

2008

2007 Annual Report Palmyra Maine

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2007
ANNUAL REPORT



PALMYRA
MAINE

~ In Memoriam ~

Alfreda Buck
Derrill Chandler
George Cray
Herbert Davis
Ruby A Davis
Joseph Domonski
Lillian Fiske
Helen Fletcher
Charles Lawler Sr
Stephen F Micheller
George Millett
Kason Murphy
Shelly Proctor
Murray Prosser
Mary Richardson
Robert Shaw
Norris Stanley
Mildred Thiele
Douglas Tibbetts
Gareth Weeks
Ronald Winslow
Hazel Raymond
Launa Niles
Donald Gannon

ANNUAL REPORT
of the
MUNICIPAL OFFICERS
of the Town of
PALMYRA, MAINE
for the
MUNICIPAL YEAR
2007

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2007-2008 TOWN OFFICIALS

Selectmen, Assessors & Overseers of the Poor

Chair - Dan Sprague - 2010

Vice Chair - Michael Cray - 2009

Priscilla Jones - 2008

Herbert Brindley - 2008

Vondell Dunphy - 2010

Administrative Assistant

Diane Abbott Cookson

Town Clerk & Tax Collector

Denise Chamness

Diane Abbott Cookson, Deputy

Alison Hamilton, Deputy

Treasurer

Diane Abbott Cookson

Denise Chamness, Deputy

Alison Hamilton, Deputy

Registrar of Voters

Denise Chamness

Diane Abbott Cookson, Deputy

Alison Hamilton, Deputy

Road Commissioner

Paul Gatcomb

Directors, SAD #48

Kelly Rowell — 2008

Douglas Smith - 2009

Animal Control Officer

James Wilber - 2008

Code Enforcement Officer

Travis Gould — 2008

Plumbing Inspector

Travis Gould — 2008

Fire Chief & Emergency Management Director

Donald Chute — 2008

Health Officer

Camille Derosier - 2008

Sealer of Weights & Measures

Timothy Briggs - 2008

Sexton

Mark Chamness - 2008

Planning Board

Chair - Gary Beem - 2008
Vice Chair - Mark Chamness - 2010
Secretary - Rebecca Wiers - 2009
Maurice Thibodeau - 2008
Roxanne Brooks - 2008
Alternates: Vacant

Board of Appeals

Chair - Darrin Dyer - 2008
Sanborn Quimby - 2010
Sharon Shaughnessy - 2009
Deana Worster - 2010
Paul Gatcomb - 2010
Alternates - Florence McWilliams

Cemetery Committee

Shelia Sprague
Vondell Dunphy
Robert Squires

Recreation Committee

Chair - Darren Dyer - 2010
Brian Barrows - 2010
Lori Barrows - 2010
Brent Hale - 2009
Robert Kreider - 2009

Ballot Clerks — All expire 2008

Shirley Bryson
Martha Jacobsen
Sharon Shaughnessy
Esther Temple
Faylene Webster
Margaret Lary
Rebecca Wiers
Debra Fletcher
Patricia Connery

Budget Committee

Becky Wiers, Chair
Jack Dyer
Sally Withee
Bill Freudenberger
Ronald Rowe
Lorna Rowe
Ann Foss
Nathaniel Foss

Recycling Committee

J. Patrick White Kenneth Hubel Arlene Lewis

Comprehensive Plan Committee

Diane Abbott Cookson	Rebecca Wiers
Denise Chamness	Mark Chamness
Chris Haiss	Phil Oliver
Priscilla Jones	Maurice Thibodeau
Diane Nicholas	Jeffrey Nicholas
Roxanne Brooks	Don Harriman
Daniel Sprague	Shelia Sprague
Dena Worster	Glenn Worster
Sheila Pooler	Betty Palmer

(if we missed anyone we apologize)

Representative to the Legislature

(term exp. 12/03/2008)

State Representative:	Hon. Dean A. Cray
Home Address:	P.O. Box 3 Palmyra, ME 04965
Residence:	(207) 938-2006
Business:	(207) 478-8279
Fax:	(207) 938-2006
E-Mail:	dacray@dishmail .net
Capitol Address:	House of Representatives 2 State House Station Augusta, ME 04333-002
State House E-Mail	RepDean.Cray@legislature.maine.gov
Telephone:	(207) 287-1400 (Voice) (207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900
Maine Legislative Internet Web Site — <http://janus.state.me.us/legis>

Holder of the Boston Post Cane

Evelyn Pullyard

TOWN DIRECTORY

All Emergencies (Fire, Ambulance, Law Enforcement)		911
Town Office		938-4871
Town Office Fax		938-4404
Town Office E-mail	palmyratown@roadrunner.com	
Town of Palmyra Website	palmyra.govoffice.com	
Animal Control Officer	James Wilber	938-5484
	Pager	471-3756
Fire Chief	Donald Chute	487-4637
Burning Permits	Donald Chute	487-4637
	Ramon Knowles	
	Daniel Sprague	938-2604
State Fire Warden	Ramon Knowles	
Constable	Ned Hood	
Road Commissioner	Paul Gatcomb	938-3643
Planning Board	Gary Beem	368-5710
Board of Appeals	Darrin Dyer	938-4896
Recreation Committee	Brian Barrows	487-3410
Park Boosters	Donna Perkins	938-4776
Sexton	Mark Chamness	938-3694
Code Enforcement Officer	Travis Gould	938-4871
Plumbing Inspector	Travis Gould	938-4871
St. Martins Library	Beverly Breau	487-2483
Sealer of Weights & Measures	Tim Briggs	924-7562
Soup Kitchen	Palmyra Baptist Church	938-2473
Tri-Town Food Cupboard	Main St, Hartland	938-2152
Newport Food Bank		368-5292

Additional Numbers

Somerset County Sheriff's Dept	1-800-452-1933
	474-9591
State Police - Augusta	1-800-452-4664
Game Warden Service	1-800-292-7436
Low Income Home Energy Assist Program	1-800-542-8227

DATES TO REMEMBER

2007-2008

April 1 — Deadline for the following:

- Declaration of real and/or personal property to be filed with the Assessors
- New applications for the Homestead and
- Veterans exemptions to be filed with the Town Office
- New applications for the Tree Growth, Farm
- Land and Open Space Programs to be filed with the Town Office
- Dogs not licensed before this date will be subject to a \$25.00 fine per dog
- * Moose hunting application deadline

Aug 1

- *Any deer hunting application deadline

Nov. 4

- Election

Dec 31

- End of fiscal year. Taxes unpaid on this date will be printed in the annual
Town Report

Jan 1

- Interest starts on unpaid taxes
- Dog licenses due

Jan 31

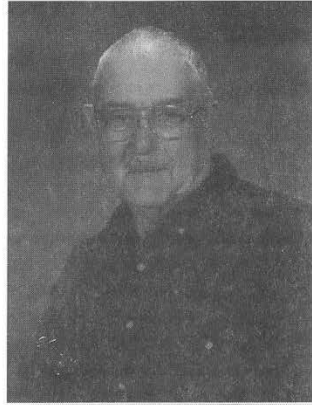
- Unlicensed dogs subject to a \$15.00 fine per dog

*Tentative

DEDICATION

George K. Millett

George was a life-long dweller of Palmyra, spending 73 of his 75 years as a resident of this town. He was born in 1932 at the Millett (Miller) farm, the son of Obed and Gerda (Weeks) Millett. He continued to live and work in Palmyra through farming, custodial work and bus driving for the Palmyra School and plowing snow. He was a loving husband to Connie (Bragg) Millett, loving father to children George K. Jr., Lyndon, Scott and Wendy-Jo, and extended family that includes grandchildren and great grandchildren. He was also a faithful servant of the Town of Palmyra, being active in town affairs. He was a Selectman for many years, as well as other committees and boards. He worked tirelessly with wife Connie and Sylvia Cray to bring about the current dam at Whites Pond.



Though he labored for many years in retail, he was best known in Palmyra for starting the family operations known as "Milletts Mini-Acres" and "Mainstream Nesting". He will be missed by the town as well as his family and friends.

George R. Cray

September 19, 1933 to November 4, 2007



George was resident of the town since the early 1940's. He was involved in many town affairs. He was a little league coach, Town Sexton, Road Commissioner (along with his faithful companion, Ringer) and a Selectman. George also served on many other town committees.

His proudest service to the town was being able to drive the children of the town of Palmyra to and from school for MSAD 48 for nearly 40 years.

He was also a produce farmer in the town of the past 50 years. His presence and

slow moving vehicle will be missed while traveling back and forth from his fields to his stand on Rte. 2.

REMEMBRANCE

Please take a few moments to remember all our servicemen and women serving our country here and abroad and those who have paid the ultimate sacrifice. We are all deeply indebted to their selfless service.

REPORT OF THE ADMINISTRATIVE ASSISTANT

Town Office News

Most of you have met our new Deputy Clerk, Alison Hamilton. Alison has been working in the office since February 2007 and has been a welcomed addition to the staff. Denise Chamness has officially taken over as Town Clerk. She was sworn in after Joan Bradley's retirement in April.

New Town Office

The portable building is nearly finished and we anticipate the move to happen in April or May. Please watch the Rolling Thunder for an announcement or visit our website at palmyra.govoffice.com.

Town News

After years of hard work and planning, the Bicentennial Celebration finally arrived and was a huge success. People from near and far arrived by the hundreds to enjoy the many activities. Pictures of the event are posted on the town website. The second edition Palmyra Bicentennial Book has arrived and is available for sale at the Town Office.

Giving Tree

Thanks to all who contributed time and money to the Palmyra Giving Tree. Special thanks to those who purchased gift for children on our Giving Tree list.

Our email address has changed. The new address is palmyratown@roadrunner.com. I look forward to seeing you at Town Meeting.

Respectfully Submitted
Diane Abbott Cookson
Administrative Assistant

TOWN WARRANT

TOWN OF PALMYRA
State of Maine County of Somerset

To Diane Abbott Cookson, resident of Palmyra in said county,
GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of Palmyra, qualified to vote in town affairs, to assemble at the Palmyra Town Hall, in Palmyra on Friday the seventh day of March, A.D. 2008 at 11:45 a.m., then and there to act on Articles One and Two, to then adjourn and reassemble at the Palmyra Town Hall on Saturday the eighth day of March, A.D. 2008 at ten o'clock in the forenoon then and there to act on the remaining articles to wit:

Note: Election of Moderator will be at 11:45 a.m. and voting will be from Noon to 7:00 p.m. on Friday, March 7.

Art. 1 - To elect a moderator by secret ballot to preside at said meeting.

Art. 2 - To elect the following by secret ballot:
Selectman, Assessor and Overseer of the Poor - two members for three-year terms;
one member of the SAD #48 Board of Directors for a three-year term

Art. 3 — To see if the Town will vote to increase the property tax levy limit of \$131,280.24 established for the Town of Palmyra by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than the property tax levy limit.

Selectmen recommend — no recommendation
Budget Committee recommends — yes

Art. 4 - To see if the Town will vote to raise and appropriate \$ 8,100 for Selectmen's compensation. Selectmen recommend — \$8,100
Budget Committee recommends - same

Art. 5 - To see if the town will vote to raise and appropriate \$33,223 for insurances. Estimated breakdown as follows:

Health	\$ 9,300
Liability	15,000
Workers comp	6,309
Unemployment	<u>2,614</u>
Total	\$ 33,223
Selectmen recommend —	\$33,223
Budget Committee recommends -	same

Art. 6 - To see if the Town will vote to raise and appropriate \$107,500 for the Town Charge account, with funds received for Town services, including Notary and Town Hall rent to be credited to this account to lower the appropriation. Estimated expenditures as follows:

A. Salaries	\$68,000
B. FICA	5,500
C. Utilities	12,000
D. Supplies, equip, maint.	6,500
E. Advertising	1,000
F. Postage/petty cash	3,000
G. Mileage, dues, training	2,500
H. Contracted services	<u>9,000</u>
Total	\$107,500

Selectmen recommend — \$107,500
Budget Committee recommends - same

Art. 7 – To see if the Town will vote to raise and appropriate \$6,000 for supplies, furniture and equipment for new town office. Costs include a safe, telephone and computer service installation, security system, furniture, and a debit card machine.

Selectmen recommend – \$6,000
Budget Committee recommends – same

Art. 8 – To see if the Town will vote to raise and appropriate \$8,670 for construction of a roof to cover the entry and ADA assessable ramp of the portable building and the cost of replacing the front door and seven heat registers.

Selectmen recommend — \$8,670
Budget Committee recommends - same

Art. 9 – To see if the Town will vote to raise and appropriate \$3,200 for furnace work in the Town Hall.

Selectmen recommend — \$3,200
Budget Committee recommends - same

Art. 10 – To see if the Town will vote to raise and appropriate \$1,500 for restoration and preservation of old vital records.

Selectmen recommend — \$1,500
Budget Committee recommends - same

Art. 11 – To see if the Town will vote to raise and appropriate \$55,038.34 for the first payment of funds borrowed from Bangor Savings Bank to pave the Lang Hill Road. Note: this is the first of five annual payments due under a note executed by the Selectmen on behalf of the Town and authorized by vote of town meeting on March 10, 2007.

Selectmen recommend – \$55,038.34
Budget Committee recommends – same

Art. 12 – To see if the Town will vote to raise and appropriate \$15,000 for assessing work and to transfer \$5,000 from the assessing investment account (total - \$20,000). Any funds remaining at the end of the year will be placed in the investment account, which was set up previously for future assessing work.

Selectmen recommend — yes

Budget Committee recommends -same

Art. 13 – To see if the Town will vote to charge interest on all unpaid taxes after such date the Town shall determine. Note - maximum allowed by the State Treasurer is 11 percent.

Selectmen recommend 8 percent to start January 1, 2009

Budget Committee recommends - same

Art. 14 – To see if the Town will vote to give a discount on real estate and personal taxes and to set the rate and deadline; also to decide funding for same.

Selectmen recommended – 2% if paid in full within 60 days of commitment and to take \$17,000 from surplus to fund same.

Budget Committee recommends — same

Art. 15 – To see if the Town will vote to have the Selectmen choose all necessary Town Officials for the ensuing year and fix compensation for same.

Art. 16 – To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed three-twelfths (1/4) of the budgeted amount in each budget category of the 2008 annual budget during the period from January 1, 2009 to the Annual Town Meeting.

Art. 17 – To see if the Town will vote to authorize the Selectmen to obtain loan(s) in anticipation of taxes not to exceed fifty percent (50%) of the total commitment, such loans to be paid during the current fiscal year.

Art. 18 – To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by the Town for non-payment of taxes, in such terms as they deem advisable, and to execute quit-claim deeds for such property. And if they should choose to employ a bid process, the Selectmen have the right to accept or reject any or all bids.

Art. 19 – To see if the Town will vote to authorize the Selectmen to sell excess Town equipment and property. Any funds realized from such sales will be credited to the appropriate account.

Art. 20 – To see if the Town will vote to allow the Selectmen to employ the services of an engineer or a superintendent to provide assistance with road projects at a cost not to exceed 3 % of the total project cost.

Selectmen recommend - yes

Budget Committee recommends — no recommendation (article added after Budget Committee meeting)

Art. 21 – To see if the Town will vote to use anticipated State funds from the Urban-Rural Initiative Program for capital road improvements. Estimated amount \$40,000. Funds remaining at the end of the year will be put into an investment account.

Selectmen recommend — yes

Budget Committee recommends — no recommendation

Art. 22 – To see if the Town will vote to raise and appropriate ~~\$209,140~~ for anticipated gravel roadwork for 2008. This is in accordance with the five-year gravel road program started in 2007. Roadwork to be done will be decided by the Board of Selectmen.

Selectmen recommend - ~~\$209,140~~ 105,000

Budget Committee recommends - same

Art. 23 – To see if the Town will vote to raise and appropriate ~~\$127,673~~ for anticipated paving projects for 2008. Paving to be done will be decided by the Board of Selectmen.

Selectmen recommend — ~~\$127,673~~ 30,000

Budget Committee recommends - same

Art. 24 – To see if the Town will vote to raise and appropriate ~~\$22,082~~ for anticipated work to be done on the Spring Hill Road. Work done will be decided by the Selectmen.

Selectmen recommend — ~~\$22,082~~ 0

Budget Committee recommends - same

Art. 25 – To see if the Town will vote to raise and appropriate ~~\$15,300~~ to sandblast, prime, and coat two town dump trucks and attachments--~~\$7,200~~ for the single axle truck and \$8,100 for the double axle truck.

Selectmen recommend — ~~\$15,300~~ 8,100

Budget Committee recommends - same

Art. 26 – To see if the Town will vote to raise and appropriate \$167,000 for the Public Works account.

Estimated amounts in each category as follows

A. Summer Roads	\$ 27,000
B. Winter Roads	45,000
C. Capital Road Improvements	45,000
D. Equipment/Garage	<u>50,000</u>
Total	\$167,000

Selectmen recommend — \$167,000

Budget Committee recommends - same

Art. 27 – To see if the town will vote to raise and appropriate \$60,000 for Fire Protection and to authorize the Selectmen to continue/enter into contracts for this purpose.

Selectmen recommend — \$60,000

Budget Committee recommends - same

Art. 28 – To see if the town will vote to raise and appropriate \$10,000 for the Hartland/ St Albans Ambulance Service.

Selectmen recommend — \$10,000

Budget Committee recommends - same

Art. 29 – To see if the Town will vote to raise and appropriate ~~\$90,000~~ for Solid Waste Disposal. Reimbursements from Penobscot Energy Recovery Company (PERC) to be credited to this account. Approximately \$34,944 of this will be to pay one year of the contract for curbside pickup of garbage and the remainder to pay tipping fees to PERC and to dispose of white goods and other materials acceptable to the Town. Also to authorize the Board of Selectmen to continue/enter into these contracts.

Selectmen recommend — ~~\$90,000~~ 80,000

Budget Committee recommends - same

Art. 30 – To see if the Town will vote to raise and appropriate ~~\$15,000~~ for the Recycling Program, with monies received from other towns to be credited to this account. Also to authorize the Selectmen to continue/enter into contracts with other towns for recycling pick up.

Selectmen recommend — ~~\$15,000~~ 10,000

Budget Committee recommends - same

Art. 31 – To see what sum the Town will vote to authorize the Selectmen to take from surplus to lower the 2008 Tax Commitment.

Selectmen recommend — no recommendation

Budget Committee recommends - ~~\$250,000~~ 300,000 350,000

Art. 32 – To see if the town will vote to raise and appropriate \$7,000 for legal expenses. This would include expenses associated with the sale of tax-acquired property, land-use violations and other legal expenses. Any fines and reimbursements will be credited to this account.

Selectmen recommend — ~~\$7,000~~ 5,000

Budget Committee recommends - same

Art. 33 – To see if the Town will vote to raise and appropriate \$10,000 for maintenance to the town cemeteries with interest earned from the Cemetery Investment account in 2007 to be credited to this account. Any amount remaining at the end of the year will be rolled over to the next fiscal year.

Selectmen recommend — \$10,000

Budget Committee recommends - same

Art. 34 – To see if the Town will vote to raise and appropriate \$2,500 for cleaning and repair to cemetery stones.

Selectmen recommend — \$2,500

Budget Committee recommends - same

Art. 35 – To see if the Town will vote to accept the following amounts for purchase of cemetery lots and for perpetual care: Note — All lots sold are in the Village Cemetery

<u>Name</u>	<u>Amount</u>	<u>Lot #</u>
Brooks, Leland & Marilyn	\$200	268
Small, William & Joan	\$100	357B
True, Donna	\$100	196A
Young, Richard & Barbara	\$100	349A
Kurro, Joan & Joan	\$200	203
Emerson, Roger	\$100	360B

Art. 36 – To see if the Town will vote to rollover the balance of the Veterans' Memorial account to this fiscal year and to authorize the Town to accept funds from individuals for the purchase of paving stones. These stones will be placed near the Veterans' Memorial to honor individuals chosen by the purchaser.

Art. 37 – To see if the Town will vote to raise and appropriate \$5,500 for General Assistance and to accept funds reimbursed from the State of Maine.

Selectmen recommend — \$5,500

Budget Committee recommends - same

Art. 38 – To see if the town will vote to raise and appropriate \$2,121 for Maine Municipal Association dues.

Selectmen recommend — \$2,121

Budget Committee recommends - same

Art. 39 – To see if the town will vote to appropriate \$500 for the Planning Board and Board of Appeals. Any fees collected will be credited to their respective accounts.

Selectmen recommend - \$500

Budget Committee recommends - same

Art. 40 – To see if the Town will vote to raise and appropriate \$5,500 for compensation for the Code Enforcement Officer.

Selectmen recommend — \$5,500

Budget Committee recommends - same

Art. 41 – To see if the Town will vote to raise and appropriate \$1,500 for the Animal Control account.

Selectmen recommend - ~~\$1,500~~ 1,000

Budget Committee recommends - same

Art. 42 – To see if the Town will vote to raise and appropriate \$2,000 for mileage and expenses for the Emergency Management Director and the Health Officer.

Selectmen recommend — \$2,000 1,000

Budget Committee recommends - same

Art. 43 – To see if the Town will vote to raise and appropriate \$3,500 for the Recreation Program.

Selectmen recommend — \$3,500

Budget Committee recommends - same

Art. 44 – To see if the Town will vote to raise and appropriate \$6,000 for maintenance of the Town Park and ice skating rink.

Selectmen recommend — ~~\$6,000~~

Budget Committee recommends - \$4,000

Art. 45 – To see if the Town will vote to roll over the balance of the Bicentennial Fund to the next fiscal year to continue an annual field day of some type.

Art. 46 – To see if the Town will vote to continue the fund for the purpose of accepting donations for Palmyra's Christmas program known as the Giving Tree Program with any funds remaining in the account at the end of the year to be carried over to the next fiscal year.

Art. 47 - To see if the Town will vote to raise and appropriate the following:

Head Start program - \$500

Tri-Town Food Bank — \$500

Palmyra Soup Kitchen — \$500

Newport Food Bank — \$700

KVCAP Transportation Program - \$200

Hospice of Somerset County - \$300

Family Violence Project - \$300

Senior Spectrum - \$1609

Irving Tannery Community Center - \$1000

Somerset Economic Development Committee - \$100

cut job

Selectmen recommend — yes

Budget Committee recommends - same

Art. 48 – To see if the Town will vote to raise and appropriate the following for library services:

Newport Public Library - \$500

Public Library at St. Martin's Church - \$ 350

Reimbursement for Palmyra residents using the Pittsfield Public Library - \$700

Hartland Public Library - \$500

Selectmen recommend — yes

Budget Committee recommends - same

Art. 49 – To see what the Town will vote to do with the revenue received from Inland Fisheries & Wildlife for snowmobile registrations.

Selectmen recommend — 75% to Palmyra Snowmobile Club and
25% to the recreation account.

Budget Committee recommends - same

Art. 50 – To see if the Town will vote to raise and appropriate \$200 for membership in the Sebasticook Valley Chamber of Commerce.

Selectmen recommend — \$200
Budget Committee recommends - same

Art. 51 – To see if the Town will vote to raise and appropriate \$2,512 for dues for Kennebec Valley Council of Governments (KVCOG).

Selectmen recommend — \$2,512
Budget Committee recommends - same

Art. 52 – To see if the Town will vote to raise and appropriate \$1,000 to help finance the restoration and expansion of the Pittsfield Public Library.

Selectmen recommend — \$1,000
Budget Committee recommends - same

Art. 53 – To see if the Town will vote to take \$2,000 from surplus for a contingency fund to be used on any account(s) that is in danger of running short before the end of the year.

Selectmen recommend — \$2,000
Budget Committee recommends - same

Art. 54 - To see if the Town will vote to adopt the Palmyra Comprehensive Plan dated March 2008. Note: Copies of the proposed Comprehensive Plan will be available in the Town Office and at the Town Meeting. *N P*

Art 55 - Shall an ordinance entitled 'Floodplain Management Ordinance' be enacted?

Given under our hand this 13th day of February 2008.

RETURN OF THE WARRANT

Palmyra, Maine

Pursuant to the within warrant to me directed, I have notified and warned the inhabitants of said town, qualified as herein expressed, to meet at said time and place, and for purposes therein named, by posting an attested copy of said warrant at the Town Office, Post Office, Palmyra Variety and T & K's One Stop in said town on February 14, 2008, being at least seven days before the meeting.

Diane Abbott Cookson, Resident of Palmyra

Town Clerk's Report for 2007

Elections and Town Meetings

In 2007 we held our annual town meeting in March and the SAD # 48 and Referendum Election in June.

A special town meeting was held in June and the voters agreed to the following:

To amend Article 24 Option B (which was approved at the annual town meeting) to read as follows:

First year — Ditching of approximately 14 miles of town dirt roads and resurfacing with gravel and other necessary improvements (culverts, matting, etc) of 2.5 miles for no more than \$226,000.

A special town meeting was held in September and the voters agreed to the following:

- Cancel the appropriations for the URIP account to road paving purposes, made pursuant to articles 25 and 26 of the March town meeting. Transfer and appropriate said \$27,800 to supplement the funds for ditching and resurfacing of town dirt roads.
- Cancel the appropriations for the URIP account made pursuant to Article 28 of the March town meeting. Transfer and appropriate said funds (estimated \$40,000) to supplement the funds appropriated to be used for ditching and resurfacing to town dirt roads.

A special town meeting was held in December and the voters agreed to the following:

To transfer funds from the excise account to the following (to avoid over drafting the accounts.)

Public Works - \$24,000

Fire Protection - \$10,000

We have had a good turnout of voters at recent elections and would like to see this continue. We would like to see the same turnout at town meeting. The town reports will be out about a week before town meeting so if you have any questions, please feel free to contact the Town Office.

The Central Voter Registration System is up and running relatively smoothly. The State is working hard to get the last few quirks out before the November election. The CVR system will prevent voter fraud and to ensure that voters are not discouraged from participating in the voting process.

This will be the fourth election using the HAVA system (Help America Vote Act) also called the AVS (Accessible Voting System) which is a telephone based system to assist people with disabilities. Palmyra residents have not used the system yet but hopefully may be more interested in the future.

Vital Statistics Records

Births	21
Deaths	22
Marriages	9

A reminder concerning the In Memoriam section at the beginning of our town report — This only includes death certificates that are filed in Palmyra or some that we might have personal knowledge of. Please let us know if any are left out and we will add them on for next year.

Dog Licenses Issued

Male/female	107
Neutered/spayed	273
Kennel	0

The number of dogs licensed increased from last year. We do hope that more people are becoming aware of the need to have rabies shots and to license their dog. Fines are the same as last year. If not licensed by January 31, a fine of \$15.00 will be charged. A warrant will be issued after April 1 for those not licensed and a \$25.00 fine per dog will be charged.

Thank You

Well, my first year filling Joan's shoes is almost over and I have certainly learned a lot. Everyone (including Joan) has been very patient. Thank you all so much for your understanding.

Respectfully submitted,
Denise Chamness, Town Clerk

TAX COLLECTOR'S REPORT FOR 2006

Real Estate Taxes

Please remember that taxes aren't required to be paid in one lump sum. Taxpayers may pay a portion at a time in advance or after the bills have been issued. The only requirement is that the oldest must be paid first. If you have any questions about taxes or the tax lien process, please contact the Town Office.

Motor vehicle

The electronic registration system has definitely made our jobs more efficient. We did encounter some malfunctions last spring, but once again you all showed us patience, good humor and support. Just a reminder of the policy approved by the Selectmen that we will no longer make calls from the Town Office to verify insurance coverage. The customer will be required to call the insurance company personally. This can be faxed to the Town Office at 938-4404.

Apology

Our apologies go out to Alice Killam, Cathy Prescott and David Whitten, whose names were erroneously printed in the book last year for unpaid taxes. These accounts had been paid in full by the due date.

Respectfully submitted,
Denise Chamness, Tax Collector

REPORT ON 2007 TAXES

December 31, 2007

Taxes Committed	1,022,994.20
Abatements	785.01
Supplements	69.71
Less discount	11,963.17
Net to collect 12-31-07	1,010,315.73
Collected 2006	2,267.29
Collected 2007 RE	753,417.06
Pers	31,257.77
Balance to collect	223,373.61

2007 REAL ESTATE TAXES OUTSTANDING

*Paid in full by 01-31-2008

Adams, Jeffrey S	1,225.50
Adams, Jessica L	175.44
Adams, Kathleen	717.27
Allen, Donald W	227.04
Angel, Luke J & Dawn E	156.09
Applegate, William Jr & Colleen	67.08
Armstrong, Coralee	772.71
Atwater, David A & Lucille F	258.00
Atwater, Joshua E & Kristal	348.30
Barnard, Jack A	299.36
Batchelder, Gery Jr & Tara	311.21
Batchelder, Gery Jr & Tara	995.88
Batchelder, Keith & Arlene	178.02
Bates, Kandes	2,472.93
Belanger, Patrick & Holly	1,415.13
Bell, Daniel E	32.51
Bemis, Edward	232.20
Betts, Diana L	425.70
Bill & Barb Gourley, Inc	87.72
Booth, John & Tawnya	661.77
Boulier, Clarence	739.17
Boutwell, Philip & Phyllis	261.87
Bragg, Russell & Mildred	486.33
Braley, Annette S	354.75
Brooks, Robert G	2,100.12
Brown, Glenn C&Jo-Ann L	819.15
Brown, Kristy	799.80
Brown, Robert & Lucille	602.43
Brown, Robert& Lucille	116.10
Bubar, Richard A	504.36
Buck, Rosemarie & Christopher	727.56
Buker, Harold & Bernie	624.36

Burnham, Arthur Jr	196.41
Burns, August & Jo Anne	175.44
Burrill, Christine	390.87
CaIdwell, Wayne	189.63
Call, Terrance R. & Sherrie	208.98
Call, William & Darlene	518.58
Campbell, Frederick & Karen	208.98
Carlson, John & Patricia	779.16 *
Carr, Roger & Mary	11.61
Carsley, Douglas & Jodean	258.00
Cate, Harry & Mindy	296.70
Chadbourne, Dana L & Jessica L	734.01
Chambers, Jason	972.66
Chandler, Frank C	1,523.49
Chase, Dean	51.60
Chase, Scott W.	119.97
Churchill, Marriott	623.07
Clark, Paula	761.10
Clark, Paula	7.74
Clark, Paula A.	100.62
Cohen, David & Clairina	1,086.18
Colby, Jerry N.	1,612.50
Collamore, Cary v.	323.79
Collamore, Terry	132.87
Comfort, Kenneth W. II	184.47
Connelly, James	104.49
Connelly, James & Sally	242.40
Cookson, Linwood, Jr.	346.75
Cowan, Merna L.	323.79
Curry, Todd Furbush	144.48
Cyr, Emily Heirs	593.40
Davis, Herbert	178.02
Davis, Joyce	1,782.78
Davis, Joyce	430.86
Davis, Sudie	325.03
Domonski, Darren	1,197.12
Domonski, Darren A.	331 .53
Domonski, Darren A.	1,273.23
Domonski, Joseph	531.48
Donaldson, Stacey & Richard Jr.	105.78
Doucette, Harry Jr. & Diane	206.40
Dunham, MerI Estate	50.31
Duplisea, Allen	730.14
Duplisea, Kenneth	251.55
Duplisea, Kenneth D.	801.09
Duplisea, Leroy & Theodora	246.39
Emery, James & Robin	368.94

Emmert, Michael T.	848.82
Estes, Brannon R.	784.32
Estes, H.W. Estate	776.58
Estes, H.W. Estate	167.70
Estes, H.W. Estate	67.08
Estes, H.W. Estate	25.80
Estes, H.W. Estate	64.50
Evangelista, Chris	148.13
Fiandaca, Frank A. & Lori	1,989.18
Fillingim, Andrea B.	457.95
Fior, Darren	109.65
Flickinger, Timothy	100.62
Flickinger, Timothy J.	407.64
Flood, David & Anita Anders-Flood	731.10
Flood, Martin	153.51
Frost, Robin	1,518.33
Furbush, Marion Estate	167.70
Furbush, Marion Estate	175.44
Furbush, Marion Estate	2,890.89
Gagne, Mary A.	378.23
Gendron, Guy R. & Michele D.	373.62
Giles, Alvin	175.44
Grandmaison, Beverly & Lori	260.58
Griffith, John K.	16.77
Grover, Daniel & Roberta	1,179.06
Guilford, Susanne	256.71
Ham, Phillip A.	586.95
Hamilton, Robert G. & Suzanne N.	802.38
Hamlin, John	1,026.84
Hamlin, John H. & Kenary, Kathleen J.	1,197.12
Hanscom, Andrew K. & Heidi	891.39
Hanscom, Anna	215.43
Harris, Florence & Bruce	157.38
Hart, Douglas J.	135.05
Henderson, Julie	851.40
Higgins, Robert	104.49
Hildebrandt, Daniel	1,711.83
Hill, Allanson	948.15
Hill, Allanson	162.54
Holmbom, Joshua D. & Laurie A.	158.67
Holmbom, Laurie & Joshua	1,292.58
Holt, Joanne	1,068.12
Holt, Joanne	56.76
Hood, Ned & Kathie	61.92
Hood, Ned & Kathie	49.02
Howe, Ann L., Trustee	1,047.48
Howe, Ann L., Trustee	139.32

Howe, David	309.60
Hubbard, Chester W.	92.88
Hubbard, Michele	285.09
Humphery, Reginald & Lousie	452.79
Ireland, David	534.06
Irish, vira L.	238.65
Janvrin, Eugene & Joy	657.90
Johnston, Harvey E.	750.78
Johnston, Robert & Marcia	758.52
Johnston, Robert D. & Harvey D.	352.17
Jones, Charles & Arlene	1,004.91
Kasprzak, Paul G. & Karen M.	672.09
Kelby, James B. II & Angela	905.58
Kelley, Neal & Roxanne	450.21
Kemezys, Kestutis & Harriet	555.99
Kennedy, Joseph A. & Jessica R.	24.51
Kennedy, Larry & Merideth, Life Lease	562.44
Kennedy, Margaret L.	138.03
Kennedy, Mark & Martha	19.35
Kern, Peter P. & Gladys V.	447.63
Killam, Lottie Gail	148.35
Kimball, Larry	406.35
Knight, Charles & Cheryl	67.58
Knight, Deborah L.	1,118.43
Knight, Galen & Terry	472.14
Knowles, Brian P. & Cynthia M.	210.27
Knowles, Ramon & Sharon	456.66
Kreider, Robert J. & Myla J.	1,895.01
Labree, Gary & Nola	147.06
Labree, Robert & Lydia	147.06
Lagross, Jeffrey & Lisa	1,004.91
Lagross, Jeffrey L. & Lisa J.	1,028.13
Lamontagne, David J.	554.70
Landry, Edward III	534.06
Landry, William & Priscilla	740.46
Laramee, Arthur H. & Eloise R.	420.54
Lary, David & Margaret	797.22
Lary, David & Margaret	350.88
Lathrop, Roger & Althea	731.43
Lawler, Charles	126.42
Lawler, Charles	361.20
Lawler, Charles C, Sr.	11.61
Lawler, Charles, Sr.	162.54
Lawler, Lee	379.26
Leavitt, Therolin & Ear I	193.50
Leavitt, Therolin & Earl, Life Estate	407.64
Leblanc, Joseph R.	258.00

Lovely's Investments, Inc.	14,666.01
Lovely's Investments, Inc.	1,082.31
Lovely, Gregory L.	9,413.13
Lovely, Les	51.60
Lovely, Leslie & Jason	274.77
Lovely, Leslie & Scott	87.72
Lovely, Leslie & Scott	126.42
Lovely, Leslie J.	2,376.18
Lovely, Scott & Leslie	86.43
Lovely, Scott C.& Leslie J.	208.98
Ludden, Carrie J.	752.07
Lum, Norman & Donna	401.18
Lum, Norman & Donna	74.82
Lunt, RobertW. & Gloria N.	272.19
MacDonald, Ross Jr. & Marjorie	134.16
MacLaggan, Karen W. Heirs	389.58
Mailman, Mike C.	187.05
Marcia, Judith	504.39
Marshall, Gerald & Barbara	1,188.09
Marshall, Gerald & Barbara	211 .56
Martin Family Farm	430.86
Martin Family Farm	336.69
Martin, Elizabeth	78.69
Martin, Elizabeth M.	1,220.34
Martin, Elizabeth M.	706.92
Martin, Francis	478.59
McCrillis, David & Patricia	260.58
McCrillis, David & Patricia	1,239.69
McDevitt, John	121.26
McDonnell, James L.	92.88
McDougal, Valerie	7.74
McFarland, Frank Jr.	94.17
McGinnis, Corey & Courtney	325.08
Meservey, Jaime L. & Christopher M.	724.98
Micheller, Rudolph	20.64
Micheller, Rudolph	246.39
Micheller, Rudolph, Phyllis, Stephen	38.70
Millett, Sally J.	1,326.12
Miner, Timothy	512.13
Morin, Michael	616.62
Morrill, Amanda F.	570.18
Morrison, Keith D.	235.15
Muszynski, Richard	98.04
Nash, Nelson	761.10
Newport Donuts, LLC	4,028.67
Nickerson, Jeffrey & May	661.77
Nickerson, May & Jeffrey	147.06

Norrie, David	127.71
Oliver, David	109.65
Quellette, Peter J	61.66
Page, Leland & Linda	635.97
Page, Leland Jr & Linda	804.96
Page, Robert & Catherine	303.15
Palmyra Golf Limited Partnership	15,673.50
Palmyra Golf Limited Partnership	54.18
Pearl, Christopher & Kimberly	246.39
Pearl, Herbert H & Joanne R	1,942.74
Pelletier, Jennifer May	259.29
Pennock, Daniel	73.53
Perkins, Dennis & Billie J	937.28
Perkins, Dennis & Billie J	407.55
Pio, Jacqueline	621.78
Pratt, Elisha & Doris	783.03
Prescott, Catherine E	495.36 *
Prosser, Frank & Belinda	174.15
Quimby, Frank	1,271.94
Quimby, Julie	94.17
Quimby, Sanborn L & Sue A	452.74
Rand, Derrick & Sarah	136.74
Randlett, Meredith E	1,506.72
Raven, Burleigh & Sandra	509.55 *
Raye, Rebecca A & Randy L	444.01
Raymond, Elwin L	470.85
Raymond, Kelly Revocable Trust	366.36 *
Raymond, Kelly Revocable Trust	670.80 *
Reed, Scott	414.09
Reheuser, Gregory M & Loujean D	1,458.99
Reheuser, Gregory M & Loujean D	268.32
Reitze, Melissa A	416.67
Reynolds, Robert & Rosemary	107.07
Richard, Noah L & Shawna J	456.66 *
Richards, Coburn E	104.49
Richards, Magaret	241.23
Richards, Margaret M & James Linwood	1,402.23
Richardson, Beverly	157.38
Richardson, Kathy A	24.51
Riggs, Jayson 5	628.23
Rines, Charles R	331.49 *
Rines, Charles R	924.50 *
Rines, Charles R	70.98 *
Rines, Wayne & Patricia	134.16
Robbins, James & Patricia	494.07
Robbins, Pamela	515.09
Roberts, David & Doreen	501.81

Roberts, Doreen J	193.50
Robinson, Desi & Iva	214.14
Robinson, Frank & Paulette	567.60
Robinson, Frank & Paulette	709.50
Rosso, Daniel & Cindi	141.90
Rowe, Ronald & Lorna	975.24
Rowe, Roxanne	367.65
Rowell, Larry	1,559.61
Roy, Normand & Shonna	352.17 *
Russell, Charles	117.39
Ryder, John	546.96
Sayarath, Bouaketh	116.10
Scott, Sindy	296.70
Searight, Irene T	542.80
Shaw, Carmen & Rodney	99.33
Shaw, Carmen J	103.20
Shaw, Charles & Tawni	363.78 *
Shaw, Henry Jr & Joanne	2,382.63
Shaw, Henry Jr & Joanne	132.87
Shaw, Henry Jr & Joanne	393.45
Shaw, Robert & Wealthy	376.68
Shaw, William	206.40
Shaw, William	219.30
Simonds, Christy L	770.79
Small, Allen & Patricia	999.75
Smith, Bradley	138.03
Smith, Douglas	1,904.84
Smith, Douglas & Trisha	14.19
Smith, Douglas J	147.06
Smith, Douglas J	3.87
Smith, Douglas J	3.87
Smith, Douglas J	3.87
Smith, Douglas J	3.87
Smith, Merelyn	274.65
Smith, Trisha	34.83 *
Snowman, Mark & Audrey	456.66
Spencer, Galen Heirs	159.96
Sprague, Daniel	122.55
Sprague, Daniel & Shelia	597.27
Sprague, Forester Jr	407.64
Sprague, Forester Jr & Daniel	194.79
Sprague, Forester, III & Laura	184.47
StAlbans Mobile Home Sales, Inc.	2,120.76
St Michel, James & Stephanie	1,670.55
Stafford, Heidi & Shane	199.95
Stanley, Willis & Linda	339.27
Stickney, Robert A Jr	20.64

Stockbridge, John	646.29
Tarr, Andrew & Hillary	499.23
TeagueVinal	1,113.27
TeagueVinal	219.30
Temple, Maurice	1,386.75 *
Temple, Maurice	100.62 *
Temple, Maurice	454.08 *
Temple, Maurice	887.52 *
Temple, Maurice	189.63 *
Thibodeau, Maurice & Gloria Powell	731.43 *
Toce, John & Gloria	79.49
Tower Ventures, Inc	1,689.70
Turner, Clarence Jr	396.03
Turner, Deborah	178.89 *
Turner, Dorothy & Hrbert	357.33
Walsh, Robert, Philip, Olive	205.11
Watrous, Stephen & Sharon	933.96
Watrous, Stephen & Sharon	379.26
Watson, George & Nancy	1,563.38
Webb, Regina	103.20
Webber, Richard A III & Virginia May	490.20
Webster, Ralph J & Jean W	353.05
Weeks, Daniel & Susan	69.66
Weeks, Daniel & Susan	188.34
Weeks, Daniel & Susan	185.76
Welch, Mark & Leslie	421.83
Whitaker, Jeri-Lynn	641.13
Whitten, Clyde G	726.89
Wiers, Rebecca	102.84
Wiers, Stephen C & Zina M	1,044.90
Wilber, James K & Anna M	407.64
Wilson, James M	310.89
Withee, Annette Mae	714.41
Young, Judith	129.43
Young, Leonard, Jr & Rosemary	713.37

2007 PERSONAL PROPERTY TAXES OUTSTANDING

Bottling Group, LLC	252.89
Cayer, J. A. Richard, Jr	1302.9
Chadbourne, Leonard	116.1
Collins, Anthony & Kathryn	398.61
Culligan Store Solutions, Inc	27.74
Davis, Joyce	12.9
Day, Robert Jr	38.7
Dell Financial Services, LP	26.19

Domonski, Darren A	25.8
Fiandaca's Auto Repair	10.06
Frost, Robin	180.6
Lary, David & Margaret	51.6
Lathrop, Roger, Althea	32.25
Lovley's Car Wash	694.02
Lovleys Dunkin Donuts	152.35
Lovleys Motel	1057.8
Mr. Running Board	4.26
NUCO2	14.96
PCA National LLC #2047	163.57
Pratt, Elisha & Doris	19.35
Pray, Frank Jr & Kathy	96.75
Richards, Margaret M	15.48
Schultz, Warren & Mary	15.87
Sprague, Daniel & Sheila	20.64

REPORT ON 2006 REAL ESTATE TAXES & LIENS

December 31, 2007

Taxes outstanding 01-01-2007	204304.44
Abatements	2703.97
Supplements	1541.47
Less Frolosures	943.61
Collected in 2007	169918.46
Total to collect 12-31-2007	32279.87

REPORT ON 2006 PERSONAL TAXES

Outstanding 01-01-07	3952.14
Collected in 2007	3080.83
Balance to collect 12-31-07	871.31

2006 REAL ESTATE TAXES OUTSTANDING

Adams, Jessica L.	230.06
Applegate, William Jr. & Colleen	98.11
Atwater, Joshua E. & Kristal C.	377.99
Boulier, Clarence	827.04
Braley, Annette S.	391.78
Brown, Glenn C. & Jo-Ann L.	912.52
Buck, Rosemarie & Christopher	711.22
Burrill, Christine	467.19
Campbell, Frederick & Karen	261.77

Chambers, Jason	1079.34
Chase, Dean	81.57
Cohen, David & Clairina	683.76
Collamore, Terry	162.91
Collins, Anthony W. & Kathryn A.	1669.42
Collins, Kathryn & Anthony	412.46
Comfort, Kenneth W. II	223.57
Curry, Todd Furbush	180.83
Cyr, Emily Heirs	634.43
Duplisea, Kenneth	289.75
Duplisea, Kenneth D.	813.25
Flood, Martin	211.83
Furbush, Marion Estate	189.11
Furbush, Marion Estate	208.41
Furbush, Marion Estate	2941.00
Giles, Alvin	196.53
Hill, Allanson	1014.95
Hill, Allanson	184.97
Hood, Ned & Kathie	89.84
Hood, Ned & Kathie	77.43
Ireland, David	584.79
Janvrin, Eugene & Joy	546.27
Landry, Edward III	609.20
Lathrop, Roger & Althea	516.55
Lawler, Charles & Loriann	161.53
Lawler, Charles & Loriann	389.02
Lawler, Lee	255.41
Leblanc, Joseph R.	325.19
MacLaggan, Karen W. Heirs	433.14
Martin Family Farm	470.36
Martin Family Farm	386.26
Martin, Elizabeth	102.25
Martin, Elizabeth M.	760.57
Martin, Francis	693.71
Oliver, David	132.58
Page, Robert & Catherine	26.79
Pelletier, Jennifer May	184.12
Pennock, Daniel	105.01
Pio, jacqueline	674.41
Norrie, David	162.91
Reed, Scott N.	383.09
Reitze, Melissa	452.44
Richardson, Kathy A.	86.67
Rines, Wayne & Patricia	157.40
Robinson, Desi & Iva	107.21
Ryder, John & Melissa	593.07
Scott, Sidney	328.36

Shaw, Carmen & Rodney	302.16
Shaw, Carmen & Rodney	122.93
Shaw, William	247.01
Shaw, William	256.66
Smith, Bradley	161.53
Smith, Douglas & Trisha	38.83
Smith, Douglas J.	156.02
Smith, Douglas J.	29.18
Smith, Douglas J.	29.18
Smith, Douglas J.	29.18
Smith, Douglas J.	29.18
Snowman, Mark & Audrey	488.29
Sprague, Forester Jr.	445.55
St. Michel, James & Stephanie	1823.84
Stafford, Heidi & Shane	235.74
Tarr, Andrew & Hilary	569.22
Watrous, Stephen & Sharon	1035.22
Watrous, Stephen & Sharon	415.21
Wiers, Stephen C. & Zina M.	1137.24

2006 PERSONAL PROPERTY TAXES OUTSTANDING

Collins, Anthony & Kathryn	404.79
Davis, Joyce	1.17
Day, Robert Jr.	39.30
Domonski, Darren	26.20
Frost, Robin	183.40
Lary, David & Margaret	52.40
Lathrop, Roger & Althea	32.75
Pratt, Elisha & Doris	19.65
Sprague, Forester, Jr & Valerie	155.89

REPORT ON 2005 REAL ESTATE TAXES & LIENS

December 31, 2007

Taxes outstanding 01-01-2007	30838.69
Less foreclosures	1197.93
Collected in 2007	20647.26
Total to collect 12-31-2007	8993.50

REPORT ON 2005 PERSONAL TAXES

Outstanding 01-01-2007	924.57
Collected in 2007	161.10
Balance to collect 12-31-2007	763.47

2005 REAL ESTATE TAXES OUTSTANDING

Cyr, Emily Heirs	98.64
Duplisea, Kenneth	277.00
Duplisea Kenneth D	810.71
Hood, Ned & Kathie	128.41
Hood, Ned & Kathie	115.37
Janvrin, Eugene & Joy	577.55
LeBlanc, Joseph R	65.19
Maclaggan, Karen W. Heirs	489.54
Pio, Jacqueline	728.42
Shaw, William	1355.83
Smith, Doug Inc	49.61
Smith, Doug Inc	49.61
Smith, Doug Inc	49.61
Smith, Doug Inc	49.61
Smith, Douglas & Trisha	52.71
Wiers, Stephen C & Zina M	965.79

REPORT ON 2005 PERSONAL PROPERTY TAXES OUTSTANDING

Car Care Plus	58.96
Collins, Anthony & Kathryn	427.97
Day, Robert Jr	41.55
Frost, Robin	193.90
Pratt, Elisha & Doris	20.78
Sprague, Forester, Jr & Valerie	164.82

Treasurer's Investment Statement - 2007

TD Banknorth

Checking

beginning balance	\$ 423,532.11
withdrawals	\$(2,682,795.80)
deposits	\$ 2,414,672.73
interest	\$ 3,001.55
ending balance	<u>\$ 158,410.59</u>

Surplus CD

beginning balance	\$ 207,260.23
transfer from checking	\$ 475,000.00
transfer to checking	\$ (415,000.00)
interest	\$ 16,323.70
ending balance	<u>\$ 283,583.93</u>

Ministerial School

beginning balance	\$ 3,789.58
interest	\$ 201.31
ending balance	<u>\$ 3,990.89</u>

Soldiers Memorial

beginning balance	\$ 950.37
interest	\$ 50.46
ending balance	<u>\$ 1,000.83</u>

Cemetery CD

beginning balance	\$ 43,378.67
Deposit for 06 lot sales	\$ 700.00
interest	\$ 2,285.67
transfer from savings	\$ (1,799.55)
ending balance	<u>\$ 44,564.79</u>

* \$800 to be added to CD from lot sales

Local Road Assistant Account

beginning balance	\$ 27,850.02
credits	\$ 10,578.00
transfer to paving	
account	\$ (27,800.00)
interest	\$ 1,433.63
ending balance	<u>\$ 12,061.65</u>

* \$1,220.67 be added to CD

Recycle CD

beginning balance	\$ 22,274.88
interest	\$ 1,187.74
ending balance	<u>\$ 23,462.62</u>

* \$1,500 be added to CD

TD Banknorth

Bicentennial CD

beginning balance	\$ 16,283.81
transfer to operating	
account	\$ (16,751.97)
interest	\$ 468.16
* ending balance	<u>(0.00)</u>

Assessing CD

beginning balance	\$ 12,098.00
deposit	\$ 4,042.19
interest	\$ 675.19
ending balance	<u>\$ 16,815.38</u>

* \$279.81 to be added to CD

Merrill Merchants Bank

Surplus CD

beginning balance	\$ 39,133.27
interest	\$ 1,825.84
ending balance	<u>\$ 40,959.11</u>

SURPLUS	
cash drawer	\$ 470.00
checking -	
beginning balance	\$ 158,410.59
in transit	\$ 17,712.92
Merrill Merchants	
Surplus CD	\$ 40,959.11
TD Banknorth	
Surplus CD	<u>\$ 283,583.93</u>
TOTAL SURPLUS	\$ 501,136.55
* \$3,800.48 to be taken from surplus for designated funds	

Treasurers Report

2007 Expense/Revenue Report

	Debits	Credits	Balance
Selectmen's Compensation -			
Account #530			
appropriated		8,100.00	
salaries	7,500.00		
fica/medicare	<u>573.76</u>		
<i>Total</i>	<u>8,073.76</u>	<u>8,100.00</u>	26.24
 Insurances - Account #546			
appropriated		30,450.00	
Health Insurance	6,803.28	1,627.35	
Liability	12,044.00		
Workers Comp	6,882.00	2,218.00	
Unemployment	<u>2,556.00</u>		
<i>Total</i>	<u>28,285.28</u>	<u>34,295.35</u>	6,010.07
 Town Charges- Account #500			
appropriated		102,000.00	
Clerk	20,946.11		
AA/Treasurer	25,430.77		
Deputy Clerk	13,979.50		
bonuses	450.00		
Ballot Clerk	1,096.43		
public works salaries	631.13		
cleaning hall	1,200.00		
fica/medicare	4,869.57		
utilities	5,524.41		
heating oil	4,360.00		
street lights/signal/portable building	1,295.99		
furnace/general repair and maintenance	1,294.65		
supplies	3,577.48		
equipment	182.39		
town reports	1,345.50		
ads	517.62		
postage/petty cash	3,064.40		
mileage	1,409.64		
SVCC annual dinner	100.00		
dues/training	763.00		
contract services	8,242.66		
registry	2,400.00		
bond council	1,181.80		
accounts payable	1,895.81		

	Debits	Credits	Balance
copies/fax		873.57	
Lien fees		2,695.39	
Town Hall Rent		<u>770.00</u>	
<i>Total</i>	<u>105,758.86</u>	<u>106,338.96</u>	580.10
Office Equipment - Account# 510			
appropriated		1,500.00	
computer monitor	192.65		
TRIO trucks	500.00		
TRIO RV program	192.00		
computer	565.27		
cable	<u>35.50</u>		
<i>Total</i>	<u>1,485.42</u>	<u>1,500.00</u>	14.58
Holiday Decorations			
purchases	987.97	1,000.00	
accounts payable	<u>7.97</u>		
<i>Total</i>	<u>995.94</u>	<u>1,000.00</u>	4.06
Town Hall Ramp repairs			
appropriated		1,705.00	
contract	540.00		
accounts payable	<u>1,080.00</u>		
<i>Total</i>	<u>1,620.00</u>	<u>1,705.00</u>	85.00
Portable Classroom -Account #599			
appropriated		60,000.00	
general repairs	824.22		
skirting/insulation	213.78		
locksmith	140.00		
mileage	8.00		
ads	74.04		
fica/medicare	4.82		
contract	<u>58,560.00</u>		
<i>Total</i>	<u>59,824.86</u>	<u>60,000.00</u>	175.14
Assessor Compensation - Account #560			
appropriated		15,000.00	
salaries	12,437.01		
mileage	278.80		
training	155.00		
membership fees	6.00		
supplies	5.92		
computer	886.02		
fica/medicare	<u>951.44</u>		
<i>Total</i>	<u>14,720.19</u>	<u>15,000.00</u>	279.81

	Debits	Credits	Balance
Tax Discount			
from surplus		17,000.00	
Discounts	<u>12,053.87</u>		
<i>Total</i>	<u>12,053.87</u>	<u>17,000.00</u>	4,946.13
Gravel Roads			
taken from surplus		226,000.00	
Special Town Meeting - 9/12/07			
transfer from URIP		69,217.33	
cash bond	2,000.00	2,000.00	
Badgerboro Road			
trucking	38,260.00		
gravel	61,253.00		
spreading	39,147.00		
Geotextile	19,950.00		
Ditching	18,000.00		
Other work			
culverts & installation	36,816.33		
gravel	11,724.00		
trucking	66,999.00		
ledge	<u>3,068.00</u>		
<i>Total</i>	<u>297,217.33</u>	<u>297,217.33</u>	0.00
Paving Lang Hill Road Account #556			
borrowed from Bangor Savings Bank		231,000.00	
Pike Engineering	<u>223,619.57</u>		
<i>Total</i>	<u>223,619.57</u>	<u>231,000.00</u>	7,380.43
Public Works			
Summer Roads - Account #503			
appropriated		23,000.00	
salaries	16,692.63		
contacted work (mowing/grading)	2,215.00		
signs	246.82	20.90	
calcium	6,187.50		
rental equipment	540.00		
misc	52.20		
FICA	<u>1,090.63</u>		
<i>Total</i>	<u>27,024.78</u>	<u>23,020.90</u>	-4,003.88
Winter Roads - Account #504			
appropriated		40,000.00	
salaries	20,100.45		
salt/sand	14,151.00		
road signs	891.40		
cutting edges	4,050.00		

	Debits	Credits	Balance
ads	40.88		
accounts payable	155.34		
fica/medicare	<u>1,594.06</u>		
<i>Total</i>	<i>40,983.13</i>	<u>40,000.00</u>	-983.13
Capital Road Improvements - Account #505			
appropriated		40,000.00	
transferred per special town meeting 12/27/07		24,000.00	
salaries	12,583.47		
culverts	14,008.14		
gravel	5,592.00		
ads	105.80		
cold patch	2,523.96		
mulch	1,930.00		
mileage	73.50		
signs	54.75		
fica/medicare	1,023.71		
Freeman Construction - gravel roads	11,500.00		
reimbursement - Pike		269.75	
FEMA		<u>21,072.52</u>	
<i>Total</i>	<i>49,395.33</i>	<i>85,342.27</i>	<i>35,946.94</i>
Town Equipment - Account #581			
appropriated		47,000.00	
salaries	11,758.49		
CMP	1,665.54		
oil/heat	3,689.56		
telephone/cell	794.24		
equipment repairs/maintenance	22,826.93		
general repairs/maintenance	64.50		
supplies	3,226.72		
gas/oil	290.89		
diesel	12,719.41		
drug screen	291.20		
rental equipment	693.53		
mileage	48.40		
new equipment	6,243.61		
safety supplies	5,503.48		
salt/sand shed door	603.80		
fica/medicare	899.54		
cutting edges		1,515.70	
accounts payable	<u>5,313.09</u>		
<i>Total</i>	<i>76,632.93</i>	<i>48,515.70</i>	<i>-28,117.23</i>

	Debits	Credits	Balance
Fire Protection - Account #573			
appropriated		50,000.00	
transferred from excise account			
Special Town Meeting 12/26/07		10,000.00	
dues	105.00		
supplies	1,043.10		
mileage	632.00		
Newport Fire Dept	23,653.93		
Pittsfield Fire Dept	10,000.00		
Hartland	11,390.00		
St. Albans	<u>8,460.00</u>		
<i>Total</i>	<i>55,284.03</i>	<i>60,000.00</i>	<i>4,715.97</i>
Hartland/St. Albans Ambulance			
appropriated	5,000.00	5,000.00	0.00
Solid Waste - Account #509			
appropriated		90,000.00	
salaries	291.25		
tipping fees	52,596.70		
white goods	1,214.46		
curbside/surcharge	32,053.50		
Municipal Review Comm	1,082.71		
Ads	163.52		
Hazardous Waste Collection	622.00		
flea/medicare	30.72		
accounts payable	5,024.50		
PERC credits		<u>17,635.92</u>	
<i>Total</i>	<i>93,079.36</i>	<i>107,635.92</i>	<i>14,556.56</i>
Recycling - Account #508			
appropriated		15,000.00	
salaries	10,147.40		
parts/repairs/inspection	5,036.57		
ads	23.36		
Pittsfield user fee	1,094.00		
diesel	3,869.45		
fica/medicare	773.71		
accounts payable	818.23		
Pittsfield contract		<u>14,400.00</u>	
<i>Total</i>	<i>21,762.72</i>	<i>29,400.00</i>	<i>7,637.28</i>
Legal Expenses - Account #507			
appropriated		7,000.00	
Attorney Fees	1,220.28		
Land Use Fines		<u>1,020.00</u>	
<i>Total</i>	<i>1,220.28</i>	<i>8,020.00</i>	<i>6,799.72</i>

	Debits	Credits	Balance
Cemetery Maintenance -Account #501			
appropriated		10,000.00	
salaries	43.00		
contracted	5,400.00		
memorial markers	167.04		
fence	100.00		
ad	29.20		
fica/medicare	3.29		
transfer from CD		<u>1,799.55</u>	
<i>Total</i>	<u>5,742.53</u>	<u>11,799.55</u>	6,057.02
Cemetery Stone Washing - Account #501A			
appropriated		2,500.00	
supplies	155.68		
salaries	123.25		
lunch for workers	25.72		
deputy			
fica/medicare	<u>9.44</u>		
<i>Total</i>	<u>314.09</u>	<u>2,500.00</u>	2,185.91
General Assistance -Account #502			
appropriated		4,500.00	
oil/propane	2,684.35		
CMP	896.69		
food/supplies	73.47		
supplies	20.00		
rent/lodging	1,317.50		
burials	548.00		
dues	30.00		
accounts payable	903.08		
state reimbursements		<u>2,184.01</u>	
<i>Total</i>	<u>6,473.09</u>	<u>6,684.01</u>	210.92
Maine Municipal Assoc - Account #561			
appropriated		2,020.00	
Dues	2,020.00		0.00
Planning Board & Board of Appeals - Account #421			
appropriated		500.00	
salaries	999.29		
mileage	32.80		
supplies	104.54		
postage	62.36		
ads	52.56		
training	240.00		

	Debits	Credits	Balance
reimbursements	919.52		
fica/medicare	70.71		
voided check		30.00	
permit fees		<u>2,668.20</u>	
Total	<u>2,481.78</u>	<u>3,198.20</u>	716.42
Code Enforcement Officer - Account #571			
appropriated		5,000.00	
Salaries	4,600.00		
postage	39.00		
fica/medicare	<u>351.90</u>		
Total	<u>4,990.90</u>	<u>5,000.00</u>	9.10
Animal Control Officer - Account #587			
appropriated		2,500.00	
balance 2006 carried		2,709.35	
ACO Pay	3,500.06		
postage	250.56		
Pager	117.99		
reminder stickers	70.65		
Boarding	141.00		
vet costs	100.00		
dog license fees	10.00	2,184.00	
fica/medicare	<u>267.71</u>		
Total	<u>4,457.97</u>	<u>7,393.35</u>	2,935.38
Emergency Director/Health Officer			
appropriated/mileage paid	554.40	2,000.00	1,445.60
Recreation - Account #580			
appropriated		3,500.00	
supplies/equipment	708.88		
membership fees	120.00		
baseball mound	972.00		
picnic	154.52		
accounts payable	897.00		
snowmobile registration reimb.		<u>155.57</u>	
Total	<u>2,852.40</u>	<u>3,655.57</u>	803.17
Town Park Maintenance - Account #585			
appropriated		6,000.00	
Contracted Mowing	2,820.00		
bush hog	<u>400.00</u>		
Total	<u>3,220.00</u>	<u>6,000.00</u>	2,780.00

	Debits	Credits	Balance
Bicentennial - Account #568			
appropriated		5,000.00	
carry over		7,196.16	
BBQ for volunteers	764.17		
supplies	56.13		
Bicentennial book printing	6,645.00		
Bicentennial book - compensation	5,473.30		
souvenir purchases	2,355.42		
entertainment	6,040.00		
tents/chairs	2,618.50		
parade expenses	2,461.42		
horse pull prizes	315.75		
pretty baby picture contest	166.53		
public works crew	124.44		
bicentennial cake	120.00		
fireworks	4,000.00		
misc	785.22		
photos	346.77		
electricity for the park	1,855.11		
promotion	520.00		
program - printing	289.61		
horseshoe contest prizes	106.50		
portable toilets	300.00		
rental equipment	150.00		
ads	203.51		
transfer to bicentennial ed	131.34		
accounts payable - 2nd edition			
books	5,311.27		
fica/medicare	11.48		
voided checks		50.00	
souvenir sales		1,317.45	
ads		975.00	
book sales		6,315.00	
misc		34.75	
celebration sales		3,894.10	
craft tent rent		385.00	
donation - Park Boosters		1,392.76	
donation - Dunkin Donuts		181.52	
transfer from cd		<u>16,751.97</u>	
<i>Total</i>	<u>41,151.47</u>	<u>43,493.71</u>	2,342.24
Giving Tree			
carry over		1,750.12	
donation		25.00	
purchases	148.54		
accounts payable	<u>0.97</u>		
<i>Total</i>	<u>149.51</u>	<u>1,775.12</u>	1,625.61

	Debits	Credits	Balance
Donations			
Head Start	500.00	500.00	
Library Services			
St. Martins Church Library	350.00	350.00	
Newport	475.00	475.00	
Hartland	240.00	240.00	
Pittsfield	500.00	700.00	
Pittsfield Library Restoration	2,000.00	2,000.00	
Food Banks/Soup Kitchens			
Tri-Town Food Bank	500.00	500.00	
Palmyra Soup Kitchen	500.00	500.00	
Newport Food Bank	700.00	700.00	
KVCAP	200.00	200.00	
Hospice	300.00	300.00	
Family Violence	300.00	300.00	
Senior Spectrum	1,609.00	1,609.00	
Irving Tannery Community Center	<u>1,000.00</u>	<u>1,000.00</u>	
<i>Total</i>	<i>9,174.00</i>	<i>9,374.00</i>	<i>200.00</i>
Snowmobile Club - Account #423			
IF&W snowmobile reimbursement	466.71		
State Grant	<u>6,076.56</u>	<u>6,543.27</u>	
<i>Total</i>	<i>6,543.27</i>	<i>6,543.27</i>	<i>0.00</i>
Sebasticook Valley Chamber of Commerce			
appropriated	200.00	200.00	0.00
Somerset Economic Development			
appropriated	100.00	100.00	0.00
Kennebec Valley Council of Government - Account #579			
appropriated		2,491.00	
dues	2,491.00		0.00
Contingency Fund			
appropriated (surplus)	0.00	2,000.00	2,000.00
Comprehensive Plan - Account #603			
carry forward		5,400.00	
contract	<u>5,400.00</u>		
<i>Total</i>	<i>5,400.00</i>	<i>5,400.00</i>	<i>0.00</i>
Playground Equipment - Account #585A			
carry forward		440.84	
park lighting	<u>440.84</u>		
<i>Total</i>	<i>440.84</i>	<i>440.84</i>	<i>0.00</i>

	Debits	Credits	Balance
FirstPark - Account #565			
dues		5,473.00	
expenditures	9,981.88		
FirstPark reimbursement		<u>4,509.32</u>	
<i>Total</i>	<u>9,981.88</u>	<u>9,982.32</u>	<i>0.44</i>
MSAD #48 Payment -Account #562	699,214.28	699,214.28	<i>0.00</i>
County Tax -Account #576			
tax	165,448.75	165,448.75	
Vets Monument			
rollover		250.38	
ad	23.36		
stone purchases		<u>140.00</u>	
<i>Total</i>	<u>23.36</u>	<u>390.38</u>	<i>367.02</i>

St. Martin's-Palmyra Library 2008-2009

There is not much new to report of the library. We continue to receive new books and to weed out the duplicates and those in disrepair. There are many good selections to choose from.

We do not have a new church as of this writing as we are awaiting the insurance settlement. Therefore, the housing of the library can remain the same until the time comes to move it to the Town Hall.

Moving the library will entail more than just the physical act of transporting all the books. As it has been served by volunteers, this will remain a significant part of its success. There needs to be considerable discussion on the development of it in new quarters and in particular discovering what interest there is in the community for this project. It seems there needs to be some organizational meetings before all this can come to fruition.

It will more than likely be late summer or early fall before any progress can be made either with the church or Town Hall. In any event, I remain dedicated to helping in anyway that I can to see that the library will be a part of the community.

We all know the price of utilities is really high and to see us through the winter months we are requesting the same support from the town as has been provided in the past which is \$350.00.

Respectfully submitted,
Beverly Breau

2007 Cemetery Committee Report

The Cemetery Committee, comprised of Shelia Sprague and Vondell Dunphy, placed flags and markers in the Town's cemeteries. Again, we had the help of Shelia and Dan Sprague's grandson, Kobe. Joyce Davis also helped.

The Warren Hill Cemetery was the choice of cemeteries to have headstones cleaned. Skowhegan Correctional Facility provided help. As they got a late start this year, all the headstones did not get cleaned. They will finish in 2008. Hopefully, some repair work on the headstones can be accomplished in 2008. If someone is in need of a flag and marker, please contact the Town Office or one of us.

Thank you to Nat and Ann Foss, who had done a lot of work on a list of those buried in our cemeteries. This information has been published in the Palmyra Bi-centennial Book.

Respectfully Submitted,
Vondell Dunphy
Shelia Sprague

PALMYRA SNOWMOBILE CLUB

Financial Statement for 2007

The Palmyra Snowmobile Club maintains over 45 miles of trails. We would like to thank the landowners for letting the club put trails across your land. We ask that all snowmobilers stay on the marked trails.

Balance as of December 31, 2006 \$ 9431.44

Money taken in:

Municipal Grant	\$	6076.56	
Club Grant	\$	2750.00	
Coin Drop	\$	1424.77	
Membership & Insurance	\$	672.00	
Sled registration from Town	\$	466.71	
Ticket Sales	\$	386.00	
Yard Sale	\$	316.20	
50/50	\$	97.00	
Auctions	\$	18.70	
Hat Sale	\$	10.00	
Interest	\$	4.33	
Miscellaneous	\$	1.58	
	\$	<u>1,2223.85</u>	\$21,655.29

Donations

Nokomis Scholarship		300.00	
Pine Tree Camp	\$	2728.33	
Manna Ministries	\$	100.00	
	\$	<u>3128.33</u>	\$18,526.96

Expenses

Repairs and parts	\$	3234.29	
1998 Chevy Blazer	\$	2800.00	
Gasoline	\$	1911.50	
Lumber for bridges	\$	1772.66	
Liability Insurance	\$	776.00	
Pole Pruner	\$	579.34	
MSA FOR MEMBERSHIP & Insurance	\$	420.00	
Paul Gatcomb for grading	\$	288.00	
MSA Directors Meetings	\$	284.00	
Raffle Tickets	\$	231.00	
Bush Hog Rental	\$	200.00	
Miscellaneous	\$	191.10	
Sled Registrations	\$	170.00	
Postage, Copies & Newsletter	\$	152.13	
Bicentennial Float	\$	69.00	
Thank You Ad & Trophy	\$	73.55	
Corporation Fee	\$	35.00	
P.O. Box rent	\$	40.00	
Treasurer's Expenses	\$	34.67	
Chamber of Commerce Dues	\$	30.00	
Bank Safety Deposit Box Rent	\$	<u>24.00</u>	
	\$	13316.24	\$ 5210.72

Balance as of December 31, 2007

Bangor Savings Bank	\$	1587.37	
Merrill Bank	\$	3554.77	
Petty Cash	\$	<u>68.58</u>	
	\$	5210.72	

Respectfully Submitted,
Sally Withee, Treasurer

Road Commissioner Report

Well, another year has come and gone. I am happy to report that we made a lot of progress for the 2007 season. Over 153 culverts were replaced and approximately 12 miles of gravel roads ditched. We also paved 2.3 miles of the Lang Hill Road. We completed the first road in our 5-year Gravel Road Plan. This year we intend to do three more miles. I am looking forward to working with the Road Committee and the Selectmen to decide this year's agenda. I am also looking forward to your support on the Road Articles at the Town meeting.

Respectfully submitted,
Paul Gatcomb

Local Sealer of Weights and Measures - 2007

Starting in January, the test weights and fuel pump test cans were taken to Augusta for the yearly calibrations. In the middle of February, I picked up the equipment and attended a meeting with the State Sealers for updates on new devices. I was sworn in at the town office in May. In the months of June and August 6 Pumps and 33 Scales were tested and found to be in good working order and within the state tolerances, in the town of Palmyra.

Respectfully submitted
Local Sealer, Tim Briggs
Phone 924-7562

Bicentennial Committee

Dear Citizens of Palmyra,

I would like to thank all the committee members and the selectmen for an excellent job. The Bicentennial Celebration was a great success. Also I would like to thank many other people in town who were not on the committee but had a helping hand to make the Bicentennial a very successful event.

We will be selling souvenirs, the second edition of the History of Palmyra and the supplement at the Town Meeting in March.

I encourage you to participate in some of the town events, committees, organizations and especially our town meeting. By contributing time and energy for the good of the town now, you will be ensuring that Palmyra will be a good place to live for generations to come.

Respectfully Submitted,
J. Patrick White
Chair Bicentennial Committee

MAINE SCHOOL ADMINISTRATIVE DISTRICT #48

Dear Citizens:

January 4, 2008

The MSAD #48 Board of Directors, Students, Staff, and Administrators fully appreciate the support of our communities as we continue to educate our students to new and higher levels, and deal with new State and Federal regulations; the greatest of these challenges continues to be consolidation and funding. We continue to strengthen our curriculum and assessment procedures to measure student growth in learning, as well as, continue our commitment to meet our students and our community needs.

The Governor proposed and legislature passed a law requiring the consolidation of Maine's school districts to an estimated 80 units formally to be called Regional School Units (RSU). These units are legislated to serve a minimum of 2,500 students. This consolidation has been met with varying levels of concern and issues across the state. MSAD #48 has been meeting with MSAD #38 to establish a regional unit. The plan submitted in November, 2007 was accepted by the Commissioner with two remaining areas to be completed. The issues to be resolved in the upcoming weeks include the determination of how to deal with the local-only debt on the Hartland Consolidated School and an acceptable list of cost savings. Although, the debt issue has provided some interesting discussion, cost savings without job layoffs (not allowed within the legislature), school closings (also not allowed within the legislature), or other programs reductions are very difficult to find. This reorganization is expected to go to a public vote for acceptance in June of 2008 with operation to begin in July 2009. The Governor curtailed state expenditures in December 2007 by 38 million dollars, with 20 million from education and 18 million from the Department of Health and Human Services. The result of these cuts are yet to be seen, however, we know that the 2008-2009 state funding has been reduced from 55% to 53% to meet state finance issues.

We thank the Communities for their support this year of the much needed building repairs completed throughout the District, which will help to maintain our buildings and reduce the effects caused by delayed maintenance.

The buildings in MSAD #48 are open and used heavily by our citizens to support each of the communities and their needs. We welcome the opportunity this year to work closely with Town Managers and Selectmen to streamline efforts and reduce costs to the citizens of MSAD #48. The Building Committee has continued actively to update our facilities and find cost savings in operations at the same time. Upgraded heating systems and lighting are already returning savings or at minimum leveling the cost increases caused by increased energy costs. The district has applied for state funding for additional major renovation to the heating systems in the Corinna and Hartland Elementary buildings where we have had several steam pipes break due to age, for updated flooring in Newport/Plymouth Elementary School, and for roof repairs and an elevator for Nokomis Regional High.

Staff and administrators are working to strengthen all programs offered by the District and look forward to serving the needs of all citizens in the District. We are presently bringing local access to the Community College Program, both for our

high school students in order to develop a seamless transition to higher learning and to our public, who are unable to travel the distance to the State College and University programs. College level programs are presently available within the District and we are working to expand these opportunities.

The School District population continues to grow this year as we opened our schools in the fall. Programs for four year olds are now available in all of the elementary buildings. Three of the five have received National Certification and we are completing process for the other two. Please contact your school if you have questions about any of the programs. The District continues to improve communications with our citizens producing local school newsletters, monthly meetings with Town Officials, distribution of regular financial reports to the Town offices, by way of Nokomis Warrior broadcasts, and through District Newspapers. We now provide a comprehensive all day kindergarten program.

The MSAD #48 Staff and Board are pleased with the opportunity to serve the Towns of MSAD #48 and look forward to strengthening that relationship.

Sincerely,
William P. Braun
Superintendent of Schools

Irving Tanning Community Center

Citizens of Hartland, Palmyra and St. Albans,

Irving Tanning Community Center is operated through a thirteen member Board of Directors each representing a group with an interest in the facility. Each of the three towns, Maine School Administrative District 48, Prime Tanning Co., Inc. (formerly Irving Tanning Co., Inc) and Kennebec Valley Community Action Program (KVCAP) appoint one member to the Board. Additional representatives are selected to represent local school staff, parents, local businesses, law enforcement, clergy, the Recreation/Activities Committee, and community members. M.S.A.D. 48 provides the operating costs, insurance, maintenance, and cleaning of the Center. Scheduling of events is done through the office at the Hartland Consolidated School.

The Center has a Recreation/Activities Committee which meets on the first and third Thursday of each month. Committee meetings are open to the public. The Recreation/Activities Committee oversees the Youth Sports Programs. In the fall children from Hartland, Palmyra and St. Albans participate in a tri town soccer program. This program involves over 100 children from the three towns. Winter is basketball season. Close to 100 children from all three towns participate in this program too. Due to league rules Baseball/Softball teams have to be by individual towns. The Center is used to play many of the games. The Youth Sports Program involves a lot of volunteers who coach and supervise the students. Games and practices are held at the Irving Tanning Community Center weeknights and Saturdays.

The Recreation/Activities Committee is also responsible for planning and supervising the Daddy-Daughter Dance and the Mother Son Dance. Citizens from all over the area participate in these events.

Other activities at the Center are gymnastics, dance, Alanon, Fabric Art Group, and fencing. In February the Somerset County Family Enrichment Council will be hosting a 6 week "Active Parenting Program" for parents of teenagers. Area groups use the Center for dances, concerts, trainings and meetings.

Irving Tanning Community Center is also available for private events. Birthday parties, bridal and baby showers, anniversary parties, and family functions are some of the events that have taken place at the Center.

If you are interested in using Irving Tanning Community Center please contact the office at the Hartland Consolidated School for a "Building Use Form". This same form can be found on the Irving Tanning Community Center web site at "msad48.org". If you are interested in being part of the Center or if you have any suggestions or ideas for programs to better serve our community please contact the Center at 938-5191. We welcome your support.

Respectfully Submitted by,
Denise Kimball, Secretary
Irving Tanning Community Center



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Dean A. Cray

P. O. Box 3
Palmyra, ME 04965
Residence: (207) 938-2006
Fax: (207) 938-2006

January 2008

Dear Friends and Neighbors:

I would like to take this opportunity to thank you for having the confidence in me to represent you in the Maine State Legislature. It has been a true honor and privilege to serve the people of Palmyra as your Representative for the past year. I will continue to work diligently to make your voices heard.

This past year has engaged the Legislature in budgetary, school consolidation and tax issues, which garnered much of our time. As a member of the Joint Standing Committee on Agriculture, Conservation and Forestry, I am committed to working with fellow Legislators to resolve issues that will put Maine back on a path to prosperity for all of its citizens. Being one of the highest-taxed states in the nation, it is now the time for state government to truly change the way it operates. We must cut state spending and create a more business-friendly climate so that Mainers can work, raise their families and prosper in this great state.

The Second Regular Session began the first week of January. More than 400 bills will be addressed by the Legislature during the next few months, including carryover bills and what are considered emergency pieces of legislation. My colleagues and I will be concentrating on the \$95 million budget shortfall, tax reform, school consolidation problems and jail consolidation to just name a few. I encourage anyone who is interested in these bills or any other piece of legislation to attend public hearings, view legislative bills online at <http://janus.state.me.us/legis/> or contact me for further information.

Again, it is a pleasure to be your voice in Augusta. One of the greatest aspects of my job is the ability to help my constituents. Please feel free to contact me at my home, 938-2006, or at the State House in Augusta, 287-1440. If you prefer writing, my address is PO Box 3, Palmyra, ME, 04965.

Sincerely,

Dean A. Cray
State Representative

District 28 Canaan, Cornville, Hartland, Palmyra and St. Albans

Printed on recycled paper

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE DRIVE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943
www.house.gov/michaud

Congress of the United States
House of Representatives
Washington, DC 20515

March 1, 2008

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRAMIT
SUBCOMMITTEE ON RAILROADS, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON TAX AND FINANCE

Dear Palmyra residents and friends,

I would like to thank the people of Maine's Second Congressional District for the opportunity to serve you in the United States House of Representatives. It is a great honor for me to represent the hard working men and women of Maine in Congress.

We've made progress for Maine people. Working with community groups, town leaders, economic development experts, and many others, I was able to pass my Northern Border Regional Commission bill in the House. This bill would bring much needed federal dollars to the state for economic development purposes. Such an investment would help create jobs, slow outmigration, and strengthen our communities. I will continue to work with members of our Congressional Delegation to ensure that it becomes law.

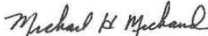
In Maine, many of our friends and neighbors are veterans. As Chairman of the Veterans Affairs Health Subcommittee, I have worked to make health care more accessible, increase the overall spending for the Department of Veteran's Affairs, increase reimbursement for veterans who have to travel great distances and assist veterans suffering from traumatic brain injury. In the coming year, I will continue to work hard for our veterans to make sure that the federal government lives up to the promises made to them.

I remain committed to providing quality constituent services. With long distances to travel, it is sometimes difficult for people to reach one of my regional offices. That is why my staff will continue to hold office hours in various communities throughout the District on a regular basis.

If my office may ever be of assistance, please do not hesitate to contact me at my Waterville office at 207-873-5713 or by emailing me through my web page at www.house.gov/michaud. While on my website, I also encourage you to sign up for occasional e-mail updates on the various issues facing Congress that are important to Mainers.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
23 WARE STREET
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-9697

LEWISTON:
179 LIBERTY STREET, GRACIO FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1038
FAX: (207) 764-1080

WATERVILLE:
16 COMMON STREET
WATERVILLE, ME 04901
PHONE: (207) 873-5713
FAX: (207) 873-5717



ANNUAL REPORT TO THE TOWN OF PALMYRA
A Message from State Senator Doug Smith

Dear Friends and Neighbors:

As we enter the Second Regular Session of the 123rd Legislature, I would like say that it has been an honor to serve as your State Senator. You, and the citizens of Somerset County, have entrusted me with the job of representing you in Augusta, and I take this responsibility very seriously.

The First Regular Session of the 123rd Maine Legislature adjourned Thursday, June 21, 2007, at 10:26 p.m. If you are interested in looking at the bills that were passed, you can go online to <http://www.maine.gov/legis/opla/legdig123rd-1st.htm> and view *The Legislative Digest of Bill Summaries and Enacted Laws*. Here you will find summaries of all new public laws enacted during the First Regular Session of the 123rd Legislature.

The Second Regular Session of the 123rd Maine Legislature convened on Wednesday, January 2, 2008. During this session, only bills approved by the Legislative Council are allowed to be considered by the Legislature. Of the 575 bill requests, 174 Legislators' bills were allowed in as well as another 47 submitted by the Governor's Departments and Agencies. In addition, there are 169 bills carried over from last session that still require legislative action. Although the Second Session is shorter, the Legislature will have considerable work to do before adjournment in mid-April. Some of the issues before the legislature include: whether to increase the time between car inspections to two years; whether to require boat operators to take a boating safety course; clarifying whether the state can tax meals offered at summer camps; whether to ban smoking in cars with children; and examining whether children's toys meet safety requirements.

I am heartened that some recognition is beginning to occur among legislators that Maine's tax burden is too high and is injuring the state's economy. The Legislature will have the opportunity to consider tax relief which must, of course, go hand in hand with spending cuts. At least two bills to correct some of the flaws with the school consolidation law will also be considered. The Governor's latest plan to take over the county jails is likely to be one of the most controversial bills of the session because it amounts to a transfer to the state of property tax revenues now being used to support county jails.

Please do not hesitate to contact me at any time. I would be happy to help in any way that I can. I may be reached by phone at 564-8819 or 287-1505 or by email at dsmith@kynd.net.

Sincerely,

Douglas M. Smith
State Senator
District 27

SUSAN M. COLLINS
MAINE

419 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2622
(202) 224-2923 (FAX)

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS,
Ranking Member
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

United States Senate

WASHINGTON, DC 20510-1904

January 2008

Dear Citizens of Palmyra:

As we mark the beginning of 2008, I welcome this opportunity to share some of the work I've done during the past year representing Maine in the United States Senate.

Maine plays a critical role in our national security through the men and women who serve in our active duty forces and our National Guard and Reserves and through the skilled employees who work at our defense businesses and installations. As a member of the Senate Armed Services Committee, I successfully supported the vital work at Bath Iron Works, Pratt & Whitney, the Portsmouth Naval Shipyard, and the Defense Finance and Accounting Center, as well as at smaller companies like Hodgdon Yachts and Global Research Technologies.

On the Senate Homeland Security Committee, I have worked to better protect our nation against the threat of terrorist attacks and to strengthen the federal partnership with our emergency managers and first responders in responding to natural disasters. The disruption of terrorist plots last year and the improved federal response to natural disasters, such as the Patriots' Day storm here in Maine and the wildfires in California, demonstrate that these efforts are producing real results. Building on our past successful efforts to reform the intelligence community and to increase security at our nation's seaports and chemical facilities, I worked with Senator Joe Lieberman again, to gain approval of a new law further strengthening our homeland security.

With so many pressing needs in this country, we cannot afford to see taxpayers' dollars lost to waste, fraud, and abuse. Working with the Inspectors General, I have written a bipartisan bill to reform wasteful government contracting practices. The Senate approved this bill in November, and I hope it will become law later this year.

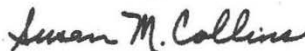
Congress last year passed several bills that I advocated to improve health care, expand aid for education, and protect our environment. These include increased funding for the program to expand access to dental services in rural communities, additional funding for diabetes research, and an extension of a tax deduction for teachers. As a member of the Special Committee on Aging, I worked to create a Task Force on Alzheimer's Disease and introduced a bipartisan bill to block cuts in home health care.

Record-high energy costs are imposing a tremendous burden on our low-income families, truckers, and small businesses. With a bipartisan coalition of Senators, including Olympia Snowe, I fought for increased funding for the Low-Income Home Energy Assistance Program (LIHEAP). We secured a \$400 million increase over last year's level and will continue to press for additional funding. I also have called upon the Department of Energy to stop buying oil for the Strategic Petroleum Reserve until prices moderate. There is no compelling justification for the Department to take oil off the market at a time when prices are sky high and consumers are struggling to heat their homes and fill their gas tanks.

We need to embrace the goal of energy independence to reduce our reliance on imported oil by developing bio fuels, such as cellulosic ethanol, by increasing fuel efficiency standards for vehicles, and by supporting research into better technology. The new energy law takes significant steps in the right direction.

I am grateful for the opportunity to serve the great State of Maine. If ever I may be of assistance to you, please do contact my Augusta office at 622-8414.

Sincerely,



Susan M. Collins

 PRINTED ON RECYCLED PAPER

Town of Palmyra, Maine
REPORT OF FINANCIAL STATEMENTS
(With supplemental material)

Year ended December 31, 2007

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Hollingsworth & Associates, CPA, PA

Douglas R. Hollingsworth, CPA
The Accessible Accountants

270 Hammond Street
Post Office Box 2181
Bangor, ME 04402-2181
(207) 262-2181

Independent Auditor's Report

To the Board of Selectmen
Town of Palmyra, Maine

We have audited the accompanying general-purpose financial statements of the Town of Palmyra, Maine, as of and for the year ended December 31, 2007 as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 7 to the financial statements, the Town has failed to adopt Governmental Accounting Standards Board Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. In our opinion, the accounting principles generally accepted in the United States of America require that the GASB Statement No. 34 be adopted as of the year ended December 31, 2007.

In our opinion, because of the effects of the matter disclosed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with the accounting principles of the United States of America, the financial position of the Town of Palmyra, Maine as of December 31, 2007, or the results of its operations or its cash flows for the year then ended.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Palmyra, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Hollingsworth & Associates, CPA, P.A.

Bangor, Maine
January 23, 2008

Town of Palmyra, Maine
 Combined Balance Sheet - All
 Fund Types and Account Groups

December 31, 2007

	Governmental Fund Types		Fiduciary Fund Type	Total
	General	Capital Projects	Trust Fund	(Memorandum Only)
ASSETS				
Cash	\$ 176,593.51	\$ 12,061.67	\$ -	\$ 188,655.18
Investments	324,543.04	40,278.00	49,556.51	414,377.55
Taxes receivable	213,672.67	-	-	213,672.67
Tax liens receivable	44,418.61	-	-	44,418.61
Tax acquired property	319.57	-	-	319.57
Total assets	<u>\$ 759,547.40</u>	<u>\$ 52,339.67</u>	<u>\$ 49,556.51</u>	<u>\$ 861,443.58</u>
LIABILITIES				
Accounts payable	\$ 21,520.26	\$ -	\$ -	\$ 21,520.26
Other current liabilities	4,472.48	-	-	4,472.48
Prepaid taxes	1,216.63	-	-	1,216.63
Due to other governments	6,979.75	-	-	6,979.75
Deferred property taxes	206,000.00	-	-	206,000.00
Total liabilities	<u>240,189.12</u>	<u>-</u>	<u>-</u>	<u>240,189.12</u>
FUND EQUITY				
Fund balances:				
Reserved for endowments	-	-	49,556.51	49,556.51
Reserved for road projects	-	12,061.67	-	12,061.67
Reserved for recycling	-	23,462.62	-	23,462.62
Reserved for assessors	-	16,815.38	-	16,815.38
Unreserved - designated	7,153.61	-	-	7,153.61
Unreserved - undesignated	512,204.67	-	-	512,204.67
Total fund equity	<u>519,358.28</u>	<u>52,339.67</u>	<u>49,556.51</u>	<u>621,254.46</u>
Total liabilities and fund equity	<u>\$ 759,547.40</u>	<u>\$ 52,339.67</u>	<u>\$ 49,556.51</u>	<u>\$ 861,443.58</u>

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - All Governmental Fund Types
For the Year Ended December 31, 2007

	Governmental Fund Types			Total
	General	Special Revenues	Capital Projects	(Memorandum Only)
REVENUES				
Property taxes	\$ 1,015,027.75	\$ -	\$ -	\$ 1,015,027.75
Excise taxes	261,610.80	-	-	261,610.80
Intergovernmental revenue				
State revenue sharing	119,091.02	-	-	119,091.02
Homestead exemption	44,032.00	-	-	44,032.00
Local road assistance	42,838.00	-	-	42,838.00
Snowmobile	6,543.27	-	-	6,543.27
FEMA grant	21,342.27	-	-	21,342.27
Interest income	21,151.09	-	3,764.74	24,915.83
Interest on taxes	2,624.82	-	-	2,624.82
Insurance refunds	3,845.35	-	-	3,845.35
Cemetery income	800.00	-	-	800.00
Charges for services	7,345.40	-	-	7,345.40
PERC reimbursement	17,635.92	-	-	17,635.92
Bicentennial income	14,104.74	-	-	14,104.74
Recycling fees	14,400.00	-	-	14,400.00
Other revenues	6,800.35	-	14,620.19	21,420.54
Total revenues	1,598,992.78	-	18,384.93	1,617,377.71
EXPENDITURES				
General government	247,654.75	-	-	247,654.75
Protection	89,732.90	-	-	89,732.90
Health and sanitation	114,842.08	-	-	114,842.08
Recreation	54,207.98	-	-	54,207.98
Cemeteries	6,079.98	-	-	6,079.98
Public works	714,873.07	-	-	714,873.07
Education	699,214.28	-	-	699,214.28
County tax	165,448.75	-	-	165,448.75
Welfare	12,936.49	-	-	12,936.49
Unclassified	12,472.88	-	-	12,472.88
Total expenditures	2,097,463.16	-	-	2,097,463.16
Excess of revenues over (under) expenditures	(498,470.38)	-	18,384.93	(480,085.45)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	46,852.68	-	-	46,852.68
Operating transfers (out)	(700.00)	(1.16)	(44,551.97)	(45,253.13)
Proceeds from issuance of debt	231,000.00	-	-	231,000.00
Total other financing sources (uses)	277,152.68	(1.16)	(44,551.97)	232,599.55
Excess of revenues and other sources over (under) expenditures and other uses	(221,317.70)	(1.16)	(26,167.04)	(247,485.90)
FUND BALANCE - BEGINNING OF YEAR	740,675.98	1.16	78,506.71	819,183.85
FUND BALANCE - END OF YEAR	\$ 519,358.28	\$ -	\$ 52,339.67	\$ 571,697.95

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine

**Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget and Actual
General Fund
For the Year Ended December 31, 2007**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 1,022,994.20	\$ 1,015,027.75	\$ (7,966.45)
Excise taxes	34,000.00	261,810.80	227,810.80
Intergovernmental revenues			
State revenue sharing	117,014.00	119,091.02	2,077.02
Homestead exemption	50,444.81	44,032.00	(6,412.81)
Local road assistance	69,217.33	42,636.00	(26,579.33)
General assistance refund	2,184.01	-	(2,184.01)
Snowmobile	6,698.84	6,543.27	(155.57)
FEMA grant	21,072.52	21,342.27	269.75
Interest income	-	21,151.09	21,151.09
Interest on taxes	2,695.39	2,624.82	(70.57)
Insurance refunds	3,845.35	3,845.35	-
Cemetery income	-	800.00	800.00
Charges for services	6,495.77	7,345.40	849.63
PERC reimbursement	17,635.92	17,635.92	-
Bicentennial Income	14,545.58	14,104.74	(440.84)
Recycling fees	14,400.00	14,400.00	-
Other revenue	9,390.67	6,800.35	(2,590.32)
Total revenues	<u>1,392,634.39</u>	<u>1,598,992.78</u>	<u>206,358.39</u>
EXPENDITURES			
General government	263,967.51	247,654.75	16,312.76
Protection	74,684.00	69,732.90	4,951.10
Health and sanitation	137,035.92	114,842.08	22,193.84
Recreation	52,496.39	54,207.98	(1,711.59)
Cemetery	14,439.55	6,079.98	8,359.57
Public works	725,096.20	714,873.07	10,223.13
Education	699,214.00	699,214.28	(0.28)
County tax	165,449.00	165,448.75	0.25
Welfare	14,593.01	12,936.49	1,656.52
Unclassified	12,473.32	12,472.86	0.44
Total expenditures	<u>2,159,448.90</u>	<u>2,097,463.16</u>	<u>61,985.74</u>
Excess of revenues over (under) expenditures	<u>(766,814.51)</u>	<u>(498,470.38)</u>	<u>268,344.13</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	18,551.52	46,852.68	28,301.16
Operating transfers (out)	-	(700.00)	(700.00)
Proceeds from issuance of debt	231,000.00	231,000.00	-
Total other financing sources (uses)	<u>249,551.52</u>	<u>277,152.68</u>	<u>28,301.16</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (517,262.99)</u>	<u>(221,317.70)</u>	<u>\$ 296,645.29</u>
FUND BALANCE - BEGINNING OF YEAR		<u>740,675.98</u>	
FUND BALANCE - END OF YEAR		<u>\$ 519,358.28</u>	

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine
 Statement of Revenues, Expenditures, and Changes in
 Fund Balances - All Trust Funds

For the Year Ended December 31, 2007

	Fiduciary Fund Type
	Trust
REVENUES	
Investment income	\$ 2,537.44
Total operating revenues	2,537.44
OTHER FINANCING SOURCES (USES)	
Operating transfers in	700.00
Operating transfers (out)	(2,299.55)
Total other financing sources (uses)	(1,599.55)
Excess of revenues and other sources over (under) other uses	937.89
FUND EQUITY - BEGINNING OF YEAR	48,618.62
FUND EQUITY - END OF YEAR	\$ 49,556.51

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine
Statement of Cash Flows
For the Year Ended December 31, 2007

	<u>Fiduciary Fund Types</u> <u>Non-Expendable Trust Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Net income (loss)	\$ 937.89
Net cash provided by (used by) operating activities	<u>937.89</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	<u>(937.89)</u>
Total adjustments	<u>(937.89)</u>
Net increase (decrease) in cash and cash equivalents	<u>-</u>
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>-</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**TOWN OF PALMYRA, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Palmyra, Maine operates under a selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town of Palmyra, Maine conform to accounting principles generally accepted in the United States of America as applicable to governmental units, except for the failure to adopt Governmental Accounting Standards Board *Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments."*

The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, except as noted in the Independent Auditor's Report. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 20, 1989, unless those pronouncements conflict with GASB pronouncements, in which case, GASB prevails. The following is a summary of the significant policies.

BASIS OF PRESENTATION

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town and accounts for all revenues and expenditures of the Town not encompassed within other funds.

Special Revenues Fund – The special revenues fund is used to account for the proceeds of specific revenue sources that are legally or contractually restricted to expenditures for specific purposes. This fund includes federal and state grants for specific purposes.

Capital Projects Fund – The capital projects fund is used to account for all resources for the acquisition of capital facilities by the Town.

Fiduciary Fund Types

Trust and Agency Funds – Trust and agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

**TOWN OF PALMYRA, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Account Groups

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types and any agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

PROPERTY TAXES

Property taxes for the current year was committed on September 14, 2007 on the assessed value listed as of April 1, 2007. Payment of taxes was due December 31, 2007, with interest of 8% being charged after that date.

The Town is permitted by the State of Maine to levy taxes up to 105% of its net budgeted appropriations for the period. The amount raised in excess is referred to as overlay, and amounted to \$27,877.06 for the year ended December 31, 2007.

TOWN OF PALMYRA, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES (CONTINUED)

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent.

Property taxes levied during the year are recorded as receivables at the time of commitment. The receivables collected during the year and in the first sixty days following the end of the fiscal year are recorded as revenue. The remaining receivables are recorded as deferred revenue.

COMPENSATED ABSENCES

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore no liability has been recorded in the financial statements.

REPORTING ENTITY

The Town of Palmyra is the basic level of government, which has financial accountability and control over all activities related to the Town. The Town is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14, which are required to be included in the Town's reporting entity.

ENCUMBRANCE ACCOUNTING

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Town.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the fiduciary fund type considers all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

INVESTMENTS

The Town of Palmyra has valued its investments at fair value as of December 31, 2007. The fair value of its investments was based on market prices at the time of valuation. No valuation allowances have been recorded.

RESERVES

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve listed in the balance sheet.

**TOWN OF PALMYRA, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETS AND BUDGETARY ACCOUNTING

A budget is formally adopted for the general fund only, through the passage of a Town warrant, and is prepared on a basis consistent with accounting principles generally accepted in the United States of America.

TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

The total columns presented in the combined financial statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with accounting principles generally accepted in the United States of America.

2. CASH AND INVESTMENTS

DEPOSITS

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned or the Town will not be able to recover collateral securities in the possession of a third party. The Town's deposits are covered up to \$100,000 by Federal Deposit Insurance Corporation (FDIC) insurance per bank. Additional insurance is provided by TD Banknorth, up to a maximum of \$406,000.00.

INVESTMENTS

Statutes authorize the Town to invest in certificates of deposit, repurchase agreements, and other available bank investments. At December 31, 2007 the Town had \$414,377.55 of funds from the general, capital projects, and trust funds invested with TD Banknorth and Merrill Bank. These non-deposit investments are subject to investment risks including the possible loss of principal invested.

TOWN OF PALMYRA, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2007

3. COMPENSATED ABSENCES

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported in a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of the proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. 43 Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. There is no liability as of December 31, 2007.

4. GENERAL FUND DESIGNATED BALANCES

Balances carried forward consist of:

Animal control	\$ 2,935.38
Bicentennial	2,342.24
Giving tree	<u>1,625.61</u>
Total	\$ 6,903.23

5. CAPITAL PROJECTS FUND DESIGNATED BALANCES

Balances carried forward consist of:

Local road assistance	\$ 12,061.67
Recycling	23,462.62
Assessor	<u>16,815.38</u>
Total	\$ 52,339.67

6. RELATED PARTIES

A member of the Town's office staff is the sister of the Town's Treasurer.

7. DEPARTURE FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The Town has chosen not to adopt GASB *Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments."* The decision not to adopt the statement materially affects the financial statements of the Town of Palmyra, Maine.

Town of Palmyra, Maine
Property Valuation, Assessment and
Appropriations - General Fund
December 31, 2007

Assessed valuation		
Real estate	\$	76,450,800.00
Personal property		<u>2,851,080.00</u>
Total assessed valuation		<u>79,301,880.00</u>
Tax commitment		
Total assessment at \$12.90 per thousand		<u>1,022,994.25</u>
Reconciliation of commitment with appropriations		
Current year tax commitment from above		1,022,994.20
Estimated revenues		277,219.41
From fund balance		<u>545,000.00</u>
Appropriations		1,845,213.61
Overlay		<u>(27,877.01)</u>
Total appropriations	\$	<u>1,817,336.60</u>

Town of Palmyra, Maine

Schedule of Taxes Receivable, Tax Liens Receivable and Tax Acquired Property
General Fund

December 31, 2007

Taxes receivable		
2007	\$	<u>213,672.67</u>
Total taxes receivable		213,672.67
Tax liens receivable		
2006		34,493.13
2005		<u>9,925.48</u>
Total tax liens receivable		44,418.61
Tax acquired property		<u>319.57</u>
Total taxes, tax liens and tax acquired property	\$	<u>258,410.85</u>

Town of Palmyra, Maine
 Schedule of Departmental Operations
 For the Year Ended December 31, 2007

Schedule 3

	Balance 1/1/2007	Appropriations	Additional Appropriations	Total Available	Expenditures	Balances	
						Lapsed	Carried
GENERAL GOVERNMENT							
Town charges	\$ -	\$ 102,000.00	\$ 4,338.96	\$ 106,338.96	\$ 105,758.86	\$ 580.10	\$ -
Insurance	-	30,450.00	3,845.35	34,295.35	28,285.28	6,010.07	-
Portable classroom	-	60,000.00	-	60,000.00	59,824.86	175.14	-
Selectman's compensation	-	8,100.00	-	8,100.00	8,073.76	26.24	-
Assessor	-	15,000.00	-	15,000.00	14,720.19	279.81	-
MMA dues	-	2,020.00	-	2,020.00	2,020.00	-	-
Planning Board & Board of Appeals	-	500.00	2,698.20	3,198.20	2,481.78	716.42	-
Libraries	-	3,765.00	-	3,765.00	3,565.00	200.00	-
Town hall upgrades (ramp)	-	1,705.00	-	1,705.00	1,620.00	85.00	-
Attorney fees	-	7,000.00	1,020.00	8,020.00	1,220.28	6,799.72	-
Discounts on taxes	-	17,000.00	-	17,000.00	12,053.87	4,946.13	-
Comprehensive plan	5,400.00	-	-	5,400.00	5,400.00	-	-
Computers	-	1,500.00	-	1,500.00	1,485.42	14.58	-
Contingency	-	2,000.00	-	2,000.00	-	2,000.00	-
Holiday decorations	-	1,000.00	-	1,000.00	995.94	4.06	-
Giving tree	-	-	25.00	1,775.12	149.51	-	1,625.61
Total	7,150.12	252,040.00	11,927.51	271,117.63	247,654.75	21,837.27	1,625.61
PROTECTION							
Code enforcement office	-	5,000.00	-	5,000.00	4,990.90	9.10	-
Fire protection	-	60,000.00	-	60,000.00	55,284.03	4,715.97	-
Ambulance	-	5,000.00	-	5,000.00	5,000.00	-	-
Animal control	2,709.35	2,500.00	2,184.00	7,393.35	4,457.97	-	2,935.38
Total	2,709.35	72,500.00	2,184.00	77,393.35	69,732.90	4,725.07	2,935.38
HEALTH AND SANITATION							
Recycling	-	15,000.00	14,400.00	29,400.00	21,762.72	7,637.28	-
Solid waste	-	90,000.00	17,635.92	107,635.92	93,079.36	14,556.56	-
	-	105,000.00	32,035.92	137,035.92	114,842.08	22,193.84	-
RECREATION							
Recreation	-	3,500.00	155.57	3,655.57	2,852.40	803.17	-
Park maintenance	-	6,000.00	-	6,000.00	3,220.00	2,780.00	-
Snowmobile	-	6,543.27	-	6,543.27	6,543.27	-	-
Playground equipment	440.84	-	-	440.84	440.84	-	-
Palmyra bicentennial celebration	7,196.16	5,000.00	31,297.55	43,493.71	41,151.47	-	2,342.24
Total	7,637.00	21,043.27	31,453.12	60,133.39	54,207.98	3,583.17	2,342.24

Town of Palmyra, Maine
 Schedule of Departmental Operations
 For the Year Ended December 31, 2007

Schedule 3
 Page 2

	Balance 1/1/2007	Appropriations	Additional Appropriations	Total Available	Expenditures	Balances Lapsed	Carried
CEMETERIES							
Cemeteries	-	10,000.00	1,799.55	11,799.55	5,742.53	6,057.02	-
Cemetery improvements	-	2,500.00	-	2,500.00	314.09	2,185.91	-
Veterans monument	250.38	-	140.00	390.38	23.36	-	367.02
Totals	250.38	12,500.00	1,939.55	14,689.93	6,079.98	8,242.93	367.02
PUBLIC WORKS							
Capital improvements	-	64,000.00	21,342.27	85,342.27	49,395.33	35,946.94	-
Summer roads	-	23,000.00	20.90	23,020.90	27,024.78	(4,003.88)	-
Winter roads	-	40,000.00	-	40,000.00	40,983.13	(983.13)	-
Equipment	-	47,000.00	1,515.70	48,515.70	76,632.93	(28,117.23)	-
Gravel roads	-	295,217.33	2,000.00	297,217.33	297,217.33	-	-
Paving	-	-	231,000.00	231,000.00	223,619.57	7,380.43	-
Totals	-	469,217.33	255,878.87	725,096.20	714,873.07	10,223.13	-
EDUCATION							
	-	699,214.00	-	699,214.00	699,214.28	(0.28)	-
COUNTY TAX							
	-	165,449.00	-	165,449.00	165,448.75	0.25	-
WELFARE							
General assistance	-	4,500.00	2,184.01	6,684.01	6,473.09	210.92	-
Head start	-	500.00	-	500.00	500.00	-	-
Donations	-	7,409.00	-	7,409.00	5,963.40	1,445.60	-
Totals	-	12,409.00	2,184.01	14,593.01	12,936.49	1,656.52	-
UNCLASSIFIED							
First park	-	5,473.00	4,509.32	9,982.32	9,981.88	0.44	-
KVCOG	-	2,491.00	-	2,491.00	2,491.00	-	-
Totals	-	7,964.00	4,509.32	12,473.32	12,472.88	0.44	-
TOTAL EXPENDITURES	\$ 17,746.85	\$ 1,817,336.60	\$ 342,112.30	\$ 2,177,195.75	\$ 2,097,463.16	\$ 72,462.34	\$ 7,270.25

~ *Notes* ~

Reminder

ELECTION

MARCH 7, 2008

Noon - 7 PM

AT THE PALMYRA TOWN HALL

TOWN MEETING

MARCH 8, 2008

10:00 AM

AT THE PALMYRA TOWN HALL

*Please Bring This Report
With You To Town Meeting*

TOWN OFFICE HOURS

Monday - Friday 8:00 a.m. - 4:30 p.m.

First Saturday of each month 8:00 a.m. - Noon

Phone - 938-4871

Fax - 938-4404

E-mail: Palmyratown@roadrunner.com

Web site: Palmyra.govoffice.com

*The New England Town Meeting
has been called the
Purest Form of Democracy left in Modern Society.*

Please uphold this Tradition and Participate.