

1947

# Annual Report Lewiston Maine for the Year Ending March 31, 1947

Lewiston (Me.)

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# Annual Report



"Old Man of The Falls"  
Taken in 1907

**LEWISTON  
MAINE**

**THE INDUSTRIAL HEART OF MAINE**

**FOR THE YEAR ENDING MARCH 31, 1947**

OCT 8 1947



# MUNICIPAL ACTIVITIES

PERIOD

April 1st, 1946 to March 31st, 1947

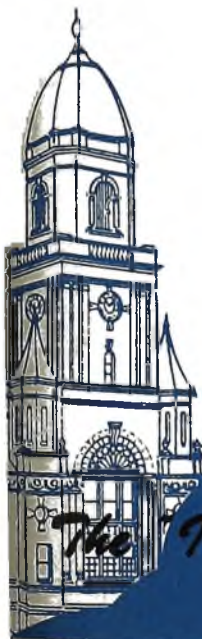


Lewiston, Maine

## 1947

Edited by

LUCIEN LEBEL, City Clerk



*The Industrial Heart of Maine*

POPULATION 38,598

OCT 8 1947



*Memorial Gateway — Bates College*

## *Foreword* - - -

This report is published to inform the people of Lewiston of the functions of their municipal government. It also provides documentary evidence concerning the stewardship of its officials.

While detailed data in considerable volume has been eliminated from the various departmental reports, the facts are on file at the office of the city clerk and citizens are welcome at all times to view the records.

In brief, the report contains an analysis of activities and expenditures of the various departments for the fiscal year.



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## *Lewiston at a Glance*

**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, eight 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.

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## GOVERNMENT

Council-Commission form adopted in 1939. Total 1946-47 budget \$1,778,142.29. Bonded indebtedness \$1,187,000. Total assessed valuation \$34,464,033, including \$27,459,628 in real estate and \$7,004,405 in personal estate. Tax rate, 39 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.

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# "Industrial Heart of Maine"





# *Principal Accomplishments*

## 1946-47 Administration

1. Enactment of parking meter ordinance.
2. Purchase of land for consolidated school and new public works department building.
3. Fiscal year completed with \$51,357.54 surplus.
4. Municipal debt reduced by \$96,000.
5. Main Street and Lisbon Street resurfaced.
6. Central fire station remodeled with new doors and facade.
7. Contract awarded for new public works building.
8. Contract awarded for 600 parking meters.
9. Salary increases for all city employees.
10. Federal Credit Union expanded to 234 members.
11. New cruiser cars purchased for police department.
12. Ordinances passed for assessment for street and sewer improvements.
13. Ordinances relating to initiative and referendum for electors of city in regard to municipal affairs.
14. Change by assessors in method of evaluating real estate and personal property.
15. Purchase of new equipment: Six trucks for highway and water divisions, street sweeper, heavy duty truck for snow removal work.

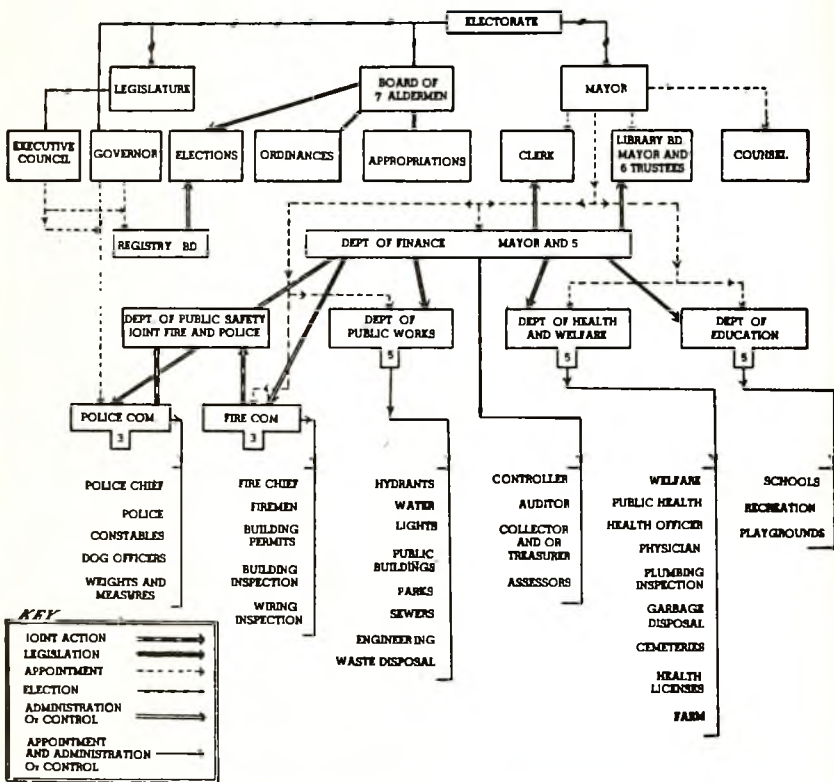
# Elective and Appointive Officials

<b>MAYOR</b> Alton A. Lessard	<b>DIRECTOR</b> e A. G. Roy Edgar St. Hilaire	<b>SEALER OF WEIGHTS AND MEASURES</b> Carleton Owen
<b>ALDERMEN</b> Arthur T. Hopkins John W. Spofford Ernest Malenfant Joseph A. Gendron Robert W. Bonenfant Leo St. Pierre Louis P. Gagne	<b>CHIEF CLERK</b> George Maher	<b>FIRE COMMISSION</b> g Arthur Jolicoeur h John J. Maloney Jr. Dr. R. M. Thomas Joseph O. Longtin
<b>CLERK</b> Lucien Label	<b>CLERK, WATER DIVISION</b> Albert D. Langelier	<b>CHIEF OF FIRE DEPT.</b> Zephirin F. Drouin
<b>COUNSEL</b> Fernand Despins	<b>ENGINEER (Part Time)</b> George Barron	<b>DEPUTY CHIEF</b> John J. McCarthy
<b>BOARD OF FINANCE</b> Mayor, ex-officio Rosario Dubois Ronaldo E. Cailler	<b>SUPERVISOR PUMPING STATION</b> Gaston G. Tardiff	<b>CLERK (Part Time)</b> Aldorion Landry
a Emile J. Genest b Dr. C. Tousignant John A. Finn Jr. Harold N. Skelton	<b>BOARD OF HEALTH AND WELFARE</b> Henri Carbonneau Joseph M. Gastonguay Dr. P. R. Chevalier Everard B. Whittier Maurice Cloutier	<b>BUILDING INSPECTOR</b> Alfred Malo
<b>CONTROLLER</b> Albert A. Parent	<b>DIRECTOR</b> Rosario S. Giguere	<b>BOARD OF APPEALS AND EXAMINERS, ELECTRICAL</b> John Gahagan Dominique Moreau Frederick Leblond
<b>CHIEF AUDITOR</b> Julian W. Deshaies	<b>INVESTIGATOR</b> Romeo R. Lavalliere	<b>ELECTRICAL INSPECTOR</b> Charles Delisle
<b>TREASURER-COLLECTOR</b> Adrien O. Anctil	<b>HEALTH OFFICER</b> Dr. R. J. Wiseman Jr.	<b>TRUSTEES OF PUBLIC LIBRARY</b> Mayor, ex-officio George O. Larochelle
<b>ASSESSORS</b> Ernest Desjardins Cyprien A. Levesque William A. Rawstron	<b>HEALTH INSPECTOR</b> Pierre Levesque	i Dr. George A. Rivard j Robert J. Rivard Florence L. Judkins Ralph C. Cutler Rosario J. Dionne William S. Provencher
<b>BOARD OF EDUCATION</b> Dr. E. N. Giguere Odilon J. Goulet Eugene J. Cronin Alcide P. Morin Charles Lamey	<b>PHYSICIAN</b> Dr. V. H. Beeaker	<b>LIBRARIAN</b> Annie L. Barr
<b>SUPERINTENDENT OF SCHOOLS</b> A. Alden Woodworth	<b>FARM SUPERINTENDENT</b> Louis Brochu	<b>BOARD OF REGISTRATION</b> Aime N. Asselin Cora R. Greenleaf Fernand Jalbert
<b>BOARD OF PUBLIC WORKS</b> Romeo A. Forgues	<b>BOARD OF PUBLIC SAFETY</b> The Police and Fire Com- missions, jointly.	<b>VETERANS' SERVICE OFFICER</b> Maurice E. Lizotte
c Edmond J. Lambert d Bertrand A. Marquis Willie J. Lebrun Sarto L. Sasseville James J. Harkins	<b>POLICE COMMISSION</b> W. T. Warren N. J. B. Martel Frederick J. Hall	<b>MUNICIPAL COURT</b> Adrian A. Cote, Judge Harris M. Isaacson, Clerk

a Died Nov. 16, 1946    b Appointed Nov. 26, 1946    c Resigned Dec 14, 1946    d Appointed Dec. 21, 1946  
e Resigned Jan. 1, 1947    f Appointed Jan. 1, 1947    g Resigned Oct. 25, 1946  
h Appointed Nov. 5, 1946    i Died Sept. 18, 1946    j Appointed Oct. 17, 1946

# 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.

## **NEW ORDINANCES**

Numerous ordinances, perhaps the most important being that authorizing installation of parking meters in the business section, were passed by the Board of Mayor and Aldermen. The council passed ordinances regulating acceptance of streets and assessment, up to one half the cost, for street improvements; permitting organizations of municipal employes but forbidding participation in walk-outs, work stoppages or strikes; prohibiting smoking in theaters; restricting parking to one hour in front of business establishments; and relating to initiative and referendum for the electors of the City of Lewiston in regard to municipal affairs.

After several hearings, aldermen passed on to the new council the proposed zoning ordinance.

## *Mayors Since the City was Chartered*

1863-1864	Jacob B. Ham	1897	Wilbur H. Judkins
1865-1866	William P. Frye	1898	William H. Newell
1867	George H. Pillsbury	1899	George Pottle
1868-1869	Isaac N. Parker	1900-1901	George W. Furbush
1870	William H. Stevens	1902	Daniel J. McGillicuddy
1871	Alonzo M. Garcelon	1903-1904	William B. Skelton
1872	David Cowan	1905-1906	William A. Webster
1873	N. W. Farwell	1907-1912	Frank A. Morey
1874	H. H. Dickey	1913	William H. Hines
1875-1877	Edmund Russell	1914	Robert J. Wiseman
1878	Jesse S. Lyford	1915-1916	Louis J. Brann
1879-1880	Joseph H. Day	1917-1920	Charles P. Lemaire
1881	Mandeville T. Ludden	1921	William H. Newell
1882	David Farrar	1922-1924	Louis J. Brann
1883	Alonzo M. Garcelon	1925-1929	Robert J. Wiseman
1884	Nelson Howard	1930-1931	Harold N. Skelton
1885	Charles Walker	1932	Henry N. Paradis
1886	David Cowan	1933-1935	Robert J. Wiseman
1887	Daniel J. McGillicuddy	1936-1938	Donat J. Levesque
1888-1889	Horace C. Little	1939	Edward J. Beauchamp (To May 8.)
1890	Daniel J. McGillicuddy	1939-1940	Fernand Despains
1891-1892	William H. Newell	1941-1942	Edmond I. Lambert
1893	Seth Chandler	1943-1944	Jean Charles Boucher
1894-1897	Frank L. Noble (John H. Callahan acting.)	1945-1946	Alton A. Lessard

# CITY CLERK

Employees 3

Expenditures \$12,083.65

Per Capita \$0.31

The steady growth of the city is evidenced in the constant increase of activities in the clerk's office. The return of more durable goods to the market brought about a 33% increase in the number of business contracts recorded during the last few months of the fiscal year. This is but one instance of the noticeable increase as the office continues to be the information center of the city.

## VITAL STATISTICS

The amount of detail work involved in checking, correcting, recording and making the prescribed returns to cities, towns and to the State on vital statistic records consumes much of the office personnel's time. A comparison of the increase in this work follows:

	1946-47	1945-46
Marriage licenses	915	535
Electrical licenses	330	161
Recording of legal documents	2024	1331
Miscellaneous licenses	559	520
Registration of Births	2125	1516
Marriages	874	536
Deaths	707	700
Certified copies of vital statistic records	2405	2186

## OTHER DUTIES

Other functions assigned to the clerk include acting as secretary to the Board of Mayor and Aldermen, editing and distributing the annual city report, issuing all city licenses, also State dog, fishing and hunting licenses, preparation and disposition of all insanity hearings, publication of ordinances and public notices, administering and recording oaths of office, and all other duties vested by law in the city clerk.

## ELECTIONS

As superintendent of elections, the clerk has responsibility for arranging for polling places, preparation of ballots, instruction of poll workers, and the final tabulation and preservation of election returns. During the year 7,600 ballots were cast at the State primary, 12,500 at

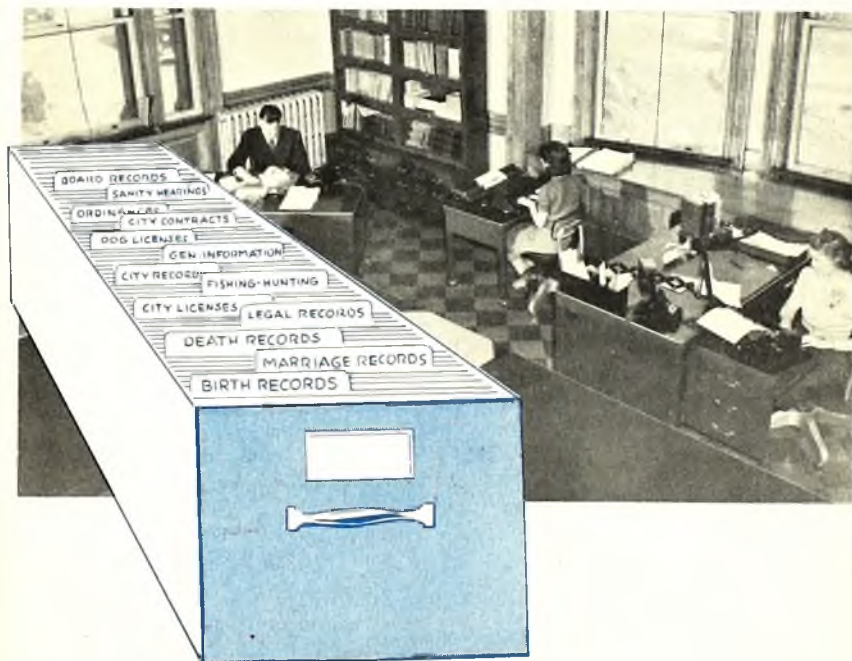
the State election, and 10,172 at the city election. The latter was followed by a run-off election in Wards Two and Five when 1,697 ballots were cast.

## RECORD- INGS

Summarized briefly, activities of the clerk's office were:  
Recordings — Board meetings 315, births 2,125, marriages 874, deaths 707, delayed returns of birth 48, depositions correcting vital statistic records 129, oaths 156, business contracts 2,024.

Records — Certified copies of vital statistic records 2,405, birth record cards 4,400.

Licenses — Marriage 915, burial 747, victualer 217, pawnbroker 7, auctioneer 2, popcorn vender 3, healing art and science 2, amusement 16, second hand dealer 46, lodging house 89, taxi cab 90, baby home 61, electrician 330, fireworks dealer 25.



## CORPORATION COUNSEL

Employee 1

Expenditures \$2,042.50

Per Capita \$0.05

The corporation counsel prepared several new ordinances and amendments, most important of which were an ordinance relating to sewer assessments, ordinance regulating the acceptance of streets and assessments therefor, a parking meter ordinance and ordinances regulating traffic and parking.

### LEGAL OPINIONS

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. Several tax suits were instituted and settlement obtained.

### TAX LIENS

Assistance was given the tax collector in the preparation of tax liens by search of title records in the county registry of deeds and 50 quit claim deeds were drafted.

## VETERANS SERVICE OFFICER

Employee 1

Expenditures \$1,695.02

Per Capita \$0.04

This office, now two years old, has met with the increasing and different problems of veterans since its establishment. During the past year, the service officer has rendered valuable service to many veterans in filling out terminal leave papers.

### PERSONAL CONTACTS

The service officer recorded the following: 1,015 personal contacts, 2,717 terminal leave and other forms, 757 telephone calls for information, 153 letters to Veterans Administration and other service offices, 75 miscellaneous, such as handling housing problems and making affidavits.

### HOUSING PRESSING

Housing, as it concerns veterans, has improved but little and still remains a pressing problem. The office has found that although veterans problems are varied and many, the men are fast rehabilitating themselves.

# BOARD OF REGISTRATION

Employes 3

Expenditures \$6,679.42

Per Capita \$0.17

Municipal, State primary and State general elections, plus the return of servicemen, combined to make the year an extremely busy one in new registration of voters. A net increase of more than 1,000 voters resulted, bringing the number of registered voters to 19,166.

## YOUNG VOTERS

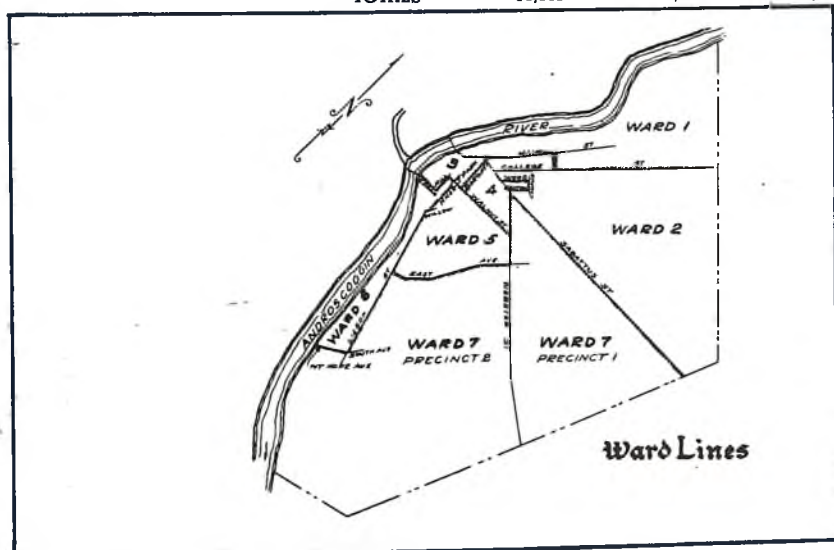
Emergency registration lists, as provided by the service law, are still in effect although they have been considerably decreased through permanent registration. Particular interest was shown through heavy registration of younger voters in the early 20's age group.

## IMPROVEMENTS

A notable improvement in the appearance of the office was made through redecoration and installation of new lighting fixtures.

The registration by wards:

WARD	MEN	WOMEN	TOTAL
One	1,245	1,071	2,316
Two	1,382	1,370	2,752
Three	1,358	1,057	2,415
Four	1,152	1,282	2,434
Five	1,521	1,392	2,913
Six	1,768	1,391	3,159
Seven P1	997	888	1,885
Seven P2	708	584	1,292
<b>TOTALS</b>	<b>10,131</b>	<b>9,035</b>	<b>19,166</b>





## *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

Employees 4

Expenditures \$10,638,89

Per Capita \$0.28

The office of the city auditor performs an important function in municipal affairs. It is charged with control of all expenditures and receipts. If there is no legal authority for payment, or if insufficient funds are budgeted, it is the duty of the auditor to repudiate payment of the claim and thus safeguard the solvency of the city and the legality of all payments.

#### ACCOUNTS AND CONTROLS

Installation of all accounting systems and direct control of all financial forms rests in this office which is divided into two divisions — audits, and accounts and control. Under the former, a continuous audit of all financial records, both receipts and disbursements is made.

#### MODERN EQUIP- MENT

Under the second division, accounting and bookkeeping records of all city departments are kept. Since the adoption of the charter, the auditing office has been completely modernized through purchase of mechanical equipment.

#### BUDGET DOCUMENT

The auditor's other duties include financial work connected with tax billing, assessors and tax collector's rolls, tax collector's cash records, delinquent tax records, tax deed and lien records, payrolls, check disbursements, accounts payable vouchers and detailed classification of expenditures.

## CONTROLLER

Employees 2                      Expenditures \$7,621.70                      Per Capita \$0.20

The office of the controller checks budgeted disbursements to secure the highest quality of supplies, equipment, services and the best prices obtainable. Items necessary to efficient operation of the city are of wide variety and number, so that purchases during the year amounted to \$261,285.02, cash discounts \$2,080.27, and trade discounts \$7,431.50.

**CHECK ON COSTS**                      All departments requisition through this office. A check is made on prices and for possible duplication as to stock on hand in other departments, so that all possible departmental transfers may be made. Requisitions must be approved before purchase orders are issued.

**PURCHASE BUREAU**                      Formal bids are procured on all major requirements. During the fiscal year 6,949 requisitions were received. Of these 63 were voided, therefore requiring the issuance of 6,886 purchase orders.

Major items purchased on bids included 3,408 street light lamps, 6,542 gallons of fuel oil, 2,951 gallons of motor oil, 6,260 feet brass pipe, 1,988 feet concrete pipe, 9,658 feet galvanized pipe, 3,519 feet cast iron water pipe, 86,669 gallons tar, 2,704 bags cement, 1,591 tons bituminous coal, 14,000 pounds chlorine, 105,798 gallons gasoline, fire truck, six sedans, 5,088 pounds lubricant and 3,880 pounds arsenate of lead.

## TREASURER-COLLECTOR

Employees 5                      Expenditures \$12,787.45                      Per Capita \$0.33

Tax collection percentage, based on a larger commitment, nearly equalled that of a year ago, the figure being 98.2% of the \$1,377,966.07 commitment. The collector received \$1,355,682.62 during the fiscal year, and outstanding was \$22,282.45. Abatements totaled \$2,326.89.

**PARKING METER ACCOUNTS**                      New duties were given the treasurer under the parking meter ordinance, and to simplify the work a new coin sorting and counting machine was purchased. All funds collected from the meters are to be handled through the treasurer's office.

# ASSESSORS

Employees 5

Expenditures \$13,638.55

Per Capita \$0.35

Increased valuation amounting to \$393,943 was found by the Board of Assessors, bringing the total to \$34,464,033. A large increase in personal property valuation and a corresponding decrease in real estate was due to transfer of industrial machinery from real estate to the personal property classification. A year ago the total valuation was placed at \$34,070,090.

## TAX RATE UP

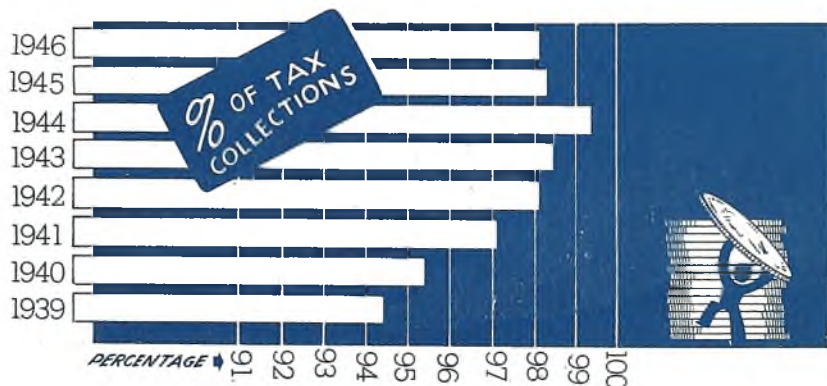
The tax rate increased to 39 mills from 37 mills, but the average for the past several years was maintained at 38 mills.

## TRANSFERS INCREASE

An increase of 27% was noted in polls, the increase being from 8,839 to 11,216. The increase in polls and the jump in the number of realty transfers were brought about by post-war conditions. Realty transfers increased from 1,005 to 1,277.

Valuations and tax rates for annual periods ending March 31:

YEAR	REAL ESTATE	PERSONAL	TOTAL	TAX RATE
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
1946	27,459,628	7,004,405	34,464,033	39



# 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.

## POLICE DEPARTMENT

Employees 52

Expenditures \$138,894.95

Per Capita \$3.60

To foster and encourage a complete recreational program for the youth of the community, the department undertook promotion of a boys' club under the name of Police Athletic League. Officers of the department have been joined by interested citizens in the undertaking. Activities are to begin with organization of baseball leagues for play during the summer months, but it is the hope of sponsors to formulate a year around program for the boys. Another undertaking was sponsorship of a schoolboy patrol functioning at all schools in the city.

### RECOMMEND TRAFFIC ORDINANCE

In order to overcome some of the traffic difficulties, the department has recommended that ordinances relating to traffic be revised and modernized. Adding to the problems of the department was adoption of an ordinance permitting installation of parking meters and charging police with enforcement, maintenance and collection.

### RECORD STILL

The percentage of cases cleared by arrests dropped from the high level established a year ago, but the percentage was above the 1944 figure. A comparison of known (K) offenses and the number of such offenses cleared (C) is contained in the following schedule:

	1944		1945		1946	
	K	C	K	C	K	C
<b>CRIMINAL HOMICIDE</b>						
Murder and non-negligent manslaughter	0	0	2	2	0	0
Manslaughter by negligence	0	0	0	0	0	0
<b>RAPE</b>	3	3	1	1	1	1
<b>ROBBERY</b>	2	2	0	0	4	0
<b>AGGRAVATED ASSAULT</b>	1	1	1	1	0	0
<b>BURGLARY</b>	78	31	65	42	70	35
<b>LARCENY</b>						
Value \$50 and over	25	9	30	14	27	11
Value under \$50	215	73	203	90	212	88
<b>AUTO THEFT</b>	23	7	29	17	46	10
<b>TOTALS</b>	<b>347</b>	<b>126</b>	<b>331</b>	<b>167</b>	<b>360</b>	<b>145</b>
<b>PERCENTAGE CLEARED BY ARREST</b>	<b>36.29%</b>		<b>50.45%</b>		<b>40.21%</b>	

## SEALER OF WEIGHTS AND MEASURES

Employee 1

Expenditures \$1,771.75

Per Capita \$0.05

The sealer of weights and measures ordered 38 scales repaired and condemned two in the course of inspections made during the year. In addition he ordered 14 gasoline pumps and seven oil pumps repaired. A total of 398 scales of various types and 134 gasoline pumps were tested. Ten wood trucks were scaled for measure and the city official checked the following merchandise: Tiny seed packets, sugar, butter, beans, meat, bread, coffee, grain, crackers, bananas, fruit, soap, wood, coal, coke, water, cement and asphalt.

BUT FEW  
CON-  
DEMNED

Devices sealed or ordered repaired: Heavy wagon scales 10 and 3, platform scales 104 and 7, counter scales 89 and 8, beam scales 17, spring scales 39 and 1 with one condemned, computing scales 127 and 19 with one condemned, personal scales 12, gasoline pumps 134 and 14, oil pumps 19 and 7, cans tested 2.

## MUNICIPAL COURT

Employees 3

Expenditures \$7,186.38

Per Capita \$0.19

Work of the Lewiston Municipal Court increased over previous years, as the court handled 1,597 criminal cases, 155 civil cases, 90 small claims, and 331 juvenile cases. Of the juvenile cases, warrants were issued in only 31 instances and the remaining handled as clinic cases. The Court also presided at 51 cases involving non-support and family troubles. Probation was granted in 398 cases.

COLLECTED  
\$8,296

The Court turned over \$8,296.44 in fines to the county and \$481.93 to the city. The probation officer collected \$1,706.62.

With the exception of Sundays and holidays, the court was in session every day handling criminal cases of many types and traffic violations.

JUVENILE  
PROBLEM

During the year the judge made a special study of juvenile cases and advocated additional playgrounds, and boys and girls clubs.

# FIRE DEPARTMENT

Employees 52

Expenditures \$144,734.67

Per Capita \$3.75

Lewiston fire losses dropped sharply from the high of a year ago. The fire loss was placed at \$128,224, a per capita loss of \$3.32. The total loss represents a decrease of \$113,082.54. One person was fatally burned and 22 were injured by fires.

794  
ALARMS

The department responded to 794 alarms, seven of which were false. For other than fire calls, the department responded 104 times.

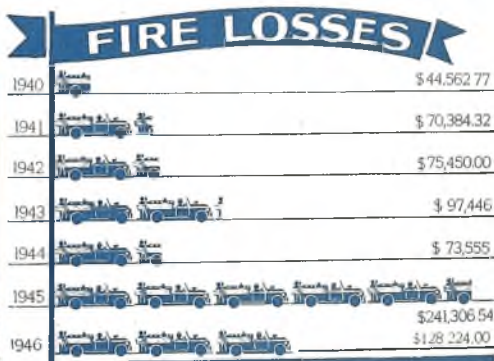
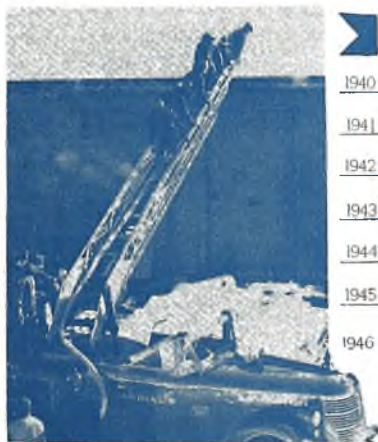
Property valued at \$1,848,390.35 was involved in fires and the loss on buildings was placed at \$79,332.95 and on contents at \$48,891.05.

INSPEC-  
TION

In addition to fire fighting, the department continued its program of inspection. A total of 106 hotels and lodging houses were inspected, also 368 dwellings, 572 mercantile buildings and 101 baby homes.

The department was called 24 times for aid at out of town fires.

During fire prevention week, fire drills were carried out at all local schools.



■ EACH UNIT REPRESENTS VALUE IN FIRE LOSSES

# CONSTRUCTION AND INSPECTION

Employees 6

Expenditures \$893.60

Per Capita \$0.02

Considerable increases were noted in the number of construction permits, electrical inspections and electricians licenses granted. Construction permits numbering 453, representing an outlay of \$1,670,099, were issued, nearly twice that of the previous year. In addition to permits for new construction, repairs and alterations, the inspector issued 45 electric sign permits, 5 roofing permits, 16 for demolishing buildings, 10 for moving buildings, 23 for installing tanks underground, 14 for pumps, 10 for sign boards and 2 renewals.

## 24 LARGE PROJECTS

Of the permits granted, 24 were for construction amounting to \$10,000 or more, with the \$400,000 New England Telephone and Telegraph Co. building the largest.

Electrical inspections surpassed a year ago with 1,255 inspections made and in five cases defective wiring was condemned and property owners notified. Of the inspections, 286 were for renewed service entrances, 66 new house services, 301 alterations and additions, 205 oil burners, 28 electric ranges, five hot water heaters and 27 neon signs.

## LICENSES INCREASE

The Board of Electrical Examiners held ten examinations during the year and three of the 28 applicants failed to pass. Issued were 48 master, 118 journeymen's and 80 electrical servicemen's licenses, an increase of 74 over the previous year.

New Telephone  
and Telegraph  
Building





# *Your tax* **DOLLAR**

PUBLIC WORKS

.2262

EDUCATION

.2181

PUBLIC SAFETY

.1543

STATE TAX

.1460

HEALTH and WELFARE

.0723

DEBT SERVICE

.0715

GENERAL GOVERNMENT

.0733

COUNTY TAX

.0383

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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

Employes 155

Expenditures \$390,218.40

Per Capita \$10.11

Local public schools serve the educational needs of 2,954 children of whom 1,050 are enrolled at the high school level. The staff includes 146 full time persons, 125 of whom are teachers or persons of professional status.

**TEACHER  
SUPPLY  
GOOD**

The war and its attendant problems have influenced the teacher situation but the city has been fortunate enough to provide fully certified teachers except in two instances. The city was equally fortunate in having a good supply of ex-teachers, many of whom returned to the profession to tide over the emergency period. More than 50% of local teachers are enrolled for additional professional courses.

**BUY NEW  
LOT**

During the year a spacious lot was purchased for construction of a new elementary school housing from 700 to 900 pupils. Erection of the school will do away with two or three older buildings. These older structures have been kept in repair for use.

A great deal of planned effort went into the educational offerings for returned veterans. In event they did not complete high school work before leaving for service,



an opportunity was given them to complete high school, regardless of age, tuition free until their high school diploma was attained. Outside of academic offerings on the high school level, courses in metal work, electricity, auto mechanics, manual training and mechanical drawing were offered. In addition, courses in art, physical education and music were available.

### TESTING STUDENTS

Much work was done in the field of testing in order to assist students in selecting proper courses upon entering high school. Further testing assists equally well in selection of schools for post-graduate work. Evening schools emphasize the educational aspects for citizenship.

## RECREATION

The organized recreational program for the city is under the supervision of the Board of Education. Although the principal program up to date has been concentrated within the Summer months, there is a rapidly growing concept that the recreational offerings should be expanded to a year-round program under the direction of a full time supervisor. Such a program would provide for recreational needs of adults as well as those of children.

### FIVE PLAY- GROUNDS

Five playgrounds situated about the city are in charge of full time supervisors during the summer. Two of the sites have bathing and wading pools and almost all offer basketball, swings, teeters, and climbing devices. Personnel for the program is chosen entirely from people making their careers in education or work with young people.

### DAILY PICNICS

Return of peacetime has brought resumption of the daily picnic trips to Sabattus Lake. On every fair day, 100 children are taken to the lake for an outing. Highly skilled supervision is exercised in all aquatic events, where safety is a most rigid requirement.



# PUBLIC LIBRARY

Employs 5

Expenditures \$14,366.04

Per Capita \$0.37

Circulation of books at the public library dropped to 61,190 volumes, of which 9,016 were in the French language and 11,006 from the children's room. Two hundred and forty-nine books were sent to the Central Maine General Hospital and 25 selected books monthly to the Sarah C. Frye Home. Despite the drop in the number of books circulated for home use, the reading rooms at the library have shown increased use. The circulation figure represents a decrease of 9,766 volumes.

## 1,705 NEW BOOKS

Accessioned during the year were 1,705 books. Of these 1,443 were purchased from the city appropriation, 45 from the State stipend, 9 from the Kate Jackson Anthony Fund, and 182 were gifts. The total number of volumes in the library is 62,117.

## REGISTRATIONS 1,625

New registrations totaled 1,388 and there were 237 renewals, bringing total registration to 1,625. The circulation monthly average was 5,099 books; the daily average 201; juvenile circulation 11,006, per cent juvenile 18; books in French language 9,016; largest daily issue 391 on Feb. 24, and smallest 104 on Dec. 17.

## CIRCULATION

Circulation classified: General works and periodicals 167, philosophy 243, religion 295, sociology (including education) 672, language 84, science 358, useful arts 737, fine arts 900, literature 1,841, history and travel 2,346, biography 2,083, fiction 31,442, French fiction 8,407, French non-fiction 609, juvenile fiction 8,635, juvenile non-fiction 2,113, juvenile French 248; total 61,190 volumes.

Improvements to the library included painting of the reference room, and extensive repairs to the heating system.

In addition to the librarian and her regular staff, eight girls from Lewiston High School served as part time assistants.

Children Section at  
Public Library



# 1946 Tax Rate in Maine Cities

EASTPORT	78.00
CALAIS	70.00
PRESQUE ISLE	70.00
OLD TOWN	62.00
ELLSWORTH	61.00
SACO	56.00
ROCKLAND	53.00
BATH	51.00
PORTLAND	50.40
SOUTH PORTLAND	50.40
AUBURN	50.00
GARDINER	50.00
BREWER	49.00
HALLOWELL	49.00
BANGOR	48.90
AUGUSTA	47.00
WATERVILLE	45.00
WESTBROOK	41.00
BIDDEFORD	39.00

**LEWISTON**

**39.00**





### *HEART OF MAINE - -*

Lewiston, the Industrial Heart of Maine, is also the trading center for thousands of persons residing in the surrounding towns. Excellent transportation facilities are providing those persons who seek to trade here, and these same transportation facilities offer convenient and comfortable travel to those wishing to go to other sections of Maine or outside the State. The city is served by two railroads, two inter-state bus companies and two airplane lines. All travel comforts are offered through modern transportation equipment manned by courteous and safety minded operators. In addition to out of town service added intown transportation is provided through local buses.

# Public Works Department

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.

Employees 125

Expenditures \$419,517.73

Per Capita \$10.80

A considerable increase in expenditures in the department over a year ago was caused through work on permanent streets, and the extra expense entailed through the State and Federal project whereby Main Street was resurfaced. More work was done, as material became available, on sewer and water extensions.

BUY  
NEW  
LOT

The year also saw the purchase of a lot for the department, four acres at Bartlett and Willow Streets, and much work was done on grading. This necessitated relocation of Willow Street back to its proper lines and grade.

Purchase by Central Maine Power Co. of Franklin Co. property necessitated removal of the crusher, stone bins, blacksmith shop and all stock from the quarry, and the department was also obliged to vacate the brick building on Chapel Street parking lot. The Cedar Street washout was repaired and the city purchased the land from Continental Mills.



Traffic Islands speed auto flow through Hullett Square



**DIRECTOR  
RETIREES**

The department was reorganized as A.G. Roy retired as director after 40 years service.

Late in the year, the contract for the new public works building was awarded Camillo Profenno Co. of Portland and it is expected the structure will be ready for occupancy by Fall. The building is to be 320 feet by 80 feet.

**STATE  
AID  
WORK**

Work was continued on Crowley Road where \$3,888.84 including \$2,729.98 in State third class road funds, were expended. A total of 6,272 gallons of tar was applied. A gravel top was spread on the Pond Road for which the State provided part of the money under the program for maintenance of unimproved roads. Central Avenue, from Campus Avenue to Russell Street, was completely rebuilt at a cost of \$7,487.06.

A total of 18,232 cubic yards of gravel was used on different streets and 15,199 gallons of tar and 849 cubic yards of screened gravel was used for making cold patch for repairing streets. The department used 6,891 gallons of penetration asphalt in repairing macadam streets. Large bituminous macadam patches were laid on Pine Street, between Howard and Bradley Streets, and also on College Street near Bates College. Because of the large number of building projects, many openings were made in the streets for water, sewer and gas, and these necessitated much work on patching. The department used 72,735 gallons of tar and 26,816 gallons of asphalt on surface treatment of streets.

Sixteen new catch basins were constructed, 30 repaired, and all were cleaned. The new street sweeper was placed in service during the summer.

**SNOW RE-  
MOVAL  
COSTS UP**

Snow removal cost \$45,195.99 due to higher labor and equipment operating costs. While not as much snow fell locally as in any of the three previous years, the cost of removal was \$3,129.97 above a year ago.

Waste removal continued to increase, and costs mounted to \$30,539.60 as it was necessary to use three waste trucks on a full time basis.

The permanent sidewalk program continued with 1,239 square yards of concrete and 1,287 square yards of asphalt walks laid.

Ten new sewers were constructed and 73 sewer entrance permits issued. Eleven manholes were constructed.



Six bridges were repaired and minor repairs were made to several others.

## WATER SUPPLY

A total of 2,211,663,300 gallons of water was pumped, a daily average of 6,059,351 gallons. To this was added 13,944 pounds of chlorine gas, an average of 6.3 per million gallons of water.

The hydro-electric plant generated 3,154,500 kilowatt hours of which 715,900 was turned over to the Central Maine Power Co. It was necessary to purchase 713,400 kilowatt hours from the power concern. The firm supplied 586,940 kilowatt hours to public buildings.

Under the program for permanent streets, Lisbon Street from the bleachery railroad crossing to Androscoggin Avenue, was resurfaced at a cost of \$20,100.56, of which one-half was paid by the State.

## NEW EQUIP- MENT

New equipment received during the year included four Ford trucks, a five-ton FWD truck with plow, an Elgin street sweeper, a valve grinding machine, battery charger, and a water pump.



## *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 21

Expenditures \$134,776.08

Per Capita \$3.49

Infant mortality and maternal death rates reached record lows during 1946, the former dropping to 38.0 per 1,000 live births while there were no maternal deaths. The general death rate of 9.5 per 1,000 population is the lowest since 1932. The birth rate increased to 22.0 per 1,000 population, the second highest since 1932.

**CANCER  
DEATH  
INCREASE**

As in former years, heart disease was listed as the leading cause of death, followed in order by cancer, cerebral hemorrhage, nephritis, violent or accidental deaths, pneumonia, tuberculosis, liver and gall bladder diseases, diabetes mellitus and arteriosclerosis. Cancer deaths increased to 199, while tuberculosis deaths dropped to 27.0 per 1,000 deaths.

**TWO  
SMALL  
EPIDEMICS**

During the year there were two small epidemics: Measles with 430 cases and chickenpox with 102. The health officer examined 2,206 persons as contacts with communicable diseases. A total of 5,249 innoculations were given against diphtheria. In addition there were 40 cases of scarlet fever, 26 of mumps, 38 of whooping cough and three of diphtheria.

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

	Infant Mortality Per 1,000 Births	Maternal Death Rate Per 1,000 Births	General Death Rate Per 1,000 Population	Birth Rate Per 1,000 Population
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	12.7	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	19.8
1946	38.0	none	9.5	22.0

## Welfare Division

An average of \$5,029.79 per month was expended for relief purposes, an increase of \$914.54 above the monthly average of a year ago. The average number of cases was 137, indicating an average of 312 persons. The maximum number on welfare rolls at one time was 152 cases comprising 341 persons and the minimum was 118 cases composed of 281 persons.

### BUDGET OVER- DRAWN

During the year, although the over-all budget was over-drawn \$1,178.99, there was an overdraft of \$3,724.69 in the appropriation for dependent children, an item over which the city has no control. The fund is administered by the State. Due the city from the State was \$1,016.45 and from outside towns \$594.19.

Cost of local welfare cases was placed at \$36,590.51, an increase of \$3,023.44.

### FARM SALES HIGH

Expenditures at the city farm totaled \$22,551.55, and revenues from sales of farm produce were \$12,886.99. The farm cared for an average of 25 inmates. The maximum was 29 cases and the minimum 21 persons. The average is one fewer than the previous year.

## *Where the money came from*

TAXES	\$1,376,878.28
WATER RENTALS	148,583.67
SCHOOL GRANTS, ETC.	67,018.37
MISCELLANEOUS	88,640.87
STOCK TAXES, BANK, TEL., R.R.	26,815.86
AUTO EXCISE TAX	45,936.82
CITY FARM PRODUCE	12,878.13
COURT FEES	10,308.26
FEES, LICENSES, RECORDINGS, ETC.	11,378.61
CHARITIES, REIMBURSEMENTS	11,951.88
SALE OF LAND, PROPERTY, EQUIPMENT	6,844.29
RENTALS	10,947.50
<b>TOTAL</b>	<b>\$1,818,182.54</b>
Plus Cash Balance, March 31, 1947	87,735.74
<b>TOTAL</b>	<b>\$1,905,918.28</b>

## *How the money was spent*

EDUCATION	404,584.44
PUBLIC WORKS	419,517.73
STATE TAX	269,750.23
PUBLIC SAFETY	286,294.97
DEBT SERVICE	132,404.68
HEALTH and WELFARE	134,776.08
GENERAL GOVERNMENT	136,188.87
COUNTY TAX	71,043.74
<b>TOTAL</b>	<b>\$1,854,560.74</b>
Plus Cash Balance at End of Year	51,357.54
<b>TOTAL</b>	<b>\$1,905,918.28</b>

# Annual Outside Audit

April 1, 1946 to March 31, 1947 Inclusive

A decrease in the city's borrowing capacity from \$670,504.50 to \$536,201.65 is shown in the annual outside audit. The audit, as required by State law, found a net indebtedness of \$639,404.45, an increase of \$39,878.47 over the previous year, but still a low figure.

A cash balance of \$51,357.54 was found at the close of the 1946-47 fiscal year. Bonded indebtedness was reduced \$96,000, but the total as of March 31, 1947 was \$1,187,000. During the year \$34,041.25 in bond interest was paid.

Appropriations and credits totaled \$1,849,248.54, where a year ago this figure was \$1,728,216.10. Expenditures totaled \$1,854,560.74. A year ago this figure was \$1,708,521.96.

Total revenues were \$1,747,956.25 against an estimate of \$1,712,014.38. Current real and personal taxes brought \$1,323,454.65 to the city treasurer, or \$20,640.73 below the estimates. State School aid was \$7,381.63 below the estimate.

Outstanding current taxes of \$22,282.45 were shown, an increase of \$1,623.08 above a year ago.

A comparison of the tax collector's accounts follows:

	YEAR ENDING Mar. 31, 1947	YEAR ENDING Mar. 31, 1946	YEAR ENDING Mar. 31, 1945	YEAR ENDING Mar. 31, 1944
Commitment Supplement	1,375,844.38	\$ 1,286,273.33	\$ 1,306,132.88	\$ 1,300,919.77
Refunds, credits	2,121.69	985.97	2,558.29	1,714.20
	-13.92	-1.63	0.00	17.00
Cash Received	\$ 1,377,952.15	\$ 1,287,257.67	\$ 1,308,691.17	\$ 1,302,650.97
Abatements	\$ 1,353,370.65	\$ 1,265,421.16	\$ 1,298,576.27	\$ 1,285,796.47
	2,326.89	1,177.14	1,312.97	1,544.90
TOTAL UNCOLLECTED TAXES	\$ 1,355,697.54	\$ 1,266,598.30	\$ 1,299,889.24	\$ 1,287,341.37
Less-Real Estate Subject to Tax Liens	\$ 22,282.45	\$ 20,659.37	\$ 8,801.93	\$ 15,309.60
	\$ 13,755.95	\$ 14,755.87	\$ 6,322.73	\$ 12,232.27
TOTAL UNCOLLECTED PERSONAL AND POLLS	\$ 8,526.50	\$ 2,479.20	\$ 2,479.20	\$ 3,077.33

An increase of \$6,385.62 as noted in welfare costs which totaled \$77,913.54. Local welfare cases cost \$53,188.85, State cases \$10,611.24 and outside town cases \$2,586.40. Each represents an increase over the previous year.

The average cost per case and per person per month was also above the figures for a year ago. The average cost per case rose from \$36.42 to \$40.38, and per person from \$15.50 to \$17.73. The daily average cost per person rose eight cents to \$0.59. The number of persons on welfare averaged 312, a drop of five.

At the municipal store, cost of groceries and operating expenses both showed increases, the total increase being \$2,753.53.

Due the city from the State was \$1,016.45 and from outside towns \$594.19.

Operation of high and common schools cost \$339,678.42, exclusive of administration expenses, an increase of \$17,629.68. Based on an enrollment of 2,954, the per-pupil cost was \$114.99, compared with an enrollment a year ago of 3,154 at an average cost of \$102.10.

### COMPARATIVE BALANCE SHEET

#### ASSETS

CASH	MARCH 31 1947	MARCH 31 1946	INCREASE	DECREASE
In Depositories	\$ 46,357.54	\$ 87,735.74	\$	\$ 41,378.20
Petty Cash	935.00	935.00		
Permanent Improvement Fund	203,434.09	36,539.01	166,895.08	
Teachers' Retirement Fund	7,586.08	7,523.98	62.10	
Orphans' Picnic Fund	443.47	104.45	339.02	
Post War Fund	31,721.93	43,630.95		11,909.02
Payroll Account	5,000.00	-	5,000.00	
Defense Savings Bond Fund	1,278.54	1,819.07		540.53
<b>TOTAL CASH</b>	<b>\$ 296,756.65</b>	<b>\$ 178,288.20</b>	<b>\$ 172,296.20</b>	<b>\$ 53,827.75</b>
<b>ACCOUNTS RECEIVABLE</b>				
Water Division	\$ 251.82	\$ 288.10	\$	\$ 36.28
State of Maine — Welfare	1,016.45	1,771.25		754.80
Outside Towns — Welfare	594.19	1,216.84		622.65
<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b>\$ 1,862.46</b>	<b>\$ 3,276.19</b>		<b>\$ 1,413.73</b>
<b>TAXES RECEIVABLE</b>				
Current Taxes	\$ 22,282.45	\$ 20,659.37		
Prior Years	141,237.22	141,600.87		
	163,519.67	162,260.24		
Less — Reserve for Losses	139,535.67	138,844.77		
<b>NET TAXES RECEIVABLE</b>	<b>\$ 23,984.00</b>	<b>\$ 23,415.47</b>	<b>\$ 568.53</b>	
<b>TAX LIENS AND DEEDS</b>	<b>\$ 7,519.87</b>	<b>\$ 10,031.40</b>	<b>\$</b>	<b>\$ 2,511.53</b>
<b>FORECLOSED PROPERTY</b>	<b>\$ 2,402.66</b>	<b>\$ 2,903.72</b>	<b>\$</b>	<b>\$ 501.06</b>
<b>PROPERTY DEEDED TO CITY OF LEWISTON</b>	<b>\$ 825.79</b>	<b>\$ 825.79</b>		
<b>INVESTMENT</b>				
Lewiston-Auburn RR Stock	\$ 225,000.00	\$ 225,000.00		
<b>FIXED ASSETS</b>				
Fixed Property	\$ 2,697,542.00	\$ 2,697,542.00		
Movable Property	567,339.72	567,339.72		
<b>TOTAL FIXED ASSETS</b>	<b>\$ 3,264,881.72</b>	<b>\$ 3,264,881.72</b>		
<b>TRUST FUNDS</b>	<b>\$ 1,484.66</b>	<b>\$ 1,466.70</b>	<b>\$ 17.96</b>	
<b>TOTAL ASSETS</b>	<b>\$ 3,824,717.81</b>	<b>\$ 3,710,089.19</b>	<b>\$ 172,882.69</b>	<b>\$ 58,254.07</b>
<b>NET DEFICIT</b>	<b>\$ 639,404.45</b>	<b>\$ 599,525.98</b>	<b>\$ 39,878.47</b>	
<b>TOTAL ASSETS AND NET DEFICIT</b>	<b>\$ 4,464,122.26</b>	<b>\$ 4,309,615.17</b>	<b>\$ 212,761.16</b>	<b>\$ 58,254.07</b>

**COMPARATIVE BALANCE SHEET**

**LIABILITIES**

	MARCH 31 1947		MARCH 31 1946		INCREASE		DECREASE
<b>CURRENT LIABILITIES</b>							
Accounts Payable	\$ 1,447.79	\$	819.26	\$	628.53		
Bonds Maturing Within Year	101,000.00		96,000.00		5,000.00		
Teachers' Retirement Fund	7,586.08		7,523.98		62.10		
Defense Savings Bond Fund	1,278.54		1,819.07				540.53
Orphans' Picnic Fund	443.47		104.45		339.02		
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 111,755.88</b>	<b>\$</b>	<b>106,266.76</b>	<b>\$</b>	<b>6,029.65</b>	<b>\$</b>	<b>540.53</b>
<b>LONG TERM LIABILITY</b>							
Bonds Payable Beyond Year	\$ 1,086,000.00	\$	937,000.00	\$	149,000.00		
<b>TRUST FUNDS</b>	<b>\$ 1,484.66</b>	<b>\$</b>	<b>1,466.70</b>	<b>\$</b>	<b>17.96</b>		
<b>SURPLUS INVESTED IN FIXED ASSETS</b>	<b>\$ 3,264,881.72</b>	<b>\$</b>	<b>3,264,881.72</b>				
<b>TOTAL LIABILITIES AND SURPLUS</b>	<b>\$ 4,464,122.26</b>	<b>\$</b>	<b>4,309,615.18</b>	<b>\$</b>	<b>155,047.61</b>	<b>\$</b>	<b>540.53</b>



# Statement of Expenditures and Appropriations

	APPROPRIATIONS AND CREDITS	EXPENDITURES	UNEXPENDED BALANCES	OVERDRAFT
<b>GENERAL GOVERNMENT</b>				
Mayor and Council	\$ 7,713.40	\$ 7,233.27	\$ 480.13	
City Clerk	11,813.53	12,083.65		270.12
Municipal Court	7,040.00	7,186.38		146.38
Corporation Counsel	2,100.00	2,042.50	57.50	
Board of Registration	6,597.60	6,679.42		81.82
Elections	4,210.00	3,717.39	492.61	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 39,474.53</b>	<b>\$ 38,942.61</b>	<b>\$ 1,030.24</b>	<b>\$ 498.32</b>
<b>FINANCE</b>				
Commissioners	\$ 2,000.00	\$ 2,000.00		
Controller	7,605.55	7,621.70		16.15
Auditor	10,595.72	10,638.89		43.17
Treasurer - Collector	12,801.92	12,787.45	14.47	
Assessors	14,366.60	13,638.55	728.05	
Unclassified	51,102.33	43,740.57	7,361.76	
Contingent	14,687.00	6,819.10	7,867.90	
<b>TOTAL FINANCE</b>	<b>\$ 113,159.12</b>	<b>\$ 97,246.26</b>	<b>\$ 15,972.18</b>	<b>\$ 59.32</b>
<b>PUBLIC WORKS</b>				
Administration	\$ 21,196.00	\$ 23,247.18		\$ 2,051.18
Highways	169,868.90	137,497.74	32,371.16	
Snow Removal	23,045.05	45,195.99		22,150.94
Waste Removal	27,668.25	30,539.60		2,871.35
Walks	13,490.18	12,530.98	959.20	
Sewers	14,760.13	16,503.54		1,743.41
Bridges	3,435.00	2,191.09	1,243.91	
Tarring	21,550.00	19,841.13	1,708.87	
Street Lights	11,132.11	14,930.53		3,798.42
Water Service	61,399.98	68,798.70		7,398.72
Permanent Streets		19,817.53		19,817.53
New Equipment	3,000.00	10,177.22		7,177.22
City Building	14,617.54	15,296.03		678.49
City Park	3,781.00	2,950.47	830.53	
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 388,944.14</b>	<b>\$ 419,517.73</b>	<b>\$ 37,113.67</b>	<b>\$ 67,687.26</b>
<b>PUBLIC SAFETY</b>				
Police	\$ 139,040.92	\$ 138,894.95	145.97	
Sealer of Weights	1,922.00	1,771.75	150.25	
Fire	146,736.28	144,734.67	2,001.61	
Building Inspector	325.00	319.45	5.55	
Electrical Inspection	700.00	574.15	125.85	
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 288,724.20</b>	<b>\$ 286,294.97</b>	<b>\$ 2,429.23</b>	
<b>EDUCATION</b>				
Administration	\$ 20,487.64	\$ 19,932.22	555.42	
Common Schools	207,919.15	204,482.45	3,466.70	
High School	138,659.80	135,225.97	3,433.83	
Evening School	800.00	717.71	82.29	
Transportation Parochial School	5,000.00	6,812.00		1,812.00
Athletic Park	1,625.00	1,564.33	60.67	
Playgrounds	5,485.00	5,484.18	.82	
Skating Rinks	1,298.00	610.26	687.74	
Armory	12,042.00	12,300.54		258.54
Park St. Building	3,392.00	3,118.74	273.26	
Public Library	14,573.90	14,366.04	207.86	
<b>TOTAL EDUCATION</b>	<b>\$ 411,282.49</b>	<b>\$ 404,584.44</b>	<b>\$ 8,768.59</b>	<b>\$ 2,070.54</b>



<b>HEALTH AND WELFARE</b>				
Administration	\$ 10,813.10	\$ 10,569.29	\$ 243.81	
Locals	36,806.63	36,590.51	216.12	
State	8,640.00	10,611.24		1,971.24
Outside Towns	2,363.00	2,586.40		223.40
Soldiers	6,552.20	6,029.05	523.15	
Dependent Children )				
Mothers' Aid )	21,000.00	24,724.69		3,724.69
City Farm	23,449.51	22,551.55	897.96	
City Physician	1,500.00	1,500.00		
Plumbing Inspection	500.00	1,081.68		581.68
Health	12,305.94	11,363.93	942.01	
Communicable Diseases	10,925.00	7,167.74	3,757.26	
<hr/>				
<b>TOTAL HEALTH AND WELFARE</b>	<b>\$ 134,855.38</b>	<b>\$ 134,776.08</b>	<b>\$ 6,580.31</b>	<b>\$ 6,501.01</b>
<hr/>				
<b>DEBT SERVICE</b>				
Serial Bonds	\$ 96,000.00	\$ 96,000.00	\$	\$
Bond Interest	33,008.68	34,041.25		1,032.57
Misc. Interest and Fees	1,800.00	2,363.43		563.43
<hr/>				
<b>TOTAL DEBT SERVICE</b>	<b>\$ 130,808.68</b>	<b>\$ 132,404.68</b>	<b>\$</b>	<b>\$ 1,596.00</b>
<hr/>				
<b>CIVIL</b>				
County Tax	\$ 72,000.00	\$ 71,043.74	\$ 956.26	\$
State Tax	270,000.00	269,750.23	249.77	
<hr/>				
<b>TOTAL CIVIL</b>	<b>\$ 342,000.00</b>	<b>\$ 340,793.97</b>	<b>\$ 1,206.03</b>	<b>\$</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 1,849,246.54</b>	<b>\$ 1,854,560.74</b>	<b>\$ 73,100.25</b>	<b>\$ 78,412.45</b>

COMPARISON OF ESTIMATED REVENUE WITH RECEIPTS

APRIL 1, 1946 to MARCH 31, 1947

	ESTIMATED REVENUE	ACTUAL REVENUE	INCREASE	DECREASE
Current Taxes — Real and Personal	\$ 1,344,095.38	\$ 1,323,454.65	\$	\$ 20,640.73
Current Taxes -- Poll	31,749.00	29,916.00		1,833.00
Tax Deeds and Liens	3,000.00	3,007.10	7.10	
Delinquent Taxes	14,700.00	18,151.80	3,451.80	
Penalties and Interest	1,500.00	2,348.73	848.73	
Excise Tax	25,000.00	45,936.82	20,936.82	
Taxi Licenses	275.00	285.00	10.00	
Health Licenses	100.00	175.00	75.00	
Plumbing Fees and Licenses	800.00	1,900.35	1,100.35	
Amusement Licenses	500.00	455.00		45.00
Professional and Occupational	500.00	1,334.00	834.00	
Police and Protective Licenses	500.00	511.00	11.00	
Dog Licenses	1,250.00	1,843.50	593.50	
Marriage Licenses	900.00	1,834.00	934.00	
Burial Permits	175.00	187.50	12.50	
Municipal Court Fees	9,000.00	10,308.26	1,308.26	
Rents — City Building	2,800.00	5,010.00	2,210.00	
Rents — Armory	1,900.00	5,937.50	4,037.50	
L. and A. RR Interest	13,500.00	13,500.00		
Taxes — Bank Stock	9,000.00	10,567.22	1,567.22	
Taxes — Telephone and Telegraph	2,000.00	2,748.64	748.64	
Dog Tax Refunds	600.00			600.00
School Aid	72,000.00	64,618.37		7,381.63
Health Aid	800.00	1,000.00	200.00	
Library Aid	200.00	200.00		
Armory Aid	1,200.00	1,200.00		
Recording of Legal Instruments	1,100.00	1,988.26	888.26	
Vital Statistics	950.00	865.00		85.00
State Refund Road Maintenance	2,500.00	7,521.79	5,021.79	
Sale of Ordinances	15.00	22.00	7.00	
Sewer Assessments	200.00	730.00	530.00	
Weights and Measures	225.00	282.05	57.05	
Police Charges	25.00			25.00
Scale Fees	30.00	73.70	43.70	
Fire Protection Services	250.00	168.01		81.99
Tuition and Fees	2,500.00	2,192.50		307.50
Library Fees ad Rentals	1,100.00	1,024.59		75.41
Sales — City Farm	10,000.00	12,878.13	2,878.13	
State Cases — Reimbursements	8,000.00	9,701.77	1,701.77	
Outside Towns — Reimbursements	2,500.00	2,250.11		249.89
Unclassified Revenues	3,000.00	5,800.57	2,800.57	
Sale of Waste and Junk	400.00	599.37	199.37	
Sale of Equipment	300.00	55.25		244.75
Sale of Real Property	1,500.00	6,789.04	5,289.04	
Water Utility Revenues	130,000.00	139,208.67	9,208.67	
Hydrant Revenues	9,375.00	9,375.00		
<b>TOTAL</b>	<b>\$ 1,712,014.38</b>	<b>\$ 1,747,956.25</b>	<b>\$ 67,511.77</b>	<b>\$ 31,569.90</b>

# Analysis of Departmental Expenditures

## GENERAL GOVERNMENT

<b>MAYOR AND COUNCIL</b>	
Salaries — Regular	\$ 4,418.40
Other Fees	2,256.00
Printing, Binding, Stationery	71.81
Postage	13.33
Telephone and Other Communications	135.04
Mileage and Other Allowances	100.00
Office Supplies	22.92
Dues and Memberships	100.00
Printing and Reproducing Supplies	9.13
Office Equipment	106.64

**TOTAL** \$ 7,233.27

<b>CITY CLERK</b>	
Salaries — Regular	\$ 6,239.00
Printing, Binding, Stationery	193.44
Department Reports and Bulletin Advertising Services	1,342.89
Postage	430.26
Telephone	158.41
Travel	43.25
Mileage	5.00
Freight	200.00
Subscriptions	0
Medical	36.00
Repairs to Equipment	90.00
Special Services	35.92
Office Supplies	830.25
Office Equipment	229.56
Printing Supplies	106.64
Dog Tax	217.23
	1,925.80

**TOTAL** \$ 12,083.65

<b>MUNICIPAL COURT</b>	
Salaries — Regular	\$ 6,400.00
Printing and Stationery	306.19
Postage	33.86
Telephone	45.50
Subscriptions	196.75
Office Supplies	76.35
Office Equipment	125.15
Freight and Cartage	2.58

**TOTAL** \$ 7,186.38

<b>CORPORATION COUNSEL</b>	
Salaries — Regular	\$ 2,000.00
Dues	42.50

**TOTAL** \$ 2,042.50

<b>BOARD OF REGISTRATION</b>	
Salaries — Regular	\$ 5,241.60
Wages — Temporary	288.00
Printing and Stationery	921.00
Advertising	21.26
Postage	7.96
Telephone	84.85
Subscriptions	23.00
Repairs to Equipment	9.76
Office Supplies	15.92
Printing Supplies	2.80
Office Equipment	63.27

**TOTAL** \$ 6,679.42

## ELECTIONS

Wages — Temporary	\$ 2,784.13
Printing and Stationery	273.66
Advertising	283.28
Freight and Cartage	117.57
Repairs to Equipment	19.66
Office Supplies	15.20
Rent	144.14
Special Services	79.85

**TOTAL** \$ 3,717.39

**TOTAL GENERAL GOVERNMENT** \$ 38,942.61

## FINANCE

**FINANCE COMMISSION** \$ 2,000.00

Fees \$ 2,000.00

**TOTAL** \$ 2,000.00

**CONTROLLER** \$ 5,668.00

Salaries — Regular	\$ 5,668.00
Printing and Stationery	202.39
Advertising	375.81
Postage	44.66
Telephone	25.93
Mileage	300.00
Freight	11.36
Subscriptions	140.50
Repairs to Equipment	20.26
Office Supplies	507.66
Dues and Memberships	110.00
Printing and Reproducing Supplies	215.13

**TOTAL** \$ 7,621.70

**AUDITOR** \$ 8,419.57

Salaries	\$ 8,419.57
Printing and Stationery	691.58
Advertising	285.29
Postage	3.05
Telephone	112.13
Travel	42.35
Mileage	300.00
Freight	11.91
Subscriptions	306.64
Repairs to Equipment	20.00
Special Services	15.50
Office Supplies	330.37
Dues and Memberships	75.00
Printing and Reproducing Supplies	7.88
Office Equipment	17.62

**TOTAL** \$ 10,638.89

**TREASURER-COLLECTOR** \$ 9,832.85

Salaries	\$ 9,832.85
Printing and Stationery	475.07
Advertising	129.87
Postage	700.00
Telephone	213.79
Travel	25.00
Mileage	400.00
Freight	10.11
Subscriptions	59.50
Repairs to Equipment	125.48
Special Services	396.91
Office Supplies	216.48
Dues	10.00
Office Equipment	146.02

Printing and Reproducing Supplies	6.42
Comm. & Broadcasting Equip.	39.95
<b>TOTAL</b>	<b>\$ 12,787.45</b>
<b>ASSESSORS</b>	
Salaries — Regular	\$ 11,452.60
Wages — Temporary	1,023.05
Printing and Stationery	157.53
Advertising	46.63
Postage	3.09
Telephone	159.49
Travel	15.75
Mileage	480.00
Subscriptions	65.28
Repairs to Equipment	18.02
Special Services	174.30
Office Supplies	12.81
Dues	30.00
<b>TOTAL</b>	<b>\$ 13,638.55</b>
<b>UNCLASSIFIED</b>	
Fees	\$ 1,861.20
Printing and Stationery	431.89
Advertising	973.56
Postage	50.38
Travel	1,060.32
Freight	16.42
Repairs to Bldgs. and Structures	189.00
Special Services	2,708.26
Office Supplies	60.55
Other Operating Supplies	992.43
Dues and Memberships	372.00
Donations and Contributions	5,134.97
Workmen's Medical and Compensation	314.90
Light and Power	10,882.80
Surety Bond Premiums & Insurance	16,171.28
Printing and Reproducing Supplies	69.88
Pensions and Retirements	2,450.73
<b>TOTAL</b>	<b>\$ 43,740.57</b>
<b>CONTINGENT</b>	
Contingencies	\$ 6,819.10
<b>TOTAL</b>	<b>\$ 6,819.10</b>
<b>TOTAL FINANCE</b>	<b>\$ 97,246.26</b>
<b>PUBLIC WORKS DEPARTMENT</b>	
<b>ADMINISTRATION</b>	
Salaries — Regular	\$ 15,280.88
Wages — Temporary	3,015.72
Fees	945.00
Printing and Stationery	104.63
Postage	30.91
Telephone	145.26
Travel	74.67
Subscriptions	15.35
Repairs to Equipment	77.62
Office Supplies	37.44
Claims and Damages	44.03
Workmen's Medical Compensation	3,320.81
Printing and Reproducing Supplies	24.04
Office Equipment	130.82
<b>TOTAL</b>	<b>\$ 23,247.18</b>
<b>HIGHWAYS</b>	
Wages — Regular	\$ 83,905.06
Freight and Cartage	145.91
Rental of Motor Vehicles & Equip.	57.64
Repairs & Maint. of Motor Vehicles	9,026.79
Repairs & Maint. of Equipment	8,997.64
Repairs to Building	283.61
Special Services	470.09
Maintenance of Trees	101.57
Fuel Supplies	1,866.20
Gas, Oil and Lubricants	16,713.21
Tires and Tubes	2,572.22

Wearing Apparel	78.69
Household Supplies	81.04
Small Tools and Implements	440.16
Cleaning and Disinfecting	560.78
Agricultural and Botanical	504.84
Construction Materials	9,852.38
Other Operating Supplies	872.21
Rent and Storage	157.50
Maintenance of State Roads	810.20

**TOTAL** \$ 137,497.74

**SNOW REMOVAL**

Wages — Regular	\$ 32,335.81
Freight	326.78
Rental of Motor Vehicles	9,679.91
Repairs to Equipment	2,023.96
Equipment Operating Expense	184.18
Small Tools	119.66
Construction Materials	264.29
Other Operating Supplies	261.40

**TOTAL** \$ 45,195.99

**WASTE REMOVAL**

Wages — Regular	\$ 25,536.64
Freight	19.40
Rental of Motor Vehicles	1,811.73
Equipment Operating Expense	3,171.83

**TOTAL** \$ 30,539.60

**WALKS**

Wages — Regular	\$ 6,869.00
Advertising	22.56
Rental Motor Vehicles	900.85
Construction Materials	4,738.57

**TOTAL** \$ 12,530.98

**SEWERS**

Wages — Regular	\$ 8,733.05
Rental of Motor Equipment	1,529.22
Repairs to Equipment	6.17
Other Services	18.25
Construction Materials	6,168.99
Fuel Supplies	2.00
Wearing Apparel	45.86

**TOTAL** \$ 16,503.54

**BRIDGES**

Wages — Regular	\$ 970.13
Rental of Motor Equipment	125.75
Repairs to Building	132.11
Special Services	78.25
Construction Materials	884.85

**TOTAL** \$ 2,191.09

**TARRING**

Wages	\$ 5,502.00
Rental of Motor Vehicles	2,241.85
Construction Materials	12,088.48
Special Services	8.80

**TOTAL** \$ 19,841.13

**STREET LIGHTS**

Salaries — Regular	\$ 4,692.94
Freight	61.29
Repairs to Motor Vehicles	375.75
Repairs to Equipment	154.94
Gas, Oil and Lubricants	198.69
Tires and Tubes	40.99
Small Tools	81.26
Construction Materials	6,087.62
Other Supplies	1,845.50
Cleaning and Disinfecting Supplies	1.76
Rental of Equipment	7.04
Special Services	17.78
Wearing Apparel	20.79
Other Betterments	1,344.18

**TOTAL** \$ 14,930.53

**WATER SERVICE**

Salaries — Regular	\$ 24,154.36
Wages — Regular	15,441.13
Other Fees	490.00
Printing and Stationery	222.02
Advertising	45.56
Postage	525.22
Telephone	178.17
Travel	19.70
Freight	265.43
Subscriptions	15.00
Rental of Motor Vehicles	256.11
Repairs to Motor Vehicles	944.48
Repairs to Other Equipment	2,014.01
Repairs — Building	281.28
Other Services	52.85
Office Supplies	28.15
Fuel Supplies	858.89
Gas, Oil and Lubricants	784.54
Tires and Tubes	81.15
Wearing Apparel	27.24
Household Supplies	22.85
Small Tools	141.30
Cleaning and Disinfecting	86.37
Construction Materials	10,126.56
Other Operating Supplies	759.12
Dues	30.00
Workmen's Compensation Insurance	500.00
Patrol Lake	795.82
Wages — Temporary	9,448.59
Light, Heat, Power, Water, Equip.	202.80

**TOTAL** \$ 68,798.70

**PERMANENT STREETS**

Wages — Regular	\$ 4,819.00
Rental of Equipment	1,975.86
Special Services	231.85
Construction Materials	12,775.42
Freight and Cartage	15.40

**TOTAL** \$ 19,817.53

**NEW EQUIPMENT**

Freight and Cartage	\$ 19.09
New Equipment	10,158.13

**TOTAL** \$ 10,177.22

**CITY BUILDING**

Wages — Regular	\$ 9,613.33
Telephone	.90
Gas	59.46
Freight	10.29
Repairs to Equipment	241.19
Repairs to Building	678.51
Fuel Supplies	2,681.64
Household Supplies	126.33
Small Tools	13.02
Cleaning and Disinfecting	1,095.80
Other Operating Supplies	194.72
Other Betterments	449.05
Cleaning and Sanitary Services	131.79

**TOTAL** \$ 15,296.03

**CITY PARK**

Wages — Regular	\$ 1,843.24
Wages — Temporary	96.75
Repairs to Equipment	28.21
Repairs to Structures	143.21
Other Services	22.05
Gas	3.39
Small Tools	3.69
Freight and Cartage	5.68
Other Betterments	727.46
Other Operating & Maint. Equip.	22.50
Botanical Supplies	50.63
Other Operating Supplies	3.04
Construction Materials	.65

**TOTAL** \$ 2,950.47  
**TOTAL PUBLIC WORKS DEPARTMENT** \$ 419,517.73

**PUBLIC SAFETY**

<b>POLICE</b>	
Salaries — Regular	\$ 107,356.91
Wages — Temporary	4,787.48
Fees	645.00
Printing and Stationery	375.58
Advertising	19.76
Postage	15.72
Telephone	696.40
Travel	20.56
Freight	15.05
Subscriptions	90.11
Cleaning	19.43
Repairs to Motor Vehicles	2,408.84
Repairs to Equipment	586.40
Criminal Investigation	239.26
Other Services	39.55
Repairs Traffic Signs & Markings	1,315.44
Office Supplies	374.17
Gas, Oil and Lubricants	2,691.43
Tires and Tubes	376.16
Wearing Apparel	217.23
Surgical Supplies	39.63
Household Supplies	6.00
Public Safety Supplies	151.64
Small Tools	52.22
Cleaning and Disinfecting	51.07
Other Operating Supplies	210.99
Rent and Storage	90.00
Meals and Lodging	502.25
Dues	22.00
Pensions	9,128.03
Office Equipment	245.55
Printing and Reproducing Supplies	353.95
Motor Vehicle Equipment	5,260.14
Light, Heat, Power and Motor Equip.	491.00

**TOTAL** \$ 138,894.95

**SEALER OF WEIGHTS**

Salaries — Regular	\$ 1,450.00
Mileage	290.00
Printing and Stationery	31.75

**TOTAL** \$ 1,771.75

**FIRE**

Salaries — Regular	\$ 117,695.35
Wages — Temporary	465.24
Fees	700.00
Printing	26.99
Advertising	45.17
Postage	18.00
Telephone	460.56
Light and Gas	207.84
Travel	70.00
Freight	45.37
Cleaning	235.47
Repairs to Motor Vehicles	2,390.47
Repairs to Equipment	761.91
Repairs to Building	1,181.74
Other Services	44.15
Office Supplies	36.76
Fuel Supplies	1,492.49
Gas, Oil and Lubricants	666.48
Tires and Tubes	446.86
Wearing Apparel	427.27
Medical Supplies	7.74
Household	125.84
Public Safety Supplies	157.03
Small Tools	42.55
Cleaning and Disinfecting—	273.93
Other Supplies	179.93
Dues	6.00
Pensions	4,711.54
Workmen's Medical	204.83
Hydrant Service	9,375.00
Office Equipment	9.80
Public Safety Equipment	1,055.70
Communication	780.46
Subscriptions	18.00
Printing and Reproducing Supplies	1.78

Household Equipment	84.00
Medical-Surgical Equipment	282.42
<b>TOTAL</b>	<b>\$ 144,734.67</b>
<b>BUILDING INSPECTION</b>	
Salaries — Regular	\$ 300.00
Printing and Stationery	17.40
Office Supplies	2.05
<b>TOTAL</b>	<b>\$ 319.45</b>
<b>ELECTRICAL INSPECTION</b>	
Wages — Temporary	\$ 120.00
Fees	300.00
Printing	75.39
Postage	15.00
Periodicals	13.85
Office Supplies	10.90
Advertising	34.13
Printing and Reproducing Supplies	4.88
<b>TOTAL</b>	<b>\$ 574.15</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 286,294.97</b>
<b>EDUCATION</b>	
<b>ADMINISTRATION</b>	
Salaries — Regular	\$ 17,877.09
Wages — Temporary	67.20
Fees	770.00
Printing and Stationery	135.46
Postage	88.06
Telephones	79.60
Travel	61.23
Mileage	683.40
Freight	7.81
Periodicals	26.00
Repairs to Equipment	23.50
Office Supplies	86.84
Other Supplies	.72
Printing and Reproducing Supplies	25.31
<b>TOTAL</b>	<b>\$ 19,932.22</b>
<b>COMMON SCHOOLS</b>	
Salaries — Regular	\$ 155,375.25
Wages — Temporary	3,635.09
Salaries — School Janitors	17,019.00
Printing	145.65
Postage	10.00
Gas	29.34
Telephone	448.70
Carfare and Transportation	8,293.21
Mileage and Allowances	62.44
Freight	7.93
Repairs to Motor Vehicles	650.76
Repairs to Equipment	264.73
Recreational Supplies	49.01
Repairs to Building	3,255.58
Special Services	77.79
Office Supplies	53.92
Fuel Supplies	7,493.78
Gas, Oil and Lubricants	159.02
Medical Supplies	27.30
Household and Institutional	259.82
Small Tools	26.21
Cleaning and Disinfecting	203.71
Botanical Supplies	3.00
Educational Supplies	2,292.25
Manual Training Supplies	452.37
Domestic Arts Supplies	227.99
Textbooks	2,101.21
Books — Library	535.41
Other Supplies	261.87
Rent Storage Bus	180.00
Workmen's Medical	31.00
Office Equipment	133.11
Educational Equipment	545.75

Printing and Reproducing Supplies	33.75
Tires and Tubes	106.50
<b>TOTAL</b>	<b>\$ 204,452.45</b>
<b>HIGH SCHOOL</b>	
Salaries — Regular	\$ 113,496.67
Wages — Temporary	2,199.00
Salaries — Janitors	7,434.15
Printing and Stationery	334.69
Postage	64.00
Telephone	300.91
Light	79.12
Freight	85.77
Cleaning and Disinfecting	7.44
Repairs to Equipment	381.35
Repairs to Building	1,599.50
Office Supplies	46.68
Fuel Supplies	2,950.28
Automotive Supplies	70.98
Medical	198.09
Household Supplies	160.77
Small Tools	9.07
Botanical Supplies	58.51
Educational Supplies	1,267.85
Manual Training Supplies	304.64
Domestic Arts Supplies	315.73
Recreational Supplies	50.84
Special Services	36.30
Printing and Reproducing Supplies	72.47
Educational Equipment	30.08
Books — School	2,044.15
Books — Library	469.31
Other Supplies	50.95
Equipment — Office	321.15
Other Fees	500.00
Subscriptions	28.50
Cleaning and Disinfecting Supplies	257.02
<b>TOTAL</b>	<b>\$ 135,225.97</b>
<b>EVENING SCHOOLS</b>	
Salaries — Regular	\$ 581.00
Wages — Temporary	4.00
Salaries — Janitor	90.00
Advertising	18.29
Postage	5.00
Educational Supplies	18.42
Books — Schools	1.00
<b>TOTAL</b>	<b>\$ 717.71</b>
<b>PAROCHIAL SCHOOL</b>	
Transportation	\$ 6,812.00
<b>TOTAL</b>	<b>\$ 6,812.00</b>
<b>ATHLETIC PARK</b>	
Salaries — Regular	\$ 810.00
Repairs and Maint. of Equipment	12.12
Repairs — Structures and Grounds	515.85
Gas	3.59
Other Supplies	29.40
Wages — Temporary	153.00
Small Tools	4.37
Construction Materials	36.00
<b>TOTAL</b>	<b>\$ 1,564.33</b>
<b>PLAYGROUNDS</b>	
Wages — Temporary	\$ 3,858.23
Repairs to Equipment	615.46
Repairs to Structures	573.12
Other Services and Supplies	54.11
Medical Supplies	14.43
Small Tools	10.97
Cleaning and Disinfecting	32.48
Educational Supplies	29.82
Recreational Supplies	274.97
Other Supplies	20.59
<b>TOTAL</b>	<b>\$ 5,484.18</b>

**SKATING RINKS**

Wages — Temporary	\$ 560.00
Rental Motor Vehicles	46.10
Other Supplies	4.16
<b>TOTAL</b>	<b>\$ 610.26</b>
Wages — Regular	\$ 6,339.46
Wages — Temporary	310.66

**ARMORY**

Wages — Regular	\$ 6,339.46
Wages — Temporary	310.66
Telephone	130.84
Gas	5.60
Freight	2.63
Repairs — Equipment	142.72
Repairs — Buildings	2,508.67
Other Supplies and Services	1.23
Fuel Supplies	2,637.00
Household Supplies	25.93
Small Tools	11.19
Cleaning and Disinfecting	163.33
Other Supplies	21.28
<b>TOTAL</b>	<b>\$ 12,300.54</b>

**PARK ST. BUILDING**

Wages — Regular	\$ 1,881.00
Telephone	77.50
Freight	3.11
Repairs — Equipment	60.32
Repairs — Building	102.07
Fuel Supplies	476.13
Special Services	2.88
Educational Supplies	67.40
Household Supplies	28.43
Books — Schools	1.27
Machine Materials & Parts	195.89
Other Supplies	53.07
Educational Equipment	153.63
Subscriptions	13.09
Gas	2.95
<b>TOTAL</b>	<b>\$ 3,118.74</b>

**PUBLIC LIBRARY**

Salaries — Regular	\$ 8,505.34
Wages — Temporary	766.25
Printing and Stationery	531.68
Postage	35.00
Telephone	12.00
Freight	18.36
Repairs to Equipmen	304.47
Repairs to Building	338.65
Special Services	15.62
Office Supplies	139.08
Fuel Supplies	630.13
Household Supplies	7.49
Small Tools	14.89
Cleaning Supplies	58.81
Botanical Supplies	25.03
Books and Periodicals	2,835.03
Dues	20.00
Office Equipment	50.80
Other Supplies	57.41
<b>TOTAL</b>	<b>\$ 14,366.04</b>

**TOTAL EDUCATION**

\$ 404,584.44

**HEALTH AND WELFARE****ADMINISTRATION**

Salaries — Regular	\$ 8,498.60
Fees	935.00
Printing	9.89
Postage	6.06
Telephone	110.60
Mileage	300.00
Freight	10.92
Subscriptions	23.00

Repairs to Equipment	57.03
Other Services	10.00
Office Supplies	10.55
Fuel Supplies	88.73
Other Supplies	6.77
Rent	501.30
Cleaning and Disinfecting	.84

**TOTAL**

\$ 10,569.29

**LOCAL CASES**

Water	\$ 3.75
Freight	22.60
Medical	204.50
Other Services	207.85
Hospital Services	965.94
Care and Transportation	4.50
Institutional Services	12,468.27
Burials and Ambulances	743.00
Fuel Supplies	2,622.92
Food and Groceries	7,610.85
Milk	1,523.81
Wearing Apparel	965.35
Medical Supplies	451.24
Rents	4,089.96
Board and Room	4,690.55
Household Supplies	1.45
Other Supplies	13.97

**TOTAL**

\$ 36,590.51

**STATE CASES**

Salaries — Regular	\$ 300.00
Light Heat and Water	15.55
Freight	19.07
Medical Services	40.00
Hospital Services	123.65
Institutional Services	1,150.95
Burial and Ambulance	431.00
Fuel Supplies	687.90
Food and Groceries	3,547.93
Milk	403.17
Wearing Apparel	174.12
Medical Supplies	59.37
Household Supplies	4.95
Rents	1,256.50
Board and Room	2,397.08

**TOTAL**

\$ 10,611.24

**OUTSIDE TOWNS**

Care and Transportation	\$ 1.05
Transportation of Inmates	1.69
Freight	46.35
Medical Services	5.50
Hospital Services	180.50
Institutional Services	198.65
Fuel Supplies	255.42
Food and Groceries	1,273.27
Milk	98.06
Wearing Apparel	68.07
Medical Supplies	3.55
Rents	232.00
Board and Room	221.29

**TOTAL**

\$ 2,586.40

**SOLDIERS**

Care and Transportation	\$ 1.67
Medical	125.00
Hospital Services	48.25
Institutional Services	282.00
Fuel Supplies	249.41
Food and Groceries	2,140.28
Milk	127.54
Wearing Apparel	129.96
Medical Supplies	51.25
Rents	580.50
Board and Room	2,178.99
Special Services	1.75
Burial and Ambulance	112.45

**TOTAL**

\$ 6,029.05

**DEPENDENT CHILDREN AND MOTHERS' AID**

Care of Children and aid to mothers	\$	24,724.69
<b>TOTAL</b>	\$	<b>24,724.69</b>

**CITY FARM**

Salaries — Regular	\$	3,179.80
Wages — Regular		5,172.10
Fees — Veterinary		1,067.75
Advertising		12.34
Telephone		127.06
Freight		6.24
Printing and Stationery		24.20
Repairs to Motor Vehicles		1,265.93
Repairs to Equipment		557.27
Repairs to Buildings		193.59
Special Services		20.29
Institutional Services		727.55
Burial Services		430.00
Fuel Supplies		1,124.31
Gas, Oil and Lubricants		809.35
Tires and Tubes		651.63
Food and Groceries		3,686.81
Medical		18.00
Milk		636.00
Forage		464.35
Wearing Apparel		449.86
Medical Supplies		65.96
Household Supplies		22.67
Small Tools		2.52
Cleaning and Disinfecting		75.44
Agricultural Supplies		388.07
Other Operating Supplies		35.11
Workmen's Medical and Compensation		647.40
Hospital Services		263.95
Other Betterments		456.00
<b>TOTAL</b>	\$	<b>22,551.55</b>

**CITY PHYSICIAN**

Salary	\$	1,500.00
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**PLUMBING INSPECTION**

Fixed Charges — State	\$	1,081.68
<b>TOTAL</b>	\$	<b>1,081.68</b>

**HEALTH**

Salaries — Regular	\$	8,492.52
Printing		48.62
Postage		41.11
Telephone		118.35
Mileage		10.00
Freight		7.76
Subscriptions		97.77

Cleaning Services and Supplies	2.14
Medical Services	219.80
Educational Equipment	197.37
Surety Bond Premiums — Insurance	80.25
Motor Vehicle Equipment	776.44
Repairs to Motor Vehicles	102.16
Repairs to Equipment	25.61
Miscellaneous Services	5.90
Hospital Services	60.00
Office Supplies	30.82
Gas, Oil and Lubricants	109.41
Tires	12.96
Laboratory Supplies	559.96
Other Supplies	2.24
Storage	33.00
Dues	5.00
Office Equipment	121.13
Travel	174.78
Printing and Reproducing Supplies	.77
Cleaning and Disinfecting	28.36

<b>TOTAL</b>	\$	<b>11,363.93</b>
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**COMMUNICABLE DISEASES**

Salary — Regular	\$	1,099.29
Cars and Transportation		1.82
Medical		114.00
Hospital Services		317.50
Institutional		1,544.39
Burials		8.00
Fuel		72.29
Food and Groceries		1,227.95
Milk		386.38
Wearing Apparel		81.87
Medical		100.18
Rents		325.00
Board and Room		1,889.07

<b>TOTAL</b>	\$	<b>7,167.74</b>
<b>TOTAL HEALTH AND WELFARE</b>	\$	<b>134,776.08</b>

**DEBT SERVICE**

<b>SERIAL BONDS</b>		
Fixed Charges	\$	96,000.00
<b>BOND INTEREST</b>		
Fixed Charges	\$	34,041.25
<b>MISCELLANEOUS INTEREST AND FEES</b>		
Fixed Charges	\$	2,363.43
<b>TOTAL DEBT SERVICE</b>	\$	<b>132,404.68</b>

**CIVIL DIVISION**

County Tax	\$	71,043.74
State Tax		269,750.23
<b>TOTAL CIVIL DIVISION</b>	\$	<b>340,793.97</b>
<b>GRAND TOTAL ALL DEPARTMENTS</b>		<b>\$1,854,560.74</b>



COMPARISON OF ACTUAL RECEIPTS

	YEAR ENDED MAR. 31, 1947	YEAR ENDED MAR. 31, 1946	INCREASE	DECREASE
Current Taxes — Real and Personal	\$ 1,323,454.65	\$ 1,241,902.16	\$ 81,552.49	\$
Current Taxes — Poll	29,916.00	23,519.00	6,397.00	
Tax Deed and Liens	3,007.10	2,705.92	301.18	
Delinquent Taxes	18,151.80	6,722.52	11,429.28	
Penalties and Interest	2,348.73	1,470.76	877.97	
Excise Tax	45,936.82	20,815.09	25,121.73	
Taxi Licenses	285.00	297.00		12.00
Health Licenses	175.00	114.00	61.00	
Plumbing Fees and Licenses	1,900.35	882.69	1,017.66	
Amusement Licenses	455.00	560.00		105.00
Professional and Occupational	1,334.00	674.00	660.00	
Police and Protective Licenses	511.00	559.00		48.00
Dog Licenses	1,843.50	1,833.00	10.50	
Marriage Licenses	1,834.00	1,070.00	764.00	
Burial Permits	187.50	181.25	6.25	
Municipal Court Fees	10,308.26	8,963.87	1,344.39	
Rents — City Building	5,010.00	3,150.00	1,860.00	
Rents — Armory	5,937.50	2,290.00	3,647.50	
Rents — Other		2,132.00		2,132.00
L. & A. Railroad Interest	13,500.00	13,500.00		
Taxes — Bank Stock	10,567.22	9,932.18	635.04	
Taxes — Telephone and Telegraph	2,748.64	2,664.41	84.23	
Dog Tax Refund		658.73		
School Aid	64,618.37	72,746.82		8,128.45
Health Aid	1,000.00	666.62	333.38	
Library Aid	200.00	200.00		
Armory Aid	1,200.00	1,200.00		
Recording of Legal Instruments	1,988.26	1,175.24	813.02	
Vital Statistics	865.00	1,017.50		152.50
Sale of Ordinances	22.00	15.00	7.00	
State Refund Road Maintenance	7,521.79	3,341.15	4,180.64	
Sewer Assessments	730.00	260.00	470.00	
Weights and Measures	282.05	232.35	49.70	
Scale Fees	73.70	26.60	47.10	
Fire Protection Services	168.01	240.57		72.56
Tuition and Fees	2,192.50	2,525.00		332.50
Library Fines, Fees and Rental	1,024.59	1,159.03		134.44
Sales — City Farm	12,878.13	12,365.66	512.47	
State Cases and Outside Towns	11,951.88	10,453.27	1,498.61	
Unclassified Revenues	5,800.57	3,589.52	2,211.05	
Sale of Waste and Junk	599.37	453.83	145.54	
Sale of Equipment	55.25	185.00		129.75
Sale of Real Property	6,789.04	44,884.44		38,095.40
Water Service	139,208.67	129,729.34	9,479.33	
Hydrant Service	9,375.00	9,375.00		
<b>TOTAL RECEIPTS ALL SOURCES</b>	<b>\$ 1,747,956.25</b>	<b>\$ 1,642,439.52</b>	<b>\$ 155,518.06</b>	<b>\$ 50,001.33</b>

ANALYSIS OF TAX COLLECTOR'S ACCOUNT

1946

COMMITMENT BY ASSESSORS — REAL ESTATE	\$ 1,070,923.72	
COMMITMENT BY ASSESSORS — PERSONAL	273,171.66	
COMMITMENT BY ASSESSORS — POLLS	31,749.00	\$ 1,375,844.38
	<hr/>	
Supplements — Real Estate	23.79	
Supplements — Personal	198.90	
Supplements — Polls	1,899.00	2,121.69
	<hr/>	
TOTAL COMMITMENTS AND SUPPLEMENTS		\$ 1,377,966.07
Cash Paid to Treasurer — Real Estate	\$ 1,056,506.99	
Cash Paid to Treasurer — Personal	266,947.66	
Cash Paid to Treasurer — Polls	29,916.00	
	<hr/>	
TOTAL CASH PAID TO TREASURER	\$ 1,353,370.65	
Abatements — Real Estate	698.49	
Abatements — Personal	218.40	
Abatements — Polls	1,410.00	2,326.89
	<hr/>	
Adjustment for Overpayment	(13.92)	\$ 1,355,683.62
	<hr/>	
BALANCE — UNCOLLECTED — REAL ESTATE	13,755.95	
BALANCE — UNCOLLECTED — PERSONAL	6,204.50	
BALANCE — UNCOLLECTED — POLLS	2,322.00	\$ 22,282.45

1945

BALANCE, APRIL 1, 1946 — REAL ESTATE	14,755.87	
BALANCE, APRIL 1, 1946 — PERSONAL	3,598.50	
BALANCE, APRIL 1, 1946 — POLLS	2,305.00	\$ 20,659.37
	<hr/>	
Supplements — Polls		129.00
		<hr/>
		20,788.37
Cash Paid to Treasurer — Real Estate	13,150.38	
Cash Paid to Treasurer — Personal	3,512.50	
Cash Paid to Treasurer — Polls	1,209.00	
	<hr/>	
TOTAL CASH PAID TO TREASURER	17,871.88	
Taxes Converted into Tax Liens — Real Estate		1,567.75
Abatements — Real Estate	37.74	
Abatements — Personal	1.85	
Abatements — Polls	510.00	549.59
	<hr/>	
BALANCE — UNCOLLECTED — REAL ESTATE	-0-	
BALANCE — UNCOLLECTED — PERSONAL	84.15	
BALANCE — UNCOLLECTED — POLLS	715.00	\$ 799.15

1944

BALANCE, APRIL 1, 1946 — REAL ESTATE	\$ 15.60	
BALANCE — , APRIL 1, 1946 — PERSONAL	361.60	
BALANCE, APRIL 1, 1946 — POLLS	915.00	\$ 1,292.20
	<hr/>	
Supplements — Polls		6.00
		<hr/>
		\$ 1,298.20
Cash Paid to Treasurer — Real Estate	\$ 15.00	
Cash Paid to Treasurer — Personal	84.80	
Cash Paid to Treasurer — Polls	12.00	
	<hr/>	
TOTAL CASH PAID TO TREASURER	\$ 111.80	
Abatements — Personal	254.00	
Abatements — Polls	30.00	\$ 395.80
	<hr/>	
BALANCE -- UNCOLLECTED -- REAL ESTATE	.60	
BALANCE -- UNCOLLECTED -- PERSONAL	22.80	
BALANCE -- UNCOLLECTED -- POLLS	879.00	\$ 902.40

PRIOR YEARS

BALANCE — , APRIL 1, 1946		\$ 140,308.67
Cash Paid to Treasurer	\$ 168.12	
Abatements	604.88	773.00
	<hr/>	
BALANCE, UNCOLLECTED — REAL ESTATE, PERSONAL AND POLLS		\$ 139,535.67

ALLOCATED AS FOLLOWS:

YEAR	AMOUNT	YEAR	AMOUNT
1943	\$ 1,435.90	1933	\$ 9,412.86
1942	2,263.47	1932	11,760.91
1941	2,933.94	1931	10,609.52
1940	3,667.27	1930	9,233.98
1939	4,368.32	1929	7,553.13
1938	5,891.03	1928	6,545.74
1937	8,812.56	1927	6,760.70
1936	9,620.37	1926	6,951.03
1935	10,630.51	1925	7,167.08
1934	13,917.35		
			<hr/>
			\$ 139,535.67

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CASH BALANCES

CASH BALANCE, APRIL 1, 1946		\$	87,735.74
RECEIPTS:			
Taxes — Municipal	\$ 1,371,522.45		
Water Division	139,208.67		
Education	64,618.37		
Auto Excise Taxes	45,936.82		
Interest, Lewiston-Auburn RR Stock	13,500.00		
City Farm	12,678.13		
Welfare — State and Outside Towns	11,951.88		
Bank Stock Tax	10,567.22		
Municipal Court	10,308.26		
Rentals	10,947.50		
Hydrant Service	9,375.00		
Licenses and Permits	8,525.35		
Highway State Refunds	7,521.79		
Sale of Property and Equipment	6,844.29		
Unclassified	5,800.57		
Tax Deeds and Liens	3,007.10		
Telephone and Telegraph Tax	2,748.64		
Penalties and Interest	2,348.73		
Tuitions and Fees	2,192.50		
Recording Legal Documents	1,988.26		
Library Fines, Rentals and State Aid	1,224.59		
Armory State Aid	1,200.00		
Health — State Aid	1,000.00		
Recording Vital Statistics	865.00		
Sewer Assessments	730.00		
Sale of Junk and Waste	599.37		
Sealer of Weights and Measure	282.05		
Fire Department	168.01		
Scale Fees	73.70		
Sale of Voting Lists	22.00		
		\$	1,747,956.25
Temporary Loan	\$ 500,000.00		
Non-Revenue, Inter-Departmental Sales	71,106.25		
Withholding Tax Collected	70,545.50		
Teachers' Pension Fund	8,697.58		
Miscellaneous	5,492.77		
			655,842.10
TOTAL AMOUNT AVAILABLE		\$	2,491,534.09
DISBURSEMENTS:			
Public Works Dept., Bldgs. & Parks	\$ 419,517.73		
Public Education and Library	404,584.44		
Public Safety	286,294.97		
State Tax	269,750.23		
Health and Welfare	134,776.08		
Debt Service	132,404.68		
General Government — Finance	136,188.87		
County Tax	71,043.74	\$	1,854,560.74
Temporary Loan	\$ 500,000.00		
Withholding Tax Paid	70,545.50		
Teachers' Pension Fund	8,625.67		
Permanent Improvement Fund —			
Architect's Fees	2,638.77		
Miscellaneous Refunds	3,805.87		
		585,615.81	\$ 2,440,176.55
CASH BALANCE, MARCH 31, 1947		\$	51,357.54

**VALUATION, COMMITMENT, AND DEBT LIMIT**

**VALUATION:**

Real Estate — Resident		\$ 22,644,016.00	
Real Estate — Non-Resident		4,815,612.00	\$ 27,459,628.00
		<hr/>	
Personal — Resident		6,678,890.00	
Personal — Non-Resident		325,515.00	7,004,405.00
		<hr/>	

**TOTAL VALUATION**

**\$ 34,464,033.00**

**TAX COMMITMENT:**

Real Estate	\$ 27,459,628.00	@ .039	1,070,925.49	
Personal	7,004,405.00	@ .039	273,171.79	
Polls	10,583	@ 3.00	31,749.00	
Supplement — Real Estate			23.79	
Supplement — Personal			198.90	
Supplement — Polls	633	@ 3.00	1,899.00	
Less — Variance			1.90	1,377,966.07
			<hr/>	

**ASSESSORS VALUATION**

**\$ 34,464,033.00**

**DEBT LIMIT — 5% OF VALUATION**

**1,723,201.65**

**CITY OF LEWISTON LIABILITIES:**

Bonded Indebtedness		1,187,000.00
<b>NET BORROWING CAPACITY</b>		<b>\$ 536,201.65</b>

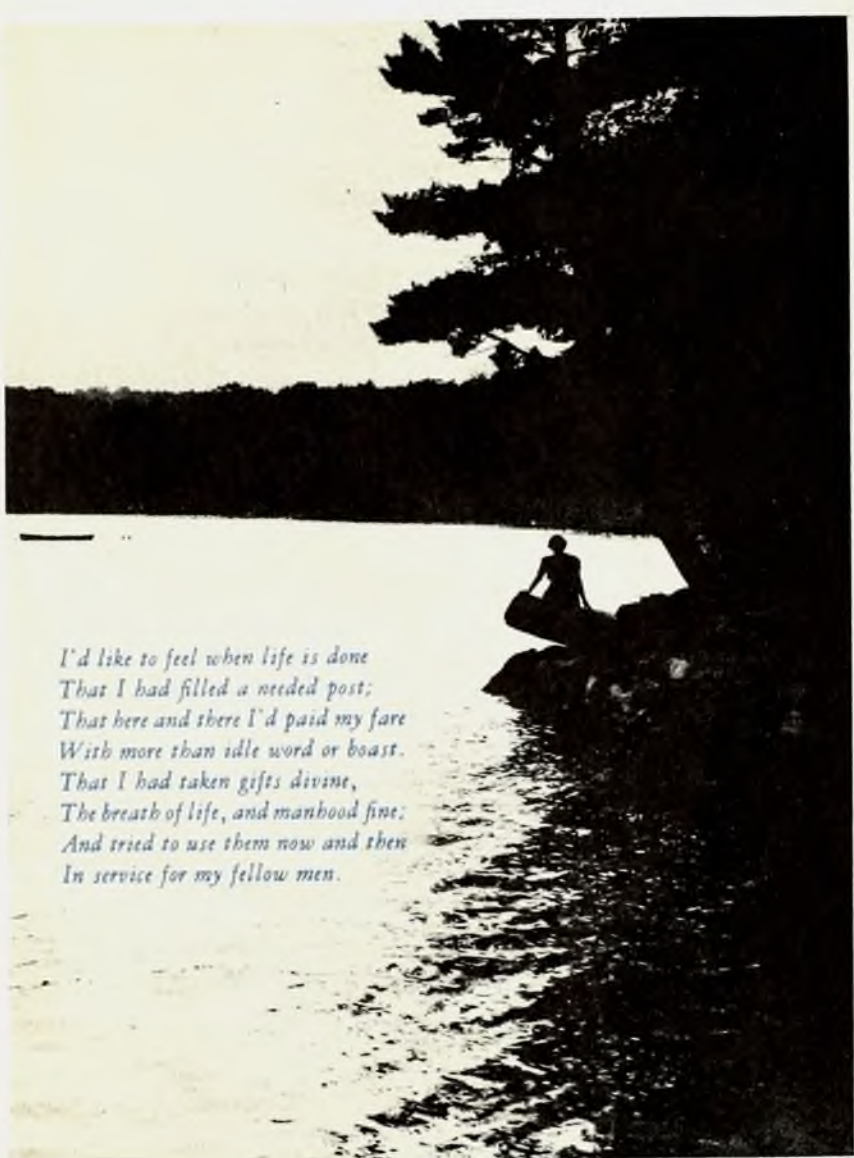
**THE TAX DOLLAR**

	EXPENDITURES	PORTION OF DOLLAR EXPENSE	COST PER CAPITA
Department of Public Works	\$ 419,517.73	.2262	\$ 10.97
Department of Education	404,584.44	.2181	10.58
Public Safety	286,294.97	.1543	7.54
State Tax	269,750.23	.1460	7.05
Health and Welfare	134,776.08	.0723	3.57
Debt Service	132,404.68	.0715	3.59
General Government	136,188.87	.0733	3.29
County Tax	71,043.74	.0383	1.94
<b>TOTALS</b>	<b>\$ 1,854,560.74</b>	<b>\$ 1.00</b>	<b>\$ 48.53</b>

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*I'd like to feel when life is done  
That I had filled a needed post;  
That here and there I'd paid my fare  
With more than idle word or boast.  
That I had taken gifts divine,  
The breath of life, and manhood fine;  
And tried to use them now and then  
In service for my fellow men.*





LITHOGRAPHED BY



TWIN-CITY PRINTERY, INC.