

1946

Annual Report Lewiston Maine for the Year Ending March 31, 1946

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ANNUAL REPORT



Lewiston

MAINE

FOR THE YEAR
ENDING MARCH 31

1946

The

Industrial Heart of Maine

MUNICIPAL ACTIVITIES

PERIOD

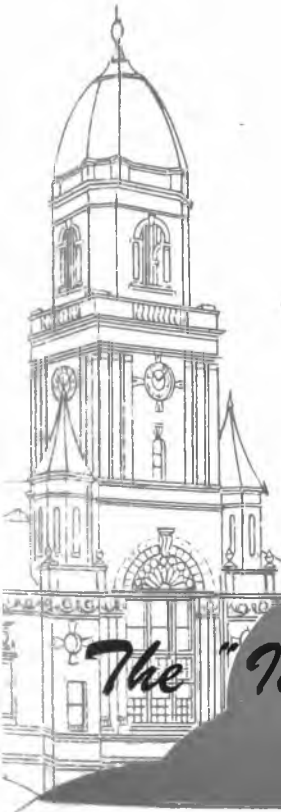
April 1st, 1945 to March 31st, 1946



Lewiston, Maine

1946

Edited by
LUCIEN LEBEL, City Clerk



The "Industrial Heart of Maine"

POPULATION 38,598



Foreword

Rocked by the shocks of war and fearful of the uncertainties of the future, the city faces a time when it is often difficult to chart a normal course.

America has emerged from the recent conflict as the most powerful nation on earth.

It is faced with a leadership of the world that reaches back into every city and hamlet. Unless this leadership is fair and just, if we refuse our duty, we can never again possess that priceless quality, self respect. This is our chance for greatness.



Lewiston at a Glance

GOVERNMENT

Council-Commission form adopted in 1939. Total 1945-46 budget \$1,778,142.29. Bonded indebtedness \$1,033,000. Total assessed valuation \$34,070,090, including \$30,265,270 in real estate and \$3,804,820 in personal estate. Tax rate, 37 mills.

HISTORY

Settled 1770. Plantation name Lewistown. Part set off to form town of Greene June 18, 1788. Lewiston incorporated the 94th town February 18, 1795. Boundary between Lewiston and Lisbon established February 6, 1826. Parts of Greene and Webster annexed April 20, 1852. Set off from Lincoln county to form part of Androscoggin county March 18, 1854. Incorporated as a city March 15, 1861. Adopted charter March 16, 1863. Annexation of Auburn enacted January 25, 1870 but rejected on referendum. Part set off to Webster February 7, 1895 and reannexed to Lewiston March 8, 1895. New charter adopted March 6, 1939. Government took office May 8, 1939.

TOPOGRAPHY

Lewiston, "The Industrial Heart of Maine," lies on the easterly side of the Androscoggin River which has four large power developments within a few miles. Bounds, Greene, Webster, Lisbon, Durham, Auburn. Greatest length 11.6 miles (north to south). Greatest width 5.35 miles (east to west). Area in acres: Land 22,464 (including 448 in bog or swamp), inland water 134, total 22,598. Area in square miles: Land 35 (including 0.7 in bog or swamp), inland water 0.21, total 35.21. Minimum elevation 110 feet, maximum 500 feet. Principal elevations: Thorncrag 500 feet, Hedgehog Hill 480, Robinson Mountain 420, Mount David 400. Pond: No Name Pond, length 1.2 miles. Principal streams: No Name Brook, Salmon Brook, Harts Brook, Stetson Brook.

INDUSTRIES

Lewiston is the trading center of a large area. Within a 50 mile radius live 450,000 people. Important products include textiles of which a large part was manufactured for the armed forces, shoes, leather novelties, belting, dress goods, bricks, sheet metal, lumber, furs, medicines, beverages, bleaching, finishing and dyeing, store fixtures, cigars, brooms, automobile bodies, and many others.

POPULATION

Lewiston's growth has been steady. At the end of the first decade after settlement the population was 948. In 1850 there were, 4,584 inhabitants; 1900, 23,761; 1940, 38,598. It is the second largest city in the State. Twenty nationalities are represented and 80% of the population is native born.

INSTITUTIONS

Lewiston's institutions include the Central Maine General and St. Mary's General Hospitals, both of the highest rating; the Marcotte Home for Aged People, Sarah C. Frye Home for Aged Women, St. Joseph's Orphanage for Girls and the Healy Asylum for Boys. Bates College, within a mile of City Hall, is noted for its beauty. It has played an important part in the war effort through training of Navy V-12 units. Lewiston has one business college, eight parochial schools with an enrollment of 4,500, two high schools, nine elementary schools, and seven kindergartens. Teachers number 129, student enrollment 3,300. Lewiston has fifteen churches, including six Roman Catholic, Episcopal, Methodist Episcopal, United Baptist, Federated Congregational and Universalist, Greek Orthodox, Lutheran, Christian Science, Hebrew, and Seventh Day Advent.

"Industrial Heart of Maine"



Principal Accomplishments

1945-1946 Administration

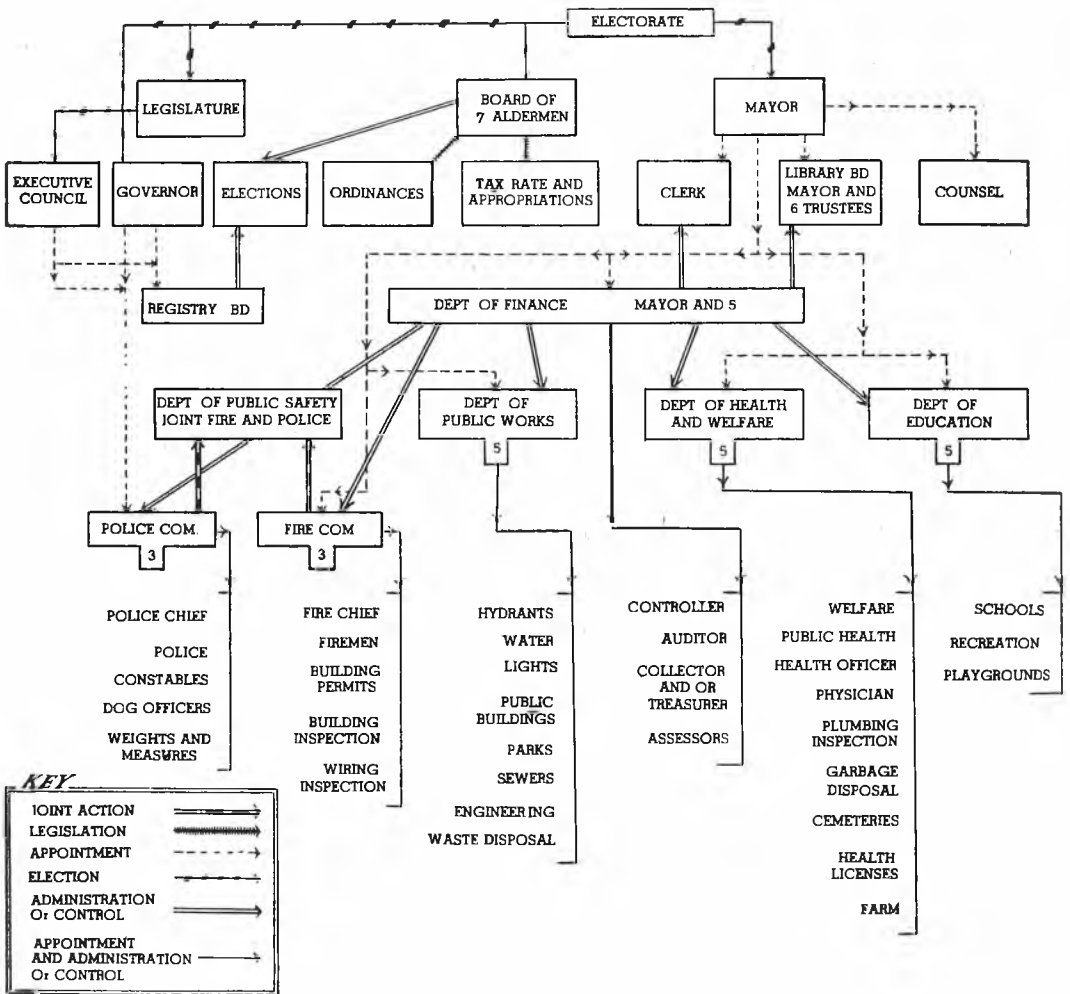
- 1 Pension and retirement plan for city employees adopted.
- 2 Tax rate lowest since charter adopted and again lowest in Maine. Reduced from 38 to 37 mills. Tax collection again near record mark.
- 3 Municipal debt reduced by \$96,000.
- 4 Survey of educational system made and recommendations for consolidated elementary school adopted.
- 5 Referendum vote changes power to appoint police commission from governor to mayor.
- 6 Appointment of service officer to aid returning veterans.
- 7 Fiscal year completed with cash balance of \$87,735.74.
- 8 Cloutier Field and Chapel Street parking lot sold to private interests.
- 9 Adoption of metered mail for all city building offices.
- 10 Adoption of two-platoon system in fire department.
- 11 Purchase of new equipment including junior aerial ladder truck, eductor, bulldozer, power grader, and new accounting machine.
- 12 Federal Credit Union expanded to 170 members.

Elective and Appointive Officials

Mayor Alton A. Lessard	Clerk, Water Division Albert D. Langelier	Chief of Fire Dept. Zephirin F. Drouin
Aldermen a Arthur T. Hopkins b Charles Lamey John W. Spofford Ernest Malenfant Armand J. Sansoucy Robert W. Bonenfant Leo St. Pierre Louis P. Gagne	Engineer c Lionel St. Pierre d Donald W. Collings	Deputy Chief John J. McCarthy
Clerk Lucien Lebel	Supervisor, Pumping Station Gaston G. Tardiff	Clerk Ralph J. Leblanc
Counsel Fernand Despins	Board of Health & Welfare Maurice Cloutier Everard B. Whittier Henri Carbonneau Joseph M. Castonguay Dr. P. R. Chevalier	Building Inspector Alfred Malo
Board of Finance Mayor, ex-officio Harold N. Skelton Ronaldo E. Cailler Rosario G. Dubois Emile J. Genest John A. Finn, Jr.	Director Rosario S. Giguere	Board of Appeals and Examiners, Electrical John T. Gahagan Frederick Leblond Dominique J. Moreau
Controller Albert A. Parent	Health Officer Dr. R. J. Wiseman, Jr.	Electrical Inspector Charles Delisle
Chief Auditor Julian W. Deshaies	Health Inspector Pierre Leveque	Trustees of Public Library Mayor, ex-officio Ralph C. Cutler Dr. George A. Rivard Florence L. Judkins Rosario J. Dionne George O. LaRochelle William S. Provencher J. H. Reny
Treasurer-Collector Adrien O. Anctil	Physician e Dr. R. N. Randall f Dr. Vincent H. Beeaker	Librarian Annie L. Barr
Assessors William H. Rawstron Cyprien A. Levesque Ernest Desjardins	Farm Superintendent Louis Brochu	Board of Registration Aime N. Asselin Fernand Jalbert Cora S. Greenleaf
Board of Education Ralph B. Cummings Dr. E. N. Giguere Odilon J. Goulet Eugene J. Cronin Alcide P. Morin	Board of Public Safety The police and fire com- missions, jointly.	Veterans' Service Officer Maurice E. Lizotte
Superintendent of Schools A. A. Woodworth	Police Commission Frederick A. Hall W. T. Warren N. J. B. Martel	Municipal Court Adrian A. Cote, Judge Harris M. Isaacson, Clerk a Resigned May 1, 1945 b Elected May 1, 1945 c Resigned August 31, 1945 d Appointed Sept. 1, 1945 Resigned Oct. 23, 1945 e Resigned August 27, 1945 f Appointed Sept. 1, 1945 g Appointed May 16, 1945 h Resigned April 16, 1945
Board of Public Works James J. Harkins, Jr. Edmond J. Lambert Romeo A. Forgues Willie J. Lebrun Sarto L. Sasseville	Police Chief Thomas E. Johnson	
Director A. G. Roy	Police Matron Mrs. Irma Michaud	
Chief Clerk George Maher	Sealer of Weights and Measures Carleton Owen	
	Fire Commission Dr. Robert M. Thomas Arthur Jolicoeur Joseph O. Longtin	

Government

Under New Charter



General Government

The division of the city administration known as general government includes the mayor, the Board of Mayor and Aldermen, the city clerk, corporation counsel, Board of Registration. Reports of activities of these follow. The powers of the Board of Mayor and Aldermen are limited though it is the legislative body for the city.

The council passed six ordinances including a non-contributory pension plan for city employes not previously covered; prohibition of erection of gasoline pumps on sidewalks; a new electrical code, a taxi ordinance providing for appointment of a superintendent of public vehicles; and traffic and parking measures.

Among the important votes taken were for sale of the Chapel Street parking lot and the Cloutier Field site, discontinuance of certain parts of Park Street Alley to allow business expansion; appointment of a Planning Board to draft a zoning ordinance; appointment of a service officer to assist veterans; and passage of a resolution placing the referendum question of the ice arena and the boys' club on the municipal election ballot.

At the time of the sale of the local textile mills, the mayor and council worked to assure continued operation of the plants. During the strike in the local factories, the mayor and council offered their services to labor and management to aid in settling grievances.

Mayors Since the City was Chartered

1863-1864	Jacob B. Ham	1898	William H. Newell
1865-1866	William P. Frye	1899	George Pottle
1867	George H. Pillsbury	1900-1901	George W. Furbush
1868-1869	Isaac N. Parker	1902	Daniel J. McGillicuddy
1870	William H. Stevens	1903-1904	William B. Skelton
1871	Alonzo M. Garcelon	1905-1906	William A. Webster
1872	David Cowan	1907-1912	Frank A. Morey
1873	N. W. Farwell	1913	William H. Hines
1874	H. H. Dickey	1914	Robert J. Wiseman
1875-1877	Edmund Russell	1915-1916	Louis J. Brann
1878	Jesse S. Lyford	1917-1920	Charles P. Lemaire
1879-1880	Joseph H. Day	1921	William H. Newell
1881	Mandeville T. Ludden	1922-1924	Louis J. Brann
1882	David Farrar	1925-1929	Robert J. Wiseman
1883	Alonzo M. Garcelon	1930-1931	Harold N. Skelton
1884	Nelson Howard	1932	Henry N. Paradis
1885	Charles Walker	1933-1935	Robert J. Wiseman
1886	David Cowan	1936-1938	Donat J. Levesque
1887	Daniel J. McGillicuddy	1939	Edward J. Beauchamp (To May 8.)
1888-1889	Horace C. Little	1939-1940	Fernand Despins
1890	Daniel J. McGillicuddy	1941-1942	Edmond J. Lambert
1891-1892	William H. Newell	1943-1944	Jean Charles Boucher
1893	Seth Chandler	1945	Alton A. Lessard
1894-1897	Frank L. Noble (John H. Callahan acting.)		
1897	Wilbur H. Judkins		



City Clerk

Employees 3

Expenditures \$12,300.30
Per Capita \$0.32

The office of the city clerk is essentially a service department to the general public and all branches of the city government. More and more it is becoming a general information center through which inquiries are routed to the proper department or answered from city records. This service is increasing not only in number of questions but in variety of subjects.

The clerk is charged with the custody, recording, preservation and filing of all public records, miscellaneous city contracts, agreements and correspondence. Town and city records from the initial volume of 1795 are intact and form an invaluable source of information. Vital statistics complete from 1892 are indexed and available to public inspection, subject to State law provisions.

The city clerk's other functions include superintending all elections, acting as secretary to the Board of Mayor and Aldermen, editing and distributing the annual city report, recording and reporting vital statistic records to the State and towns, issuing all city licenses, also State dog, fishing and hunting licenses, preparation and disposition of papers in all insanity hearings, publication of ordinances and public notices, administering and recording oaths of office, recording chattel mortgages, and all other duties vested by law in the city clerk.

As superintendent of elections, the clerk supervised one municipal election during the year. Voters cast 7,196 ballots. Two referendum questions were included: One to decide whether the police commissioners would be appointed by the governor, as in the past, or by the mayor; the other whether the voters favored city sponsorship of a combined artificial ice arena and boys' club. By vote of 4,911 to 2,071 citizens approved appointment of police commissioners by the mayor, and by 5,777 to 891 city sponsorship of the arena and boys' club.

Summarized briefly activities of the clerk's office were:

Recordings — Board meetings 316, births 1,516, marriages 536, deaths 700, delayed returns of births 68, depositions correcting vital statistic records 94, oaths 139, business contracts 1,331.

Records — Certified copies of vital statistic records 2,186, birth record cards 4,200.

Licenses — Marriages 535, dogs 1,353, burial 718, victualer 213, pawnbroker 8, auctioneer 2, popcorn vendor 2, healing arts and science 2, amusement 14, second hand dealer 45, lodging house 84, taxicab 64, baby home 85, electrician 161, special auction 1.



Corporation Counsel

Employee 1

Expenditures \$2,062.50
Per Capita \$0.05

The corporation counsel prepared several new ordinances and amendments, most important of which were a retirement and disability benefit plan for municipal employes, an ordinance regulating taxicabs, taxicab operators and drivers, and a new electrical code.

The official advised and conferred frequently with the tax collector, assessors, city clerk and other officials, boards and commissions on various city problems. In addition, he was called upon to submit legal opinions on a wide range of subjects and to investigate and consider liability in claims against the city. He also represented the city in all litigation.

Assistance was given the tax collector in preparation of tax liens by search of title records at the county registry of deeds, and he drafted approximately 40 quit claim deeds. The presence of the corporation counsel was requested at numerous board meetings.

Veterans Service Officer

Employee 1

Expenditures \$1,435.37
Per Capita \$0.04

A new service established June 1, 1945 was the Veterans Service office and an ex-serviceman was employed to aid returning veterans and their families.

The office immediately proved popular and recorded the following: 1,714 personal contacts, 175 forms for training, pensions, insurance, disability and civil service filled out. Letters were written to 162 Veterans Administration and service offices, and 205 miscellaneous services such as handling housing problems and the making and signing of affidavits.

Housing for veterans remains one of the more pressing problems and veterans are still seeking information concerning the G.I. Bill of Rights, pension adjustments, National Service Life Insurance, G.I. loans, and hospitalization.

Board of Registration

Employees 3

Expenditures \$5,999.52
Per Capita \$0.16

Improvements which have gone far towards increasing the efficiency of the Board of Registration were completed during the year. The major project was a card system for women voters and it is hoped such a system will soon be installed for men.

The cards, which show the name of every woman who ever registered for voting, are divided into two files, one for those still on the voting lists and the second for those whose names have been removed for various reasons.

The board also sent out notices to all men and women who registered under the Service Emergency Law, inviting those wishing to do so to appear in person for permanent registration. Several hundred returned veterans have responded.

Finance

The finances of the city are administered by the Board of Finance of which the mayor is chairman ex-officio. The board has general supervision over the several departments on disbursement and receipt of funds. All transfers of funds within departments must be approved by the Board of Finance and in turn recommended to the Board of Mayor and Aldermen.

Under direct jurisdiction of the board are four departments: Auditor, treasurer-tax collector, controller and board of assessors. These officials are appointed by the Board of Finance.

Chief Auditor

Employes 3

Expenditures \$9,813.00
Per Capita \$0.25

One of the most modern and efficient municipal accounting systems may be found in the office of the chief auditor. Modern accounting machines and equipment enable this department to produce a great amount of work with a minimum of help and a maximum of efficiency.

In this office are centered control of all receipts and expenditures as well as budgetary and tax accounts. The auditor has charge of installation of all accounting systems and direct control over printing of all financial forms.

The auditor is also responsible for compilation of the annual budget and keeps a continuous audit of all financial records. Daily checks are made of all monies received and disbursed.

Responsibility for preparation of assessment rolls, tax billing, tax deeds and liens records, check disbursements, vouchers payable, accounts receivable and payable ledgers, personnel records, classification of revenues and expenditures, general and special ledgers and all financial statistics is centered here.

A modern payroll system employing accounting machines takes care of the 500 city employes with the many payroll deductions such as savings bonds, Blue Cross, income tax, retirements and dues.

A complete financial report of the city's activities for the past fiscal year will be found elsewhere in this publication.



Employees 2

Controller

Expenditures \$7,264.24

Per Capita \$0.19

The office of the city controller handled purchases during the 1945-46 fiscal year amounting to \$211,811.95 of which \$32,000 were chargeable against a special bond issue fund and \$179,811.95 against the operating budget.

Few realize the number and wide variety of items necessary to efficient operation of a city the size of Lewiston. Procurement of these items is handled through the controller who is purchasing agent. All purchase requests are approved prior to purchase and afterward become part of a public record which, in turn, is certified by public accountants. A minute check is made of each request for possible duplication, and against stock on hand in other departments. Definite methods of procedure have been developed which have proved of benefit to both the city and the dealers.

Requisitions numbered 5,907 of which 55 were voided and 5,852 purchase orders issued. Bids were procured on all major requirements and approximately 44 bids were called.

Major items purchased on bids: 1,600 tons of bituminous coal, 133,000 gallons of asphalt oils and binders, 103,425 gallons of gasoline, 80 tons of rocksalt, 2,897 street light lamps, 982 gallons of motor oil, 1,517 bags of cement, 14,640 pounds of potatoes and 15,728 loaves of bread.

Treasurer-Collector

Employees 5

Expenditures \$11,763.58

Per Capita \$0.30

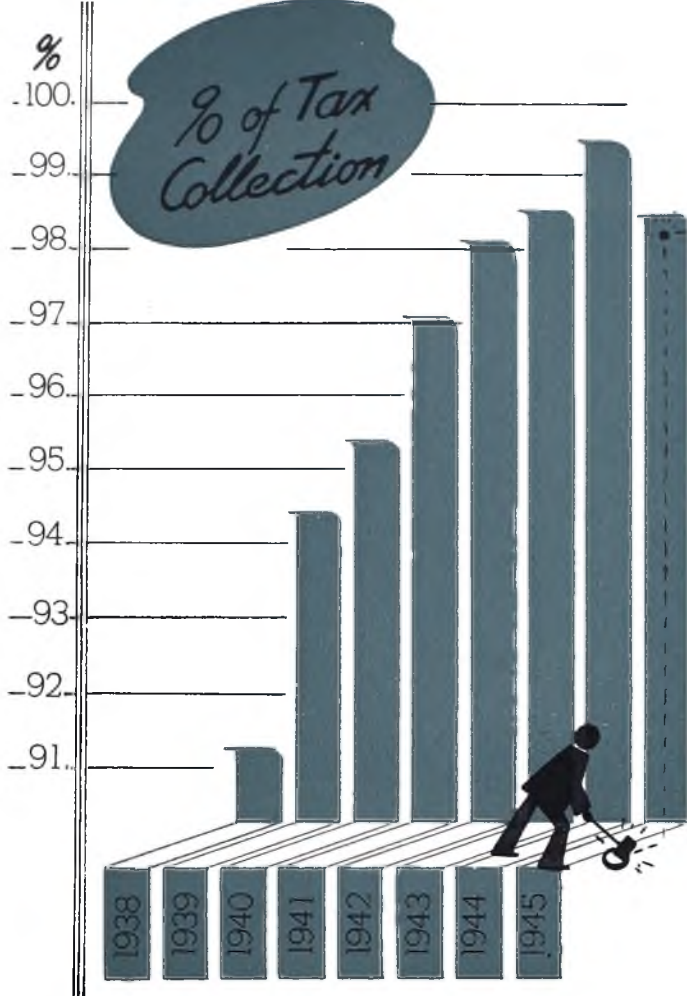
With one large account outstanding, tax collection reached 98.3% or \$1,265,412.16. The one outstanding tax is scheduled for a court ruling on valuation of mill property. Last year a record collection of 99.22% was accomplished.

The tax commitment was \$1,287,154.67 and abatements totaled \$1,177.14, leaving an uncollected balance of \$20,656.37. By vote of the Board of Mayor and Aldermen, suit will be brought to recover \$10,619.

An extensive drive was undertaken during the year to enforce poll tax collection. In some cases it was necessary to resort to warrants and jail threats. Settlements were obtained in most cases and indications are delinquencies in future years will be fewer.

A new outside collector was named to fill a vacancy caused by death.

As in previous years, the office of the tax collector cooperated with the city clerk in distribution of copies of the city report to taxpayers.



Assessors

Employees 5

Expenditures \$13,472.40
Per Capita \$0.35

An increased valuation amounting to \$316,188 was found by the Board of Assessors, in the main on personal property. This brought the total valuation for tax purposes to \$34,070,090. A year ago this figure was \$33,753,902.

While real estate values decreased \$27,587, personal property valuation was increased \$343,775.

The increased valuation made possible a reduction in the tax rate, first under the new charter, from 38 to 37 mills. For the second consecutive year an increase in polls was noted, from 8,682 to 8,839. Realty transfers numbered 1,005 compared to 730 the previous year.

Valuations and tax rates for annual periods ending March 31:

YEAR	REAL ESTATE	PERSONAL	TOTAL	TAX RATE
1941	\$27,837,375	\$4,500,275	\$32,337,659	38
1942	29,997,871	3,473,225	33,471,096	38
1943	30,247,087	3,313,200	33,560,287	38
1944	30,292,857	3,461,045	33,753,902	38
1945	30,265,270	3,804,820	34,070,090	37

Public Safety

The division of public safety is composed of the police and fire departments, and included with these are the sealer of weights and measures who works with the police department; and the municipal court. Commissioners of the fire and police departments meet jointly as the Board of Public Safety and this board is charged with responsibility for all measures for the safety of citizens.

Also under the general heading are listed the building and electrical inspectors, responsible to the Fire Commission, and the Board of Electrical Examiners set up under the new electrical ordinance.

By a referendum vote, appointment of members of the Police Commission will be made in the future by the mayor instead of the governor. The Police Commission has full power under the city charter to organize and establish a police force, while the Fire Commission has full charge of all functions pertaining to the fire department.

Police Department

Employes 51

Expenditures \$130,640.12

Per Capita \$3.38

The police department was strengthened by return of several officers from military service. In view of the great increase in traffic anticipated, the fourth annual training school session was devoted entirely to traffic problems.

In an effort to assist school children of the city, a plan providing that police officers conduct a program of safety education in the schools was approved by the school authorities and is to be instituted at the start of the Fall term. In addition, training of schoolboy patrols will be undertaken.

The department is recommending adoption of a modernized traffic code. A new feature was the institution of a detective squad.

From the viewpoint of offenses cleared as compared to offenses reported or known to the police within the major classifications, the department enjoyed the most successful record in its history. The high percentage, 50.45%, of such crimes cleared, surpasses any previous figure.

A comparison of known (K) offenses and the number of such offenses cleared (C) is contained in the following schedule:

	1943		1944		1945	
	K	C	K	C	K	C
CRIMINAL HOMICIDE						
Murder and non-negligent manslaughter	0	0	0	0	2	2
Manslaughter by negligence	0	0	0	0	0	0
RAPE	1	1	3	3	1	1
ROBBERY	3	2	2	2	0	0
AGGRAVATED ASSAULT	1	1	1	1	1	1
BURGLARY	61	27	78	31	65	42
LARCENY						
Value \$50 and over	19	10	25	9	30	14
Under \$50	200	77	215	73	230	90
AUTO THEFT	37	14	23	7	29	17
TOTALS	322	132	347	126	331	167
Percentage cleared by arrest	40.99%		36.29%		50.45%	

Sealer of Weights and Measures

Employe 1

Expenditures \$1,746.77
Per Capita \$0.04

While the city official ordered 24 scales repaired, only one was condemned for public use, along with one oil measure. The sealer tested 368 scales and 150 oil and gasoline pumps. In addition seven wood trucks were scaled for measure.

Devices sealed or ordered repaired: Heavy wagon scales 13, platform scales 93 and 10, counter scales 83 and 3, beam scales 16, spring scales 31 and 2 with one condemned, computing scales 124 and 9, personal scales 8 and 3, oil pumps 70 and 18, gasoline pumps 80 and 3, oil cans 3 with one condemned.

Municipal Court

Employes 3

Expenditures \$6,781.05
Per Capita \$0.18

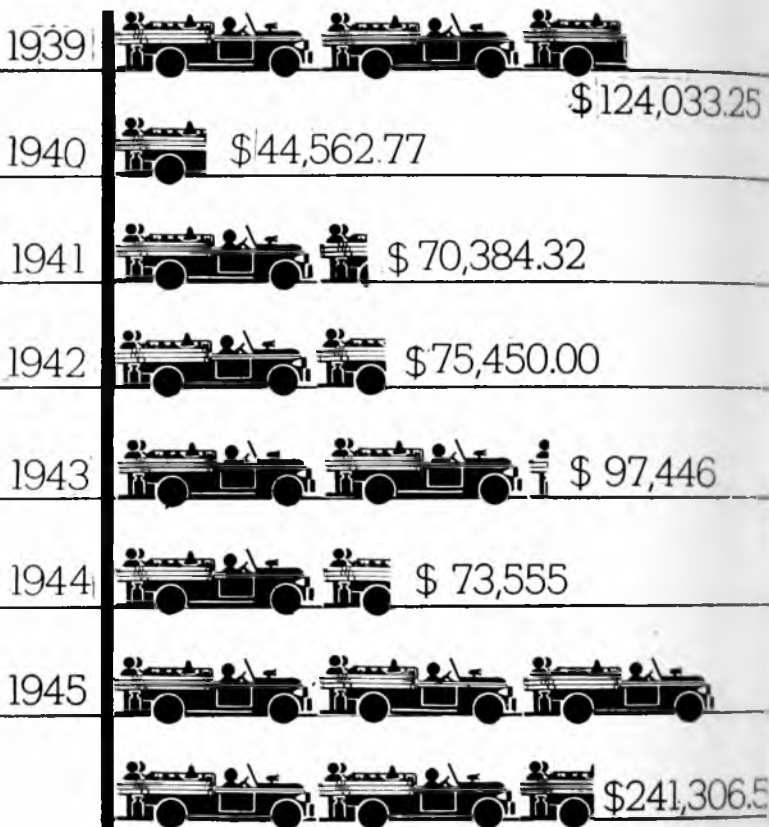
The Lewiston Municipal court handled 1,207 arraignments for misdemeanors or felonies, 200 juvenile cases in which 45 warrants were issued, and 115 civil cases in which jurisdiction is limited to \$300. In addition, 78 traffic violations were handled by the court clerk.

Moneys collected by the Court, probation officer and sheriff as a result of cases originating here amounted to \$7,713.38. Broken down the figure shows \$5,199.38 by the Court, \$1,589.88 by the probation officer, and \$924.02 by the sheriff.

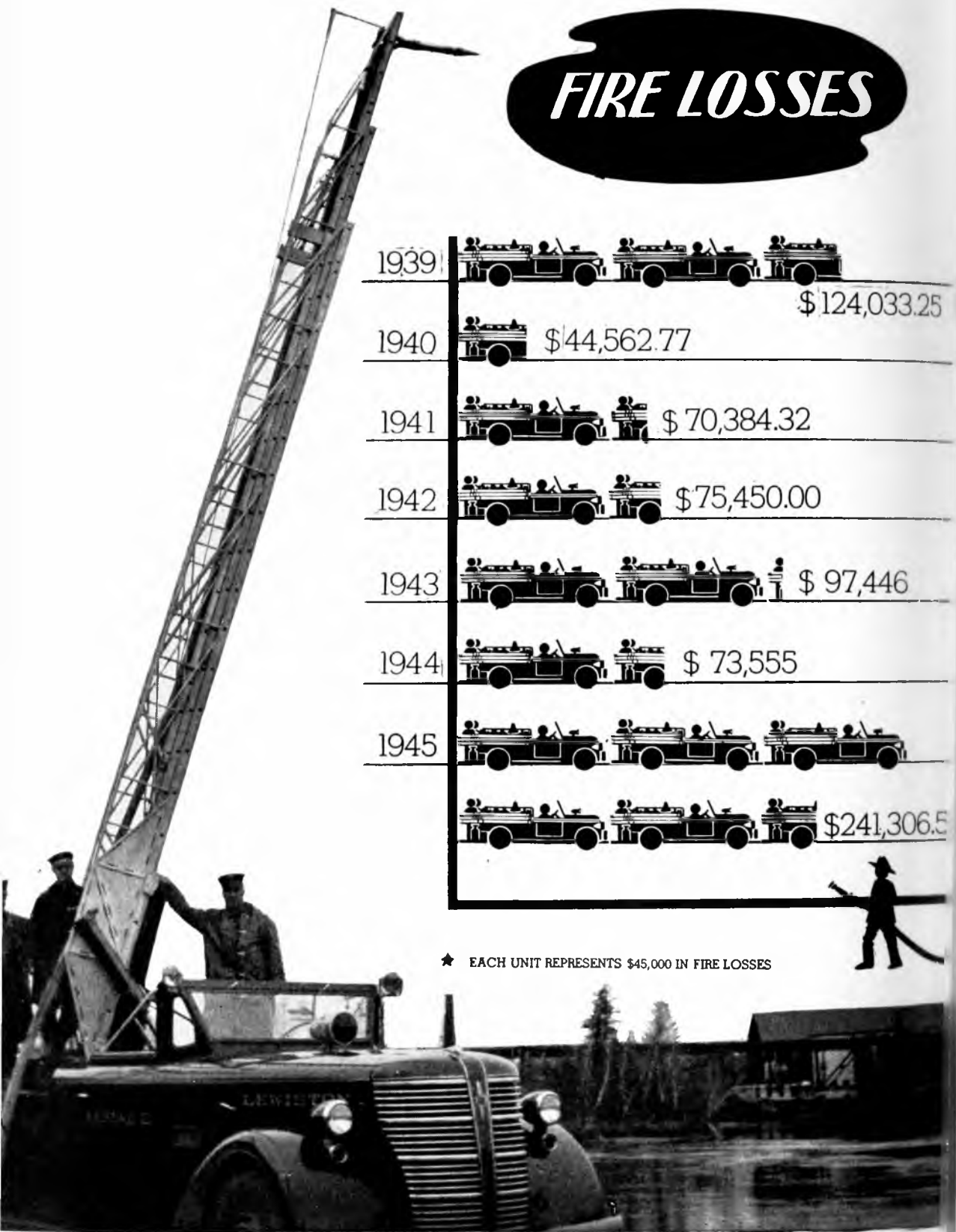
Of the greatly increased number of juvenile cases, many were disposed of without formal complaints, precluding a court record which might prove a handicap in later life.

Probation was granted in 265 cases: 206 males, 27 females, and 32 juveniles.

FIRE LOSSES



★ EACH UNIT REPRESENTS \$45,000 IN FIRE LOSSES



Fire Department

Employees 55

Expenditures \$136,429.89
Per Capita \$3.53

A large increase in fire losses was recorded by the fire department. The total of \$241,306.54, highest for the past seven years, increased the per capita loss to \$6.267, based on a 38,500 population.

Three persons lost their lives due to fire. The previous year, five met death through fire, breaking a record of a decade without a fatality.

A total of 774 alarms was recorded, with 243 false or unnecessary, or other than fire calls. In 527 instances, the blaze was confined to the building of origin and in only four cases extended to adjoining buildings. Firemen confined 462 fires to the floor of origin.

Value of buildings and contents involved in fires was \$1,666,311.15, the total insured loss \$181,790.77.

In addition to its fire fighting, the department carried on a rigid program of inspection. A total of 146 fire escapes and exits received attention and four new fire escapes were ordered built. Thirty-eight hazardous conditions were ordered cleared, 47 dirty chimneys ordered cleaned, 100 baby and convalescent homes inspected.

An ordinance on storage of fuel oil was again proposed as a safety measure.

Seven calls were received for life saving apparatus and four persons were revived. A combination resuscitator, inhalator and aspirator was put in service. A new aerial ladder truck and life saving net were received.

One pumper was wrecked while responding to a fire and two men hospitalized as a result of the accident. A 1,250 gallon triple combination pumper has been recommended as a replacement.

The two-platoon system was adopted Dec. 26, 1945 with marked success and better satisfaction among the men.



At left, new aerial ladder. Above, drill with life net, and first aid drill with inhalator.



Construction and Inspection

Employees 6

Expenditures \$718.57

Per Capita \$0.03

Permits to the number of 317 for construction totaling \$863,433.89 were issued by the building inspector. Among the permits were several for large projects. The \$863,433.89 total represents a considerable increase over the past three war years, and is about four times greater than a year ago.

In addition to new construction, repairs and alterations, 29 permits were for electrical signs, 46 for roofing, 20 for demolishing buildings, 10 for moving buildings, 15 for installation of gasoline pumps, 15 for underground gasoline tanks, one billboard, one for installing a smoke stack and one for repairing a smoke stack. Twenty permits for construction amounted to \$10,000 or more each.

Electrical inspections increased in comparison to a year ago. Wiring permits issued totaled 728 and 950 inspections were made.

A new electrical code was prepared and on March 23, 1946 became law, resulting in naming a new Board of Electrical Examiners consisting of the members of the former Board of Appeals and Examiners of Masters and Journeymen Electricians. The new code includes licensing of all repairmen.

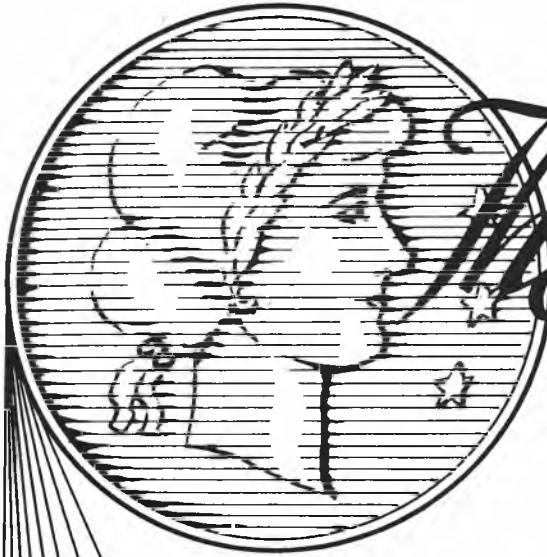
The board issued 36 master electricians' licenses and 136 journeymen's. Thirty-six applicants took examinations at 12 sessions, and six failed to pass. The board issued 52 more licenses than a year ago.

BOARD OF REGISTRATION OF VOTERS

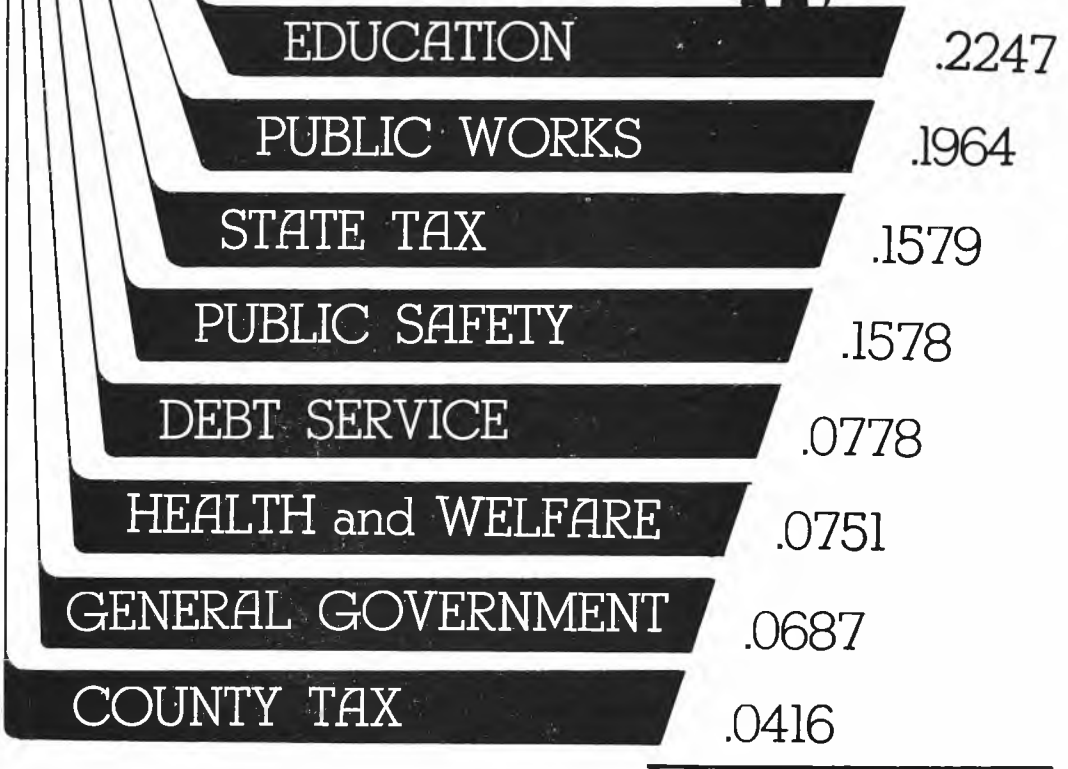
June 12, 1946

Ward	Republicans		Democrats		Unenrolled		Total		Grand Total
	Men	Women	Men	Women	Men	Women	Men	Women	
1	381	389	486	383	304	308	1171	1080	2251
2	387	412	614	540	329	403	1330	1355	2685
3	171	99	726	559	381	374	1278	1032	2310
4	269	256	566	635	237	333	1072	1224	2296
5	174	132	810	781	357	451	1341	1364	2705
6	136	45	1086	853	437	457	1659	1355	3014
7P-1	83	158	518	424	222	283	823	865	1688
7P-2	81	72	419	328	170	78	670	478	1148
Totals	1682	1563	5225	4503	2437	2687	9344	8753	18097
			Total Republicans:		3245				
			Total Democrats:		9728				
			Total Unenrolled:		5124				

18097



TAX DOLLAR



TOTAL \$ 1.00

Education

Control and management of all schools, their repair and maintenance while in use for school purposes, is vested in the Board of Education. Also centered here is control of the Memorial Armory, used in part for school purposes; the Park Street building where the vocational machine shop course is taught; and recreation, which includes the Summer playground program and care and custody of athletic fields.

Education Department

Employees 155

Expenditures \$370,272.41
Per Capita \$9.60

Public schools enrolled 3,532 pupils, 1,087 of whom were in the four year course of the high school. The staff includes 80 elementary classroom teachers and 46 in the high school. Eleven persons have administrative duties and in addition the department has ten part-time employes and 13 full-time in custodial positions.

A modern and highly rated high school building houses the nearly 1,100 students of the secondary level, while a down-town building serves for vocational education in machine shop techniques. Elementary school children are distributed among nine buildings, situated to serve the needs on a neighborhood basis. The last few years have witnessed a program of consolidation which has eliminated all but one rural or suburban school which involved a high per pupil cost of instruction and offered education and physical facilities below the reasonable standards of modern education.

A building program, recommended after a special survey, has been started. This would eliminate the oldest buildings, provide a modern plant, and complete elimination of suburban schools. A land site has been selected and architects are making preliminary plans.

Other recommendations of the survey, such as personnel, extension courses for teachers, modernization of curriculum, and a guidance program were accepted and are becoming part of the education offerings.

Standard tests are frequently administered to gauge progress as measured against national norms, but with a more justifiable purpose of measuring a child's progress against his own potentialities. Aptitude tests are offered children in transition between the elementary and secondary systems so that counsel and advice can be given and wise placement made, providing added assurance of success on the high school level.

Outside the school-age level, night school privileges are offered to those unable to take advantage of educational opportunities in their youth. High school classes for veterans are being conducted to enable completion of interrupted high school education and to prepare for college work.

It is reasonable that education carries the highest budget of any city department. A greater number of employes is necessary for this work.

Recreation

The recreational program is under supervision of the Board of Education. Lewiston has two athletic parks, two regular playgrounds and a variable number of school playgrounds according to needs.

Personnel of the recreational program is recruited almost entirely from those making a career in youth work — teachers and social work students. As far as possible the system of employing the same personnel from year to year has been carried out, giving children the benefit of experienced supervisors.

The program includes all types of out of door activities, while for the younger children there are games, sandbox activities, swings, teeters, merry-go-rounds. The program is varied according to age groups. One outstanding feature is the program of picnics at a nearby lake. Adequate protection is provided in the swimming and water front program and first aid, supervised play, and transportation supervision are all parts of the program.

The return of peacetime conditions is expected to bring a renewal of use of the swimming and wading pools and events of interest to the children participating in the program.



Many forms of recreation and entertainment are available

Public Library

Employes 5

Expenditures \$13,641.82
Per Capita \$0.35

Demands on the public library for distribution of books decreased somewhat during the war years, but demands upon the staff for services and answers to reference questions multiplied. Circulation of art books and those of literary interest was somewhat displaced by books on technical subjects and useful arts.

Circulation totaled 70,956, an increase of 105 over last year. It included 12,839 children's books and 9,613 in the French language.

The library has 61,139 volumes. During the year 1,823 books were accessioned, of which 1,390 were purchased from the city appropriation, 56 from the State stipend, 22 from the Kate Jackson Anthony fund, and 335 were gifts. Eight opera scores were added, making a collection of 56 in the library.

The year saw 1,378 new registrations and 372 renewals. The circulation monthly average was 5,913, daily average 237; juvenile circulation 12,839, per cent juvenile 18, books in French language 9,613, largest daily issue 468 on Feb. 23, and smallest 125 on Nov. 30.

Circulation classified: General works and periodicals 263, philosophy 248, religion 239, sociology (including education) 820, language 72, science 372, useful arts 751, fine arts 786, literature 1,506, history and travel 2,816, biography 2,256, fiction 38,586, French fiction 8,696, French non-fiction 706, juvenile fiction 10,375, juvenile non-fiction 2,253, juvenile French 211, total 70,956.

In addition to the regular staff of five, three girls from Lewiston high school served as part-time assistants.





TAXES

1945 TAX RATE IN MAINE CITIES

EASTPORT	83.00
CALAIS	70.00
PRESQUE ISLE	63.00
BELFAST	61.00
ELLSWORTH	58.00
OLD TOWN	58.00
AUBURN	57.50
SACO	56.00
PORTLAND	50.40
AVERAGE TAX RATE IN MAINE	
SOUTH PORTLAND	50.40
ROCKLAND	49.00
HALLOWELL	48.00
BATH	48.00
BREWER	47.40
BANGOR	47.20
AUGUSTA	47.00
GARDINER	47.00
WATERVILLE	45.00
BIDDEFORD	40.00
WESTBROOK	39.00
LEWISTON	37.00

LOWEST TAX RATE IN MAINE



Public Works Department

Employees 120 Expend. \$335,482
Per Capita \$8.69

The Department of Public Works is charged with responsibility for construction, maintenance, and repairs of streets, bridges, sidewalks and sewers; lighting of streets, public buildings and places; water supply; control and maintenance of public parks and lands, and repairs of all public buildings except those occupied by the school department and fire department during their actual period of occupancy; and disposal of ashes and rubbish.

Some relief from war time restrictions on material and equipment was noted during the year and the department undertook work which had to be postponed during war years. Restrictions continued on some types of equipment and fixtures, especially in the street light division.

Services of three engineers were used, with the department completing the year with a part time engineer. Plans for a new public works building were completed but, as the Cloutier Field site was sold, these were not utilized.

At left, new machinery for the Public Works Department.

The department undertook considerable highway work including rebuilding of Crowley Road under the State third class road fund at a total cost of \$5,535.03. The department used 13,263 gallons of tar and 689 cubic yards of screened gravel for highway surface repairs and 8,943 gallons of penetration asphalt in patching and rebuilding macadam streets, and 65,770 gallons of tar and 37,831 gallons of asphalt on surface treatment of streets.

The tree planting and spraying program was continued.

For the first time in several years all catch basins were cleaned by use of a new auto-eductor. In addition, the department carried on sweeping and cleaning of streets and ditches; also did considerable work for other city departments.

The year saw adoption of a new type of catch basin constructed of reinforced concrete. Ten new basins were constructed and 35 repaired.

Snow removal cost \$42,066.02, a drop from a year ago of more than \$7,500. The program was not carried out as efficiently as usual as much equipment had become worn and it was impossible to obtain immediate delivery of repair parts.

An increase in the amount of waste collection was noted and it was found necessary to use the new bulldozer at least once a week to clean the dump. Two Gar Wood load packers for waste removal were put into operation. It was believed they would do the work of three open-type trucks, but it was found necessary to add a third truck.

Permanent walks and cinder walks were constructed including 1,156 square yards of concrete and 910 of asphalt, and 1,072 square yards of old walks were recoated.

Eight sewer extensions were constructed; 20 manholes constructed and nine repaired. Several bad breaks in the city's sewer system were experienced.

Major repairs were made on three bridges and minor repairs on several others. The State constructed a concrete and steel deck on the North bridge and granite paving blocks removed were donated to the city.

The pumping station of the water division pumped 2,013,949,500 gallons, a daily average of 5,517,600. To this were added 12,976 pounds of chlorine gas, an average of 6.44 pounds per million gallons of water.

The city's hydro-electric plant generated 3,071,700 kilowatt hours of which 727,700 was delivered to the Central Maine Power Co. It was necessary to purchase 708,400 kilowatt hours from the power company and 560,444 kilowatt hours were supplied to public buildings.

New equipment received included a Diesel powered motor grader, variable weight sidewalk roller and trailer, track-type sidewalk tractor and plow, eductor for catch basin cleaning, track-type tractor and bulldozer, wheel-type sidewalk tractor and plow, tree spraying machine, and an office intercommunicating system.

Health and Welfare

This department of city government, broken down into two divisions, under individual directors, cares for the public health and welfare of the city. The two divisions are closely related and many of their functions are interlocking. The accounts are broken down into numerous subdivisions, making it nearly impossible to report activities of either division separately.

Health Division

Employees 24

Expenditures \$128,446.59
Per Capita \$3.33

Infant mortality and the general death rate dropped to record low figures. The former at 47 per 1,000 live births is the lowest ever reported in Lewiston, though it includes seven deaths by suffocation in a baby home fire. The general death rate of 9.8 per 1,000 population is the lowest since 1932. The birth rate was 18.8 per 1,000 population.

Heart disease continued to head the list of leading causes of death, with cancer, cerebral hemorrhage, nephritis, violent or accidental deaths, pneumonia, tuberculosis and diabetes mellitus following in that order.

The health officer recorded 1,493 births, 48 still births and 671 deaths. An increase in both tuberculosis and cancer deaths over previous years was noted, the former increasing to 44 per 1,000 deaths and cancer to 169.

Communicable disease cases reported included chickenpox 126, mumps 210, whooping cough 117, scarlet fever 44, diphtheria 5. A total of 2,695 persons was examined as possible contacts of communicable diseases, and 3,609 immunizations against diphtheria were given. The department continued its work against social diseases.

On file at the offices of the health officer and the city clerk are reports of the public health nurse, the school nurse, sanitary inspector and plumbing inspector.

Welfare Division

A monthly average of 134 cases or 318 persons at an approximate cost of \$4,115.26 was cared for by the welfare division, which handles local, State and outside town cases, soldiers' aid, dependent children and mother's aid, the city farm and the office of the city physician. The cost showed an increase from a year ago.

Although some budget appropriations were overdrawn and transfers made, the division turned back a balance of \$879.77 to the city treasurer. Due from the State was \$1,771.25 and from outside town accounts \$1,216.84.



The maximum number of cases on welfare rolls at one time was 161, necessitating the care of approximately 407 persons; the minimum, 123 cases or 289 persons. Local welfare cases cost \$33,567.07.

City farm revenues brought a return of \$12,365.66 to the city treasurer, and expenditures were \$23,766.97. A maximum of 31 and a minimum of 22 inmates were cared for, the average being 26, a reduction of five from the previous year.

	Infant Mortality Per 1000 Births	Maternal Death Rate Per 1000 Births	General Death Rate Per 1000 Population	Birth Rate Per 1000 Population
1932	86.9	7.5	17.9	
1933	75.5	16.0	18.0	
1934	85.0	8.3	17.2	
1935	71.1	2.8	13.2	19.2
1936	86.2	3.0	21.7	17.9
1937	81.1	8.5	12.6	18.8
1938	50.3	10.6	11.1	17.9
1939	66.1	3.0	12.1	18.4
1940	53.2	1.4	10.3	17.3
1941	62.3	7.2	10.9	17.9
1942	60.7	None	10.0	19.7
1943	58.0	3.3	11.5	22.7
1944	56.0	1.2	12.0	20.5
1945	47.0	None	9.8	18.8
Averages	67.1	5.2	13.4	19.0

LIST A

LICENSES, PERMITS

	Ref. No.
Barber Shops	10
Beauty Parlors	10
Burial Permits (nights)	17
Building Repair or Construction	14
Garbage Collection	11
Plumbing	10
Sewer	6
Street or Sidewalk Obstruction	6
Water Service	9
Work Permits	13
All Others	1

INSPECTIONS

Ballots	1
Buildings	14
Fire	15
Wires	1

FINANCES

Bids	3
Budgets	5
Financial Information	5
Insurance	5
Invoices	5
Payrolls	5
Purchases	3
Quotations	3
Receipts and Disbursements	5
Reports, Financial	5
War Savings Bonds	5

GENERAL

Abatements	8
Armory	6
Armory Rental	4
Assessments, Tax	8
Athletic Field	13
Ballots	1
Books, etc.	12
Bridges	6
City Building	6
City Hall Rentals	4

Municipal

Consult this list for the matter
in question

FIRES

Call

Lewiston Fire Dept.

Speak slowly and
distinctly when giving
location of fire.

For fire department
business Call

- 46 -

LIST B

OFFICE

Ref. No.	Tel. No.
1 — Clerk	1420
2 — Counsel	2940
3 — Controller	653
4 — Collector, Treasurer	5180
5 — Chief Auditor	5180
6 — Public Works	644
7 — Registration, Voters	2190
8 — Assessors	5180
9 — Water Division	5180
10 — Health	4430

Services

Use reference number to find proper department and telephone number in list B at bottom of these pages

POLICE

For complaints
or inquiries

Give your name and
address - state your
business promptly.

Call

2500

LIST A

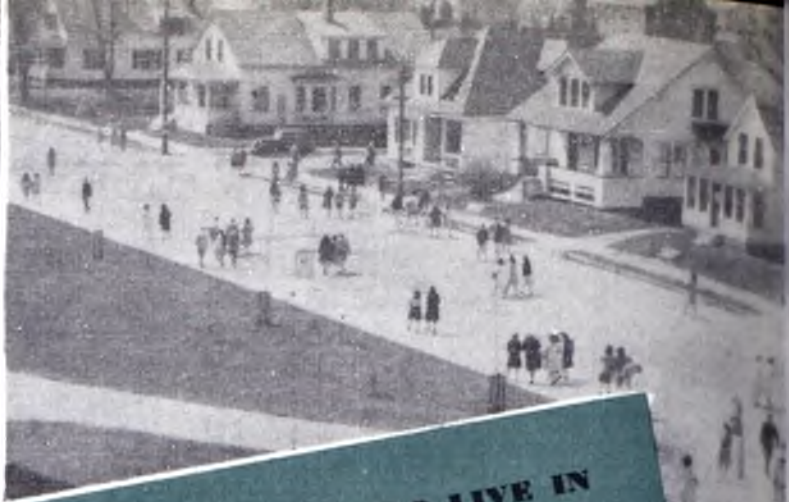
GENERAL

	Ref. No.
City Park	6
Claims	1, 2
Communicable Diseases	10, 11
Deeds, Quit Claim	4
Deeds, Tax	4
Elections	1, 7
Evening Schools	13
Garbage Collection	11
Health	10
Highways	6
Junior Athletic Field	13
Liens	4
Lights	6
Nomination Papers	1
Oaths	1
Ordinances	1
Petitions	1
Playgrounds	13
Recounts	1
Records of Meetings	1
Refuse Removal	6
Rentals	4
Schools	13
Sewers	6
Sidewalks	6
Skating Rinks	13
Snow Removal	6
Streets	6
Street Lights	6
Trees, Removal of	1
Trees, Removing Insect nests from	6
Tax Assessments	8
Tax Collection	4
Tax Deeds and Liens	4
Vital Statistics	1, 10
Walks	6
Water Accounts	9
Water Service	6
Weights and Measures	16

LIST B

OFFICE

Ref. No.		Tel. No.
11 — Welfare		3610
12 — Library		243
13 — Schools		174
14 — Building Inspect.	5235-M	
15 — Fire Dept.		46
16 — Sealer		2500
17 — Police		2500



WHY LEWISTON IS A GOOD CITY TO LIVE IN

• According to the 1940 census, Lewiston has shown a larger per cent of growth (9%) than the other large Maine cities. • Unexcelled educational facilities. • Banking center for 75,000. • Retail trading center for 150,000. • Center of railroad, bus and air lines. • Textile manufacturing center, with many of the leading textile corporations located here. • Two large hospitals, each with high rating. • Inexhaustible supply of pure water for domestic or manufacturing purposes. • Desirable and dependable labor. • Expanding equipment and personnel for protection of public safety. • Adequate power from the Androscoggin River, one of the most completely controlled in the nation. • Unlimited opportunities for Summer and Winter recreation: a gateway to Maine's hunting and fishing regions. • Lewiston has an abundant supply of Hydro-Electric Power available at low rates to industry. • Lewiston has the lowest tax rate in the State. When one pays his tax and water bills in Lewiston, he is through. There are no sewer taxes, no school taxes, nor any other taxes. • Two railroads serve Lewiston, the Maine Central and the Canadian National Railway, making direct shipments possible to all parts of the United States and Canada. • Motor transport companies operate from Lewiston in all directions. • Lewiston is making gradual progress in the management of its affairs, and now ranks among the best managed cities in the United States. • Lewiston is a good city in which to own property and to do business. • Lewiston's overall administration is model. The office machinery in all departments of the city is modern, and foolproof. In addition the system of physical checks against carelessness, and worse, is the best business can devise.



YOUR TAX MONEY AND HOW IT

Income

TAXES _____	\$ 1,295,664.69
WATER RENTALS _____	139,104.34
SCHOOL GRANTS, ETC. _____	72,746.82
MISCELLANEOUS _____	30,435.37
STOCK TAXES, BANK, TEL., R.R. _____	26,096.59
AUTO EXCISE TAX _____	20,815.09
CITY FARM PRODUCE _____	12,365.66
COURT FEES _____	8,963.87
FEES, LICENSES, RECORDINGS _____	8,363.68
CHARITIES, REIMBURSEMENTS _____	10,453.27
SALE OF LAND, PROPERTY, EQUIPMENT _____	45,069.44
RENTALS _____	5,440.00
TOTAL _____	\$ 1,675,518.82
Plus-Cash Balance, March 31, 1945 _____	\$ 121,428.26
TOTAL _____	\$ 1,796,947.08



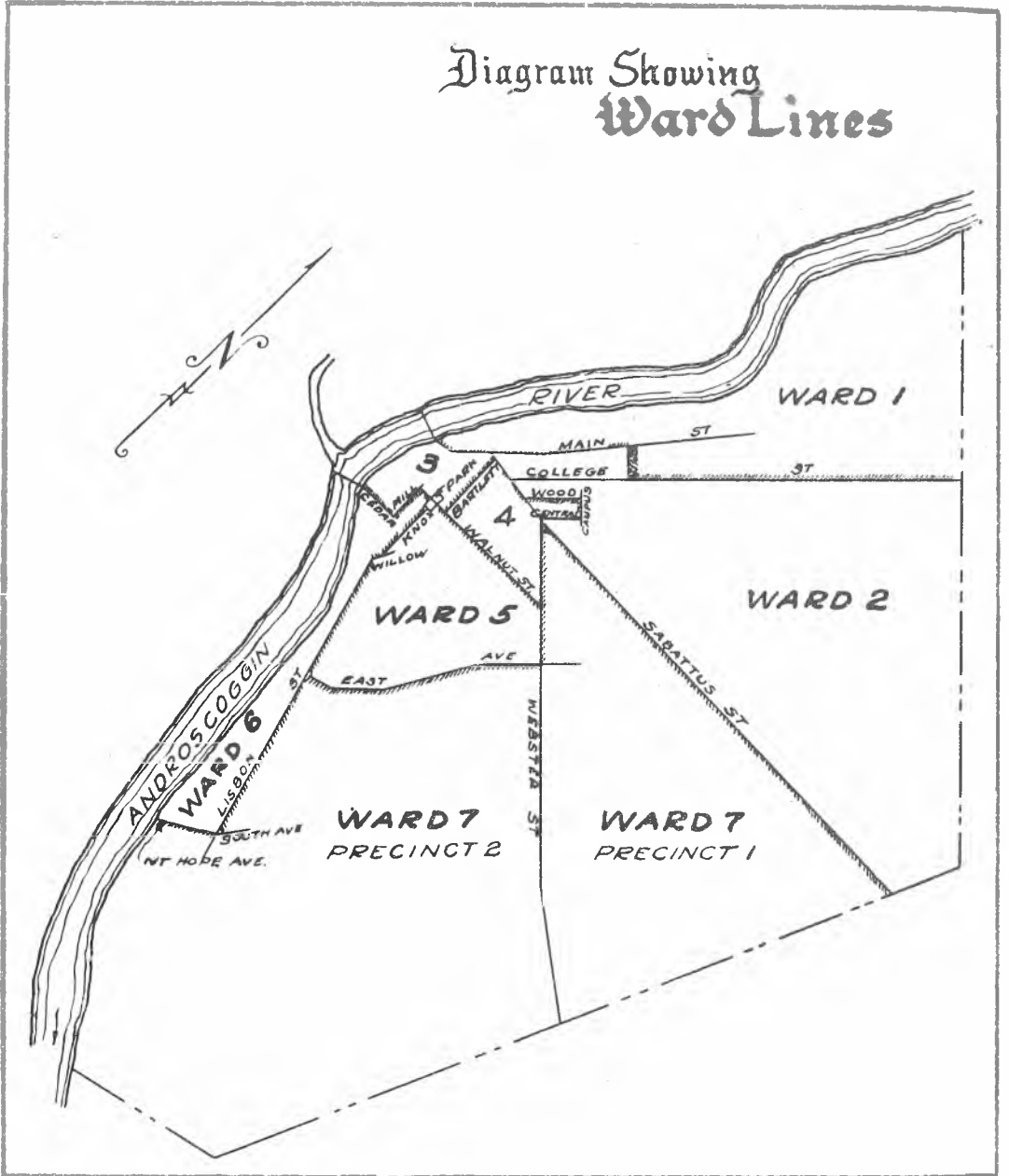
PAYS FOR MUNICIPAL SERVICES

Expenditures

EDUCATION_____	\$ 383,924.23
PUBLIC WORKS_____	335,482.00
STATE TAX_____	269,750.23
PUBLIC SAFETY_____	269,535.35
DEBT SERVICE_____	132,874.96
HEALTH and WELFARE_____	128,446.59
GENERAL GOVERNMENT_____	118,154.24
COUNTY TAX_____	71,043.74
TOTAL_____	\$ 1,709,211.34
Plus Cash Balance at End of Year ___	\$ 87,735.74
TOTAL____,	\$ 1,796,947.08



Diagram Showing Ward Lines



Annual Outside Audit

April 1, 1945 to March 31, 1946 Inclusive

The annual outside audit, required by State law, showed a cash balance of \$87,735.74 at the close of the 1945-46 fiscal year, and outstanding taxes of \$20,659.37. The year saw a reduction of \$96,000 in bonded indebtedness, and \$96,000 payable during the 1946-47 fiscal year on the bonded debt which totaled \$1,033,000 on March 31, 1946, lowest in six years.

The city's borrowing capacity increased to \$670,504.50 from \$557,389.45 a year ago and \$286,958.25 on March 31, 1941. During the year \$35,541.25 in bond interest was paid.

Auditors found a net indebtedness of \$599,525.98, the lowest in many years. It represented a reduction of \$51,074.99 from a year ago.

Appropriations and credits totaled \$1,728,216.10. A year ago this figure was \$1,699,690.98, an increase of \$28,525.12. Expenditures totaled \$1,708,521.96, and a year ago \$1,638,538.36.

Revenues amounted to \$1,642,439.52 against an estimate of \$1,596,271.70. Current real and personal taxes were \$1,241,902.16 or \$18,689.54 below estimates. State school aid was \$10,746.82 above estimates.

Outstanding current taxes of \$20,659.37 are shown, a sizeable increase over a year ago.

A comparison of the tax collector's accounts for the past four years shows:

	Year Ending Mar. 31, 1946	Year Ending Mar. 31, 1945	Year Ending Mar. 31, 1944	Year Ending Mar. 31, 1943
Commitment Supplement	\$1,286,273.33	\$1,306,132.88	\$1,300,919.77	\$1,299,396.65
Refunds and Credits	985.97	2,558.29	1,714.20	1,519.50
	-1.63	0	17.00	54.58
	<u>\$1,287,257.67</u>	<u>\$1,308,691.17</u>	<u>\$1,302,650.97</u>	<u>\$1,300,970.73</u>
Cash Received	\$1,265,421.16	\$1,298,576.27	\$1,285,796.47	\$1,269,122.45
Abatements	1,177.14	1,312.97	1,544.90	2,859.66
	<u>\$1,266,598.30</u>	<u>\$1,299,889.24</u>	<u>\$1,287,341.37</u>	<u>\$1,271,982.11</u>
TOTAL UNCOLLECTED TAXES	\$ 20,659.37	\$ 8,801.93	\$ 15,309.60	\$ 28,988.62
Less-Real Estate Subject to Tax Liens	14,755.87	6,322.73	12,232.27	22,377.00
TOTAL UNCOLLECTED PERSONAL AND POLLS	\$ 5,903.50	\$ 2,479.20	\$ 3,077.33	\$ 6,611.62

CITY OF LEWISTON, MAINE

Welfare cost \$71,527.92, an increase of \$2,155.88 over a year ago. The average cost per case and per person per month dropped from a year ago, the former from \$38.39 to \$36.42, and the latter from \$16.83 to \$15.50. The daily average cost per person was \$0.51. The number of persons on welfare averaged 317. A year ago this figure was 285.

Local welfare cases cost \$49,168.03, State cases \$7,513.41, outside town cases \$2,312.37. Due the city on State cases was \$1,771.25 and from outside towns \$1,216.84.

At the municipal store, cost of groceries and operating expenses both showed increases.

Operation of high and common schools cost \$322,048.74, exclusive of administrative expenses. Based on an enrollment of 3,154, the per-pupil cost was \$102.10 as compared with an enrollment a year ago of 3,191 at an average cost of \$97.02.

COMPARATIVE BALANCE SHEET

	ASSETS		Increase	Decrease
	March 31, 1946	March 31, 1945		
CASH				
In Depositories	\$ 87,735.74	\$ 121,428.26	\$	\$33,692.52
Petty Cash	935.00	935.00		
Permanent Improvement Fund	36,539.01	51,224.32		14,685.31
Teachers Retirement Fund	7,523.98	4,086.00	3,437.98	
Defense Savings Bond Fund	1,819.07	2,980.18		1,161.11
Withholding Tax Fund	0	7,146.03		7,146.03
Orphans' Picnic Fund	104.45	76.41	28.04	
Post War Fund	43,630.95	49,466.85		5,835.90
TOTAL CASH	\$178,288.20	\$237,343.05	\$ 3,466.02	\$62,520.87
ACCOUNTS RECEIVABLE				
Water Division	\$ 288.10	\$ 199.51	\$ 88.59	\$
State of Maine—Welfare	1,771.25	1,506.46	264.79	
Outside Towns—Welfare	1,216.84	3,246.23		2,029.39
TOTAL ACCOUNTS RECEIVABLE	\$ 3,276.19	\$ 4,952.20	\$ 353.38	\$ 2,029.39
TAXES RECEIVABLE				
Current Year	\$ 20,659.37	\$ 8,801.93	\$ 11,857.44	\$
Prior Years	141,600.87	141,983.07		382.20
TOTAL TAXES RECEIVABLE	\$162,260.24	\$150,785.00	\$ 11,857.44	\$ 382.20
SIDEWALK ASSESSMENTS	0	\$ 40.72		\$ 40.72
TAX LIENS AND DEEDS	\$ 10,031.40	\$ 11,085.08		\$ 1,053.68
FORECLOSED PROPERTY INVESTMENT	\$ 2,903.73	\$ 3,513.41		\$ 609.68
PROPERTY DEEDED TO CITY OF LEWISTON	\$ 825.79	\$ 870.50		\$ 44.71
FIXED ASSETS				
Fixed Property	\$2,697,542.00	\$2,697,542.00		
Movable Property	567,339.72	567,339.72		
TOTAL FIXED ASSETS	\$3,264,881.72	\$3,264,881.72		

TRUST FUNDS	\$ 1,466.70	\$ 1,450.33	\$ 16.37	
TOTAL ASSETS	\$3,848,933.97	\$3,899,922.01	\$ 15,693.21	\$66,681.25
NET DEBT	599,525.98	650,600.97		51,074.99
TOTAL ASSETS AND NET DEBT	\$4,448,459.95	\$4,550,522.98	\$ 15,693.21	\$117,756.24

**COMPARATIVE BALANCE SHEET
LIABILITIES**

CURRENT LIABILITIES	March 31, 1946	March 31, 1945	Increase	Decrease
Accounts Payable	\$ 819.26	\$ 1,491.44	\$	\$ 672.18
Bonds Maturing Within Year State of Maine—Teachers Retirement	96,000.00	96,000.00		
Defense Savings—Employees	7,523.98	4,086.00	3,437.98	
Withholding Tax	1,819.07	2,980.18		1,161.11
Orphans' Picnic Fund	0	7,146.03		7,146.03
	104.45	76.41	28.04	
TOTAL CURRENT LIABILITIES	\$106,266.76	\$111,780.06	\$ 3,466.02	\$ 8,979.32
LONG TERM LIABILITY				
Bonds Payable—Beyond Year	\$937,000.00	\$1,033,000.00		\$96,000.00
RESERVES				
Accounts Receivable	\$ 0	\$ 1,965.97	\$	\$ 1,965.97
Taxes Receivable	138,844.77	137,444.90	1,399.87	
TOTAL RESERVES	\$138,844.77	\$139,410.87	\$ 1,399.87	\$1,965.97
TRUST FUNDS	\$ 1,466.70	\$ 1,450.33	\$ 16.37	
SURPLUS INVESTED IN FIXED ASSETS	\$3,264,881.72	\$3,264,881.72		
TOTAL LIABILITIES, RESERVES AND SURPLUS	\$4,448,459.95	\$4,550,522.98	\$ 4,882.26	\$106,945.29

Statement of Expenditures and Appropriations

	Appropriations and Credits	Expenditures	Unexpended Balance	Overdraft
GENERAL GOVERNMENT				
Mayor and Council	\$ 6,032.92	\$ 5,609.08	\$ 423.84	\$
City Clerk	12,054.50	12,300.30		245.80
Municipal Court	6,932.00	6,781.05	150.95	
Corporation Counsel	2,100.00	2,062.50	37.50	
Board of Registration	6,181.07	5,999.52	181.55	
Elections	2,500.00	1,211.53	1,288.47	
TOTAL GENERAL GOVERNMENT	\$ 35,800.49	\$ 33,963.98	\$2,082.31	\$ 245.80
FINANCE				
Commissioner	\$ 2,000.00	\$ 1,950.00	\$ 50.00	
Controller	7,641.77	7,264.24	377.53	
Auditor	9,813.00	9,813.00	0	
Treasurer-Collector	12,350.87	11,763.58	587.29	
Assessors	13,792.25	13,472.40	319.85	
Unclassified	39,655.81	39,237.66	418.15	
Contingent	10,906.78	0	10,906.78	
TOTAL FINANCE	\$ 96,160.48	\$ 83,500.88	\$12,659.60	
PUBLIC WORKS				
Administration	\$ 21,533.80	\$ 20,704.99	\$ 828.81	\$
Highways	119,837.62	129,426.93		9,589.31
Snow Removal	43,064.07	42,066.02	998.05	
Waste Removal	23,710.77	24,089.04		378.27
Walks	10,465.68	10,444.97	20.71	
Sewers	13,821.77	13,120.38	701.39	
Bridges	3,500.00	2,854.00	646.00	
Tarring	18,327.58	18,327.58		
Street Lights	9,176.05	7,953.56	1,222.49	
Water Service	49,606.22	47,815.96	1,790.26	
City Building	17,416.62	16,534.77	881.85	
City Park	2,143.80	2,143.80		
TOTAL PUBLIC WORKS	\$ 332,603.98	\$ 335,482.00	\$ 7,089.56	9,967.58
PUBLIC SAFETY				
Police	\$ 130,778.29	\$ 130,640.12	\$ 138.17	
Sealer of Weights	1,922.00	1,746.77	175.23	
Fire	138,437.63	136,429.89	2,007.74	
Building Inspector	325.00	300.00	25.00	
Electrical Inspection	640.00	418.57	221.43	
TOTAL PUBLIC SAFETY	\$ 272,102.92	\$ 269,535.35	\$ 2,567.57	

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EDUCATION

Administration	\$ 22,314.29	\$ 18,866.32	\$ 3,447.97	\$
Common Schools	194,524.09	194,502.83	21.26	
High School	125,025.01	127,545.91		2,520.90
Evening School	870.00	598.57	271.43	
Trans. Parochial Schools	5,400.00	5,250.00	150.00	
Athletic Park	2,605.00	2,572.35	32.65	
Playgrounds	5,825.00	5,898.00		73.00
Skating Rinks	1,393.00	706.70	686.30	
Armory	12,000.00	11,562.91	437.09	
Park St. Building	3,637.00	2,778.82	858.18	
Public Library	13,880.00	13,641.82	238.18	

TOTAL EDUCATION \$ 387,473.39 \$ 383,924.23 \$ 6,143.06 \$ 2,593.90

HEALTH AND WELFARE

Administration	\$ 10,495.67	\$ 9,917.89	\$ 577.78	\$
Locals	33,675.68	33,567.07	108.61	
State	7,500.00	7,513.41		13.41
Outside Towns	2,335.00	2,312.37	22.63	
Soldiers	6,352.22	5,683.07	669.15	
Dependent Children	9,000.00	9,823.89		823.89
Mothers' Aid	12,000.00	12,536.00		536.00
City Farm	24,642.53	23,766.97	875.56	
City Physician	1,500.00	1,500.00		
Plumbing Inspection	350.00	553.98		203.98
Health	10,440.00	10,075.84	364.16	
Communicable Diseases	12,071.00	11,196.10	874.90	

TOTAL HEALTH AND WELFARE \$ 130,362.10 \$ 128,446.59 \$ 3,492.79 \$ 1,577.28

DEBT SERVICE

Serial Bonds	\$ 96,000.00	\$ 96,000.00	\$	\$
Bond Interest	35,000.00	35,386.25		386.25
Misc. Interest & Fees	2,000.00	1,488.71	511.29	

TOTAL DEBT SERVICE \$ 133,000.00 \$ 132,874.96 511.29 \$ 386.25

CIVIL

County Tax	\$ 71,043.74	\$ 71,043.74		\$
State Tax	269,669.00	269,750.23		81.23

TOTAL CIVIL \$ 340,712.74 \$ 340,793.97 \$ 81.23

TOTAL ALL DEPTS. \$1,728,216.10 \$1,708,521.96 \$34,516.18 \$14,852.04

Analysis of Departmental Expenditures

GENERAL GOVERNMENT

Mayor and Council

Salaries	\$ 2,790.00
Other Fees	2,253.00
Printing, Binding, Stationery	44.25
Postage	12.00
Telephone & Other Comm.	137.53
Traveling Expenses	92.92
Mileage & Other Allowances	100.00
Repairs to Equipment—Office	3.25
Office Supplies	76.13
Dues and Memberships	100.00
Total	\$ 5,609.08

City Clerk

Salaries—Regular	\$ 6,942.00
Printing, Binding, Stationery	144.93
Dept. Reports & Bulletins	1,389.02
Advertising Services	535.61
Postage	80.09
Telephone	38.75
Travel	10.00
Mileage	200.00
Freight	.67
Subscriptions	27.21
Medical	55.50
Repairs to Equipment	66.50
Special Services	618.65
Office Supplies	98.81
Office Equipment	32.15
Printing Supplies	153.00
Operating Supplies	.61
Dog Tax	1,906.80
Total	\$ 12,300.30

Municipal Court

Salaries—Regular	\$ 6,105.02
Printing and Stationery	224.30
Postage	73.00
Telephone	38.25
Subscriptions	122.03
Office Supplies	43.45
Office Equipment	175.00
Total	\$ 6,781.05

Corporation Counsel

Salaries—Regular	\$ 2,000.00
Subscriptions	20.00
Dues	42.50
Total	\$ 2,062.50

Board of Registration

Salaries—Regular	\$ 4,992.00
Wages—Temporary	384.00
Printing and Stationery	428.53
Advertising	27.59
Postage	17.00
Telephone	81.75
Subscriptions	8.00
Repairs to Equipment	15.35
Special Services	4.50
Office Supplies	39.90
Printing Supplies	.90
Total	\$ 5,999.52

Elections

Wages—Temporary	\$ 591.40
Printing and Stationery	223.44
Advertising	229.25
Freight and Cartage	47.49
Repairs to Equipment	70.09
Office Supplies	4.86
Rent	45.00
Total	\$ 1,211.53

TOTAL GENERAL GOVERNMENT

\$ 33,963.98

FINANCE

Finance Commission

Fees	\$ 1,950.00
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Controller

Salaries—Regular	\$ 5,356.00
Printing and Stationery	312.36
Advertising	134.97
Postage	203.00
Telephone	18.95
Mileage	300.00
Freight	2.54
Subscriptions	232.14
Repairs to Equipment	32.85
Office Supplies	561.43

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Dues and Memberships	110.00
Total	\$ 7,264.24
Auditor	
Salaries	\$ 7,661.15
Printing and Stationery	470.16
Advertising	352.43
Postage	115.75
Telephone	105.36
Travel	38.23
Mileage	300.00
Freight	26.47
Subscriptions	278.74
Repairs to Equipment	26.25
Special Services	42.35
Office Supplies	311.11
Dues and Memberships	85.00
Total	\$ 9,813.00
Treasurer-Collector	
Salaries	\$ 8,942.00
Printing and Stationery	522.45
Advertising	146.63
Postage	629.26
Telephone	163.51
Travel	18.35
Mileage	364.33
Freight	21.19
Subscriptions	37.65
Repairs to Equipment	104.45
Special Services	369.17
Office Supplies	133.75
Dues	10.00
Office Equipment	300.84
Total	\$ 11,763.58
Assessors	
Salaries—Regular	\$ 10,764.00
Wages—Temporary	1,442.25
Other Fees	24.00
Printing and Stationery	237.73
Advertising	42.52
Postage	25.33
Telephone	168.28
Travel	52.95
Mileage	465.00
Subscriptions	17.85
Repairs to Equipment	26.70
Special Services	154.05
Office Supplies	41.74
Dues	10.00
Total	\$ 13,472.40

Unclassified	
Fees	\$ 1,800.00
Printing, Stationery	347.06
Advertising	901.68
Postage	211.83
Travel	566.90
Freight	5.07
Repairs to Equipment	203.15
Special Services	2,880.10
Office Supplies	7.75
Other Operating Supplies	1,097.58
Rent	1,000.00
Dues and Memberships	471.00
Donations & Contributions	5,474.97
Claims and Damages	720.21
Workmen's Medical and Compensation	589.90
Light and Power	10,597.84
Surety Bond Premiums and Insurance	11,419.92
Office Equipment	942.70
Total	\$ 39,237.66
TOTAL FINANCE	\$ 83,500.88

PUBLIC WORKS DEPARTMENT

Administration	
Salaries—Regular	\$ 15,786.40
Wages—Temporary	41.75
Fees	1,353.50
Printing and Stationery	145.94
Advertising	6.40
Postage	30.95
Telephone	202.55
Travel	73.07
Freight	6.34
Subscriptions	4.50
Repairs to Equipment	106.57
Office Supplies	24.00
Other Supplies	1.60
Engineering Supplies	117.41
Claims and Damages	298.70
Workmen's Medical and Compensation	2,381.59
Intercommunicating Speaker System	123.72
Total	\$ 20,704.99
Highways	
Wages—Regular	\$ 76,328.54
Freight and Cartage	160.04
Rental of Motor Vehicles and Equipment	105.20
Repairs and Maintenance—Motor Vehicles	11,470.86

CITY OF LEWISTON, MAINE

Repairs and Maintenance			Small Tools	306.75
Equipment	6,866.60		Construction Materials	1,822.19
Repairs to Building	515.20			
Repairs Street Signs	6.90		Total	\$ 13,120.38
Special Services	242.93			
Maintenance of Trees	1,419.73		Bridges	
Fuel Supplies	1,961.23		Wages—Regular	\$ 1,153.51
Gas, Oil and Lubricants	15,624.22		Freight	10.98
Tires and Tubes	2,873.52		Rental of Motor Equip.	122.00
Wearing Apparel	6.16		Repairs Office Equip.	2.00
Household Supplies	315.04		Repairs Building	49.88
Small Tools and			Special Services	59.49
Implements	276.71		Small Tools	26.16
Cleaning & Disinfecting	665.02		Construction Materials	1,429.98
Agricultural & Botanical	480.00			
Construction Materials	6,702.37		Total	\$ 2,854.00
Other Operating Supplies	628.54			
Rent and Storage	930.00		Tarring	
Maint. of State Roads	779.60		Wages	\$ 4,603.00
Buildings & Structures	1,068.52		Rental of Motor Vehicles	1,973.70
			Construction Materials	11,750.88
Total	\$ 129,426.93			
Snow Removal			Total	\$ 18,327.58
Wages—Regular	\$ 27,991.73			
Advertising	1.71		Street Lights	
Freight	11.07		Salaries—Regular	\$ 4,558.06
Rental of Motor Vehicles	10,373.65		Freight	17.20
Repairs Equipment	2,498.13		Repairs Motor Vehicles	201.44
Equipment Operating			Repairs Equipment	162.76
Expense	258.33		Gas, Oil and Lubricants	178.03
Small Tools	89.73		Tires and Tubes	22.04
Construction Materials	25.67		Small Tools	9.55
Other Operating Supplies	816.00		Construction Materials	1,214.97
			Other Supplies	1,516.56
Total	\$ 42,066.02		Compensation Insurance	72.95
Waste Removal			Total	\$ 7,953.56
Wages—Regular	\$ 20,639.05			
Advertising	69.64		Water Service	
Freight	1.49		Salaries—Regular	\$ 21,843.52
Rental of Motor Vehicles	1,301.43		Wages—Regular	14,401.67
Equipment Operating			Wages—Temporary	1,432.79
Expense	2,077.43		Other Fees	460.00
			Printing and Stationery	221.81
Total	\$ 24,089.04		Advertising	28.19
Walks			Postage	533.09
Wages—Regular	\$ 6,431.00		Telephone	241.17
Advertising	28.05		Travel	72.61
Rental Motor Vehicles	891.22		Freight	121.43
Construction Materials	3,094.70		Subscription	4.00
			Rental of Motor Vehicle	37.70
Total	\$ 10,444.97		Repairs Motor Vehicles	760.73
Sewers			Repairs to Other Equip.	1,562.80
Wages—Regular	\$ 9,255.80		Repairs—Building	23.77
Rental of Motor Equip.	1,722.05		Other Services	34.37
Repairs Equipment	3.08		Office Supplies	103.11
Other Services	10.51		Fuel Supplies	779.48
			Gas, Oil, Lubricants	750.00
			Tires and Tubes	25.62

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Wearing Apparel	6.81
Household Supplies	12.36
Small Tools	43.00
Cleaning and Disinfectant	35.91
Construction Materials	2,234.59
Other Operating Supplies	771.45
Dues	30.00
Workmen's Compensation	
Insurance	601.26
Patrol Lake	642.72
Total	\$ 47,815.96

City Building	
Wages—Regular	\$ 8,736.58
Telephone	.85
Gas	64.52
Freight	16.69
Repairs Equipment	126.28
Repairs Building	905.60
Other Services	9.61
Fuel Supplies	3,088.03
Household Supplies	93.39
Small Tools	16.43
Cleaning & Disinfecting	725.09
Other Operating Supplies	154.84
Other Betterments	2,596.86
Total	\$ 16,534.77

City Park	
Wages—Regular	\$ 1,869.88
Wages—Temporary	52.00
Rental Motor Vehicles	5.60
Repairs Equipment	31.63
Repairs Structures	101.62
Other Services	17.77
Gas	2.07
Small Tools	4.80
Cleaning Supplies	2.46
Botanical Supplies	43.70
Other Operating Supplies	12.27
Total	\$ 2,143.80

TOTAL PUBLIC WORKS DEPARTMENT \$ 335,482.00

PUBLIC SAFETY

Police	
Salaries—Regular	\$ 103,671.48
Wages—Temporary	1,302.12
Fees	600.00
Printing and Stationery	700.29
Advertising	23.50
Postage	72.17
Telephone	661.59

Travel	736.20
Freight	14.76
Subscriptions	152.16
Cleaning	16.16
Medical	15.00
Repairs—Motor Vehicles	3,663.56
Repairs—Equipment	686.56
Repairs Structures	143.00
Criminal Investigation	526.65
Other Services	85.50
Repairs Traffic Signs	
and Markings	1,067.15
Office Supplies	302.39
Gas, Oil, Lubricants	2,780.87
Tires and Tubes	624.88
Wearing Apparel	323.47
Surgical Supplies	37.16
Household Supplies	8.75
Public Safety Supplies	172.19
Small Tools	94.26
Cleaning & Disinfectant	38.04
Other Operating Supplies	280.26
Rent and Storage	230.00
Meals and Lodgings	508.10
Dues	25.00
Pensions	9,206.82
Office Equipment	874.58
Educational Equipment	195.50
Medical & Laboratory	
Equipment	800.00

Total \$ 130,640.12

Sealer of Weights	
Salaries—Regular	\$ 1,455.00
Mileage	291.00
Other Supplies	.77
Total	\$ 1,746.77

Fire	
Salaries—Regular	\$ 106,124.19
Wages—Temporary	785.97
Fees	695.00
Printing	51.93
Advertising	198.73
Postage	6.00
Telephone	451.13
Light, Gas	322.48
Travel	68.88
Freight	14.10
Cleaning	307.26
Repairs Motor Vehicles	1,746.28
Repairs Equipment	673.81
Repairs Buildings	1,241.63
Other Services	26.35
Office Supplies	12.72
Fuel Supplies	1,621.93

CITY OF LEWISTON, MAINE

Gas, Oil & Lubricants	778.38	Printing	120.30
Tires and Tubes	59.72	Postage	8.66
Wearing Apparel	432.80	Gas	24.98
Medical Supplies	17.58	Travel	195.00
Household	108.39	Telephone	447.32
Public Safety Supplies	141.33	Carfare and Trans.	6,725.02
Small Tools	69.90	Mileage and Allowances	73.92
Cleaning & Disinfectants	316.31	Freight	62.22
Other Supplies	159.14	Rental Equipment	18.98
Dues	3.00	Repairs—Motor Vehicles	379.09
Pensions	4,813.88	Repairs—Equipment	316.49
Workmen's Medical	285.43	Repairs—Buildings	9,255.25
Hydrant Service	9,375.00	Special Services	197.00
Architectural Service	435.90	Office Supplies	54.17
Public Safety Equip.	3,713.42	Fuel Supplies	6,027.90
Communication	1,371.32	Gas, Oil, Lubricants	152.74
		Medical Supplies	19.81
Total	\$ 136,429.89	Household & Institutional	88.32
		Small Tools	56.81
Building Inspection		Cleaning & Disinfecting	351.58
Salaries—Regular	\$ 300.00	Botanical Supplies	18.50
Electrical Inspection		Educational Supplies	1,778.13
Wages—Temporary	\$ 120.00	Manual Training Supplies	580.50
Fees	270.00	Domestic Arts Supplies	181.63
Printing	3.75	Textbooks	2,514.29
Postage	7.50	Books—Library	134.58
Periodicals	14.22	Other Supplies	373.79
Office Supplies	3.10	Rent—Storage Bus	180.00
		Workmen's Medical	81.00
Total	\$ 418.57	Office Equipment	19.11
TOTAL PUBLIC SAFETY	\$ 269,535.35	Educational Equipment	330.68
		Total	\$ 194,502.83

EDUCATION

Administration		High School	
Salaries—Regular	\$ 16,617.01	Salaries—Regular	\$ 106,514.13
Wages—Temporary	5.00	Wages—Temporary	2,487.98
Fees	775.00	Salaries—Janitors	6,807.28
Printing and Stationery	74.45	Printing and Stationery	464.30
Postage	128.34	Postage	59.00
Telephone	80.14	Telephone	207.36
Travel	189.72	Light	52.08
Mileage	750.00	Freight	47.99
Freight	2.56	Cleaning & Disinfecting	363.27
Periodicals	17.00	Repairs Equipment	380.66
Cleaning	1.00	Repairs Buildings	1,023.98
Repairs Equipment	40.00	Office Supplies	85.42
Office Supplies	77.10	Fuel Supplies	2,935.06
Other Supplies	2.50	Gas, Oil & Lubricants	2.24
Office Equipment	106.50	Automotive Supplies	59.67
		Medical	3.21
Total	\$ 18,866.32	Household Supplies	196.95
		Small Tools	32.12
Common		Botanical Supplies	40.50
Salaries—Regular	\$ 143,051.40	Educational Supplies	1,775.66
Wages—Temporary	4,628.66	Manual Training Supplies	209.94
Salaries—School Janitors	16,055.00		

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Domestic Art	362.53	Gas	49.66
Recreational Supplies	10.93	Freight	2.48
Books—School	2,272.70	Repairs Equipment	167.77
Books—Library	343.35	Repairs Buildings	2,446.67
Other Supplies	50.07	Other Services and Supplies	48.88
Equipment	757.53	Fuel Supplies	2,764.25
Total	\$ 127,545.91	Household Supplies	34.68
Evening Schools		Small Tools	7.03
Salaries—Regular	\$ 447.00	Cleaning & Disinfecting	219.87
Wages—Temporary	25.00	Botanical	24.00
Salaries—Janitors	88.00	Total	\$ 11,562.91
Advertising	29.57	Park St. Building	
Postage	9.00	Wages—Regular	\$ 1,674.00
Total	\$ 598.57	Telephone	77.90
Parochial School		Freight	20.69
Transportation	\$ 5,250.00	Repairs Equipment	99.37
Athletic Park		Repairs Buildings	97.31
Salaries—Regular	\$ 1,020.00	Office Supplies	2.57
Repairs & Maintenance	181.38	Fuel Supplies	426.91
Repairs Structures and Grounds	1,349.34	Special Services	1.20
Gas	3.95	Medical	2.28
Other Supplies	17.68	Household	3.20
Total	\$ 2,572.35	Small Tools	3.85
Playgrounds		Cleaning & Disinfecting	16.51
Wages—Temporary	\$ 3,851.00	Machine Material & Parts	231.51
Repairs—Equipment	708.06	Other Supplies	77.34
Repairs Structures	868.60	Other Equipment	44.18
Other Services and Supplies	21.84	Total	\$ 2,778.82
Medical Supplies	22.18	Public Library	
Small Tools	3.32	Salaries—Regular	\$ 8,096.00
Cleaning & Disinfecting	41.65	Wages—Temporary	764.90
Botanical Supplies	74.00	Printing and Stationery	519.14
Educational Supplies	41.13	Postage	50.00
Recreational Supplies	139.67	Telephone	12.25
Recreational Equipment	126.55	Freight	.95
Total	\$ 5,898.00	Other Operating Supplies	50.03
Skating Rinks		Repairs—Building	428.00
Wages—Temporary	\$ 672.00	Special Services	14.40
Rental Motor Vehicles	30.45	Office Supplies	155.10
Other Supplies	4.25	Fuel Supplies	521.16
Total	\$ 706.70	Household Supplies	12.48
Armory		Small Tools	26.64
Wages—Regular	\$ 5,617.10	Cleaning Supplies	46.24
Wages—Temporary	27.23	Botanical Supplies	27.44
Telephone	153.29	Books and Periodicals	2,702.61
		Dues	10.00
		Equipment	204.48
		Total	\$ 13,641.82
		TOTAL EDUCATION	\$ 383,924.23

CITY OF LEWISTON, MAINE

HEALTH AND WELFARE

Administration

Salaries—Regular	\$	7,766.00
Fees		950.00
Printing		153.05
Postage		16.05
Telephone		106.35
Mileage		225.00
Freight		1.98
Subscriptions		8.00
Repairs Equipment		70.20
Repairs Building		8.40
Other Services		5.91
Office Supplies		20.55
Fuel Supplies		101.43
Other Supplies		76.97
Rent		408.00

Total \$ **9,917.89**

Locals

Water	\$	5.00
Freight		47.82
Medical		76.00
Other Services		210.00
Hospital Services		903.53
Institutional Services		12,128.79
Burials and Ambulances		1,076.00
Fuel Supplies		3,193.14
Food and Groceries		6,590.91
Milk		855.81
Wearing Apparel		779.94
Medical		333.23
Rents		3,708.29
Board and Room		3,658.61

Total \$ **33,567.07**

State Cases

Salaries—Regular	\$	300.00
Lights		15.24
Transportation		1.30
Medical		79.00
Hospital Services		58.50
Institutional Services		656.89
Burials		100.00
Fuel Supplies		907.44
Food and Groceries		2,993.36
Wearing Apparel		122.15
Medical Supplies		30.03
Rents		1,342.00
Board and Room		907.50

Total \$ **7,513.41**

Outside Towns

Transportation	\$	22.81
Special Services		2.00
Medical		15.00
Hospital Services		70.25
Fuel Supplies		469.81
Food and Groceries		1,177.91
Milk		99.31
Wearing Apparel		29.24
Medical Supplies		6.04
Rents		337.00
Board and Room		83.00

Total \$ **2,312.37**

Soldiers

Advertising	\$	21.00
Carfare & Transportation		3.15
Medical		82.00
Hospital Services		209.45
Institutional Services		243.35
Fuel Supplies		291.50
Food and Groceries		2,077.66
Milk		12.06
Wearing Apparel		137.28
Medical Supplies		8.32
Rents		542.00
Board and Room		2,055.30

Total \$ **5,683.07**

Dependent Children

Care of Dependent Children State	\$	9,823.89
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Mothers' Aid

Mothers' Aid State	\$	12,536.00
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City Farm

Salaries—Regular	\$	3,000.00
Wages—Regular		4,623.79
Fees—Vetinary		1,492.50
Advertising		95.84
Postage		1.50
Telephone		124.40
Light, Heat Services		7.50
Freight		39.33
Medical		10.00
Repair—Motor Vehicles		1,374.87
Repair—Equipment		78.73
Repair—Buildings		1,455.94
Special Services		47.62
Hospital Services		206.95
Institutional Services		778.22
Burial Services		423.00
Office Supplies		1.40
Fuel Supplies		626.64
Gas, Oil, Lubricants		853.10

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Tires and Tubes	487.33	Dues	9.00
Food and Groceries	3,026.13	Office Equipment	122.50
Milk	505.00		
Forage	1,562.73	Total	\$ 10,075.84
Wearing Apparel	402.11	Communicable Diseases	
Medical Supplies	14.79	Salary—Regular	\$ 1,730.50
Household Supplies	88.80	Light	30.11
Small Tools	12.60	Medical	295.00
Cleaning & Disinfecting	25.77	Hospital Services	886.62
Agricultural Supplies	182.51	Institutional	3,152.89
Other Operating Supplies	23.13	Burials	236.00
Workmen's Compensation	647.40	Fuel	216.75
Motor Vehicle Equip.	197.34	Food and Groceries	1,442.59
Fire Escape	1,350.00	Milk	737.28
Total	\$ 23,766.97	Wearing Apparel	147.26
City Physician		Medical	183.44
Salary	\$ 1,500.00	Rents	704.75
Plumbing Inspection		Board and Room	1,432.91
Fixed Charges State	\$ 553.98	Total	\$ 11,196.10
Health		TOTAL HEALTH	
Salaries—Regular	\$ 8,578.89	AND WELFARE	\$ 128,446.59
Printing	57.69	DEBT SERVICE	
Postage	57.56	Serial Bonds	
Telephone	88.48	Fixed Charges	\$96,000.00
Mileage	10.00	Bond Interest	
Freight	7.93	Fixed Charges	\$ 35,386.25
Subscriptions	85.90	Miscellaneous Interest	
Cleaning Service and		and Fees	
Supplies	15.38	Fixed Charges	\$ 1,488.71
Medical Services	143.00	TOTAL DEBT	
Rental of Equipment	20.65	SERVICE	\$ 132,874.96
Repairs Motor Vehicle	117.07	CIVIL DIVISION	
Repair—Equipment	60.71	County Tax	\$ 71,043.74
Miscellaneous Service	3.70	State Tax	\$ 269,750.23
Hospital Service	15.00		
Office Supplies	58.02	TOTAL CIVIL	
Gas, Oil, Lubricants	94.56	DIVISION	\$ 340,793.97
Tires	28.91	GRAND TOTAL ALL	
Laboratory Supplies	461.87	DEPARTMENTS	\$1,708,521.96
Other Supplies	3.02		
Storage	36.00		

CITY OF LEWISTON, MAINE

COMPARISON OF ESTIMATED REVENUE WITH RECEIPTS

APRIL 1, 1945 to MARCH 31, 1946

	Estimated Revenue	Actual Revenue	Increase	Decrease
Current Taxes—Real & Personal	\$1,260,591.70	\$1,241,902.16	\$	\$18,689.54
Current Taxes Poll	25,680.00	23,519.00		2,161.00
Tax Deed and Liens	5,000.00	2,705.92		2,294.08
Delinquent Taxes	7,500.00	6,722.52		777.48
Penalties and Interest	1,000.00	1,470.76	470.76	
Excise Taxes	19,000.00	20,815.09	1,815.09	
Taxi Licenses	100.00	297.00	197.00	
Health Licenses	75.00	114.00	39.00	
Plumbing Fees & Licenses	550.00	882.69	332.69	
Amusement Licenses	250.00	560.00	310.00	
Professional & Occupational	400.00	674.00	274.00	
Police & Protective Licenses	470.00	559.00	89.00	
Dog Licenses	1,250.00	1,833.00	583.00	
Marriage Licenses	750.00	1,070.00	320.00	
Burial Permits	175.00	181.25	6.25	
Municipal Court Fees	9,500.00	8,963.87		536.13
Rents—City Building	2,200.00	3,150.00	950.00	
Rents—Armory	1,000.00	2,290.00	1,290.00	
Rents—Other Property	1,000.00	2,132.00	1,132.00	
L & A Railway Interest	13,500.00	13,500.00		
Taxes—Bank Stock	8,000.00	9,932.18	1,932.18	
Taxes—Telephone & Telegraph	1,800.00	2,664.41	864.41	
Dog Tax Refunds	500.00	658.73	158.73	
School Aid	62,000.00	72,746.82	10,746.82	
Health Aid	800.00	666.62		133.38
Library Aid	200.00	200.00		
Armory Aid	1,200.00	1,200.00		
Recording of Legal Instruments	900.00	1,175.24	275.24	
Vital Statistics	1,000.00	1,017.50	17.50	
State Refund Road Maint.	1,500.00	3,341.15	1,841.15	
Sale of Ordinances	15.00	15.00		
Sewer Assessments	80.00	260.00	180.00	
Brown Tail Moths Assess.	1,000.00	0		1,000.00
Weights and Measures	225.00	232.35	7.35	
Police Charges	25.00	0		25.00
Scale Fees	30.00	26.60		3.40
Fire Protection Services	250.00	240.57		9.43
Tuition and Fees	2,280.00	2,525.00	245.00	
Library Fees & Rentals	1,000.00	1,159.03	159.03	
Sales—City Farm	10,000.00	12,365.66	2,365.66	
State Case Reimbursements	7,000.00	7,630.81	630.81	
Outside Town Reimbursements	1,600.00	2,822.46	1,222.46	
Unclassified—Revenues	3,000.00	3,589.52	589.52	
Sale of Waste and Junk	400.00	453.83	53.83	
Sale of Equipment	600.00	185.00		415.00
Sale of Real Property	1,500.00	44,884.44	43,384.44	
Water Utility Revenues	130,000.00	129,729.34		270.66
Hydrant Revenues	9,375.00	9,375.00		
TOTALS	\$1,596,271.70	\$1,642,439.52	\$72,482.92	\$ 26,315.10

COMPARISON OF ACTUAL RECEIPTS

	Year Ended Mar. 31, 1946	Year Ended Mar. 31, 1945	Increase	Decrease
Current Taxes—Real and Personal	\$1,241,902.16	\$1,274,978.77	\$	\$33,076.61
Current Taxes Poll	23,519.00	23,597.50		78.50
Tax Deeds and Licns	2,705.92	9,818.83		7,112.91
Delinquent Taxes	6,722.52	13,263.12		6,540.60
Penalties and Interest	1,470.76	1,774.29		303.53
Excise Taxes	20,815.09	21,883.91		1,068.82
Taxi Licenses	297.00	140.00	157.00	
Health Licenses	114.00	91.00	23.00	
Plumbing Fees & Licenses	882.69	581.92	300.77	
Amusement Licenses	560.00	240.00	320.00	
Professional & Occupational	674.00	560.00	114.00	
Police & Protective Licenses	559.00	521.00	38.00	
Dog Licenses	1,833.00	2,021.70		188.70
Marriage Licenses	1,070.00	816.00	254.00	
Burial Permits	181.25	182.25		1.00
Municipal Court Fees	8,963.87	9,507.93		544.06
Rents—City Building	3,150.00	2,320.00	830.00	
Rents—Armory	2,290.00	1,700.00	590.00	
Rents—Other	2,132.00	587.00	1,545.00	
L & A Railway Interest	13,500.00	13,500.00		
Taxes—Bank Stock	9,932.18	7,606.40	2,325.78	
Taxes—Telephone & Telegraph	2,664.41	1,800.55	863.86	
Dog Tax Refunds	658.73	255.62	403.11	
School Aid	72,746.82	61,864.25	10,882.57	
Health Aid	666.62	799.92		133.30
Library Aid	200.00	200.00		
Armory Aid	1,200.00	1,200.00		
Recording of Legal Instruments	1,175.24	942.33	232.91	
Vital Statistics	1,017.50	1,062.50		45.00
Sale of Ordinances	15.00	30.00		15.00
State Refund Road Maint.	3,341.15	1,453.34	1,887.81	
Sewer Assessments	260.00	90.00	170.00	
Weights and Measures	232.35	227.60	4.75	
Scale Fees	26.60	30.30		3.70
Fire Protection Services	240.57	235.40	5.17	
Tuition and Fees	2,525.00	2,325.00	200.00	
Library Fines, Fees & Rentals	1,159.03	1,094.73	64.30	
Sales—City Farm	12,365.66	12,815.35		449.69
State Cases & Outside Towns	10,453.27	8,146.81	2,306.46	
Unclassified Revenues	3,589.52	5,725.20		2,135.68
Sales of Waste and Junk	453.83	200.37	253.46	
Sale of Equipment	185.00	612.00		427.00
Sale of Real Property	44,884.44	4,625.68	40,258.76	
Water Services	129,729.34	131,752.88		2,023.54
Hydrant Services	9,375.00	9,375.00		
TOTAL RECEIPTS				
ALL SOURCES	\$1,642,439.52	\$1,632,556.45	\$ 64,030.71	\$ 54,147.64

CITY OF LEWISTON, MAINE

COMPARISON OF EXPENDITURES

	Year Ended Mar. 31, 1946	Year Ended Mar. 31, 1945	Increase	Decrease
General Government				
Mayor and Council	\$5,609.08	\$ 3,470.62	\$ 2,138.46	\$
City Clerk	12,300.30	10,561.59	1,738.71	
Municipal Court	6,781.05	6,811.97		30.92
Corporation Counsel	2,062.50	2,047.89	14.61	
Board of Registration	5,999.52	7,110.69		1,111.17
Elections	1,211.53	4,257.71		3,046.18
Commissioners	1,950.00	1,890.00	60.00	
Controller	7,264.24	7,192.39	71.85	
Auditor	9,813.00	9,397.88	415.12	
Treasurer-Collector	11,763.58	11,163.15	600.43	
Assessors	13,472.40	12,368.40	1,104.00	
Unclassified	39,237.66	35,917.61	3,320.05	
War Emergency	0	1,788.62		1,788.62
TOTAL GENERAL GOV'T. AND FINANCE	\$ 117,464.86	\$ 113,978.52	\$ 9,463.23	\$ 5,976.89
Public Works Department				
Administration	\$ 20,704.99	\$ 19,722.55	\$ 982.44	\$
Highways	129,426.93	104,699.64	24,727.29	
Snow Removal	42,066.02	49,655.75		7,589.73
Waste Removal	24,089.04	25,802.03		1,712.99
Walks	10,444.97	8,477.15	1,967.82	
Sewers	13,120.38	12,347.28	773.10	
Bridges	2,854.00	5,086.42		2,232.42
Tarring	18,327.58	19,767.12		1,439.54
Street Lights	7,953.56	8,884.30		930.74
Water Service	47,815.96	47,703.32	112.64	
City Building	16,534.77	20,423.25		3,888.48
City Park	2,143.80	2,279.37		135.57
TOTAL PUBLIC WORKS DEPARTMENT	\$ 335,482.00	\$ 324,848.18	\$ 28,563.29	\$ 17,929.47
Public Safety				
Police	\$ 130,640.12	\$ 115,313.30	\$ 15,326.82	\$
Sealer of Weights	1,746.77	1,888.65		141.88
Fire	136,429.89	125,650.20	10,779.69	
Building Inspection	300.00	300.00		
Electrical Inspection	418.57	704.67		286.10
TOTAL PUBLIC SAFETY	\$ 269,535.35	\$ 243,856.82	\$ 26,106.51	\$ 427.98
Education				
Administration	\$ 18,866.32	\$ 16,398.23	\$ 2,468.09	\$
Common Schools	194,502.83	189,718.28	4,784.55	
High School	127,545.91	120,440.14	7,105.77	
Evening School	598.57	589.83	8.74	
Transportation—Parochial	5,250.00	4,920.00	330.00	
Athletic Park	2,572.35	2,218.25	354.10	
Playgrounds	5,898.00	4,204.65	1,693.35	

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Skating Rinks	706.70	798.68		91.98
Public Library	13,641.82	13,583.69	58.13	
Armory	11,562.91	14,233.33		2,670.42
Park Street Building	2,778.82	3,170.60		391.78
TOTAL EDUCATION	\$ 383,924.23	\$ 370,275.68	\$ 16,802.73	\$ 3,154.18
Health and Welfare				
Administration	\$ 9,917.89	\$ 10,184.06	\$	\$ 266.17
Locals	33,567.07	32,692.97	874.10	
State	7,513.41	7,059.54	453.87	
Outside Towns	2,312.37	1,443.38	868.99	
Soldiers	5,683.07	6,169.20		486.13
Dependent Children	9,823.89	7,971.14	1,852.75	
Mothers Aid	12,536.00	12,354.67	181.33	
City Farm	23,766.97	24,326.31		559.34
City Physician	1,500.00	1,500.00		
Plumbing Inspection	553.98	327.54	226.44	
Health	10,075.84	10,127.32		51.48
Communicable Diseases	11,196.10	10,518.75	677.35	
TOTAL HEALTH AND WELFARE	\$ 128,446.59	\$ 124,674.88	\$ 5,134.83	\$ 1,363.12
Debt Service				
Serial Bonds	\$ 96,000.00	\$ 86,000.00	\$ 10,000.00	\$
Bond Interest	35,386.25	37,931.25		2,545.00
Misc. Interest Fees	1,488.71	1,982.10		493.39
TOTAL DEBT SERVICE	\$ 132,874.96	\$ 125,913.35	\$ 10,000.00	\$ 3,038.39
COUNTY TAX	\$ 71,043.74	\$ 69,831.62	\$ 1,212.12	
STATE TAX	\$ 269,750.23	\$ 265,159.31	\$ 4,590.92	
TOTAL ALL DEPARTMENTS	\$1,708,521.96	\$1,638,538.36	\$101,873.63	\$ 31,890.03

ANALYSIS OF TAX COLLECTOR'S ACCOUNTS

1945

Commitment By Assessors—Real Estate		\$1,119,814.99	
Commitment By Assessors—Personal		140,778.34	
Commitment By Assessors—Poll		25,680.00	\$1,286,273.33
Supplements—Real Estate	\$	145.97	
Supplement—Polls		840.00	985.97
			\$1,287,259.30
Cash Paid to Treasurer—Real Estate	\$1,104,759.40		
Cash Paid to Treasurer—Personal	137,142.76		

CITY OF LEWISTON, MAINE

Cash Paid to Treasurer—Polls	23,519.00	\$1,265,421.16	
Abatements—Real Estate	\$ 444.14		
Abatements—Personal	37.00		
Abatements—Polls	696.00	1,177.14	
Variance—Machine Operation in Fractions		1.63	1,266,599.93
Balance—Uncollected—Real Estate		\$ 14,755.87	
Balance—Uncollected—Personal		3,598.50	
Balance—Uncollected—Polls		2,305.00	\$ 20,659.37
	1944		
Balance—April 1, 1945—Real Estate		\$ 6,322.73	
Balance—April 1, 1945—Personal		804.70	
Balance—April 1, 1945—Polls		1,674.50	\$ 8,801.93
Supplement—Polls			300.00
			\$ 9,101.93
Taxes Converted into Tax Liens— Real Estate		\$ 2,007.85	
Cash Paid to Treasurer—Real Estate	\$ 4,281.42		
Cash Paid to Treasurer—Personal	441.20		
Cash Paid to Treasurer—Polls	891.50	5,614.12	
Abatements—Real Estate	\$ 17.86		
Abatements—Personal	1.90		
Abatements—Polls	168.00	187.76	7,809.73
Balance—Uncollected—Real Estate		\$ 15.60	
Balance—Uncollected—Personal		361.60	
Balance—Uncollected—Polls		915.00	\$ 1,292.20
	1943		
Balance—April 1, 1945—Personal		\$ 393.30	
Balance—April 1, 1945—Polls		1,221.50	\$ 1,614.80
Supplement—Polls			15.00
			\$ 1,629.80
Cash Paid to Treasurer—Personal	\$ 68.40		
Cash Paid to Treasurer—Polls	24.00	\$ 92.40	
Abatements—Polls		73.50	165.90
Balance—Uncollected—Personal		\$ 324.90	
Balance—Uncollected—Polls		1,139.00	\$ 1,463.90
	PRIOR YEARS		
Balance—April 1, 1945			\$ 140,368.27
Cash Paid to Treasurer		\$ 1,016.00	
Abatements		507.50	1,523.50
BALANCE—UNCOLLECTED REAL ESTATE, PERSONAL AND POLLS			\$ 138,844.77

ALLOCATED AS FOLLOWS

Year	Amount	Year	Amount
1942	\$ 2,476.67	1933	\$ 9,412.86
1941	3,351.74	1932	11,760.91
1940	3,696.82	1931	10,609.52
1939	4,391.07	1930	9,233.98
1938	5,908.93	1929	7,553.13
1937	8,826.36	1928	6,545.74
1936	9,635.37	1927	6,760.70
1935	10,645.51	1926	6,951.03
1934	13,917.35	1925	7,167.08
TOTAL			\$ 138,844.77

ANALYSIS OF TAX COLLECTOR'S CASH RECEIPTS
FISCAL YEAR APRIL 1st 1945 to MARCH 31st 1946

REAL ESTATE, PERSONAL AND POLL RECEIPTS

Year 1945

Real Estate Taxes	\$1,104,759.40	
Personal Taxes	137,142.76	
Poll Taxes	23,519.00	\$1,265,421.16

Year 1944

Real Estate Taxes	\$ 4,281.42	
Personal Taxes	441.20	
Poll Taxes	891.50	5,614.12

Year 1943

Personal Taxes	\$ 68.40	
Poll Taxes	24.00	92.40

Years 1942-1925

1,016.00 \$1,272,143.68

INTEREST AND COSTS RECEIPTS

1,137.95

EXCISE TAX RECEIPTS

1945-1946 Auto Excise Taxes 20,815.09

TOTAL TAX COLLECTOR'S CASH RECEIPTS FOR
FISCAL YEAR DEPOSITED IN CITY'S COMMERCIAL
ACCOUNT—LEWISTON TRUST COMPANY

\$1,294,096.72

ANALYSIS OF TAX LIENS AND DEEDS
FISCAL YEAR APRIL 1st 1945 to MARCH 31st 1946

BALANCE OUTSTANDING APRIL 1st 1945

\$ 11,085.08

ADD—1944 Taxes converted into Liens	\$ 2,007.85	
Interest and Costs	204.69	2,212.54

\$ 13,297.62

DEDUCT—Cash received during Fiscal Year	\$ 2,705.92	
Abatements	560.30	3,266.22

BALANCE OUTSTANDING MARCH 31st 1946

\$ 10,031.40

CITY OF LEWISTON, MAINE

Allocated as Follows

Year	Amount
1944	\$ 930.73
1943	475.98
1942	453.42
1941	342.78
1940	470.36
1939	310.83
1938	950.66
1937	966.70
1936	863.21
1935	938.26
1934	942.08
1933	759.30
1932	914.25
1931	712.84
TOTAL	\$ 10,031.40

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CASH BALANCES

CASH BALANCE—APRIL 1st 1945

\$ 121,428.26

RECEIPTS

Taxes Municipal	\$1,272,143.68
Water Division	129,729.34
Education	72,746.82
Sale of Property and Equipment	45,069.44
Auto Excise Taxes	20,815.09
Interest—Lewiston-Auburn R.R. Stock	13,500.00
City Farm	12,365.66
Welfare—State and Outside Towns	10,453.27
Bank and Stock Tax	9,932.18
Hydrant Service	9,375.00
Municipal Court	8,963.87
Licenses and Permits	6,170.94
Rentals	5,440.00
Unclassified	3,589.52
Highways—State Refunds	3,341.15
Tax Deeds and Liens	2,705.92
Telephone and Telegraph Tax	2,664.41
Tuitions and Fees	2,525.00
Rents—Other Property	2,132.00
Penalties and Interest	1,470.76
Library Fines, Rentals and State Aid	1,359.03
State Aid Armory	1,200.00
Recording Legal Documents	1,175.24
Recording Vital Statistics	1,017.50
Health—State Aid	666.62
Dog Tax Refund—State	658.73
Sale of Junk	453.83
Sewer Permits	260.00
Fire Department	240.57

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Sealer of Weights and Measures	232.35			
Scale Fees	26.60			
Sale of Voting Lists	15.00		\$1,642,439.52	
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Temporary Loan	\$ 500,000.00			
Non-Revenue, Inter-Departmental Sales	32,979.30			
Withholding Tax Collected	77,050.70			
Teachers Pension Fund	5,480.75			
Permanent Improvement Fund	6,700.00		622,210.75	2,264,650.27
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TOTAL AMOUNT AVAILABLE				\$2,386,078.53
DISBURSEMENTS				
Public Education and Library	\$ 383,924.23			
Public Works Dept., Bldgs. & Parks	335,482.00			
State Tax	269,750.23			
Public Safety	269,535.35			
Debt Service	132,874.96			
Health and Welfare	128,446.59			
General Government—Finance	117,464.86			
County Tax	71,043.74		\$1,708,521.96	
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Temporary Loan	\$ 500,000.00			
Withholding Tax Paid	77,050.70			
Teachers Retirement	5,480.75			
Permanent Improvement Fund—Deposit	100.00			
Permanent Improvement Fund— Architect Fees	6,600.00			
Miscellaneous Refunds	589.38		589,820.83	2,298,342.79
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CASH BALANCE—MARCH 31st 1946				\$ 87,735.74

VALUATION, COMMITMENT AND DEBT LIMIT

VALUATION

Real Estate—Resident		\$25,183,040.00		
Real Estate—Non-Resident		5,082,230.00		\$30,265,270.00
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Personal—Resident		\$ 3,468,070.00		
Personal—Non-Resident		336,750.00		3,804,820.00
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TOTAL VALUATION				\$34,070,090.00

COMMITMENT

Real Estate	\$30,265,270.00	X .037	\$1,119,814.99	
Personal	3,804,820.00	.037	140,778.34	
Polls	8,560	X 3.00	25,680.00	
Supplement—Real Estate			53.65	
Supplement—Personal			92.32	
Supplement—Polls	280	X 3.00	840.00	
Less—Variance			-1.63	\$1,287,257.67
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CITY OF LEWISTON, MAINE

ASSESSORS VALUATION	\$34,070,090.00
DEBT LIMIT 5% OF VALUATION	\$ 1,703,504.50
CITY OF LEWISTON LIABILITIES	1,033,000.00
Bonded Indebtedness	1,033,000.00
NET BORROWING CAPACITY	\$ 670,504.50

THE TAX DOLLAR

	Disbursement	Portion of Dollar Expense	Cost Per Capita
Department of Education	\$ 383,924.23	\$.2247	\$ 9.95
Department of Public Works	335,482.00	.1964	8.69
State Tax	269,750.23	.1579	6.99
Public Safety	269,535.35	.1578	6.98
Debt Service	132,874.96	.0778	3.44
Health and Welfare	128,446.59	.0751	3.33
General Government	117,464.86	.0687	3.04
County Tax	71,043.74	.0416	1.84
TOTAL	\$ 1,708,521.96	\$ 1.00	\$ 44.26



BUILDER OR WRECKER?

I watched them tearing a building down,
A gang of men in a busy town,
With a ho-heave-ho and a lusty yell,
They swung a beam and a side wall fell.
I asked the foreman, "Are these men skilled,
And the men you'd hire if you had to build?"
He gave a laugh and said, "No, indeed!
Just common labor is all I need.
I can easily wreck in a day or two
What builders have taken a year to do."
I thought to myself as I went my way,
Which of these roles have I tried to play?
Am I a builder who works with care,
Measuring life by the rule and square?
Am I shaping my deeds to a well made plan,
Patiently doing the best I can?
Or am I a wrecker who walks the town,
Content with the labor of tearing down?

Author Unknown

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CITY OF LEWISTON, MAINE
DEBT REDEMPTION CHART
MARCH 31, 1946

OBLIGATIONS	Date of Issue	Rate of Interest	Debt March 31, 1946 Amounts	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year		
				1946-1947	1947-1948	1948-1949	1949-1950	1950-1951	1951-1952	1952-1953	1953-1954	1954-1955	1955-1956	1956-1957	1957-1958	1958-1959	1959-1960	1960-1961	1961-1962	1962-1963	1963-1964	1964-1965
Municipal Bonds				\$1,033,000.00	\$ 937,000.00	\$ 851,000.00	\$ 770,000.00	\$ 686,000.00	\$ 615,000.00	\$ 544,000.00	\$ 483,000.00	\$ 422,000.00	\$ 361,000.00	\$ 315,000.00	\$ 269,000.00	\$ 223,000.00	\$ 192,000.00	\$ 161,000.00	\$ 30,000.00	\$ 19,000.00	\$ 8,000.00	\$ 2,000.00
Refunding Water Bonds Serial	Oct. 1, 1937	2¾%	\$ 110,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,000.00
Refunding Water Bonds Serial	Oct. 1, 1917	4 %	60,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00							
Old Notes Serial Bonds	Oct. 1, 1921	5 %	10,000.00	10,000.00																		
Water Refunding Serial Bonds	Oct. 1, 1927	4 %	10,000.00	5,000.00	5,000.00																	
New High School Building Serial Bonds	Feb. 1, 1931	4 %	325,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	115,000.00				
Old City Building Serial Bonds	July 1, 1931	4 %	43,000.00	10,000.00	10,000.00	10,000.00	13,000.00															
Refunding Railroad and Notes Serial Bonds	July 1, 1933	4¼%	120,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00							
Deficit Funding Bonds Serial	Jan. 1, 1939	2¼%	45,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00							
Water and Light Bonds Serial	Jan. 1, 1939	2¼%	85,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
Deficit Funding Bonds	Sept. 1, 1939	2¼%	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00															
Deficit Funding Bonds	Sept. 1, 1939	3¼%	55,000.00				5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00				
Improvement and Equipment Bonds	June 1, 1941	1¼%	60,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00													
Permanent Improvement Equipment Bonds	June 1, 1944	1 %	90,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00										
Total Bond Payments			\$ 1,033,000.00	\$ 96,000.00	\$ 86,000.00	\$ 81,000.00	\$ 84,000.00	\$ 71,000.00	\$ 71,000.00	\$ 61,000.00	\$ 61,000.00	\$ 61,000.00	\$ 46,000.00	\$ 46,000.00	\$ 46,000.00	\$ 31,000.00	\$ 31,000.00	\$ 131,000.00	\$ 11,000.00	\$ 11,000.00	\$ 6,000.00	\$ 2,000.00
Interest Payments																						
Refunding Water Bonds	Oct. 1, 1964	2¾%		\$ 3,025.00	\$ 2,860.00	\$ 2,695.00	\$ 2,530.00	\$ 2,365.00	\$ 2,200.00	\$ 2,035.00	\$ 1,870.00	\$ 1,705.00	\$ 1,540.00	\$ 1,375.00	\$ 1,210.00	\$ 1,045.00	\$ 880.00	\$ 715.00	\$ 550.00	\$ 385.00	\$ 220.00	\$ 55.00
Refunding Water Bonds	Oct. 1, 1957	4 %		2,400.00	2,200.00	2,000.00	1,800.00	1,600.00	1,400.00	1,200.00	1,000.00	800.00	600.00	400.00	200.00							
Old Notes Serial	Oct. 1, 1946	5 %		500.00																		
Water Refunding Serial Bonds	Oct. 1, 1947	4 %		400.00	200.00																	
New High School Serial Bonds	Feb. 1, 1961	4 %		13,000.00	12,400.00	11,800.00	11,200.00	10,600.00	10,000.00	9,400.00	8,800.00	8,200.00	7,600.00	7,000.00	6,400.00	5,800.00	5,200.00	4,600.00				
Old City Building Serial Bonds	July 1, 1949	4 %		1,520.00	1,120.00	720.00	260.00															
Refunding Railroad and Notes Serial Bonds	July 1, 1957	4¼%		4,887.50	4,462.50	4,037.50	3,612.50	3,187.50	2,762.50	2,337.50	1,912.50	1,487.50	1,062.50	637.50	212.50							
Deficit Funding Bonds	Jan. 1, 1955	2¼%		1,012.50	900.00	787.50	675.00	562.50	450.00	337.50	225.00	112.50										
Water and Light Bonds	Jan. 1, 1963	2¼%		1,912.50	1,800.00	1,687.50	1,575.00	1,462.50	1,350.00	1,237.50	1,125.00	1,012.50	900.00	787.50	675.00	562.50	450.00	337.50	225.00	112.50		
Deficit Funding Bonds	Sept. 1, 1949	2¼%		393.75	281.25	168.75	56.25															
Deficit Funding Bonds	Sept. 1, 1960	3¼%		1,787.50	1,787.50	1,787.50	1,787.50	1,706.25	1,543.75	1,381.25	1,218.75	1,056.25	893.75	731.25	568.75	406.25	243.75	81.25				
Improvement and Equipment Bonds	June 1, 1951	1¼%		750.00	625.00	500.00	375.00	250.00	125.00													
Permanent Improvement Equipment Bonds	June 1, 1954	1 %		900.00	800.00	700.00	600.00	500.00	400.00	300.00	200.00	100.00										
Total Interest Payments				\$ 32,488.75	\$ 29,436.25	\$ 26,883.75	\$ 24,471.25	\$ 22,233.75	\$ 20,231.25	\$ 18,228.75	\$ 16,351.25	\$ 14,473.75	\$ 12,596.25	\$ 10,931.25	\$ 9,266.25	\$ 7,813.75	\$ 6,773.75	\$ 5,733.75	\$ 775.00	\$ 497.50	\$ 220.00	\$ 55.00

