept. of Health	\$ 100 28	
		<u> \$ 100 28</u>
Paid on acct. of Ella Nichols:		
Paid William A. Greenlaw, M. D.	\$ 12 00	
Paid Donald Shorey, burial	100 00	
		<u> \$ 112 00</u>
Total expended		<u>\$2,594 89</u>
Overdrawn		<u>\$1,054 89</u>

PAUPERS OF OTHER TOWNS

Cr.	
Paid on acct. of Roland Tozier family	\$ 369 74
Due from town of Hartland	<u> </u> \$ 369 74
Paid on acct. of Abera Brackett	\$ 81 25
Due from town of Hartland	<u> </u> \$ 81 25
Paid on acct. of Herbert Reynolds family	\$ 24 77
Due from town of Troy	<u> </u> \$ 24 77
	<u> </u> \$ 475 76

STATE POOR ACCOUNT

Cr.	
Paid on acct. of Addie Briggs	\$ 624 00
Paid on acct. of Hiram Tuttle	30 25
Paid on acct. of Lenard Frost	71 04
	<u> </u> \$ 725 29
Dr.	
Received from State	\$ 576 67
Due from State	148 62
	<u> </u> \$ 725 29

AID TO DEPENDENT CHILDREN

Dr.	
Amount raised by town	\$1,000 00
	<u> </u> \$1,000 00
Cr.	
Amount paid for aid	\$1,045 50
	<u> </u> \$1,045 50
Overdrawn	\$ 45 50

BONDS, NOTES AND INTEREST

Dr.	
Amount raised by town	\$3,600 00
	<u> </u> \$3,600 00
Cr.	
Amount paid Leslie Johonnett, Int. on bonds	\$ 40 00
Amount paid C. D. Draper, bond and int.	1,040 00
School dept., int. on school fund order	69 80
Newport Trust Co., on equipment note	2,000 00
Newport Trust Co., int. on notes and temp. loans	477 41
	<u> </u> \$3,627 21

TEMPORARY LOANS

Dr.	
Received from Town of Newport	\$13,500 00
	\$13,500 00
Cr.	
Paid Newport Trust Co.	\$13,500 00
	\$13,500 00

ROADS AND BRIDGES

Dr.	
Amount raised by town	\$3,000 00
Amount received from Geo. G. Butcher	6 40
Amount received from lost check	6 04
	\$3,012 44
O. F. Millett	\$ 211 40
Sidney Estes, labor	3 00
Royal Furbush, labor	9 00
Willard Raymond, labor	3 75
Theron Melvin, labor	153 75
Joseph Millett, labor	80 25
Elwood Bridge, labor	2 25
O. F. Millett, tractor	57 25
Frank Randall, truck	60 00
Harry Randlett, supplies	7 50
William Tibbetts, labor	6 00
Thomas Millett, labor	15 00
Jack Randall, labor	13 50
Frank Turner, labor	13 50
Delmont Springer, shovel	26 40
Carl E. Cianchette, gravel	51 63
Carl E. Cianchette, material for bridges	564 51
Sheldon Lanpher, truck	64 00
Foster Stackpole, truck	68 00
Donald Wark, hauling lumber	38 00
George W. Estes, labor	32 00
George W. Estes, supplies	95
Leonard Tibbetts, labor	24 00
Charles Estes, labor	24 00
Fern Cunningham, labor	88 50
Herbert Nichols, labor	11 25
Victor Springer, truck	40 00
Lowell Knowles, truck	32 00
Carl E. Cianchette, truck	26 25

Webster Estes, tractor	66 00
Delmont Springer, gravel	50 10
Clarence Turner, labor	69 00
Charles Barron, labor	18 00
P. E. Susi and Co., gravel	3 15
Judkins and Gilman, Co., culverts	145 28
Webster General Store, supplies	6 24
W. H. Smith, supplies	4 00
W. H. Seekins, cutting bushes, 1946	27 75
Kenneth Wiers, repairing culvert	9 50
Pittsfield Truck and Farm Equip., supplies	5 00
Lenard Frost, labor	8 00
Lenard Frost, supplies	1 00
Frank Turner, supplies	31 00
W. H. Seekins, labor	66 42
Bert Wiles, pulp	6 00
Melvin Boyle, labor	32 80
Delmont Springer, gravel	43 40
Kenneth Reed, labor	9 75
Charles Ellms, truck	10 20
Robert Scott, Jr., truck	8 00
Lawrence Parker, truck	10 20
Edward Patten, truck	10 20
John King, tractor	7 00
Blain Tibbetts, labor	4 50
David Tibbetts, labor	15 75
Alonzo Williams, truck	20 40
Kenneth Gray, truck	12 00
Clifton Burke, truck	12 00
Errol Bemis, truck	8 00
Raymond Humphrey, truck	8 00
Kenneth Rowe, truck	8 00
Lindsay Jackson, truck	12 00
Faren Bros. and Smith, truck	28 40
Cleba Skidmore, driver	3 00
Warren Boston, driver	3 00
Milford Post, driver	3 00
Clair H. Lewis, truck	17 85
Frank Turner, labor	5 25
O. F. Millett, truck	142 20
O. F. Millett, lumber for bridge	14 40
Ivan Estes, labor	36 00
L. J. Pray, tractor	84 00
Frank Pray, labor	3 00
Earl Randall, labor	5 87
Fay White, labor	12 00

Bert Green, labor	111 75	
L. McFarland, labor	69 75	
David Turner, truck	390 00	
George Butcher, truck	156 00	
Merton Green, labor	3 00	
Sheldon Lanpher, truck	92 25	
		<u>\$3,657 00</u>
Overdrawn		\$ 644 56

SPECIAL RESOLVE ROAD

	Dr.	
Amount received from State		\$ 350 10
Amount due from State		49 90
		<u>\$ 400 00</u>

	Cr.	
O. F. Millett, foreman		\$ 40 50
Joseph Millett, tractor		15 00
Farrin Bros. & Smith, truck		124 20
Warren Boston, labor		27 00
Cleba Skidmore, labor		4 50
William Tibbetts, labor		20 25
Frank Turner, labor		20 25
Ernest Wood, truck		56 25
Foster Stackpole, truck		27 00
Robert Scott, Jr., labor		6 75
D. W. Springer & Son, gravel		20 40
Arthur Bowman, gravel		21 80
Town of St. Albans, loading gravel		63 30
		<u>\$ 447 20</u>

RURAL ROADS

	Dr.	
Amount received from State		\$1,382 21
		<u>\$1,382 21</u>

	Cr.	
Paid:		
Frank Randall, truck		\$ 50 00
L. McFarland, labor		46 85
Robert Scott, truck		18 00
Frank Turner, labor		26 25
O. F. Millett, tractor		32 50
O. F. Millett, foreman		184 80
L. J. Pray, tractor		9 50

Foster Stackpole, truck	74 00	
Joe Millett, labor	27 00	
Blain Tibbetts, labor	55 12	
David Tibbetts, labor	22 25	
Clair Russell, truck	26 00	
Ivan Estes, labor	9 00	
Phillip Estes, labor	6 00	
O. F. Millett, truck	15 00	
John E. Lassard, Bulldoser	658 00	
New England Metal Culvert, Co.	149 74	
Berger Metal Culverts, Co.	50 00	
Judkins & Gilman, culverts	84 20	
Delbert Cool, gravel	11 00	
Total		<u>\$1,505 21</u>

CHAMBERLAIN SWAMP

	Dr.		
Amount raised by Town		\$250 00	
		<u> </u>	\$250 00
	Cr.		
George Butcher, truck		\$ 42 00	
David Turner, truck		31 50	
Kenneth Rowe, truck		28 00	
Clarence Turner, labor		13 50	
O. F. Millett, foreman		14 40	
L. McFarland, labor		6 75	
Delmont Springer, loading 150 yds. gravel		45 00	
Kenneth Reed		13 50	
		<u> </u>	\$194 65
Unexpended			<u>\$ 55 35</u>

THIRD CLASS MAINTENANCE

	Dr.		
Amount raised by town		\$1,000 00	
		<u> </u>	\$1,000 00
	Cr.		
Theron Melvin, labor		108 38	
Fay White, labor		6 00	
L. McFarland, labor		12 00	
David Turner, truck		102 75	
O. F. Millett, Foreman		72 75	

Elwood Bridge, labor	30 00
Thomas Millett, labor	16 50
Philip Estes, labor	13 50
O. F. Millett, tractor	36 50
Webster, tractor	22 50
Lloyd Leathers, labor	6 00
Jack Randall, labor	17 25
Merle Blackden, labor	6 00
Delmont Springer, shovel	15 00
Frank Turner, labor	6 75
Clarence Turner, labor	17 25
Fern Cunningham, labor	6 00
Bert Green, labor	6 00
Clair Lewis, truck	88 20
O. F. Millett, truck	12 00
Peter Lebrock, labor	10 88
Delbert Cool, gravel	18 30
Lewis Pray, truck	5 00
Lewis Pray, tractor	45 75
Lewis Pray, labor	25 88
O. F. Millett, labor	6 45
N. E. Metal Culvert Co.	171 25
Delmont Springer, gravel	27 50
Berger Metal Culvert Co.	44 75
	<hr/>
	\$ 956 99

TOWN EQUIPMENT

Dr.

Amount received from labor of trucks and tractor	\$3,003 78
Amount received from Town of Newport	20 00
	<hr/>
	\$3,023 78

Cr.

Webster General Store, gas and oil	131 35
George Butcher, fluid oil	10 00
Clair Lewis, gas and oil	36 07
Clair Lewis, gas and oil	31 79
Bluebird Welding Co., repairs	105 76
Ford & Smiley	232 07
Tom's Garage	3 47
Judgkins & Gilman, repairs	12 35
Portland Tractor Co., repairs	38 14
Pittsfield Truck & Farm Equipment, repairs	4 10
Pittsfield Motor Sales, repairs	1,039 76

Fox & Ginn, Inc., express	65
Frank Randall, repairs	2 50
Smith's Express, express	82
E. R. Dysart, repairs	3 30
O. F. Millett, express and expenses	16 27
Penobscot Auto Co., Inc., repairs	103 28
Hubbard's Garage, gas and oil	1 05
Ell Hill Service Station, gas and oil	136 26
Copeland's Gulf Service Station, gas and oil	3 65
George Butcher, chains	15 00
Painer Motor Co., gas and oil	8 84
Bluebird Welding	132 50
Swan Finch Oil Corp., oil	65 59
Hight Chevrolet Co.	198 08
Furbush Insurance Agency	252 40
Pittsfield Motor Sales, gas and oil	10 17
Friend & Friend, repairs	329 45
McCormick's Garage	144 06
	<hr/>
	\$3,088 73
Overdrawn	64 95

WINTER ROADS

Dr.

Amount Raised by Town	\$2,000 00
Amount Received from State	2,267 50
Amount Received from Perry Furbush	16 32
	<hr/>
	\$4,283 82

Cr.

Paid:	
Town Trucks and Tractor	\$3,003 78
Clair Lewis	35 78
Clair Lewis	100 50
Harold Willey	51 41
William Neal	7 13
Kenneth Rowe	78 01
Paul Hughes	108 75
Geo. Butcher	94 00
Joseph Millett	368 26
Frank Pray	9 00
O. F. Millett	221 30
Harry Clark	238 53
Theron Melvin	260 30
Frank Randall	191 50
Delbert Cool, gravel	25 50
Thomas Gee	8 25

Fay White	15 75
Roland Butcher	3 00
Henry Apodoca	15 75
Frank Turner, sand labor	13 50
Clarence Turner, sand labor	13 50
Fern Cummingham, sand labor	13 50
Peter Leback, sand labor	34 50
Merle Borden, sand labor	6 75
O. F. Millett, trucking salt	12 50
David Turner, sand trucking	28 50
Alonzo Williams, sand trucking	27 85
Norman Kennedy, sand trucking	57 00
Malcolm Chipman, sand trucking	57 00
Sidney Estes	21 00
George Butcher, sanding	80 30
Halver Badger	73 13
Walter Baker	4 50
W. H. Shurtluff Co., salt	107 25
	<hr/>
	\$5,387 28
Overdrawn	\$1,103 46

STATE AID

Dr.

Amount raised by town	\$ 799 50
Amount received from State	1,944 17
	<hr/>
	\$2,743 67

Cr.

Treas. of State, bill of 1946	\$ 301 89
Foster Stackpole, truck	100 00
Kenneth Rowe, truck	114 00
George Butcher, truck	189 00
David Turner, truck	154 00
Robert Scott, Jr., truck	62 00
Frank Turner, labor	75 38
Rudolph Chamberlain, labor	20 25
Kenneth Reed, labor	67 50
Clarence Turner, labor	63 75
Joseph Millett, labor	3 00
L. McFarland, labor	3 00
O. F. Millett, foreman	92 70
Delmont Springer, power shovel	432 30
Lona Lanpher, gravel	51 10
Robert Cray, labor	13 50
Beverly Rine, labor	18 75
John King, tractor	69 00

Sheldon Lanpher, truck	28 00
Sheldon Lanpher, labor	6 75
Charles Ellms, truck	35 70
Alonzo Williams, truck	71 41
Kenneth Gray, truck	42 00
Clifton Burke, truck	42 00
Errol Bemis, truck	18 00
Raymond Humphrey, truck	28 00
Lindsay Jackson, truck	42 00
Norman Cookson, truck	11 48
Farren Bros. and Smith, truck	67 90
Cleber Skidmore, driver	10 50
Warren Boston, driver	10 50
Milford Post, driver	10 50
Clair Lewis, truck	22 95
Lawrence Parker, truck	35 70
Edward Patten, truck	12 75
Lewis McLord, truck	9 00
Jack Randall, truck	37 13
Delmont Springer, gravel	107 20
Berger Metal Culvert Co.	43 40
Judkins and Gilman, culverts	69 74
Treas. of State, tar cover	475 37
Delmont Springer, gravel	26 40
Treas. of State, tar cover, 1946	42 00
Total	<u>\$3,137 50</u>
Amount expended in 1947	\$2,793 51

STATE HIGHWAY MAINTENANCE

Dr.	
Amount raised by town	\$1,250 00
	<u>\$1,250 00</u>

Cr.	
Paid State Treas., for winter snow removal	\$ 414 00
	<u>\$ 414 00</u>

SKOWHEGAN SAVINGS BANK

The following is the list of bonds that we hold in safe-keeping for the Town of Palmyra.

United States Treasury 2½s, 1964-69	
No. 30626F	\$1,000 00
30627H	1,000 00
30628J	1,000 00
15072B	500 00
	<u>\$3,500 00</u>

United States Treasury, Series G

C2 693 350G	\$ 100 00
C2 995 745G	100 00
C3 538 851G	100 00
C3 538 073G	100 00
C3 836 242G	100 00
C4 074 294G	100 00
C4 133 987G	100 00
	<hr/> \$ 700 00
	\$4,200 00

The town holds Bank Book No. 45389 Skowhegan Savings Bank for \$50.50, cemetery funds from the late Mary Johonnnett estate pending purchase of government bond. Also Bank Book No. 41796 Skowhegan Savings Bank for \$67.56, cemetery funds, unused interest which accrued previous to the purchase of bonds.

TREASURER'S REPORT

Cash on hand Feb. 15, 1947	\$2,029 49
Received from:	
Cemetery Funds	
Interest on U. S. Government Bonds	\$ 105 00

Highways

Snow Removal	
State Treasurer	2,267 50
Treasurer's Warrants—Town equipment	3,003 78
Town of Newport	20 00
Perry Furbush	16 32
State Aid Construction	
State Treasurer	1,944 17
Rural Roads Improvement Fund	
State Treasurer	1,382 21
Special Resolve	
State Treasurer	350 10
Withholding Tax	153 10
George Butcher, roads and bridges, refund	6 40

Education

State Treasurer, school fund	6,418 86
State Treasurer, equalization fund	3,891 00
Teachers' Retirement Fund, M. T. R. A.	96 10
Teachers' Retirement Fund, C. R. S.	217 50

Teachers' Retirement Fund, E. R. S.	82 35
Withholding Tax	984 50
Loan, School Lunch, repaid	100 00
Ministerial & School Fund, interest	69 80
Cross Hardware Co., rebate	28 00
Health and Welfare	
State Treasurer, State Poor acct.	576 67
O. F. Millett, guardian	40 00
Miscellaneous	
Newport Trust Co., temporary loan	10,000.00
Newport Trust Co., Renewal Note	3,500 00
State Treasurer, bounty on bear	10 00
Check No. 9910, April 3, 1946	6 04
Taxes	
Bank Stock	\$ 52 65
Susan Willey, clerk, excise	1,461 45
L. J. Pray, col., 1946	2,243 70
L. J. Pray, col., abatements	59 80
L. J. Pray, col., 1947	30,129 38
	<hr/> \$33,946 98
Total Receipts	71,245 87
Total Warrants Paid	70,845 58
	<hr/>
Cash on hand Feb. 12, 1948	\$ 400 29

Respectfully submitted,

ALLISON P. HOWES, Treasurer.

SUMMARY OF EXPENSES

Paid Town Charges	\$ 3,498 47
Paid Rural Roads	1,505 21
Paid Roads and Bridges	3,657 00
Paid Special Resolve	447 20
Paid Town Equipment	3,088 73
Paid 3rd. Class Maintenance	956 99
Paid Winter Roads	5,387 28
Paid State Highway Maintenance	414 00
Paid Chamberlain Road	194 65
Paid State Aid Construction	3,095 50
Paid State Aid Tar Cover, 1946	42 00
Paid State Paupers	725 29

Paid Support of Poor	2,594 89
Paid Paupers of other towns	475 76
Paid Common Schools	16,876 90
Paid High School Tuition	5,240 02
Paid Bonds, Notes and Interest	17,127 21
Paid Withholding tax	1,118 50
Paid Aid to Dependent Children	1,045 50
Paid County Tax	547 20
Paid State Tax	2,757 28
Paid Health Nurse	50 00
	<hr/> \$70,845 58

ASSETS OF TOWN

Amount due from collector, 1947	\$ 4,242 94
Amount due from collector, 1946	16 00
Amount due from collector, 1945	200 04
Amount due from collector, 1944	85 88
Cemetery Trust Funds	4,316 24
Due from State pauper acct.	148 62
Paupers of other towns	475 76
Tax Lien	16 00
Cash in Hands of Treasurer	400 29
	<hr/> \$ 9901 77

LIABILITIES OF THE TOWN

Bond outstanding, L. Johonnett	\$ 1,000 00
Cemetery Trust Funds	4,316 24
Teachers' Retirement Funds	82 35
Withholding Tax	224 20
Soldiers Memorial Fund	121 00
Post War Planning Fund	2,500 00
Ministerial School Fund	1,163 33
Outstanding Notes	11,200 00
Due Common Schools	963 30
	<hr/> \$21,570.42
Balance Against Town	\$11,668 65

Respectfully Submitted,

O. F. MILLETT

H. W. ESTES

F. V. RANDALL

Selectmen of Palmyra.

Report of Superintendent of Schools

To the School Committee and Citizens of Palmyra:

Following is my second annual report on your school system submitted to you for your approval.

I receive pleasure in making this report as it is my belief that considerable progress has been made in your school system as a whole. The year has been one of fine cooperation and excellent school spirit.

The following changes have been made:

Every school building in town with the exception of Ell Hill had a complete painting inside. The ceilings, walls and toilets were given a thorough coating which made them much improved at a reasonable cost.

Through a process of changing bus routes during the summer vacation, we were able to open school in the Fall with some relief on the overcrowding at the Village. We still have a most undesirable situation there with about sixty-five youngsters where not more than fifty ought to be. However it is far better than fifty in one room which existed last year.

We have been fortunate in securing the services of a Music Supervisor, Mr. Glenroy Lamb. His wide range of musical ability makes him a valuable member in our system. He has already succeeded in organizing an Orchestra at the Village and other minor units in the rural schools.

Every effort has been pressed in an effort to secure transportation in all cases possible. Some minor changes in bus routes now make our accommodations somewhat greater. There still are some injustices and attempts will be made to rectify them if ways can be found.

Mrs. Doris Bridge has been added to our teaching force and deserves much credit for conducting an excellent program at the Egypt School. I believe we should seriously consider our good fortune in being able to boast of a good conscientious group of teachers in times such as these. You have every room supplied with a certified teacher when the State as a whole is crying for just such luck. There are at this time about 500 people in this State teaching on Permits or Sanctions.

By the time you read this Article in your town report,

you will be close to the date when it is up to you to decide upon a paramount issue concerning your school system. There will be an article in the Warrant asking the citizens to decide whether or not they wish to build a new Consolidated School. This deserves your most careful and considerate opinion. It could mean success or failure for your child and yet no one can be sure of either. It will mean a cost to you each year so long as your real estate is used as the basis for raising funds of approximately ten dollars per one thousand of evaluation. This will be the highest cost and it will be less as the payments are made.

Many people immediately wave the figure of the initial cost before our eyes and shout in horror. However, I would like to ask them a few questions as follows:

1. How many children have you in school?
2. Are you first concerned about the welfare of our 170 children or is it this increase in taxes that is determining your opinion in the matter?
3. Have you decided that our present five rural schools are suitable? If not, have you considered the expense of making them sanitary and satisfactory school buildings. Too, after you have put them into condition at considerable expense, what have you?
4. Have you figured your actual cost per year if a new building were erected? The average evaluation in Maine is approximately \$1,000.00. This would mean a tax increase of \$10 for the average taxpayer. \$10 would not pay the average family's movie bill for six months.
5. When all angles of the case are figured, don't you think we would be dealing a severe blow to our children and the future prosperity of Palmyra if we don't give this a fair trial?

I would like to turn to the financial picture for the past year.

We started out the year with \$1002.11 overdraft. You increased the appropriation \$1,000 over the previous year to make up this deficit and to meet the increased cost of operation. Even though prices have steadily climbed we have come through the year with a balance of \$963.30.

It is my opinion that you would be wise to put a portion of this balance aside for the purchase of a school bus in some future year. Your 1944 Ford Bus will need to be replaced in a few years and your Dodge Ambulances will both wear out at the same time under normal conditions. This means quite a burden on the town at some future date and

I suggest we take this years balance and set it aside into a school bus account and tag it for just that purpose.

School Budget for 1948-1949

Common Schools	\$7,500 00
Secondary Tuition	5,000 00
School Physician	75 00
Supt. Acct.	490 00
Repairs	500 00
(without new building and \$100 if new building is accepted.)	

This represents less money than raised for the same account last year which is rather exceptional during these times. Too, this does not take into consideration over \$900.00 recommended to put aside in the School Bus Account.

Your total school enrollment is 167 pupils. If these were to be brought to the village in a new school you would have a plan whereby no teacher would need over thirty pupils under normal conditions. Too, the first grade would be alone and in no case would a teacher have more than two grades.

In closing this report, I wish to thank the citizens of the town for their cooperation, I wish also to pay my respects to the School Committee for their willingness to cooperate in every manner that the young people of Palmyra might have the best schools which we had the power to provide.

Respectfully Submitted,

HARVEY B. SCRIBNER

SCHOOL FINANCIAL REPORT

1947-1948

Receipts

Appropriation 1947	8,000 00
Equalization 1947	3,891 00
Interest on School Fund	69 80
School Fund	5,418 86
School Lunch	100 00
Total Receipts	<u>\$17,479 66</u>

Expenditures

Overdraft 1947	\$ 1,002 11
Teachers	9,725 10
Conveyance	2,477 09
Janitor	639 80
Fuel	601 89
Books	855 09

Supplies	1,115 28	
School Lunch	100 00	
Total Expenditures		<u>\$16,516 36</u>
Balance 1948		<u>\$ 963 30</u>

MISCELLANEOUS ACCOUNTS

Secondary Tuition

	Receipts		
Appropriation 1947		\$ 4,500 00	
State Fund		1,000 00	
Total			<u>\$ 5,500 00</u>
	Expenditures		
Overdraft 1947		\$ 73 60	
Town of Newport		925 00	
Maine Central Institute		2,075 00	
Corinna Union Academy		219 64	
Hartland Academy		2,020 38	
Total			<u>\$5,313 62</u>
Balance 1948			<u>\$ 186 38</u>

REPAIRS AND INSURANCE

	Receipts		
Appropriation 1947		\$300 00	
Total			<u>\$300 00</u>
	Expenditures		
Reed & Co.		\$ 28 90	
Cross Hardware Co.		64 15	
Pittsfield Coal & Lumber Co.		9 75	
Fern Cray		1 80	
Harold Hubbard		21 00	
Herbert Ledin		32 80	
Albert Easler		70 00	
Webster's General Store		4 08	
Rae's General Hardware		58 57	
Total			<u>\$291 05</u>
Balance			<u>\$ 8 95</u>

SCHOOL PHYSICIAN

Appropriation 1947	\$75 00
Dr. Paul Briggs	\$75 00

SUPERINTENDENT OF SCHOOLS

Appropriation 1947	\$450 00	
Harvey B. Scribner	474 00	
Overdraft		\$ 24 00

ITEMIZED EXPENDITURES

Teachers

Maine Teachers Association	\$ 18 00	
National Education Asso.	9 00	
Katherine Cronkite	1,495 37	
Edna Estes	1,562 37	
Felta Lanpher	392 00	
Clara Higgins	1,478 37	
Jennie Burns	1,592 84	
Helen McLean	1,595 84	
Mary Smith	30 00	
Doris Bridge	974 68	
Ada Norcross	10 00	
Glenroy Lamb	366 74	
Alice Dow	126 00	
Town of St. Albans (office clerk)	73 89	
Total		\$9,725 10

Conveyance

Elwood Bridge	\$ 731 00	
Felta Lanpher	318 00	
Clair Lewis	659 35	
Williams Amoco Service Station	15 00	
Webster's General Hardware	393 05	
Butler's Service Station	8 00	
Wheeler's Esso Station	2 80	
Pittsfield Motor Sales	144 13	
Perley Nickless	50	
Furbush Insurance Agency	111 06	
Friend & Friend	16 20	
Western Auto Asso. Store	16 95	
J. & B. Tire Co.	37 53	
Merton Davis	10 39	
"Ken" Hughes Service Station	13 13	
Total		\$2,477 09

Janitors

George Cray	\$270 00	
Perley Nickless	20 00	
Francis Snowman	28 00	
James Goforth	44 00	
Paul Rideout	72 00	
Sterling Smith	28 00	
Arnold Lawrence	18 00	
Harold Hubbard	45 00	
Douglas Tibbetts	54 00	
Halver Badger	15 00	
Katherine Cronkite	44 00	
Victory Giles	1 80	
Total		\$639 80

Books

The Macmillan Co.	\$160 76	
D. C. Heath & Co.	8 31	
Laidlaw Brothers	124 74	
Ginn & Co.	94 76	
Scott, Foresman & Co.	23 95	
Wineland Pub. Co.	6 19	
Beckley-Cardy Co.	46 69	
F. A. Owen Pub. Co.	36 00	
The Quarrie Corp.	93 75	
American Book Co.	42 73	
World Book Co.	2 17	
E. M. Hale & Co.	15 69	
The Pittsfield Advertiser	4 24	
Frontier Press Co.	17 26	
Silver Burdett Co.	18 81	
Row, Peterson & Co.	61 96	
McCormick-Mathers Pub. Co.	43 14	
Webster Publishing Co.	10 35	
Lyons & Carnahan	43 68	
Total		\$855 09

Fuel

Franklin Morrison	\$6 00	
H. E. Cox & Son	123 14	
Perley Nickless	2 00	
Lewis H. Barden, Jr.	390 00	
Paul Rideout	6 00	
Daniel Weeks	8 00	
Allie Lewis	4 75	
Elwood Bridge	39 00	
Robert Cray	8 00	
C. E. Mower	15 00	
Total		\$601 89

Supplies

Town of Hartland (office maintenance)	\$ 80 94
Mainco Trading Co.	4 25
M. F. Bragdon Paint Co.	6 53
Rice & Miller Co.	30 00
Central Maine Power Co.	96 28
V. A. Spaulding	5 00
H. E. Randlett	8 00
Rae's General Hardware	24 14
Webster's General Store	2 68
R. C. Hamilton	10 00
Edward E. Babb Co.	43 57
Dakin Sporting Goods Co.	81 69
Cascade Paper Co.	64 24
W. H. Moore & Son	5 00
Berry Paper Co.	21 70
Eastern Maine Grain Co.	6 00
Earle Jones	3 00
Thomas Gee	3 00
Earl Bulley	2 40
Arthur Leavitt	9 00
J. L. Hammett Co.	145 95
Loring Short & Harmon	234 88
Gledhill Brothers, Inc.	130 03
D. K. Hammett, Inc.	97 00
Total	\$1,115 28

ANNUAL REPORT FOR PALMYRA

January 1, 1947 — December 31, 1947

BUREAU OF HEALTH NURSING SERVICE

Which is more important, the health and welfare of your whole community, or your own personal liberty and feelings?

You can protect your neighbors and friends by doing your best to cooperate with your health officer and the nurse. When the public health nurse comes to your home to investigate a communicable condition, which may be anything from pediculosis (head lice) to tuberculosis, the purpose of her visit is an endeavor to control the spread of disease, protect your township and your family.

A Health Council is still very much needed in your town. If one had been organized, protective services against the

dangers of the recent drought caused and other measures to safeguard the health of the community would have been taken. If your Child Health Conference Committee would provide transportation to summer conferences more babies and small children could benefit from them. There are many other ways in which a Health Council could serve you.

In your town this past year, health supervision visits have been made, as usual, to expectant mothers, infants, pre-school and school children. The schools have been visited in an effort to control communicable diseases, inspect conditions in schools, and to obtain information with those children needing corrective work. Conferences with the School Superintendent and teachers have been held in order to promote a better health program in the school.

Three Child Health Conferences were held in town from May through July, with a total attendance of 38 children. Diphtheria and tetanus immunizations were given to 8 children; 5 were inoculated against whooping cough; and 16 had the smallpox vaccinations. An innovation at the conference was the vision testing of children starting school this fall, by Mrs. Jennie Burns. This gave the parents an opportunity to have corrections made before the children entered school.

Through the facilities of the Division of Tuberculosis Control, 15 had chest x-rays. This number does not include the x-rays given to the School Personnel.

The services of the Crippled Childrens' Clinic of the State Bureau of Health have been made available to children of this community.

Plans for special services for 1948 will include audiometer hearing tests in the schools. It is expected that x-ray clinic services will again be available in Skowhegan in March and in Newport in July.

Respectfully submitted,

LOUISE SKELTON

Bureau of Health

Public Health Nurse

SCHOOL PHYSICIAN'S REPORT

The health standards for Palmyra students in the past year have greatly improved. Many disabilities that were previously noted have been well corrected and the parents, as well as the teachers are to be congratulated for their cooperation.

The school buildings have been improved and lighting is a much better type.

Toilet facilities are still a problem and water supply is inadequate. The children wash out of the same basin in some instances and in other cases there is no opportunity for them to wash at all. There is still the problem of getting water into the schools and for the most part this is carried from the outside.

The danger of accidents still exists before each school and this should still be a problem of consideration. However, it is a greatly improved situation and both teachers and pupils are to be commended for their part.

The superintendent and county nurse are to be congratulated on the excellent cooperation they have shown in working so diligently for your child's welfare.

Respectfully submitted,

DR. P. R. BRIGGS

AUDITOR'S REPORT

State of Maine

State Department of Audit

Augusta

September 10, 1947

Board of Selectmen
Palmyra, Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Palmyra have been audited by Auditor R. M. Parsons for the period February 17, 1946 to February 17, 1947 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, with such exceptions as may be noted in the accompanying Comments.

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. Recommendations have been made which we believe to be worthy of consideration.

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:am

COMMENTS

Re: Audit of Accounts—Town of Palmyra
February 17, 1946 to February 17, 1947

CASH

The receipts were checked in detail and found to be recorded correctly. All monies recorded as received were deposited promptly.

The cash balance of \$2,028.39 was reconciled with the depository and it was determined that the bank balance exceeded the cash balance by \$1.10. This amount has been set up as a Treasurer's suspense item pending allocation or correction.

All expenditures were made by check and were supported by warrants issued by the Selectmen. It was noted, however, that 17 warrants which were paid by the Treasurer had been signed by the Chairman of the Board of Selectmen only. This is contrary to Chapter 80, Section 31 of the Revised Statutes of 1944 and related law court decisions which provide that all warrants shall be signed by a majority of the Board of Selectmen.

ACCOUNTS RECEIVABLE

Accounts Receivable in the amount of \$517.95 are represented by charity accounts of \$438.75, a balance due from the 1944 Tax Collector of \$25.00 and overpayments in 1946 of \$54.20.

TAXES RECEIVABLE

The 1946 tax commitment book was added and checked and was found to be in agreement with the records of the Assessors. Approximately 93% of the current tax commitment was collected or abated. Taxes outstanding, totaling \$2,319.50, were checked and listed.

Payments on prior year's taxes were checked and found to be properly credited.

ACCOUNTS PAYABLE

Accounts Payable, totaling \$273.01, represent shovel rental on the town road improvement which was not paid in 1946.

NOTES PAYABLE

Notes Payable, totaling \$13,200.00, were issued for the purpose of purchasing snow removal equipment.

BONDS PAYABLE

Bonds Payable totaling \$2,000.00, are being matured at the rate of \$1,000.00 annually, the last bond coming due in 1948.

RESERVE

The Postwar Planning Fund of \$2,500.00 was used for the purchase of snow removal equipment.

DEFICIT

There was a Net Deficit of \$11,117.36 at the end of the fiscal year as compared with an unappropriated surplus of \$543.87 at February 17, 1946. This decrease was principally for the purchase of snow removal equipment.

TRUST FUNDS

The trust fund investments were not examined as they are in custody of the Skowhegan Savings Bank. A letter from the bank, dated February 6, 1947, states that they are holding for safekeeping \$4,200.00 in U. S. Government Bonds all registered in the name of the Town of Palmyra. The savings deposit books were examined. Income received from trust fund investments were expended in accordance with the terms of the trusts.

GENERAL

The Tax Collector and Treasurer furnished corporate surety bonds.

The excise tax receipts were checked and it was ascertained that all collections had been promptly deposited with the Treasurer.

Vouchers and payrolls on file were examined and in many instances were found to be incomplete as to what the expenditure was for.

During the course of this examination, it appeared that the First Selectman had been overpaid \$54.20. This payment was represented by Voucher No. 127, roads and bridges, \$6.40; Voucher No. 192, town poor, \$6.00; Voucher No. 240, roads and bridges, \$9.60; Voucher No. 262, roads and bridges, \$7.20, and Voucher No. 270, town charges, \$25.00. These amounts have been set up as accounts receivable.

It was also noted that a number of the school payrolls had been entered on the warrant for payment without the approval of the School Committee.

So far as could be determined from this examination, and with the above exceptions, the vouchers appeared in order.

The distribution of warrants did not agree with the total warrants issued, therefore, it was necessary to make an analysis of all warrants issued.

RECOMMENDATIONS

It is recommended:

That the majority of the Board of Selectmen approve all warrants before presenting to the Treasurer for payment in accordance with statutory requirements.

That all school payrolls be approved by the School Committee before entering on the warrant for payment.

EXHIBIT A

TOWN OF PALMYRA
COMPARATIVE BALANCE SHEET
GENERAL FUND

ASSETS

	Feb. 17, 1947	Feb. 16, 1946
Cash in Bank	\$2,029 49	\$6,508 34
Accounts Receivable (Schedule A-1)	517 95	198 74
Taxes Receivable:		
Current Year		
(Sched. A-2)	2,319 50	2,830 36
Prior Years		
(Schedule A-2)	355 26	215 00
	<u>2,674 76</u>	<u>3,045 36</u>
Less — Reserve for Losses	69 34	69 34
	<u>2,605 42</u>	<u>2,976 02</u>
Tax Liens (Sched. A-3)	6 60	6 60
Tax Deeds (Sched. A-4)	37 05	37 05
Due from Trust Funds		31 83
TOTAL ASSETS		
GENERAL FUND	<u>\$5,196 51</u>	<u>\$9,758 58</u>
		TRUST
Cash:		
Demand Deposits		
(Sched. A-8)	50 00	
Time Deposits		
(Sched. A-8)	66 24	64 95
Investments		
(Sched. A-8)	4,200 00	4,000 00
Due from General Fund		
(Sched. A-8)	1,163 33	1,163 33
TOTAL ASSETS		
TRUST FUNDS	<u>\$5,479 57</u>	<u>\$5,229 28</u>

TOWN OF PALMYRA EXHIBIT A
 COMPARATIVE BALANCE SHEET
 GENERAL FUND

LIABILITIES

	Feb. 17, 1947	Feb. 16, 1946
Accounts Payable (Sched. A-5)	\$ 273 01	
Notes Payable (Sched. A-6)	13,200 00	
Bonds Payable (Sched. A-7)	2,000 00	3,000 00
Due Gov. Agencies:		
Teachers' Retirement		
Funds	209 00	178 20
Withholding		
Taxes	205 10	87 30
	414 10	265 50
Due Trust Funds	1,163 33	1,163 33
	17,050 44	4,428 83
Total Liabilities		
Deferred Revenue:		
Trust Fund		
Income	1 97	
Trea's Suspense	1 10	3 07
	RESERVE	
Postwar Planning Fund		2,500 00
	DEFICIT	
Departmental Overdrafts (Exhibit D)	739 64	2,285 88
Net Deficit (Exhibit E)	11,117 36	543 87
	11,857 00	2,829 75
TOTAL LIABILITIES, RESERVE AND DE- FICIT — GEN. FUND	\$5,196 51	\$9,758 58
FUNDS		
Principals (Sched. A-8)	5,413 33	5,163 33
Income (Sched. A-8)	66 24	33 12
Due General Fund (Sched. A-8)		31 83
TOTAL LIABILITIES TRUST FUNDS	\$5,479 57	\$5,228 28

TOWN OF PALMYRA EXHIBIT B
 STATEMENT of CASH RECEIPTS and DISBURSEMENTS
 YEAR ENDED FEBRUARY 17, 1947

Cash Balance, February 17, 1946	\$6,508 34
Add—Cash Receipts:	
Taxes Receivable—	
Current Year	30,054 30
Prior Years	2,707 83
Total Taxes Receivable	32,762 13
Excise Taxes	
1946 Receipts	537 97
1947 Receipts	389 57
Total Excise Taxes	927 54
Departmental (Schedule B-1)	30,184 78
Other Receipts	
Temporary Loans (contra)	8,000 00
Accounts Receivable	156 00
Teachers' Retirement Fund	302 44
Withholding Taxes	861 40
Trust Funds	250 00
Trust Fund Income	102 50
Total Other Receipts	9,672 34
TOTAL CASH RECEIPTS	73,546 79
TOTAL AVAILABLE	80,055 13
Deduct—Cash Disbursements	
Departmental (Exhibit D)	68,692 80
Temporary Loans (contra)	8,000 00
Trust Funds	250 00
Trust Fund Income expended	68 70
Withholding Taxes	743 60
Teachers' Retirement Funds	271 64
TOTAL CASH DISBURSEMENTS	78,026 74
CASH BALANCE, Feb. 17, 1947	\$2,028 39
(Exhibit A)	\$2,028 39
*Cash Balance (as above)	2,028 39
Add—Treasurer's Suspense	1 10
CASH BALANCE	\$2,029 49
(Exhibit A)	\$2,029 49

EXHIBIT C

TOWN OF PALMYRA

1946 VALUATION, ASSESSMENT AND COLLECTION

YEAR ENDED FEBRUARY 17, 1947

VALUATION	Real Estate	Personal Estate	Total
Resident	\$256,050 00	\$61,830 00	\$317,880 00
Non-resident	69,075 00	5,410 00	74,485 00
	<u>\$325,125 00</u>	<u>\$67,240 00</u>	<u>\$392,365 00</u>
ASSESSMENT			
Valuation x Rate -			
\$392,365.00 x .080		\$31,389 20	
228 Polls @ \$3.00		684 00	
		<u>32,073 20</u>	
Tax Commitment		300 60	
Supplemental Taxes		<u>300 60</u>	
TOTAL ASSESSMENT			
CHARGED TO COLLECTOR			32,373 80
COLLECTIONS AND CREDITS			
Cash Collections		29,788 36	
Abatements		111 80	
Discounts		154 14	
		<u>29,788 36</u>	
TOTAL COLLECTION AND			
CREDITS			30,054 30
TAXES RECEIVABLE—February 17, 1947			<u>\$2,319 50</u>
COMPUTATION OF ASSESSMENT			
Tax Commitment (as above)			\$32,073 20
Requirements:			
Appropriations		28,725 00	
State Tax		2,703 89	
County Tax		521 74	
		<u>28,725 00</u>	
TOTAL REQUIREMENTS			31,950 63
OVERLAY—Transferred to Net			
Deficit (Exhibit E)			<u>\$122 57</u>

TOWN OF PALMYRA
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED FEBRUARY 17, 1947

EXHIBIT D
BALANCES LAPSED

	Balance 2/17/46	Appro- priations (Ex. C)	Cash Receipts (Ex. B)	Other Credits	Total Available	Cash Disburse- ments (Ex. B)	Other Charges	Over- draft (Exhibit E)	Unex- pended (Ex. A)	Carried Forw'd (Ex. A)
GENERAL GOVERNMENT										
Town Charges		2,500 00	218 36	25 00	2,743 36	3,848 28		1,104 92		
HEALTH AND SANITATION										
Nurse		50 00			50 00	50 00				
HIGHWAYS AND BRIDGES										
Roads and Bridges		3,000 00	15 12	23 20	3,038 32	2,954 43			83 89	
Winter Roads		4,000 00	2,267 50		6,267 50	7,477 87		1,210 37		
Highway Patrol		1,200 00			1,200 00	1,190 50			9 50	
Town Road Improvement Fund			1,552 70		1,552 70	1,279 69	273 01			
Special Resolve			747 79		747 79	745 79			2 00	
Maint. 3rd Class Road	20 05	1,000 00			1,020 05	1,133 57		113 52		
State Aid Road Construction		1,600 00	2,908 03		4,508 03	4,381 46				126 57
Parkman Road		200 00	100 00		300 00	296 46			3 54	
Town Equipment			15,063 70		15,063 70	14,662 40				401 30
	20 05	11,000 00	22,654 84	23 20	33,698 09	34,122 17	273 01	1,323 89	98 93	527 87
CHARITIES										
Poor—Town		1,500 00	779 28	6 00	2,285 28	2,858 48		573 20		
—State			480 00	107 50	587 50	587 50				
—Other Towns				331 25	331 25	331 25				
Aid to Dependent Children		800 00			800 00	958 00		158 00		
		2,300 00	1,259 28	444 75	4,004 03	4,735 23		731 20		

(EXHIBIT, D continued)

BALANCES
LAPSED

	Balance 2/17/46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	Over- draft	Unex- pended	Carried Forw'd
EDUCATION										
Common Schools	2,081 81	7,000 00	5,051 30		14,133 11	15,448 02				1,314 91
High School Tuition	184 02	4,000 00	875 00		5,059 02	5,132 62				73 60
Repairs		100 00			100 00	187 14		87 14		
Physician		75 00			75 00	75 00				
Superintendent		450 00			450 00	475 00		25 00		
	<u>2,265 83</u>	<u>11,625 00</u>	<u>5,926 30</u>		<u>19,817 13</u>	<u>21,317 78</u>		<u>112 14</u>		<u>1,388 51</u>
LIBRARY										
Maintenance		50 00	5 00		55 00	55 00				
UNCLASSIFIED										
Soldiers' Memorial Fund			121 00		121 00					121 00
INTEREST										
General		200 00			200 00	338 71		138 71		
MUNICIPAL INDEBTEDNESS										
Payment of Bonds		1,000 00			1,000 00	1,000 00				
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>\$2,285 88</u>	<u>\$31,950 63</u>	<u>\$30,184 78</u>	<u>\$492 95</u>	<u>\$64,914 24</u>	<u>\$68,692 80</u>	<u>\$273 01</u>	<u>\$3,410 86</u>	<u>\$98 93</u>	<u>\$739 64</u>

EXHIBIT E

TOWN OF PALMYRA

ANALYSIS OF CHANGE FROM UNAPPROPRIATED
SURPLUS TO NET DEFICIT

YEAR ENDED FEBRUARY 17, 1947

Unappropriated Surplus—February 17, 1946		\$543 87
Decrease:		
Appropriation Balances—		
Overdraft		
(Exhibit D)	3,410 86	
Unexpended		
(Exhibit D)	98 93	
		<hr/>
		3,311 93
Snow Removal Equipment		
Loan	10,700 00	
Adjustment of Accounts		
Receivable	.01	
		<hr/>
Total Decrease		14,011 94
Increase:		
Bond paid by Appropriation	1,000 00	
Excise Taxes	927 54	
Overlay	122 57	
Supplemental Taxes	300 60	
		<hr/>
Total Increase		2,350 71
NET DECREASE		<hr/> 11,661 23
NET DEFICIT—February 17, 1947 (Exhibit A)		<hr/> <hr/> \$11,117 36

SCHEDULE A-1

TOWN OF PALMYRA
 ACCOUNTS RECEIVABLE
 FEBRUARY 17, 1947

State of Maine—Charity	\$107 50
Town of Hartland—Charity	331 25
P. R. Lee—Due on 1944 Tax Commitment	25 00
George Butcher—Overpayments	54 20
	<u>\$517 95</u>

STATEMENT OF CHANGES IN TAXES RECEIVABLE
 SCHEDULE A-2

	Total	Current Year	Prior years
Taxes Rec'ble—Feb. 17, '46	\$ 3,045 36		\$ 3,045 36
Add:			
Taxes Levied	32,073 20	32,073 20	
Supplemental Taxes	300 60	300 60	
TOTAL ADDITIONS	<u>32,373 80</u>	<u>32,373 80</u>	
TOTAL	<u>35,419 16</u>	<u>32,373 80</u>	<u>3,045 36</u>
Deduct:			
Collections	32,447 88	29,788 36	2,659 52
Discounts	154 14	154 14	
Abatements	142 38	111 80	30 58
TOTAL DEDUCTIONS	<u>32,744 40</u>	<u>30,054 30</u>	<u>2,690 10</u>
TAXES REC. Feb. 17, '47	<u>\$ 2,674 76</u>	<u>\$ 2,319 50</u>	<u>\$ 355 26</u>

DETAIL OF TAX LIENS

SCHEDULE A-3

	1939
Bishop, Frank	\$6 60

TAX DEEDS

SCHEDULE A-4

Parsons, F. G.	37 05
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SCHEDULE A-5

TOWN OF PALMYRA

ACCOUNTS PAYABLE

FEBRUARY 17, 1947

State of Maine Shovel Rental	
Town Road Improvement Fund	<u>\$273 01</u>

SCHEDULE A-6

NOTES PAYABLE

Newport Trust Co.				
	Date	Rate	Due	Amount
Snow Removal Equip't	10 19 46	3%	10 19 47	\$ 3,500 00
Snow Removal Equip't	1 18 47	2%	1 18 48	9,700 00
TOTAL (Exhibit A)				<u>\$13,200 00</u>

SCHEDULE A-7

BONDS PAYABLE

Refunding Bonds	Issued	Rate	Maturity	
	8 1 34	4%	\$1,000 00	annually,
				1948
				<u>\$2,000 00</u>

TOWN OF PALMYRA
STATEMENT OF TRUST FUNDS

FEBRUARY 17, 1947

SCHEDULE A-3

Principals:

	Cemetery Perpetual Care funds	Ministerial and School funds	Total
Investments	\$4,200 00		\$4,200 00
Cash	50 00		50 00
Due from General Fund		1,163 33	1,163 33
	4,250 00	1,163 33	5,413 33
Unexpended Income			
Time Deposit	66 24		66 24
	\$4,316 24	\$1,163 33	\$5,479 57

SCHEDULE A-9

ANALYSIS OF TRUST FUNDS
CEMETERY PERPETUAL CARE FUNDS

Time Deposits—		
Skowhegan Savings Bank Passbook No. 41796	\$ 66 24	
Cash—		
Check in hands of Skowhegan Sav- ings Bank, (pending deposit)	50 00	
	\$ 116 24	
Investments—		
U. S. Treasury Bond 2½% of 1969	\$3,500 00	
U. S. Treasury Bond, Series G, 1956-57	500 00	
U. S. Defense Bond, Series G	200 00	
	\$4,200 00	
Total Cemetery Perpetual Care Funds		\$4,316 24
MINISTERIAL AND SCHOOL FUND		
Due from General Fund		1,163 33
		\$5,479 57

SCHEDULE A-10

TOWN OF PALMYRA

STATEMENT OF TRUST FUND OPERATIONS

YEAR ENDED FEBRUARY 17, 1947

(44)

	Principal 2 17 47	Bal. of Income 2 16 46	Earned Income	*Available Total	Expended	2 17 47 Bal. of Income
Cemetery Perpetual Care Funds	\$4,250 00	\$64 95	\$103 79	\$168 74	\$102 50	\$66 24
Ministerial and School Fund	1,163 33		69 80	69 80	69 80	
	<u>\$5,413 33</u>	<u>\$64 95</u>	<u>\$173 59</u>	<u>\$238 54</u>	<u>\$172 30</u>	<u>\$66 24</u>

Detail of Cemetery Perpetual Care Funds is on file in the office of the Selectmen.

TOWN OF PALMYRA

DETAIL OF 1946 TAXES RECEIVABLE

FEBRUARY 17, 1947

SCHEDULE A-11

RESIDENT:		Sedgwick, Gerald	23 00
Bagley, Asa	\$ 3 00	Thompkins, H. B.,	
Buker, Francis	3 80	heirs	80 60
Buker, Edson	80	Thompkins, Robert	16 00
Bates, Frank	6 00	Thompson, James E.	224 60
Brooker, Basil	3 80	Tarr, Adrian	68 60
Bryant, Odell	139 20	Vanadestine, Alex	16 00
Brackett, Harry	51 00	Vanadestine, Willard	8 00
Coston, Francis	80	Varney, Henry	6 60
Dyer, Mrs. Vera	166 80	Weeks, Daniel	31 60
Estes, Mrs. Cora	24 00	Whitley, Herbert	3 80
Elkins, Walter	19 00		
Fletcher, Effie, heirs	76 00	NON-RESIDENT	
French, Reginald	1 10	Bell, Wilbur, heirs	4 00
French, Carlyle	16 00	Brown, Maud A.	8 00
Fox, Andrew	3 00	Buckland, Joseph	12 00
Goodrich, M. D.	16 00	Burrill, Fred	3 20
Green, Bert	3 00	Brackett, Bessie M.	44 00
Humphries, Morris	23 00	Bishop, Frank	8 00
Hersey, Sandy C.	80 00	Boyd, Charles	12 00
Jenkins, Frank	3 00	Bowman, Winn	8 00
Killam, Fred	97 00	Bacon, B. F.	22 00
Lanpher, Seldon	73 60	Deraps, J. E.	16 00
Mercier, Elmer	197 20	Deraps, C. S.	24 00
Neal, Ruel	80	Davis, Harry	40 00
Olson, Harold	16 00	Foster, Robert	8 00
Reynolds, Herbert	18 20	Griffith, Ted	4 00
Pennell, Dwight	31 00	Gifford, Carrol B.	48 00
Perkins, Mark	40 80	Libby, George	2 00
Pelkie, Charles	3 80	Luce, Albert	36 00
Robinson, Richard	3 80	McFarland, Frank	78 00
Raymond, Ada R.	72 00	Randlett, Carl	2 00
Starkey, Fred	35 00	O'Donnell, Edward	16 00
Snowman, Verne	6 20	Sinclair, Fred L.	16 00
Stevens, Lillian	28 00	Tucker, Cecil	4 80
Seekins, W. H.	42 80	Townsend, E. M.	8 80
Salley, Stuart	52 60	Webber, Perley	12 00
Small, Evelyn	16 00		
Small, Dorian	3 80	TOTAL	<u>\$2,319 50</u>
Snowman, Jennie	26 00		

SCHEDULE A-12

TOWN OF PALMYRA

DETAIL OF PRIOR YEARS' TAXES RECEIVABLE

FEBRUARY 17, 1947

	Total	1945	1944	1941	1940
Austin, Kenneth	\$12 18	\$ 8 78	\$ 3 40		
Estes, Charles	16 94	16 94			
Langley, Clayton	3 68	3 68			
Goodrich, M. D.	6 08	6 08			
Carr, Lyndon	13 60	13 60			
Federal Land Bank (Viciare Place)	81 60	81 60			
Tompkins, Spurgeon	68 00	34 00	34 00		
Tucker, Cecil	4 08	4 08			
Townsend, E. M.	14 96	7 48	7 48		
Nason, Buck	23 80	23 80			
Sedgewick, Gerald	7 00		7 00		
Nation, Buck	23 80		23 80		
Ford, Carl and Phyllis	3 40		3 40		
Hatch, E. T.	6 80		6 80		
Bell, Wilbur, Heirs	6 70			3 35	3 35
Curtis, Vinal	23 45			23 45	
Deraps, B. R.	1 34			1 34	
Dyer, Earl	4 36			4 36	
Estes, Harold	67			67	
Halfway Farms Co.	11 73			11 73	
Knowles, Guy B.	4 06				4 06
Mitchell, Leon	8 03				8 03
McFarland, Llewellyn	3 00			3 00	
Neal, L. B.	3 00			3 00	
Peterson, Edward	3 00			3 00	
	<u>\$355 26</u>	<u>\$200 04</u>	<u>\$85 88</u>	<u>\$53 90</u>	<u>\$15 44</u>

SCHEDULE B-1

TOWN OF PALMYRA

STATEMENT OF DEPARTMENTAL CASH RECEIPTS

YEAR ENDED FEBRUARY 17, 1947

	From State	Other Sources	Total
GENERAL GOVERNMENT			
Tax Collector's Change			
Bank Stock Tax	\$ 52 80		
Fund Returned		\$150 00	
Miscellaneous		15 56	
	<hr/>	<hr/>	
Total Gen. Gov't	\$ 52 50	\$165 56	\$ 218 36
	<hr/>	<hr/>	
HIGHWAYS and BRIDGES			
Snow Removal Reim- bursement	\$2,267 50		
Town Road Improve- ment Fund	1,279 69	\$273 01	
Special Resolve Road	747 79		
State Aid Road Con- struction	1,545 78	1,362 16	
Parkman Road Donation		100 00	
Miscellaneous Refunds		15 12	
Town Equipment:			
Notes Payable		13,200 00	
Rental—		1,863 70	
	<hr/>	<hr/>	
Total Highways and Bridges	\$5,840 85	\$16,813 99	\$22,654 84
	<hr/>	<hr/>	
CHARITIES			
Town Poor Reimburse- ments		\$779 28	
State Poor Reimburse- ments	480 00		
	<hr/>	<hr/>	
Total Charities	\$480 00	\$779 28	\$1,259 28
	<hr/>	<hr/>	

EDUCATION

State School Fund	5,792 50		
Interest on School Fund		69 80	
Tuition		64 00	
Total Education	<u>5,792 50</u>	<u>133 80</u>	5,926 30

LIBRARY

Stipend	<u>5 00</u>		5 00
Soldiers' Memorial Fund		<u>121 00</u>	121 00

TOTAL DEPT'AL CASH

RECEIPTS (Ex. B)	<u>\$12,171 15</u>	<u>\$18,013 63</u>	\$30,184 78
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1947 UNPAID TAXES

Anderson, C. H.	\$ 201 31
Ames, Horace	91 02
Bates, Herbert	111 13
Bates, Frank	2 50
Bryant, Odell	135 71
Berry, Thomas (Heirs)	8 42
Brackett, Harry	44 82
Buber, John	190 65
Paid after settlement	77 62
Cool, Delbert	96 35
Paid after settlement	5 87
Duplissey, Louis	31 98
Estes, Sidney	13 53
Ellis, M. B.	3 00
Estes, Charles	14 35
Emerson, Lawrence	3 00
Furbush, Royal	7 92
French, Stella	54 12
Frost, Alfred	3 00
Gordon, Harry	31 57
Harding, Lionel	193 24
Hewins, Walter	17 78
Jones, William	66 83
Janis, Charles	3 82
Killam, Fred	96 07
Leavitt, Harry	222 22
LaBrock, Peter and Nancy	27 48
McFarland, Llewlyn	3 00
Norsworthy, Henry	19 32
Noyes, M. A.	238 21
Nelson, Edward	3 00
Perkins, Mark	34 82
Pelkey, Charles	32 80
Preble, Charles Jr.	3 00
Hughes, Paul	82
Rideout, Herman	86 92
Reynolds, Herbert	12 02
Robinson, Richard	7 10
Raymond, Leo	3 00
Raymond, Ada R.	73 80
Snowman, Vern	3 00
Paid after settlement	66 42
Salley, S. S.	48 10
Snowman, Jennie	26 65

Sedgwick, Gerald	27 60
Shaw, Harland	26 37
Shorey, Leigh	373 51
Small, Ivan	90 20
Stafford, Ralph	16 40
Smith, Everett	11 20
Temple, Howard	31 70
Thompkins, H. B. (Heirs)	106 60
Thompkins, Horace	4 51
Tozier, Roland	3 82
Tarr, Adrian	61 22
Tarr, Adrian	3 00
Tarr, Marther	62 32
Vance, Robert	112 81
White, Stephen	126 82
White, Fay	137 35
	<hr/>
	\$3,809 89

Non-Resident

Buchard, Joseph	\$ 12 30
Brackett, Bessie M.	45 10
Bishop, Frank	8 20
Butler, Ernest	12 30
Brooks, Marion	24 60
Bacon, B. F. (Heirs)	16 90
Bartlett, F. W. (Heirs)	32 80
Brown, Roland	9 02
Cianchette, Ralph	6 15
Cyr, Ernest	16 40
Deraps, C. S.	24 60
Paid	41 00
Estes, Cora Mrs.	24 60
Emerson, James A.	28 70
Frinch, Carlyle	16 40
Griffith, Theodore	4 10
Gifford, Carol B.	49 20
Green, Hiram	18 45
Goodridge, Newall	16 40
Keys, Hazel	20 50
McFarland, Frank	79 95
Maxim, C. A.	41 00
Neal, Ida (Heirs)	8 20
Susi, D. M.	14 35
Sinclair, Fred	16 40
Turner, Albert and Ellen	20 50
Webber, Perley	6 15
Thompkins, Robert	16 40
	<hr/>
	\$4,242 94

DEATHS REGISTERED IN PALMYRA
MUNICIPAL YEAR 1947

Date	Name	Age	Cause of Death	Physician
Jan. 21, 1947	Charles W. Gray	87	Myocarditis Chronic	P. R. Briggs, M. D.
Feb. 13, 1947	Henry B. Eldridge	85	Cerebral Hemorrhage	P. R. Briggs, M. D.
Mar. 3, 1947	Charles E. Cole	75	Coronary Thrombosis	P. R. Briggs, M. D.
March 16, 1947	Phyllis Dunton	26	Pulmonary Tuberculosis	C. D. Cromwell
Mar. 20, 1947	Grenleaf L. Bryant	79	Myocarditis Chronic	P. R. Briggs, M. D.
April 8, 1947	John Furbush	72	Myocarditis Chronic	P. R. Briggs, M. D.
May 19, 1947	Eunice Hill	81	Gangerene, left foot	P. R. Briggs, M. D.
May 22, 1947	Linda F. Dubey	2 days	Craniorhacnischisis	P. R. Briggs, M. D.
May 25, 1947	Frank H. Farnum	79	Cerebral Hemorrhage	P. R. Briggs, M. D.
June 26, 1947	Bert S. Spaulding	79	Myocarditis Chronic	P. R. Briggs, M. D.
June 28, 1947	Frank O. Thompson	80	Heart Block	E. D. Humphreys
Aug. 12, 1947	Arthur Spooner	12	Drowning	R. L. Savage
Aug. 30, 1947	Harold A. Sinclair	69	Cerebral Hemorrhage	C. E. Dore
Sept. 14, 1947	Harriet B. Emerson	65	Cardis Renal Vascular	G. C. Howard
Sept. 23, 1947	Bertram Cole	74	Myocardial Ischemia	Stephen S. Frey
Oct. 19, 1947	Frank L. Brewer	74	Myocardial Infection	Paul W. Burke
Oct. 20, 1947	Harry M. Brewer	81	Heart Disease	Paul W. Burke
Nov. 3, 1947	Freeman Hanson	61	Uremia	Charles E. Towne
Dec. 1, 1947	Ella Nichols	53	Chronic Nephritis	W. M. Greenlaw
Dec. 2, 1947	Lewis Duplisey	75	Coronary Occlusion	W. S. Stinchfield
Dec. 14, 1947	James A. Brown	79	Heart Failure	E. D. Humphreys
Dec. 28, 1947	Robert A. Reardon	98	Coronary Occlusion	P. R. Briggs, M. D.

