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95th
ANNUAL REPORT
of
Rockland, Maine

1947 - 48

TABLE OF CONTENTS

Administrative Personnel	7	Public Welfare Department	25
Analysis of Change in Net Deficit	61	Public Works Department	19
Analysis of Sinking Fund	64	Rockland City Government	5
Bonds Payable	66	Records Department	14
Budget Appropriations	44	Recreation Department	30
Budget Summary 1947-48	46	Rockland Public Library	35
City Physician's Division	26	School Department	39
Comparative Balance Sheet.....	54	Sealer of Weights and Measures	22
Contracts Payable	65	State Auditor's Report	48
Dairy Products Inspection Div. .	29	Statement of Cash Receipts and Disbursements	56
Department of Finance	17	Statement of Changes in Tax Liens	64
Estimated Revenue	68	Statement of Changes in Taxes Receivable	63
Fire Department	23	Statement of Departmental Operations	58
Health Department	27	Statement of Revenue and Expenditures	62
Inventory Values of City Property	43	Tax Collection Division	18
Legal Department	16	The Story of a Bond Issue	12
Letter of Transmittal	9	Trust Funds	67
Notes Payable	65	1948 Valuation, Assessment and Collection	57
Organization Chart	8		
Police Department	21		

Rockland City Government

CITY COUNCIL

Osgood A. Gilbert, <i>Chairman</i>	Term Expires Dec., 1949
Albert C. McLoon	Term Expires Dec., 1948
Charles E. Bicknell, II	Term Expires Dec., 1948
William J. Sullivan	Term Expires Dec., 1950
Robert D. McCarty	Term Expires Dec., 1950

SCHOOL BOARD

Dr. Gilmore W. Soule, <i>Chairman</i>	Term Expires Dec., 1949
John M. Richardson	Term Expires Dec., 1948
Allan F. McAlary	Term Expires Dec., 1948
Harold W. Whitehill	Term Expires Dec., 1950
Charles H. McIntosh	Term Expires Dec., 1950

PLANNING COMMISSION

John M. Pomeroy, <i>Chairman</i>	Term Expires Dec., 1949
Allan J. Murray	Term Expires Dec., 1948
Alan L. Bird	Term Expires Dec., 1950
Knott C. Rankin	Term Expires Dec., 1951
John F. Hartson	Term Expires Dec., 1952

BOARD OF ASSESSMENT REVIEW

Ralph L. Wiggin, <i>Chairman</i>	Term Expires Dec., 1950
Morris B. Perry	Term Expires Dec., 1948
Ervin L. Curtis	Term Expires Dec., 1949

BOARD OF ZONING APPEALS

Charles T. Smalley, <i>Chairman</i>	Term Expires Dec., 1950
Allan F. McAlary	Term Expires Dec., 1948
Hervey C. Allen	Term Expires Dec., 1949
Ralph Conant, <i>Associate</i>	Term Expires Dec., 1948

RECREATION ADVISORY BOARD

Horatio C. Cowan, <i>Chairman</i>	Term Expires Dec., 1948
Allan F. McAlary	Term Expires Dec., 1948
Pauline Bosse	Term Expires Dec., 1948
Osgood A. Gilbert	Term Expires Dec., 1949
Clara T. Kelsey	Term Expires Dec., 1949
Lloyd Lawrence	Term Expires Dec., 1949
Arthur F. Lamb	Term Expires Dec., 1950
Marguerite R. Perry	Term Expires Dec., 1950
Sam J. Savitt	Term Expires Dec., 1950

PERSONNEL EXAMINING BOARD

Harold S. Leach, <i>Chairman</i>	Term Expires Dec., 1948
James Connellan	Term Expires Dec., 1949
Frederick L. Tripp*	Term Expires Dec., 1950
Everett Fernald*	

LIBRARY ADVISORY BOARD

Harold P. Blodgett, <i>Chairman</i>	Term Expires Dec., 1948
Edward R. Ladd	Term Expires Dec., 1948
Marion G. Miller	Term Expires Dec., 1949
Dorinda A. Coughlin	Term Expires Dec., 1949
Katherine S. Low	Term Expires Dec., 1950
Louise N. Burgess	Term Expires Dec., 1950

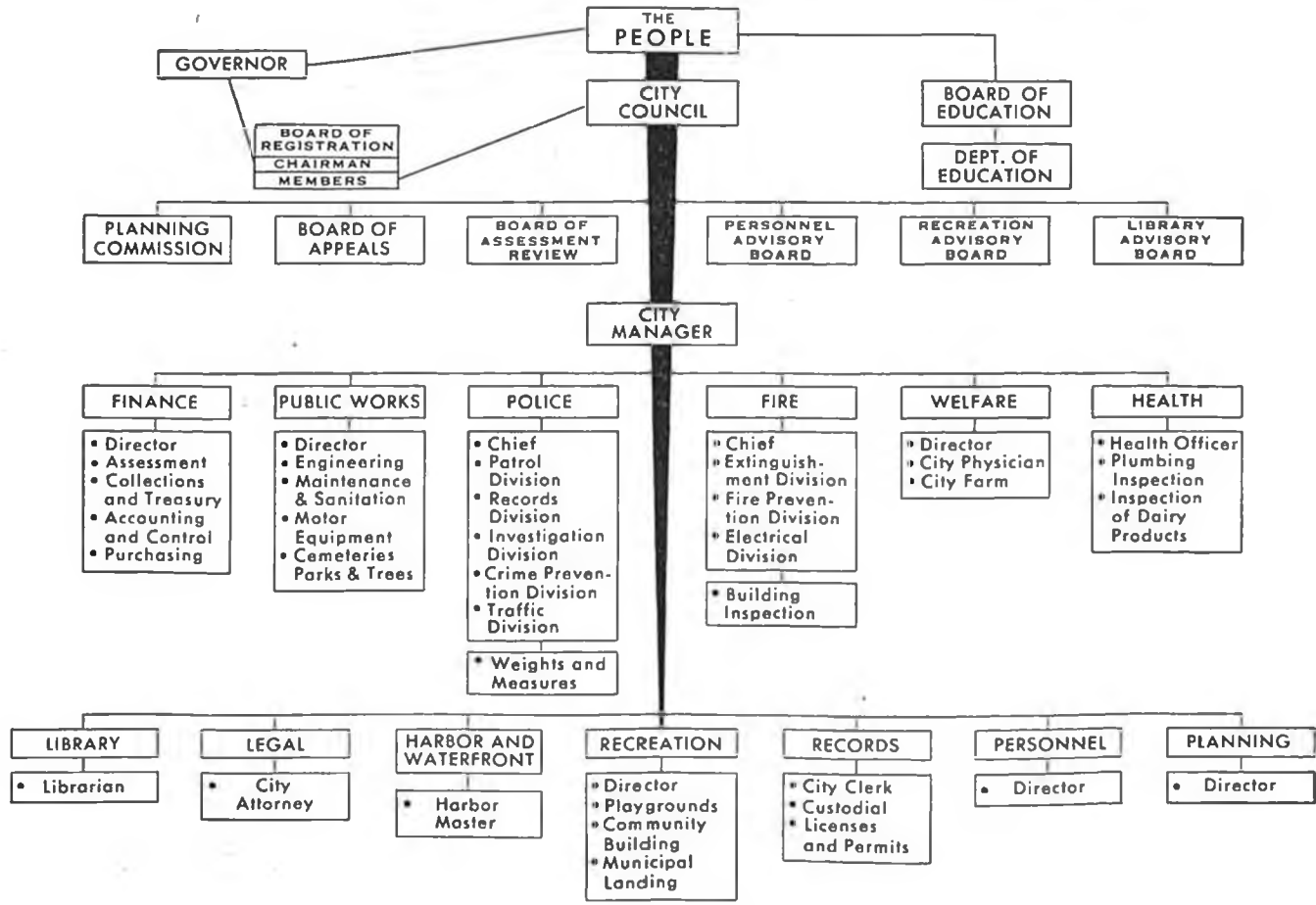
* Part of Year

ADMINISTRATION

City ManagerFrederick D. Farnsworth
Superintendent of SchoolsRobert B. Lunt
Director of PersonnelCity Manager
Director of FinanceCity Manager
Purchasing AgentCity Manager
AssessorCarlton P. Tulloch*, Arthur W. Doherty*
Treasurer and Collector ..Charles H. Morey*, Carl O. Nelson*
City ClerkGerald U. Margeson
City AttorneyJerome C. Burrows
Chief of PoliceGeorge W. Lilienthal*
Chief of Fire DepartmentVan E. Russell
Director of Public Works ..Harold F. Brown*, City Manager*
Superintendent of MaintenanceFrederick H. Cates
Director of Public WelfareJoshua N. Southard
LibrarianRuth L. Rogers
Health OfficerDr. Charles D. North
Harbor MasterJohn G. Snow
Building InspectorFire Chief
City ElectricianHarold A. Robbins
City PhysicianHealth Officer
Inspector of Dairy ProductsCrosby F. French, D.V.S.
Plumbing InspectorErnest A. Campbell
Sealer of Weights and MeasuresMaynard H. Wiggin

* Part of year

Functional Organization of Rockland City Government



Letter of Transmittal

To the City Council

GENTLEMEN:

I am pleased to submit herewith the third annual report of the City of Rockland under Council-Manager Government, and the ninety-fifth consecutive annual report of the city.

We again completed the municipal year with a balanced budget and, in fact, with a net operating surplus of \$23,384.85, making a total net operating surplus for the three municipal years of \$58,031.68.

The net debt of the city, that is, the difference between assets and liabilities, has been brought down to a new low of \$8,869.40, having been reduced from \$133,081.42 at the end of the municipal year 1944-45. In other words a reduction of \$124,212.02 has been made in the net debt of the city in the three municipal years of Council-Manager Government. The above refers to financial assets only and does not include physical assets.

At the end of the year we had sufficient funds on deposit to pay the bond issue of \$27,600 due July 1, 1948. Add to this the bond issue of \$32,500 paid January 1, 1947 and \$10,000 paid on long term notes, we have a total of \$70,100 paid on long term indebtedness in the three years, during which time no new long term debt has been incurred. At the end of the year 1944-45 a sinking fund reserve of \$24,365.45 was available.

All tax anticipation notes issued in 1947, amounting to \$80,000, were paid in full on their respective due dates.

As of June 30th the amount of \$6,945.65 had been paid on the parking meter contract out of receipts, leaving a balance due of \$3,836.85. The meters were installed in October, 1947.

In the Assessment Division the equalization survey was completed in September, 1947, and the new valuations were used for assessment purposes April 1, 1948.

In the Tax Collection Division all prior years' taxes excepting \$2,766.97 had been collected at the end of the year and accounted for. Tax Liens outstanding amounted to \$5,847.14, and Tax Acquired Property to \$1,710.93.

In the Accounting Division the State Auditor remarks, "The examination was made in accordance with generally accepted auditing standards The financial transactions of the city appear to have been appropriately handled."

The Public Works Department was supplied with the following new equipment during the year which was paid for in full:

- 1 Four-wheel Drive Motor Truck
- 1 Two-wheel Drive Motor Truck
- 1 Mechanical Street Sweeper
- 1 Industrial Tractor
- 2 Sidewalk Snow Plows
- 1 Paving Breaker
- 1 Magnetic Pipe Finder
- 1 Power Lawn Mower

The Four-wheel Drive truck has been very efficient in snow plowing and other heavy work.

The Street Sweeper has enabled us to keep more of our streets very much cleaner at a lower operating cost.

The addition of one new Tractor and two Sidewalk Plows enables us to give good service in that phase of work.

In the Police Department two positions were eliminated and in the Fire Department one, making it possible to grant a ten per cent increase in salary to all personnel in both Departments.

In the Fire Department a hose carrier truck was converted into a general utility vehicle mounting a 500 gallon tank and equipped with pump, small hose and twenty-four Indian Pumps. This vehicle will be valuable in the control of grass and brush fires where water is not available.

The City Farm was supplied with a new industrial tractor which is used during the summer for mowing, plowing and other farm work.

A new deep freezer and a large refrigerator were also installed in the city home.

Thus we have acquired new equipment which enables us to give better service to our citizens and have, at the same time, improved our financial position so that the city is now \$201,280 below its constitutional debt limitation.

Respectfully submitted,

F. D. FARNSWORTH

The Story of a Bond Issue

On July 1, 1948, the City of Rockland paid a bond issue of \$27,600 whose life extended back at least 56 years, and is typical of the life of the majority of all the other outstanding bond issues of the city.

The origin of this bond issue is somewhat obscure, but there is a specific reference to it in the records of the City Clerk in the year 1903. In that year the Mayor and City Treasurer were authorized by the City Council to reissue bonds in the amount of \$27,600 at an interest rate of 3 per cent per annum to redeem bonds in a like amount issued in 1892 and bearing interest at the annual rate of 3½ per cent.

The records of 1892 show that the City Council authorized the Mayor and City Treasurer to "procure by loan on the credit of the city, or to issue bonds bearing a rate of interest not exceeding 4 per cent per annum, such sums as the Joint Standing Committee on Finance may from time to time direct. The proceeds of such loan or bond sale to be used in payment of bonds maturing during the current fiscal year."

The bond record book shows no issue for the year of 1892, but the last paragraph of the above order indicates that bonds did mature in that year and that the issue or, more likely, reissue of 1892 was made to take up a previous issue, and was indeed made that year. Furthermore, the records of 1903 substantiate definitely the transaction of 1892. So for this story we will go no further back than that year.

On the issue of 1892 then, amounting to \$27,600, bearing interest at the annual rate of 3½ per cent and maturing in 1903, the taxpayers of Rockland paid a total interest cost of \$10,626.

On the reissue of 1903 for a period of 15 years in the same amount and bearing interest at the rate of 3 per cent annually, the taxpayers paid a total interest cost of \$12,240.

On the reissue of this reissue in 1918 for the same amount of \$27,600 for another 15 years and, this time, bearing interest of 4½ per cent annually, the taxpayers paid a total interest cost of \$18,630.

This brings the old issue or reissue of 1892 along to 1933 in the full amount of the original \$27,600. Still another reissue

was made for another 15 years in 1933 in the original amount, and this time at an interest rate of 5 per cent annually. For this transaction the taxpayers paid a total interest cost for the 15 years of \$20,700.

Thus for the known life of these several bond issues and reissues the Rockland taxpayers have, during that period of 56 years, paid in interest costs alone the sum of \$62,376 for the use of \$27,600 to say nothing of the costs of legal opinions, certification and printing.

Departmental Reports

Records Department

GERALD U. MARGESON, *City Clerk*

Another year's experience in the practical application of the Revised City Ordinances has created a methodical smoothness to routine procedures of the Records Department activities. However, fourteen amendments to the Revised Ordinances were passed by the Council and enacted into law. The Zoning Ordinance was amended nine times, Traffic Code four times and one amendment was passed relative to the License and Permit Ordinance. The Records Department prepared and arranged for the printing of these amendments both in first reading and final passage.

Twelve regular monthly meetings of the City Council were held, fifteen special meetings and one public hearing at which the City Clerk attended and recorded the minutes. Agendas and meeting notices were prepared and delivered to the Council Members.

Seven persons found in the City were committed to Bangor State Hospital, six of which were emergency cases. The City Council acted as a Board of Examiners in each case. Commitment arrangements were all made by the City Clerk and the necessary papers prepared.

A total of 419 City Licenses and Permits were issued for which fees amounting to \$2,050.00 were collected.

In spite of the ban on hunting and fishing in the woods during the dry spell last fall and also the increased fees imposed by the Legislature last year, 1244 hunting and fishing permits were issued. Dog licenses totaled 745 and 101 reported killed either by the owners or the dog constable. A total of 181 marriage licenses were issued.

Vital Statistics recordings compare favorably with any normal year and are as follows: 448 births recorded; 213 marriages and 200 deaths.

Recordings of chattel mortgages, conditional sales, notes, sole proprietors, veterans discharges, etc., showed a slight increase due to sale of appliance merchandise now in greater production. The total miscellaneous recordings was 575.

The demand for copies of vital statistics records seemed to increase the past year. A total of 433 copies of births, marriages and deaths were issued for which a fee of 50c was received. However, almost an equal amount were issued in addition to the above total to veterans without charge for rehabilitation purposes. Copies of veterans discharge certificates issued totaled 10 and 20 copies of certificates of residence were issued.

The annual City Election was in December and the State Primary Election in June. All preparations for these elections were made in the City Clerk's office. Absent and Physical Incapacity ballots showed an increase due to interest in local contests.

During the past fiscal year a total of \$6,706.71 in cash was taken in for State and City fees, \$3,328.10 of which was deposited with the Treasurer of State for dog licenses and hunting and fishing permits. The balance \$3,378.61 was deposited with the City Treasurer for miscellaneous fees.

Legal Department

JEROME C. BURROWS, *City Attorney*

Work of the City Attorney consists of giving legal opinions both written and oral, and during the year 152 such opinions have been rendered. These opinions have to do with the legality of all of the various phases of the City Government and have been furnished to the various department heads.

During the year ten ordinances, eight orders, and two resolves have been written or revised. It has been necessary also to prepare five contracts. Thirty-seven Council meetings and fourteen conferences of city officials have been attended. At the request of the Fire Chief two warrants for driving over Fire Department hose were issued and followed up to see if they were prosecuted in Court. Thirty-three letters upon various departmental matters have been written.

The services of the City Attorney are available to the City Council, the Superintending School Committee, the heads of every department, and to the various Boards which make up the City Government.

Department of Finance

ASSESSMENT DIVISION

ARTHUR H. DOHERTY, *Assessor*

The annual house to house canvass started April 1st and was completed April 21st. This activity is conducted annually by the assistant assessors, per State law.

Writing of the tax roll was started May 5th and completed June 22nd when the tax roll was committed to the Tax Collector.

Follows a brief analysis of the 1948 tax roll as compared with the 1947 roll:

	Land	Buildings	Personal	Total	Rate
1947	\$1,542,625	\$3,894,945	\$2,086,837	\$7,524,407	.053
1948	1,687,830	4,816,490	2,273,290	8,777,610	.052

Poll Tax	
1947	\$7,914
1948	8,025

Progress:

This department is happy to report that the equalization program that was started in 1946 is now complete in every detail. A new and complete set of city maps, cards with partition and detail of all real and personal property are set up.

So far, since the tax bills were sent out, there have been a few complaints on the assessed value, but surprisingly few. Two abatements have been made on real property due to error in figuring, resulting in over assessment. There are a few more that may have to be adjusted in the future.

Recommendations:

1. That all household furniture be exempt from taxation as this is the great source of dissatisfaction between Assessor and those assessed, more than any other single item. If this tax cannot be dropped it will be necessary to conduct a school for assistant assessors in order that a more accurate valuation

of household goods be obtained. The value as returned this year by assistant assessors, in too many instances, is entirely out of line, and has caused many abatements.

2. That the form—Schedule of Personal Property—be simplified for the year 1949, which would result in returns of nearly 100% being made.

* * * * *

TAX COLLECTION DIVISION

CARL O. NELSON, *Treasurer and Collector*

	Uncollected 7-1-47	Supple- mental	Total to Collect	Cash Collected	Abatements	Balance Uncollected 6-30-48
1943	\$ none	\$ 39.60	\$ 39.60	\$ 39.60	\$	\$ none
1944	132.60	39.60	172.20	152.88	19.32	none
1945	490.65	39.75	530.40	186.71	199.72	143.97
1946	2,370.76	113.80	2,484.56	1,537.43	572.36	374.77
1947	378,104.41	1,577.36	379,681.77	374,745.45	2,703.09	2,233.23
	381,098.42	1,810.11	382,908.53	376,662.07	3,494.49	2,751.97
1948						
Comm.	464,460.72		464,460.72	39,896.11		424,564.61
	\$845,559.14	\$1,810.11	\$847,369.25	\$416,558.18	\$3,494.49	\$427,316.58
	Interest on Taxes			551.87		
	1947 Excise Tax			3,830.72		
	1948 Excise Tax			23,154.25		
	Fees			18.00		
	Estimated Revenue (on acct. taxes paid by Council plus interest)			97.99		
				\$444,211.01		

Public Works Department

FREDERICK H. CATES, *Superintendent*

The Public Works Department is the largest department of the City Government, with the exception of the School Department, and thus requires the second largest appropriation to adequately maintain a large mileage of streets, roads and sidewalks within the City limits; the sewers, the catch basins, other structures of the drainage and sewer systems, and the upkeep of the motorized and other equipment necessary to perform the varied work of this department on a year-round basis and to carry out the work of a planned program of construction of these facilities.

MAINTENANCE DIVISION

Sanitation

During the year, this department repaired and cleaned 2400 linear feet of sewers, including the repair of the break in the Tillson Avenue sewer, where excavation had to be made to a depth of 14 ft. 242 catch basins were cleaned and repaired and 716 cu. yds. of waste and ashes removed from public buildings.

Highways

During the year, 27 bridges and culverts were renewed and repaired, 4 of the former having new planking and 9 of the culverts being installed.

Following our practice of graveling streets for surface treatment the following year, we graveled 7,001 linear ft. of city streets in the Fall of 1947 and surface treated with asphalt the Summer of 1948. For the maintenance of tarred streets, we used 180 cu. yds. of bituminous patching material. 264 linear ft. of sidewalks were repaired and 23 miles of streets tarred.

In our winter work, the whole 56 miles of city streets and roads were plowed after every storm and 12,200 cu. yds. of snow removed from the commercial district. 14 miles of sidewalks were also cleared of snow. The importance of sanding streets and sidewalks during the winter can be recognized when we find that we sanded a total of 76,000 ft. of streets and 90,500 ft. of sidewalks.

MECHANICAL DIVISION

In this division, five new pieces of motorized equipment were purchased and two non-motorized. All Public Works equipment has been maintained by our own Mechanical Division, requiring 3,496 man hours of time. The inventory of equipment is shown elsewhere in this report.

PARKS AND TREES

During this municipal year, we further developed White Street Park by placing paved wells around the several existing trees, hauling and leveling loam and seeding the whole park area. The Community Park was improved by putting new foundations under the grandstand and carrying out extensive repairs to the structure itself; by installing new foundations and re-erecting the chain link fence around the field and by making a beginning on a foundation for a parking area adjacent to Broadway. At the Municipal Landing, we increased the tarred area of the roadways and effected very extensive repairs (including painting) to the large float, which now, if properly maintained, should last for a number of years without further major repairs. The other parks were maintained by keeping the grass mowed and carrying out other essential maintenance work. Our budget of \$500 for tree work was wholly expended in removing limbs and otherwise trimming trees in a selected area of the city.

Capital Improvements

Within the municipal year, we paved 1917 linear ft. of sidewalks, removing the old, broken paving, grading and installing a proper gravel base. We laid 490 ft. of new sewer. 44 new street signs were erected as the year's allotment for the eventual installation of signs on every street corner.

Police Department

GEORGE W. LILLIENTHAL, *Chief*

The duties of the personnel of any police department are many and varied and this police department is no exception. Our records show we have had the usual type of investigations including most of the criminal offenses as well as one plane crash investigation. Traffic is, however, our largest problem, the same as it is in any state and city. We have had a great many calls requesting the department to take care of stray and lost dogs. This type of work takes the men off the street when they should be available for traffic work, but this is something over which we have no control. When our citizens call us even on what we consider minor problems, to the citizens these individual problems are serious. We feel it is our duty to give each and every problem our patient and careful consideration. Always keeping in mind that we are servants of the taxpayer and are sworn to certain obligations.

One record has been attained this past year of which the people may well be proud. The City of Rockland has enjoyed a deathless year as far as automobile traffic accidents are concerned. Both motorists and pedestrians are to be commended.

One school patrol was organized as a part of the safety program and more competitive interest would be created if all of the elementary and junior high schools could be educated in the importance of such an organization. During the late winter months an award was made to the outstanding school patrol member.

On April 8th the department took delivery of a new Plymouth automobile for a cruiser car equipped with radio. This valuable piece of equipment has undoubtedly been instrumental in minimizing traffic and other motor vehicle violations which contribute largely to minor if not serious accidents. The car, cruising constantly, provides an element of mystery as to its whereabouts and is highly respected by would-be violators and reckless drivers.

On May 15th the personnel was reduced in number from 11 men to 9, including the Chief. This reduction was made to make a salary adjustment and was accomplished by four resignations.

The following table shows the number of arrests and accidents for the fiscal year 1947-1948.

	No. of Arrests 1947-1948	Convictions 1947-1948
Assault	27	18
Burglary	5	5
Disorderly Conduct	7	6
Drunkenness	232	229
Embezzlement and Fraud	1	1
Forgery and Counterfeiting	4	4
Gambling	1	1
Larceny-Robbery	7	7
Sex Offenses	4	2
Traffic Accidents	4	4
Vagrancy	4	4
Other Offenses	149	142
Total	445	423

Motor Vehicle Accidents

	Total Accidents	Bodily Injury	Property Damage
Motor Vehicle	89		\$12,939
Pedestrian	18	19	

Other Activities

Doors Unlocked at night	66
Investigations Made	489
Traffic Lines Painted, feet Curbs	3400

* * * * *

SEALER OF WEIGHTS AND MEASURES

MAYNARD H. WIGGIN, *Sealer*

Sealer of Weights and Measures for the City of Rockland, Maine, for the year ending June 1, 1948.

Total No. of Scales tested	279	No. condemned	0
Total No. of Liquid Measures tested	43	No. condemned	0
Total No. of Gasoline Pumps tested	59	No. condemned	1
Total No. of Kerosene and Oil Pumps tested	1	No. condemned	0

Fire Department

VAN E. RUSSELL, *Chief*

The total fire loss for the year ending June 30, 1948, is estimated at \$97,000, broken down percentage as follows: Industrial 73%, Mercantile 12%, Residential 9% and Miscellaneous 6%. Inspections of 849 fire hazards and installations of sprinkler systems and fire escapes have been made, as well as 303 re-inspections, where 208 corrections have been made out of the 303 violations found. The Underwriters' inspectors and the State Insurance Department have rendered excellent cooperation in the investigation of three suspicious fires. During the year, 292 alarms have been answered, 22 of which were box alarms, 240 telephone calls and 30 miscellaneous. These are broken down as follows:

Fires in Buildings	120
Brush or Grass	24
Rubbish Near Buildings	5
Rubbish in Vacant Lots	7
Dump Fires	12
Miscellaneous Fires Outdoors	10
Vehicles	14
Rescue or Emergency	32
Needless	44
Accidental	2
False	7
Out-of-Town	15

347 permits for the transportation of explosives, as required by State law, have been issued during the year. 71 inspections of gasoline and other flammable liquid storage have been made. 409 fire extinguishers of the soda-acid and foam type, and 91 of the CO-2 type have been recharged. This service is growing commendably in this city, showing the recognition of property owners of maintaining this type of fire protection. In previous years, about 25 extinguishers of all types would be charged by the Department, compared to 500

this past year. The record of hose and other equipment, as well as the gallonage of water used, is shown as follows:

4,700 ft. of 1 inch hose
5,000 ft. of 1½ inch hose
49,050 ft. of 2½ inch hose
1,757 ft. of ladders
73 salvage blankets
20 bags of sawdust
2 rolls of tar paper
1,500,000 gallons of water

Regarding the condition of our motorized equipment, it should be stated that the 750 GPM pumper is excellent. The 400 GPM Dodge converted to tank wagon is in fair condition. The ladder truck, which is approximately 21 years old, is only in fair condition, but the new aerial ladder truck on order will supplant this in major fires and will give us an up-to-date piece of fire fighting equipment entirely modern and thoroughly efficient. The 500 GPM Ford is old and unreliable. The condition of other equipment, such as hose, nozzles of different types and the various items of small equipment, is excellent. The recognition of the value of sprinkler systems has been very evident in the City during the past year, as 11 new systems have been installed.

Public Welfare Department

J. N. SOUTHARD, *Director*

The relief load during the past year has been comparatively heavy, due to seasonable unemployment in the early part of the winter and to the high cost of food and other essential supplies. This caused an initial overdraft in the Welfare budget, as the above factors and the addition of several new cases of "Aid to Dependent Children" could not be anticipated at the time the budget was prepared. The average relief load for the year is as follows:

AVERAGE RELIEF LOAD — PERSONS

	State	Out of Town	City	Total
Poor Relief	33	13	63	109
Sanatorium			3	3
City Farm—Inmates			16	16
Board and Care of Children			14	14
Aid to Dependent Children			53	53
Supplementary to Old Age Assistance	2	2	6	10
Total	<u>35</u>	<u>15</u>	<u>155</u>	<u>205</u>

The City Farm is maintained for the care of elderly, single persons and others eligible to be placed there who have no means of support. Through the operation of the farm as a producing unit, we have produced and sold pork and other farm products to the value of \$4,942, which paid for the greater part of the regular maintenance costs of the farm for the year, amounting to \$6,071. A number of improvements were made to the buildings, including shingling with asbestos shingles the walls of the City Home, adding to gutters, painting trim and a new fire escape at the rear of the building, to replace the old one condemned as unsafe. A new deep freeze unit, a large refrigerator, new stove, new shower and toilet were also added facilities. A new tractor and trailer wagon were added to the farm equipment.

CITY PHYSICIAN'S DIVISION

CHARLES D. NORTH, M. D., *City Physician*

The City Physician reports for the municipal year as follows:

July 1947—4 house calls, 4 examinations for Police Dept.,
medicine supplied \$8.00

Aug. 1947—6 house calls, medicine supplied \$12.00

Sept. 1947—16 house calls, 3 City Farm calls, 4 examinations
for Highway Dept., medicine supplied \$21.00

Oct. 1947—9 house calls, 1 examination for Library work, 2
examinations for Police Dept., 1 examination for a laborer,
2 complete examinations for patients, medicine supplied \$22.00

Nov. 1947—4 house calls, medicine supplied \$8.00

Dec. 1947—5 house calls, 2 City Farm calls, medicine supplied
\$15.00

Jan. 1948—7 house calls, 3 office calls, 1 examination for Fire
Dept., 1 City Farm call, medicine supplied \$16.00

Feb. 1948—4 house calls, 3 examinations for Police Dept.,
medicine supplied \$16.00

March 1948—6 City Farm calls, medicine supplied \$12.00

April 1948—3 City Farm calls, 2 house calls, 1 call at Police
Station, medicine supplied \$11.00

May 1948—6 house calls, 2 examinations for Police Dept.,
medicine supplied \$12.00

June 1948—5 house calls, 1 City Farm call, medicine supplied
\$11.00

Health Department

CHARLES D. NORTH, M. D., *Health Officer*

The report of the Health Officer for the municipal year is submitted, showing the activities of this department from month to month.

July 1947—One house was quarantined for Scarlet Fever and six Chicken-pox cases reported to the State Department of Health.

Aug. 1947—One case of Measles reported to the State Department and one inspection made on complaint.

Sept. 1947—One Scarlet Fever case was quarantined; three girls and one boy were given examinations for the District Nurse. Two inspections were made on complaint.

Oct. 1947—Two Whooping Cough cases were quarantined and six Scarlet Fever cases. Three boys and two girls were given medical examinations for the District Nurse. Two cases of German Measles reported to the State Department. One inspection was made on complaint.

Nov. 1947—Eight Scarlet Fever cases were quarantined; one Chicken-pox and one Whooping Cough case reported to the State Department. Three boys and two girls were given medical examinations for the District Nurse.

Dec. 1947—Two Scarlet Fever cases were quarantined; one Chicken-pox, one Whooping Cough and two German Measles cases were reported to the State Department.

Jan. 1948—Three Scarlet Fever cases were quarantined; one German Measles and three Whooping Cough cases reported to the State Department.

Feb. 1948—Two Scarlet Fever cases were quarantined; one Pneumonia, two Measles, six Whooping Cough cases and one Influenza reported to the State Department. Two inspections made on complaint.

Mar. 1948—Two German Measles, one Malaria, and two Chicken-pox cases reported to the State Department. One inspection was made on complaint.

April 1948—Two inspections were made on complaint.

May 1948—Two cases of German Measles reported to the State Department. Two inspections were made on complaint.

June 1948—One Tuberculosis case and two German Measles cases reported to State Department.

DAIRY PRODUCTS INSPECTION DIVISION

C. F. FRENCH, V. S., *Inspector*

The following dairies have been inspected and found satisfactory:

S. B. Aylward, South Thomaston
Ansel Aho, South Thomaston
John Anderson, South Thomaston
Jennie Anderson, South Thomaston
Joseph Anderson, Owls Head
Victor Bucklin, Rockland
Chas. Blackington, Rockland
Russell Bartlett, Rockland
Edmund Bodman, Rockland
Raymond Carroll, Rockland
Lockhart L. Curry, Rockland
Blanche Frankowski, Thomaston
Harjula Brothers, South Thomaston
John Hendrickson, South Thomaston
Herman Hoffses, Rockland
Eli Kiskila, Rockland
Arthur Pierce, South Thomaston
Alton Pierce, South Thomaston
Frank Piper, Rockland
Earl Randall, Rockport
Harry Stewart, Union
Herbert Smith, Cushing
Sidney Stinson, Rockport
Walter Stackpole, South Thomaston
Everett Wall, Rockland

The above named have been tested for butter fat and sediment. Several summer visitors have asked for information in regard to pasteurization, etc. Tested 18 samples for streptococcus of the udder. Several have called for information and inspection in regard to requirements to start selling milk from a dairy or store. Inspected most of the markets.

Accompanied State Milk Inspector during his visits and inspection of conditions in this area and furnished him information he wanted in this area.

Recreation Department

MICHAEL J. DIRENZO, *Director*

The summer Recreation Program was carried out on a broader basis than heretofore, owing to the financial support given by the Service Clubs of Rockland and the addition of several pieces of new equipment and the introduction of new activities. A new Merry-Go-Round, Swing Set and Goal-Hi were secured and set up on the playground area at the Community Park, and a scheduled program of swimming was carried out. The attendance was very gratifying, 400 children registering the first day. During the first week, 900 children participated in the several activities, but sufficient equipment was not obtainable to assure a continuance of this figure, the average being around 600. The following breakdown by weeks shows the attendance at the swimming classes, the miscellaneous activities at Community Park, and baseball.

Week of June 29		
Total Attendance	425	
Week of July 5		
Swimming (2 days)	150	
Daily Attendance	525	
Baseball	100	
		775
Week of July 12		
Swimming	283	
Daily Attendance	294	
Baseball	65	
		642
Week of July 19		
Swimming	219	
Daily Attendance	240	
Baseball	123	
		582
Week of July 26		
Swimming	204	
Daily Attendance	280	
Baseball	120	
		604

Week of August 2		
Swimming	147	
Daily Attendance	172	
Baseball	90	
		409
Week of August 9		
Swimming	143	
Daily Attendance	210	
Baseball	125	
		478
Week of August 16		
Swimming	145	
Daily Attendance	283	
Baseball	150	
		578
Week of August 23		
Swimming	232	
Daily Attendance	300	
		532
Total attendance for summer program		5,025
Average per week		558
Average per day		112

Daily Attendance—This count was taken at Community Park during the morning sessions and on those afternoons that swimming classes were not held. This group was made up of children from the ages of six to twelve. The total for this group was 2,729.

Baseball League—The baseball teams were made up of boys in the age group twelve to sixteen. See report on League for further information. Total attendance during these games was 773.

Swimming Classes—These classes were made up of boys and girls from both age groups. 1216 from the six to twelve group and 307 from the twelve to sixteen group.

SENIOR BASEBALL LEAGUE

This league was designed primarily for the boys who were employed during the day and had no time for recreation during the playground hours. The games were played as twilight contests and the league in general was a spirited affair with all boys exhibiting a great deal of interest. The teams were sponsored by local businessmen and were equipped with "T" shirts purchased by these men. The merchants sponsoring teams were:

Miller's Garage
 Lamb's Cleaners
 Studley's Furniture
 Al's Barber Shop

The standings and individual records are as follows:

MILLER'S			LAMB'S		
Won		Lost	Won		Lost
3	Studley's	1	9	Studley's	0
4	Lamb's	4	4	Miller's	4
0	Al's	9	9	Al's	8
2	Lamb's	5	5	Miller's	2
3	Al's	2	3	Studley's	5
6	Studley's	2	5	Al's	0
6	Lamb's	2	2	Miller's	6

STUDLEY'S			AL'S		
Won		Lost	Won		Lost
1	Millers	3	0	Studley's	13
0	Lamb's	9	9	Miller's	0
13	Al's	0	8	Lamb's	9
3	Al's	2	2	Studley's	3
5	Lamb's	3	2	Miller's	3
2	Miller's	6	0	Lamb's	5
3	Al's	1	1	Studley's	3

FINAL STANDING

	Won	Lost	Pct.
Miller's	4	2	.666
Lamb's	4	2	.666
Studley's	4	3	.571
Al's	1	6	.143

SWIMMING

<i>Trip</i>	<i>Attendance</i>
Wednesday, July 7	73
Friday, July 9	77
Monday, July 12	90
Wednesday, July 14	95
Friday, July 16	98
Monday, July 19	88
Wednesday, July 21	96
Friday, July 23	35
Monday, July 26	70
Wednesday, July 28	56
Friday, July 30	78
Monday, August 2	75
Wednesday, August 4	72
Monday, August 9	77
Wednesday, August 11	68
Monday, August 16	69
Wednesday, August 18	74
Monday, August 23	65
Wednesday, August 25	72
Friday, August 27	95
	<hr/>
	1,523
Average per trip	76

SPECIAL ACTIVITIES

1. Probably the highlight of the season's activity was the part the children took in the Lobster Festival Parade. A float built by the members of the Kiwanis Club was entered in the parade. On the float were children representing the different activities at the playground. After the parade, the children took part in an athletic program consisting of races and games. Among the awards was a prize for the best decorated bicycle and most original costume. The activity was a great success and many favorable comments were received at the playground the following week.

2. All-star players were selected from the senior boys' baseball team, journeying to nearby towns to play the local teams. Games were participated in at Rockport, St. George, Camden and Spruce Head.

3. The two-day carnival held at the close of the season drew a large crowd. To conclude the activities of the summer program, a Field Day was in order, consisting of races, contests, singing, hunts and finds, etc. The final closing event of the summer was a "Splash" party held at the swimming area.

Rockland Public Library

RUTH L. ROGERS, *Librarian*

In submitting the report of the library for the year July 1, 1947 to June 30, 1948, the following activities will show what has been accomplished by the library during the year.

Circulation records show that 48,953 books have been circulated for home use, a gain of 5,968 volumes over the last complete year. Thirty-seven thousand three hundred twenty-nine books were borrowed from the adult department and 11,624 from the juvenile. One hundred fifty-six pictures and pamphlets were loaned, 2,923 books were circulated through school deposit libraries, and 188 books and magazines were distributed to patients at the hospital.

In the adult department, 936 books were added and 354 discarded. In the juvenile department, 483 books were added and 155 discarded, making a gain of 652 books. The total book stock at the end of the year is 22,321.

Seven hundred thirty-seven adults have registered during the year, and 709 have been withdrawn. Two hundred fifty-seven juveniles have registered, and 249 withdrawn, making a total registration of 2,831 borrowers. There are 269 non-resident borrowers. The non-residents requesting the use of the library represent summer visitors, out of town students attending our local schools, and residents of near-by towns and cities.

Fifty-five books have been borrowed from the Maine State Library and Bangor Public Library for patrons. With these two libraries to borrow from, there are very few requests that we are unable to meet.

Nine hundred three post cards and letters have been sent for over due books. Six hundred ninety-six books have been repaired and covered by the staff.

The reference department has continued to serve, as in the past, a large number of students and adult patrons. Many questions have been answered by telephone.

Again this year the library has given assistance to club members in making bibliographies and furnishing magazine material for papers.

An inventory of the adult and juvenile departments has been taken and very few books have been lost.

The Methebesec Club held a meeting in the children's room in connection with an art exhibit from the Maine Federation of Women's Clubs. The exhibit was open to the public for two weeks.

The librarian was called upon to give talks to the Lions' Club; The McLain P. T. A. and several other clubs.

In September Mrs. Stella McRae, who has been an employee of the library for over twenty years, was retired due to ill health. Miss Barbara Lufkin was appointed as library assistant September 15, to fill the vacancy.

The library received gifts during the year from the Methebesec Club; the Mt. Batton Nature Club; the Shakespeare Society; the Rockland Women's Club; and many individuals presented books in memory of deceased friends and relatives.

In addition to the regular staff, Miss Lynne Rogers and Mrs. Joyce Ingraham have assisted as substitutes during the year.

* * * * *

JUVENILE DEPARTMENT

The library has enjoyed increased cooperation with the schools in all its projects. School libraries have been placed in nearly every school room in the city during the year.

In June, the librarian and an assistant, visited each grade stressing the suggestion of summer reading. Over 100 children accepted the invitation to join the "Summer Reading Club."

The teachers of the Rural Districts have been most active in affording their pupils library books, which they wouldn't otherwise enjoy due to the distance of the library. School libraries have been loaned to schools at Owl's Head, South Thomaston, Cushing, Ash Point, and St. George.

The circulation from school libraries for the year was 2,923.

The Saturday morning story hours have continued to be an important part of the children's work. Thirty-four story hours were held with an average attendance of 30 children.

Two Brownie troops, two sixth grades, one fifth grade, and one third grade visited the library accompanied by their leaders and teachers. Each group was shown over the building and told the history of the library.

Library instruction was given the three sixth grades. The course takes one week, and is given at the beginning of the school year to enable the children to make use of the instruction early in the year. The children are taught the use of the card catalog, encyclopedias and the arrangement of books on the shelves.

Children's Book Week was observed in November, with a large display of new children's books. During the week, certificates were awarded those who had completed their Summer Reading Club.

Date of founding	1892
Population served	8,899
Number of days open during year	305
Hours open each week	69

BOOK STOCK

	Adult	Juvenile	Total
Number of volumes at beginning of year	18,174	3,495	21,669
Number of volumes added during year	936	354	1,290
Number of volumes withdrawn and lost	483	155	638
Total number of volumes at end of year	18,627	3,694	22,321
Number of volumes in Rental Collection			120
Number of newspapers and periodicals currently received			93

USE OF LIBRARY BOOKS

Total number of volumes loaned	33,329	11,624	48,953
Number of volumes of fiction loaned	26,918	9,567	36,485
Per cent of fiction of total number loaned			74%
Circulation per capita			5.5
Number of pictures, pamphlets, etc. loaned			156
Circulation in school deposit libraries			2,923
Average daily circulation for year			160

REGISTRATION

Total number of borrowers at beginning of year	2,041	754	2,795
Total number of borrowers registered during the year	737	257	994
Total number of borrowers withdrawn during the year	709	249	958
Total number of borrowers at end of year			2,831
Non-resident borrowers			269
Per cent of registered borrowers of population served			31.8
Number of staff		3	
Substitutes		1	
Janitor		1	

School Department

REPORT OF THE SUPERINTENDENT OF SCHOOLS

ROBERT B. LUNT, *Superintendent*

The following report covers the condition and progress of the Rockland School Department during the fiscal year beginning July 1, 1947, and ending June 30, 1948, and is the fifth submitted by the present administration.

Following is a summary of the enrollment of the Rockland Schools as of April 1, 1948.

Building	S.P.	1	2	3	4	5	6	7	8	9	10	11	12	Spec. P.G.	Totals
Benner	8	1	8	1	5										23
Crescent St.	27	28													55
Grace St.				9	18	29									56
McLain	41	38	32	31	35	62	109								348
Purchase	35	38	50	53	33										209
Tyler	56	47	38	37	28	33									239
High School								106	140	127	116	91	91	2	673
	167	152	128	131	119	124	109	106	140	127	116	91	91	2	1603

It will be understood that enrollment figures fluctuate considerably during the school year, and that, at one time or another during the year, nearly every room had a greater number of pupils than the net number shown above. This can be illustrated by citing the fact that, at the beginning of the fall term, the elementary enrollment for the current year exceeded those of last year by 45, while at the end of the year, the excess was reduced to 24. The greatest increases are to be found in the Sub-Primary grade, in which net enrollments exceeded those of last year by 28, and in grade one in which they exceeded the previous figure by 24.

As a result of a survey of children living in Rockland on April 1, 1947, we have expected the following entering classes during the next four years. The figures for the past two years are included in this table to establish a means of comparison.

Eligible to enter	Net	Weighted
Sept. 1946	127	
Sept. 1947	167	
Sept. 1948	200	210

Sept. 1949	169	178
Sept. 1950	159	167
Sept. 1951	139	146
Sept. 1952	77*	176

* Represents 11-24 of the year's births. The weighted figure assumes a full year as same proportion.

More important than the size of the entering classes alone, is the effect which they will have upon the gross enrollment of the school system during the next few years. The following table shows the total enrollments to be expected in the elementary grades through 1952, if all the pupils found in this survey continue to live in Rockland. The past two years are included, as in the table above.

Sept. 1946	1105
Sept. 1947	1150
Sept. 1948	1244
Sept. 1949	1321
Sept. 1950	1382
Sept. 1951	1405
Sept. 1952	1464

It will be noted that the figures above indicate that total enrollments in 1952 will exceed those in 1946 by 359, and those in 1947 by 314. The implications of this survey may be easily seen.

As has been the custom in past years, all pupils have been carefully tested with recognized standardized tests during the year. In the elementary grades, the Stanford Achievement Tests were used, while in the secondary grades use was made of the Iowa Test of Educational Development. A small, but positive, general improvement has been noted at all levels. This would indicate, among other things, that the effect of the in-service teacher-training program, together with the closer supervision now possible through the use of more supervisory personnel, is now making itself manifest.

The employment of a guidance officer, who also serves as Sub-Master in charge of the junior high school, is considered a major item of progress. This teacher is highly trained in testing and personnel work, and has set up a file devoted to the interests and aptitudes of each pupil. This material, when

used in conjunction with skilled personal counselling, enables the pupil to choose his academic courses wisely, with view to his future use of the training, either in college or in an occupation. This officer also contacts business concerns in the community and helps to place graduates, or those who must leave school, in the types of positions in which they are most likely to succeed.

An activity of this department which has attracted favorable comment throughout New England was the publication of a guidance handbook for junior high school pupils, designed to explain simply to both pupils and parents the value and significance of courses offered in the high school.

In addition to the above, this officer brings to the junior high school the trained supervision of a former elementary-school principal. Such service is usually lacking in the standard junior-senior high school as it is known in Maine.

The situation as regards the teaching of music in the schools has been greatly improved by securing full-time instruction and supervision in this subject. While the regular supervision in the elementary grades is carried out much as in the past, more time is now given them, and the amount of direct instruction in the high school has been doubled. It has also done away with the necessity of having one of the junior high school teachers devote a considerable portion of her time to direct instruction in music, thus helping to improve the general academic program, as well, in grades seven and eight.

Art has also received increased emphasis during the past year. The department had previously had the services of a supervisor for a day each week, his efforts being confined to the primary and intermediate grades. We now have two and one-half days of weekly supervision, with a resultant improvement and expansion of the program. It is planned to further increase this work to full time during the coming year, a move which will make possible individual work with pupils of the high school.

During the year past, the school department has entered the field of providing special education for the physically handicapped. This is now required by law, and is subject to reimbursement by the State when the amount spent in behalf of any one pupil exceeds the average cost for all pupils during

the year. This work has consisted of the home tutoring of one child who is of school age, but physically unable to withstand the regular school program. It is significant, not because of the amount involved, but because it is new, and is required.

A measure of great merit has been the introduction of a milk program in the schools of the northern and southern areas of the city. The programs were sponsored by the P.T.A.'s of the sections involved, and supplied fresh milk at sharply reduced cost to all pupils of the Tyler, Grace St., Purchase St., and Crescent St. schools during the winter and early spring months. The program received federal aid to the extent of 2c for each serving, and the deficits were supplied by the P.T.A.'s.

During the second half-year, 94 teachers, of whom 41 were employed in the Rockland schools, took the extension course in Audio-Visual Methods in Teaching offered here by the University of Maine. This is the third consecutive year such courses have been offered here, under the sponsorship of the school department, and results apparently warrant continuance of such a program.

An outstanding contribution to the progress of education in Rockland during the past year was the work relating to the proposed new school in the South End. Largely through the untiring efforts of members of all the P.T.A.'s, coordinated by the P.T.A. Council, the act authorizing the school district was passed at the September referendum by a large majority. Members of the board of trustees for the district, entirely separate from the school department were elected in the regular fall elections. This board has employed an architect and proceeded with its plans for building, reaching the point where ground may be broken for the beginning of construction during the coming summer.

The financial statement of the school department is, as always, identical to that of the City Finance Officer, and the reader is referred to that statement.

Inventory Values of City Property

	<i>Building</i>	<i>Contents</i>	<i>Total</i>
City Hall	\$ 44,000	\$ 17,000	\$ 61,000
Armory	9,000		9,000
Public Library	34,000	21,000	55,000
Community Building	45,000	2,600	47,600
Public Works Buildings	7,500	10,400	17,900
City Farm and Buildings	14,000	5,000	19,000
City Farm Livestock			3,000
Community Park and Buildings			9,000
Community Park Equipment			3,000
Municipal Landing and Club House			18,000
City Clock	.		2,500
Berry Hall	1,500	1,000	2,500
Motorized Equipment:			
Public Works			43,000
Fire Dept.			28,000
Police Dept.			4,500
Welfare Dept.			1,600
School Department	262,000	60,000	322,000
Other Property			8,500
Total	\$417,000	\$117,000	\$555,100

Budget Appropriation for Municipal Year Ending June 30, 1948 and 1949

GENERAL GOVERNMENT

	<i>1948</i>	<i>1949</i>
Executive and Finance	\$ 7,906	\$ 7,920
Assessment	10,076	5,080
Collections and Treasury	4,650	4,650
Accounting and Purchasing	2,126	2,220
Legal	920	910
Records	4,326	4,335
Registrations and Elections	1,850	2,950
City Hall	2,610	3,865
General	1,840	2,285
	36,304	34,215

PUBLIC SAFETY

Police Department	29,620	26,360
Fire Department	41,350	45,900
Building Inspection	200	200
Electrical Inspection	300	300
City Lighting	12,690	13,270
	84,160	86,030

HEALTH

General	1,120	1,170
City Dump	1,400	1,400
	2,520	2,570

PUBLIC WELFARE

Administration	3,174	3,474
Poor Relief	7,000	8,750
State Institutions	4,300	4,800
City Farm	6,445	9,625
	20,919	26,649

PUBLIC WORKS		
Engineering	3,200	
Maintenance	3,175	6,450
Sanitation	6,600	4,600
Highways	23,550	29,970
Mechanical	17,375	12,800
Parks and Trees	2,650	4,700
State Roads	2,614	2,465
Capital Improvements	3,000	3,000
Total Public Works	62,164	63,985
PUBLIC LIBRARY		
Salaries and General	7,870	8,460
RECREATION		
Salaries and General	3,500	900
UNCLASSIFIED		
Contingent	3,000	2,000
Memorial Day	200	200
Wharf Rental	1,500	1,500
Community Building	180	600
Abatements	2,500	3,000
Delinquent Taxes	110	145
Pensions	6,850	9,600
National Guard	500	1,300
Total Unclassified	14,840	18,345
DEBT SERVICE		
Interest	10,500	10,060
Debt Reduction	15,000	19,500
Total Debt Service	25,500	29,560
Gross Budget	257,777	270,714
Estimated Revenue	32,630	61,280
Net City Budget	225,147	209,434
Net School Budget	135,310	145,311
Total Net Budget	360,457	354,745

Budget Summary 1947-48

General Government	\$36,304
Includes: Executive and Finance, Assessment, Collections and Treasury, Accounting and Purchasing, Legal, Records, Registrations and Elections, City Hall and General.	
Employees—14	Cost per Capita \$4.03
Public Safety	\$84,160
Includes: Police Department, Fire Department, Building Inspection, Electric Wiring Inspection, Street Lighting, and Hydrant Rental.	
Employees—22 (Call Firemen—24)	Cost per Capita \$9.35
Health	\$2,520
Includes: Health Officer, Milk Inspection, Plumbing Inspection and City Dump	
Part time Employees—3 Full time Employees—1	Cost per Capita \$0.28
Public Works	\$62,164
Includes: Engineering, Maintenance, Sanitation, Highways, Mechanical, Parks and Trees, State Roads, Capital Improvements.	
Employees—19	Cost per Capita \$6.91
Public Welfare	\$20,919
Includes: Administration, Poor Relief, State Institutions and City Farm.	
Employees—4	Cost per Capita \$2.32
Public Library	\$7,870
Employees—4	Cost per Capita \$0.87
Recreation	\$3,500
Part Time Employee—1	Cost per Capita \$0.39

Unclassified		\$14,840	
Includes: Contingent, Memorial Day, Wharf Rental, Community Building, Abatements, Pensions and National Guard.			
		Cost per Capita	\$1.65
Debt Service		\$25,500	
Includes: Interest on Temporary Loans, Bonds and Notes, Payments to Sinking Fund and Redemption of Notes.			
		Cost per Capita	\$2.83
Total Cost per Capita for City Services and Debt			\$28.64
Education		\$135,310	
Includes: High School, Common Schools, Textbooks, Supplies, Conveyance, Repairs, Apparatus, Insurance, Supervision, Office Expense, Compulsory Education, Medical Inspection, Physical Education, Industrial Education, Vocational Education and School Lunch.			
Employees—73		Cost per Capita	\$15.03
State Tax	\$51,105	Cost per Capita	\$5.68
County Tax	\$16,750	Cost per Capita	\$1.86
Total Budget	\$462,492	Total Cost per Capita	\$51.39

State Auditor's Report

August 31, 1948

To the City Manager and Council
Rockland
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the City of Rockland have been audited by Auditors M. W. Bragdon and C. G. Hawes for the period July 1, 1947 to June 30, 1948 inclusive.

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

Exhibits and Schedules incorporated in this report present the result of the financial operations of the City for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY
State Auditor

Comments

Re: Audit of Accounts — City of Rockland
July 1, 1947 to June 30, 1948

During the course of this examination the following items were noted which might be of particular interest:

The 1948 tax assessment of \$464,460.72 was at the rate of \$52.00 per M on a valuation of \$8,777,610.00.

A comparison of the assessment and expenditures on a percentage basis is hereby presented:

	Assessed	Expended
General Government	7.30 %	6.34 %
Protection	16.93	14.40
Health	.51	.44
Public Works	12.51	14.64
Welfare	4.21	5.70
Education	29.23	35.16
Library	1.58	1.74
Recreation	.70	.47
Unclassified	2.99	3.56
Debt Service	6.54	5.72
Special Assessment	17.50	11.83
Total	100.00 %	100.00 %

The contributions and reimbursements of expenses received from the State of Maine totaled approximately the same as the state tax which amounted to \$51,051.30. These were:

School Fund	\$34,514.93
Industrial Education	2,500.00
Vocational Education	2,146.50
Physical Education	600.00
School Lunches	3,773.87
School Survey	250.00
Bank Stock Tax	1,556.75
Railroad and Telegraph Tax	547.60
Rental of Armory	1,600.00
Paupers	2,362.62
Special Resolve Road	750.00
Snow Removal	367.88
Library Stipend	200.00
Gas Tax Refund	51.59
Total	\$51,221.74

While the notes payable of the city increased over those of a year ago, this increase was due to temporary loans in anticipation of taxes and not to long term borrowing.

Revenues were sufficient to carry out the current year operations, and \$23,384.85 was transferred to the reduction of the net city deficit.

Schedule F shows the source of all revenue, and the actual expenditures incurred. This statement differs from the Statement of Departmental Operations (Exhibit D) in that all departmental transfers have been eliminated.

A review was made of all asset and liability accounts, and pertinent facts relative to these accounts are as follows:

CASH

The free cash balance of the city at June 30, 1948, amounted to \$12,178.39 and was distributed as follows:

First National Bank of Rockland	\$2,919.57
Knox County Trust Company	9,058.82
	<hr/>
Petty Cash Fund	11,978.39
	200.00
	<hr/>
Total	\$12,178.39
	<hr/> <hr/>

The bank balances were verified by detail reconciliation with statements received from the bank. The petty cash fund was verified by actual count.

All cash recorded as received was followed through to deposits in the banks that were promptly made. All disbursements were made by check from authorized warrants supported by vouchers on file.

ACCOUNTS RECEIVABLE

This account represents an amount due from the State of Maine for poor relief.

TAXES RECEIVABLE

The 1948 tax assessment, which constitutes the principal source of revenue for the year closing June 30, 1948, was reviewed in detail. As practically the entire commitment was outstanding at the close of the year, no requests for verification were mailed to the taxpayers whose accounts were outstanding at the year end.

All transactions affecting prior years' taxes were examined, and the list of uncollected taxes as compiled by the Tax Collector checked. A detail of these taxes appears on Schedule A-13.

TAX LIENS

Tax Liens in the amount of \$5,871.58 were placed on properties during the year to cover unpaid 1947 real estate taxes. This amount was considerably in excess of liens redeemed during the year.

All tax lien accounts were checked, and the amounts supported by inspection of the liens on file. These liens had been properly recorded in the Registry of Deeds.

A separate account is maintained for each year's tax lien costs. These costs are a proper charge, and must be paid before the liens are discharged.

TAX ACQUIRED PROPERTY

Tax liens mature in eighteen months. All liens unpaid at the expiration of this eighteen month period are transferred to the Tax Acquired Property account.

PROPERTIES ACQUIRED BY DEED, ETC.

These properties are listed in detail on Schedule A-5, and represent the actual cost for services rendered, or expenditures made in keeping these properties in repair. Most of these properties are used for relief purposes.

SINKING FUND INVESTMENTS

The sinking fund investments as at June 30, 1948 were as follows:	
U. S. Treasury Bonds	\$ 2,000.00
Rockland Savings Bank	11,862.43
First National Bank	18,000.00
	<hr/>
	31,862.43
	<hr/>

The account at the First National Bank is known as the "Bond Redemption Account" into which monies are transferred from the sinking fund for the actual payment of the bonds. As an issue of bonds became due July 1, 1948, the day following the close of the year, money from the sinking fund had been transferred to this account.

All investments were verified.

DEFERRED CHARGE PARKING METERS

This is an offsetting entry to the contracts payable set up as a liability. This deferred charge will be reduced as the contract is paid.

DUE GOVERNMENTAL AGENCIES

The 1948 state and county taxes had not been paid as at June 30. These taxes were included in the assessment committed to the Tax Collector just prior to the close of the fiscal year.

CONTRACT PAYABLE

A contract was entered into between the City and Magee-Hale Park-O-Meter Company, for the installation of parking meters. The total contract amounted to \$10,782.50 of which \$6,945.65 was paid during the 1947-48 year, leaving a balance of \$3,836.85 at the year end.

NOTES PAYABLE

During the year under examination the only notes issued were for temporary loans. All temporary loans issued during the prior year were paid, and \$5,000.00 paid on the McIntyre notes. The note for school land that matured October 29, 1947 was renewed for one year.

The notes with the First National Bank were verified with the bank.

BONDS PAYABLE

One bond of \$1,000.00 due January 1, 1947 has not been presented for payment although all interest coupons on this bond have been paid.

In the year ended June 30, 1947, the entire issue of bonds maturing January 1, 1947 was removed from the liabilities, as sufficient cash was transferred to the sinking fund to pay the issue in full. To present the correct outstanding bonds as at June 30, 1948, the \$1,000.00 bond not presented for payment has been restored to the list.

BOND INTEREST COUPONS — NOT PRESENTED FOR PAYMENT

The unpaid interest coupons are principally on a series of ten bonds issued July 1, 1936. For six consecutive interest dates the coupons have not been presented for payment.

Four other coupons are outstanding, of which the one due January 1, 1945 is believed to have been lost; and for the one due January 1, 1930, the bond itself was paid at maturity.

APPROPRIATED SURPLUS

The Appropriated Surplus represents the balances of certain appropriation or operating accounts which are carried forward to the ensuing year.

NET DEFICIT

The Net Deficit represents the excess of liabilities over assets. This deficit was reduced over \$29,000.00 for the current year. The principal factors contributing to this decrease were the gain from operations, \$23,384.85 and the appropriation for debt reduction of \$5,000.00.

TRUST FUNDS

Trust fund investments in the custody of the Director of Finance were examined and found properly identified with the various funds.

New funds in the amount of \$900.00 were received during the year and invested.

All income was found accounted for and the amount disbursed appeared to conform with the terms of the trusts.

GENERAL

The required fidelity bonds of the municipal officers were on file with the City Clerk and appeared to be in order.

Vouchers and pay rolls were checked to the extent deemed necessary, with no exceptions being noted.

Accounting records in all departments from which revenues are received, were reviewed, and appeared adequate.

In conformity with the provisions of the City Charter, practically all revenues, other than taxes, are credited to estimated income. The actual receipts in this account were more than \$20,000.00 over the estimate, the largest item representing the increase in excise taxes.

While a detailed audit of all transactions was not made, accounting records and other supporting evidence were tested by methods and to the extent deemed appropriate.

EXHIBIT A

Comparative Balance Sheet

GENERAL FUND

ASSETS

Cash:				
General	\$11,978.39		\$16,389.89	
Petty	200.00		200.00	
		\$ 12,178.39		\$ 16,589.89
Accounts Receivable (Schedule A-1)		113.75		1,105.28
Taxes Receivable (Schedule A-2)		427,331.58		381,098.42
Tax Liens (Sched. A-3)	5,847.14		4,939.54	
Tax Lien Costs	48.40		65.12	
		5,895.54		5,004.66
Tax Acquired Property (Schedule A-4)		1,710.93		2,666.25
Properties Acquired by Deed, etc. (Sched. A-5)		1,041.33		9.55
Sinking Fund Investment (Schedule A-6)		31,862.43		13,686.36
Deferred Charge— Parking Meters		3,836.85		
TOTAL ASSETS—				
GENERAL FUND		\$483,970.80		\$420,160.41

TRUST FUND

ASSETS

Cash:				
Time Deposits (Schedule A-11)		4,121.30		3,815.56
Investments (Sched. A-11)		63,324.00		62,424.00
TOTAL ASSETS—				
TRUST FUNDS		\$ 67,445.30		\$ 66,239.56

LIABILITIES			
Due Governmental Agencies:			
State Tax	\$51,051.30	\$51,105.30	
County Tax	16,750.44	16,750.44	
	<u> </u>	<u> </u>	
	\$ 67,801.74		\$ 67,855.74
Contract Payable (Schedule A-7)	3,836.85		
Notes Payable (Schedule A-8)	119,500.00		94,500.00
Bonds Payable (Schedule A-9)	260,700.00		259,700.00
Bond Interest Coupons— Not Presented for Payment (Schedule A-10)	1,130.00		834.75
	<u> </u>		<u> </u>
Total Liabilities	452,968.59		422,890.49
Deferred Revenue	15.00		409.44
	RESERVE		
Sinking Fund	30,862.43		13,686.36
	SURPLUS		
Appropriated (Ex. D)	8,994.18	21,286.08	
Net Deficit (Ex. E)	—8,869.40	—38,111.96	
	<u> </u>	<u> </u>	
	124.78		—16,828.88
	<u> </u>		<u> </u>
TOTAL LIABILITIES			
RESERVE AND SURPLUS—GENERAL FUND	\$483,970.80		\$420,160.41
	<u> </u>		<u> </u>
	TRUST FUNDS		
	LIABILITIES		
Principals (Sched. A-11)	63,105.67		62,205.67
Unused Income (Sched A-11)	4,339.63		4,033.89
	<u> </u>		<u> </u>
TOTAL LIABILITIES— TRUST FUNDS	\$ 67,445.30		\$ 66,239.56
	<u> </u>		<u> </u>

EXHIBIT B

*Statement of Cash Receipts and
Disbursements*

Year Ended June 30, 1948

CASH BALANCE — July 1, 1947		\$ 16,389.89
ADD—CASH RECEIPTS:		
Tax Collections—		
Current Year	\$ 39,896.11	
Prior Years	370,790.49	
Total Tax Collections		\$410,686.60
Tax Liens		4,751.76
Tax Acquired Property		937.44
Departmental (Schedule B-1)		82,102.24
Other Receipts—		
Temporary Loans	110,000.00	
Accounts Receivable	1,105.28	
From Properties Owned by City	326.49	
Costs on Tax Liens	135.03	
Total Other Receipts		111,566.80
TOTAL CASH RECEIPTS		610,044.84
TOTAL AVAILABLE		626,434.73
DEDUCT—CASH DISBURSEMENTS		
Departmental (Exhibit D)	533,819.59	
Temporary Loans	80,000.00	
1947 Tax Liens Cost	83.06	
Properties Acquired and Owned by City Expense	553.69	
TOTAL CASH DISBURSEMENTS		614,456.34
CASH BALANCE—June 30, 1948		\$ 11,978.39

EXHIBIT C

1948 Valuation, Assessment and Collection

Year Ended June 30, 1948

	Real Estate	Personal Estate	Total
VALUATION:			
Resident	\$5,524,960.00	\$1,568,430.00	\$7,093,390.00
Nonresident	979,360.00	704,860.00	1,684,220.00
TOTAL	<u>\$6,504,320.00</u>	<u>\$2,273,290.00</u>	<u>\$8,777,610.00</u>
ASSESSMENT:			
Valuation x rate \$8,777,610.00 x .052		456,435.72	
2675 Polls @ \$3.00		8,025.00	
Total Assessment Charged to Collector			<u>464,460.72</u>
COLLECTIONS AND CREDITS:			
Cash Collections			<u>39,896.11</u>
1948 TAXES RECEIVABLE			<u>\$ 424,564.61</u>

COMPUTATION OF ASSESSMENT

TAX COMMITMENT (as above)		464,460.72	
Estimated Revenue (Schedule C-1)		32,630.00	
			497,090.72
REQUIREMENTS:			
Appropriation Resolve	393,087.00		
Appropriations (Emergency)	17,001.00		
State Tax		410,088.00	
County Tax		51,051.30	
		16,750.44	
TOTAL REQUIREMENTS			<u>477,889.74</u>
OVERLAY			<u>\$ 19,200.98</u>

EXHIBIT D

Statement of Departmental Operations

Year Ending June 30, 1948

	Balance 7-1-47	Appropriations	Cash Receipts	Other Credits	Transfer To	Total Available	Cash Disburse- ments	Other Charges	Transfer From	<u>BALANCES LAPSED</u>	
										Unexpended (Net Gain from Operation)	Carried Forward
GENERAL GOVERNMENT											
Executive and Finance		\$ 7,906.00				\$ 7,906.00	\$ 7,905.84				.16
Assessment		10,076.00				10,076.00	9,424.22	83.75	531.12		36.91
Collections and Treasury		4,650.00			\$ 3.49	4,653.49	4,653.49				
Accounting and Purchasing		2,126.00			96.20	2,222.20	2,222.20				
Legal		920.00				920.00	903.00				17.00
Records		4,326.00				4,326.00	4,256.38				69.62
Registration and Elections		1,850.00				1,850.00	1,743.60		100.00		6.40
City Hall		2,610.00			331.43	2,941.43	2,941.43				
General		1,840.00			386.08	2,226.08	2,226.08				
		36,304.00		817.20	817.20	37,121.20	36,276.24	83.75	631.12		130.09
PROTECTION											
Police Department		29,620.00	\$ 15.00	\$ 250.00		29,885.00	27,090.03	648.86	2,099.41		46.70
Fire Department	\$ 3,000.00	41,350.00	170.00			44,520.00	40,872.46	423.39			224.15
Building Inspection		200.00				200.00	200.00				\$ 3,000.00
Electrical Inspection		300.00				300.00	300.00				
City Lighting		12,690.00			528.55	13,218.55	13,218.55				
	3,000.00	84,160.00	185.00	250.00	528.55	88,123.55	81,681.04	1,072.25	2,099.41		270.85
HEALTH											
General		1,120.00	40.87			1,160.87	1,150.87				10.00
City Dump		1,400.00				1,400.00	1,363.89				36.11
		2,520.00	40.87			2,560.87	2,514.76				46.11

PUBLIC WORKS

Engineering		3,200.00				3,200.00	2,529.15		670.85	
Maintenance		3,175.00			684.78	3,859.78	3,859.78			
Sanitation		6,600.00				6,600.00	5,916.33		683.67	
Highways	2,500.00	23,550.00	25.15	5.00	6,584.25	32,664.40	32,664.40			
Mechanical	8,000.00	17,375.00	285.09	1,708.44	2,844.27	30,212.80	30,212.80			
Parks and Trees	400.00	2,650.00	106.24		2,234.52	5,390.76	5,390.76			
State Roads		2,614.00	750.00			3,364.00	2,308.98			1,055.02
Capital Improvements		3,000	585.11			3,585.11	2,684.74			900.37
	10,900.00	62,164.00	1,751.59	1,713.44	12,347.82	88,876.85	85,566.94		1,354.52	1,955.39

WELFARE

Administration	1,249.00	3,174.00				4,423.00	4,150.26	106.95	150.00	15.79
Poor Relief		7,000.00			1,552.06	8,552.06	8,552.06			
State Institutions		4,300.00			2,325.54	6,625.54	6,625.54			
City Farm	1,000.00	6,445.00		171.00	2,387.15	10,003.15	9,891.86	111.29		
Other Towns Poor			1,057.64			1,057.64	1,057.64			
State Poor			2,251.35	113.75		2,365.10	2,194.10	171.00		
	2,249.00	20,919.00	3,308.99	284.75	6,264.75	33,026.49	32,471.46	389.24	150.00	15.79

EDUCATION

Common Schools	—3,170.90	65,070.00	2,368.17	21,750.00	3,403.25	89,420.52	89,268.67	151.85		
High School	2,886.25	30,260.00	5,985.74	12,764.93		51,896.92	48,843.11	114.28	2,939.53	
Textbooks	1,341.63	3,400.00	141.03			4,882.66	3,410.69		1,471.97	
Supplies	1,385.48	13,935.00	445.56	3.00	2,667.18	18,436.22	15,336.02	250.20		2,850.00
Conveyance	119.80	2,300.00	1,805.20			4,225.00	2,566.07		1,658.93	
Repairs	964.01	11,243.00	565.33		297.28	13,069.62	12,940.96	128.66		
Apparatus and Equipment		1,400.00	722.36			2,122.36	2,112.62		9.74	
Compulsory Education		250.00				250.00		250.00		
Insurance		3,118.00			.08	3,118.08	3,118.08			
Medical Inspection		600.00				600.00	600.00			
Supervision		2,875.00				2,875.00	2,750.36		124.54	
Office Expense		660.00	8.50		219.07	887.57	887.57			
Physical Education		2,400.00	600.00		50.00	3,050.00	3,050.00			
Industrial Education		5,800.00	2,500.00			8,300.00	5,120.00		3,172.65	7.35
Vocational Education		1,900.00	2,146.50		2,740.50	6,787.00	6,787.00			
School Lunch		100.00	4,244.88			4,344.88	3,835.90			508.98
	3,526.27	145,311.00	21,533.27	34,517.93	9,377.36	214,265.83	200,627.15	894.99	9,377.36	7.35 3,358.98

	Balance 7-1-47	Appro- priations	Cash Receipts	Other Credits	Transfer To	Total Available	Cash Disburse- ments	Other Charges	Transfer From	BALANCES LAPSED	
										Unexpended (Net Gain from Operation)	Carried Forward
LIBRARY											
Public Library	1,000.00	7,870.00	1,227.17			10,097.17	9,941.87		136.00	19.30	
RECREATION											
Salaries and General		3,500.00				3,500.00	2,712.23		653.91	133.86	
UNCLASSIFIED											
Contingent		3,000.00	346.39			3,346.39	1,973.25	104.80	1,227.53	40.81	
Memorial Day		200.00				200.00	200.00				
McLoon Wharf		1,500.00				1,500.00	1,500.00				
Community Building		180.00			653.91	833.91	833.91				
Armory		500.00	1,600.00		776.16	2,876.16	2,876.16				
Abatements		2,500.00			994.49	3,494.49		3,494.49			
Delinquent Taxes		110.00			33.04	143.04	143.04				
Pensions		6,850.00			2,421.58	9,271.58	9,271.58				
Estimated Income		—32,630.00	52,039.96	1,170.65		20,580.61				20,580.61	
Supplemental Taxes				1,810.11		1,810.11				1,810.11	
		—17,790.00	53,986.35	2,980.76	4,879.18	44,056.29	16,797.94	3,599.29	1,227.53	22,431.53	
CEMETERIES											
Sea View Cemetery	610.81		60.00			679.81					679.81
DEBT SERVICE											
Interest		10,500.00			286.00	10,786.00	10,490.75	295.25			
Debt Reduction		22,000.00				22,000.00	22,000.00				
		32,500.00			286.00	32,786.00	32,490.75	295.25			
SPECIAL ASSESSMENTS											
State Tax	51,105.30	51,051.30				102,156.60	15,988.77	35,116.53			51,051.30
County Tax	16,750.44	16,750.44				33,500.88	16,750.44				16,750.44
Overlay		19,200.98				19,200.98			18,871.01	329.97	
	67,855.74	87,002.72				154,858.46	32,739.21	35,116.53	18,871.01	329.97	67,801.74
TOTALS	\$89,141.82	\$464,460.72	\$82,102.24	\$39,746.88	\$34,500.86	\$709,952.52	\$533,819.59	\$41,451.30	\$34,500.86	\$23,384.85	\$76,795.92

EXHIBIT E

Analysis of Change in Net Deficit

Year Ended June 30, 1948

NET DEFICIT—July 1, 1947		\$38,111.96
ADJUSTMENTS AFFECTING PRIOR YEARS:		
Credits—Income on City Acquired Properties	\$ 926.10	
Gain in Sale of John Doherty Property	387.70	
Tax and Interest on Martha Prescott Property	84.85	
Tax Lien Costs	48.00	
Total Credits	1,446.65	
Charge—Tax Acquired Properties written off by order of the City Council	588.94	
NET CREDITS		857.71
ADJUSTED NET DEFICIT		37,254.25
DECREASE:		
Appropriation for Payment of Note	5,000.00	
Net Gain from Current Year Operations	23,384.85	
Total Decrease	28,384.85	
NET DEFICIT—June 30, 1948		\$ 8,869.40

EXHIBIT F

Statement of Revenue and Expenditures

Year Ended June 30, 1948

CURRENT YEAR'S REVENUE:

Tax Commitment	\$464,460.72
Supplemental Taxes	1,810.11
Excise Taxes	26,984.97
State of Maine	51,221.74
Licenses, Fees and Fines	11,230.34
Pensions	4,959.49
Sales Farm Produce	4,942.69
Services, Material and Supplies	1,697.86
Use of Equipment	1,079.63
Sale of School Bus and Police Chassis	1,925.00
School Tuition	8,299.73
Reimbursements, Refunds and Rebates	2,043.16
Interest on Tax Accounts	954.42
Miscellaneous	2,557.08

TOTAL CURRENT YEAR'S REVENUE 584,166.94

EXPENDITURES:

General Government	36,359.99
Protection	82,503.29
Health	2,514.76
Public Works	83,902.04
Welfare	32,689.70
Education	201,519.14
Library	9,941.87
Recreation	2,712.23
Unclassified	20,397.23
Debt and Interest	32,786.00
Special Assessments	67,801.74

TOTAL EXPENDITURES 573,127.99

Less—Expenditures from other than Current Revenue* 12,345.90

EXPENDITURES FROM CURRENT REVENUE 560,782.09

Net Gain from Current Year's Operations \$ 23,384.85

*Net Decrease in Appropriation Carrying Balances (Departmental Accounts—Exhibit D)

SCHEDULE A-1

State of Maine:
Poor

\$ 113.75

SCHEDULE A-2

Statement of Changes in Taxes Receivable

	Total	Current Year	Prior Years
TAXES RECEIVABLE— July 1, 1947	\$381,098.42		\$381,098.42
ADD:			
Taxes Levied	464,460.72	464,460.72	
Supplemental Taxes	1,825.11		1,825.11
TOTAL ADDITIONS	466,285.83	464,460.72	1,825.11
TOTAL	847,384.25	464,460.72	382,923.53
DEDUCT:			
Collections	410,686.60	39,896.11	370,790.49
Abatements	3,494.49		3,494.49
Transfers to Tax Liens	5,871.58		5,871.58
TOTAL DEDUCTIONS	420,052.67	39,896.11	380,156.56
TAXES RECEIVABLE— June 30, 1948	\$427,331.58	\$424,564.61	\$ 2,766.97
		(a)	(b)

(a) A detailed review was made of these outstanding taxes.

(b) Detail appears on Schedule A-13.

SCHEDULE A-3

Statement of Change in Tax Liens

TAX LIENS—July 1, 1947	\$ 4,939.54
ADD—TAX LIENS ACQUIRED:	
Transfers from Taxes Receivable	5,871.58
TOTAL	<u>10,811.12</u>
DEDUCT:	
Payments Received	\$4,751.76
Transfers to Tax Acquired Property	212.22
	<u>4,963.98</u>
TAX LIENS—June 30, 1948	<u>(a) \$5,847.14</u>

(a) Detail appears on Schedule A-14.

SCHEDULE A-6

Analysis of Sinking Fund

SINKING FUND—July 1, 1947	\$13,686.36
ADDITIONS:	
Appropriation for Bond Retirement	\$17,000.00
Interest on Investments	176.07
TOTAL ADDITIONS	<u>17,176.07</u>
BALANCE OF SINKING FUND—June 30, 1948	<u>\$30,862.43</u>
INVESTMENTS:	
U. S. Treasury Bonds, 2%, due 1951-53 No. 97418 J - 97421 A	2,000.00
Rockland Savings Bank—Book No. 41248	11,862.43
First National Bank (Bond Redemption Account)	
Balance June 30, 1948	\$ 1,000.00
Deposit of Appropriation Check—7-1-48	17,000.00
	<u>18,000.00</u>
	<u>\$31,862.43</u>

SCHEDULE A-7

Contracts Payable

Year Ended June 30, 1948

Magee-Hale Park-O-Meter Company Oklahoma City, Oklahoma	
TOTAL CONTRACT	\$10,782.50
Less—Payments to June 30, 1948	6,945.65
BALANCE DUE ON CONTRACT	<u>\$ 3,836.85</u>

SCHEDULE A-8

Notes Payable

	Date of Note	Rate	Maturity	Amount
TAX ANTICIPATION John O. McIntyre Estate	4-13-33	5 %	11- 1-48	\$ 5,000.00
SCHOOL LAND First National Bank of Rockland	10-29-47	1 %	10-29-48	4,500.00
TEMPORARY LOANS First National Bank of Rockland	3-10-48	1½ %	7-10-48	20,000.00
First National Bank of Rockland	2-10-48	1½ %	8-10-48	20,000.00
First National Bank of Rockland	4-20-48	1½ %	8-20-48	20,000.00
First National Bank of Rockland	5-10-48	1½ %	9-10-48	20,000.00
First National Bank of Rockland	6- 8-48	1½ %	10- 8-48	30,000.00
				<u>110,000.00</u>
TOTAL NOTES PAYABLE				<u>\$119,500.00</u>

SCHEDULE A-9

Bonds Payable

Purpose	Rate of Interest	Date of Issue	Due Date	Outstanding 6-30-48
Refunding	5 %	7-1-21	7-1-36	500.00*
Refunding	4 $\frac{1}{4}$ %	1-1-32	1-1-47	1,000.00*
Refunding	5 %	7-1-33	7-1-48	27,600.00
Refunding	4 $\frac{1}{2}$ %	7-2-34	7-1-49	18,000.00
Refunding	3 $\frac{1}{2}$ %	7-1-35	7-1-50	15,600.00
Refunding	3 $\frac{1}{2}$ %	7-1-36	7-1-51	40,000.00
Refunding	3 $\frac{1}{2}$ %	7-1-37	7-1-52	13,000.00
Refunding	3 $\frac{1}{4}$ %	7-1-38	7-1-53	25,000.00
Refunding	2 $\frac{3}{4}$ %	7-1-39	7-1-54	5,000.00
Refunding	4 %	10-1-39	10-1-55	27,000.00
Refunding	4 %	10-1-39	10-1-56	25,000.00
Refunding	4 %	10-1-39	10-1-57	25,000.00
Refunding	3 $\frac{1}{4}$ %	7-1-40	7-1-55	25,000.00
Refunding	2 $\frac{3}{4}$ %	7-1-42	7-1-58	13,000.00
TOTAL				<u>\$260,700.00</u>

* Matured but not presented for payment.

SCHEDULE A-11

Trust Funds

	PRINCIPAL			UNUSED INCOME				INVESTMENTS			
	Balance 7-1-47	Additions	Total 6-30-48	7-1-47	Earned	With- drawn	Unex- pended 6-30-48	Total Principal and Income	U. S. Bonds	Others	Savings Accounts
CEMETERY PERPETUAL CARE:											
Perpetual Care Funds (Schedule A-12)	\$44,605.67	\$900.00	\$45,505.67	\$2,603.33	\$1,157.50	\$1,090.03	\$2,670.80	\$48,176.47	\$45,574.00		\$2,602.47
Lucy C. Farnsworth	10,000.00		10,000.00	852.24	332.81	163.13	1,021.92	11,021.92	7,200.00	\$2,750.00	1,071.92
				(a)							
	54,605.67	900.00	55,505.67	3,455.57	1,490.31	1,253.16	3,692.72	59,198.39	52,774.00	2,750.00	3,674.39
HIGHWAYS (General Purpose)											
Harriet A. Munroe	500.00		500.00	33.09	5.33		38.42	538.42	200.00	300.00	38.42
				(b)							
PUBLIC LIBRARY:											
John A. Case (no value)											
Mary C. Titcomb	1,000.00		1,000.00		25.10		25.10	1,025.10	1,000.00		25.10
Alice P. or Sanford Starrett	100.00		100.00	35.68	3.05		38.73	138.73	100.00		38.73
Charles G. Kiff	500.00		500.00	199.34	16.50		215.84	715.84	600.00		115.84
E. A. Jones				22.28	.35		22.63	22.63			22.63
Emma Frohock	500.00		500.00	260.26	17.44		277.70	777.70	600.00		177.70
E. A. Butler				27.67	.43		28.10	28.10			28.10
	2,100		2,100.00	545.23	62.87		608.10	2,708.10	2,300.00		408.10
CHURCH BENEVOLENCES:											
Joseph Farewell	5,000.00		5,000.00		125.39	125.00	.39	5,000.39	5,000.00		.39
TOTAL—ALL FUNDS	\$62,205.67	\$900.00	\$63,105.67	\$4,033.89	\$1,683.90	\$1,378.16	\$4,339.63	\$67,445.30	\$60,274.00	\$3,050.00	\$4,121.30

(a) Mortgage Note—Knox Industries

(b) St. Louis-San Francisco Railway Company

2 Certificates of Deposit for Consolidated 4½% Gold Bonds, Series A, Due 3-1-78. Valued at \$300.00

SCHEDULE C-1

City of Rockland
Estimated Revenue
Year Ended June 30, 1948

	Estimate	Actual Receipts		Total	Over Estimate
		Cost	Other		
Bank Stock Tax	\$ 1,500.00	\$ 1,556.75		\$ 1,556.75	\$ 56.75
City Farm Sales	3,000.00	4,942.69		4,942.69	1,942.69
Excise Tax	15,000.00	26,984.97		26,984.97	11,984.97
Fire Department	600.00	603.79		603.79	3.79
Interest	300.00	933.19	\$ 21.23	954.42	654.42
Licenses and Fees	2,600.00	3,380.61		3,380.61	780.61
Miscellaneous	1,030.00	653.73	741.83	1,395.56	365.56
Pensions	4,800.00	4,959.49		4,959.49	159.49
Police Department	2,800.00	4,038.85		4,038.85	1,238.85
Public Works Department	1,000.00	937.12	407.59	1,344.71	344.71
Parking Meters		2,480.89		2,480.89	2,480.89
Snow Removal		367.88		367.88	367.88
Public Library		200.00		200.00	200.00
TOTALS	\$32,630.00	\$52,039.96	\$1,170.65	\$53,210.61	\$20,580.61

(88)

