

1931

# City of Belfast Annual Report of All Departments With Receipts and Expenditures and Comparative Balance Sheet For Municipal Year Ending March 14th, 1931

Belfast (Me.)

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*City of Belfast*  
***ANNUAL REPORT***

—OF—

*ALL DEPARTMENTS*

*WITH*

*RECEIPTS and EXPENDITURES*

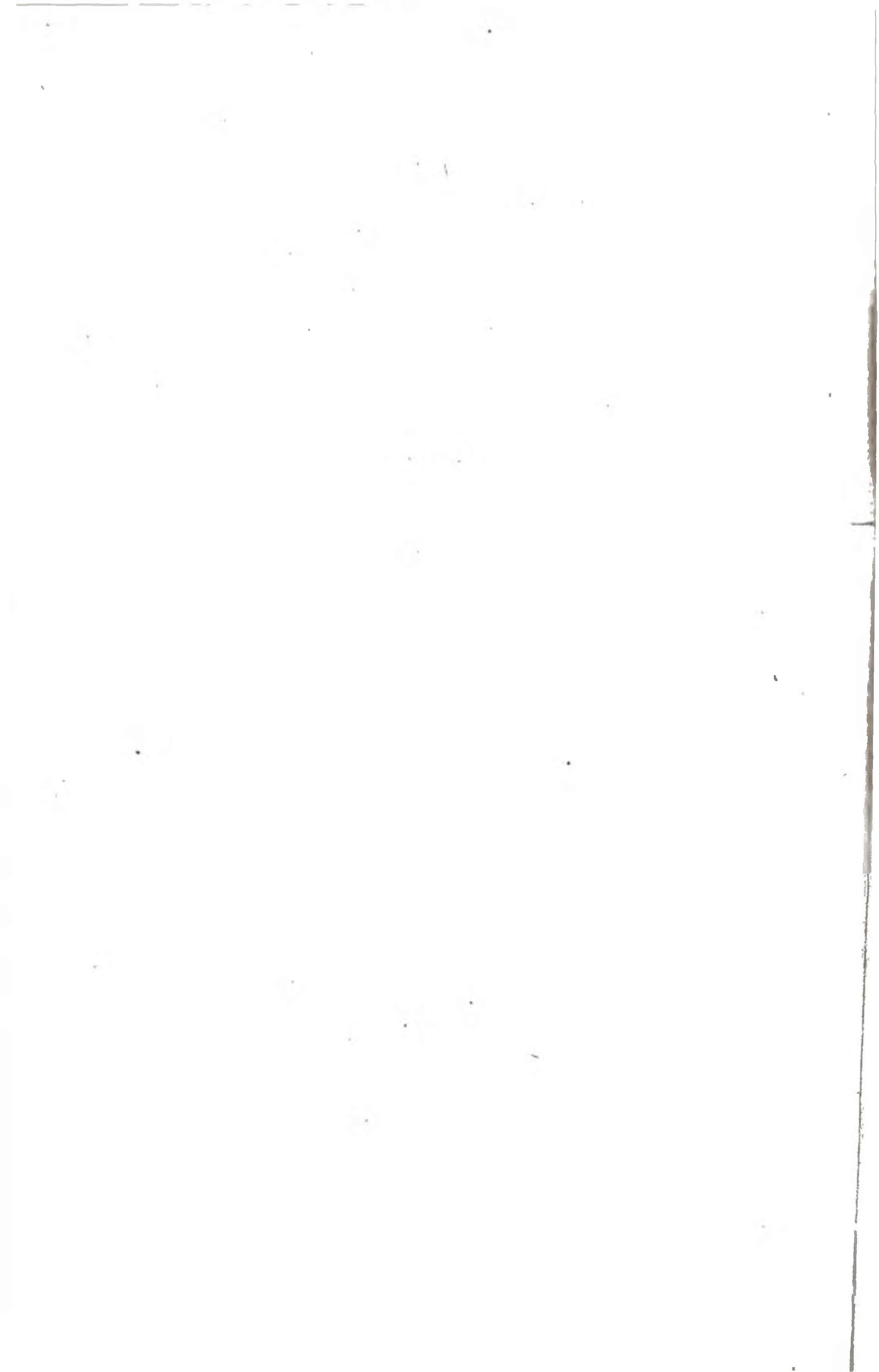
*AND*

*Comparative Balance Sheet*

*FOR*

*Municipal Year Ending*

*March 14th, 1931*

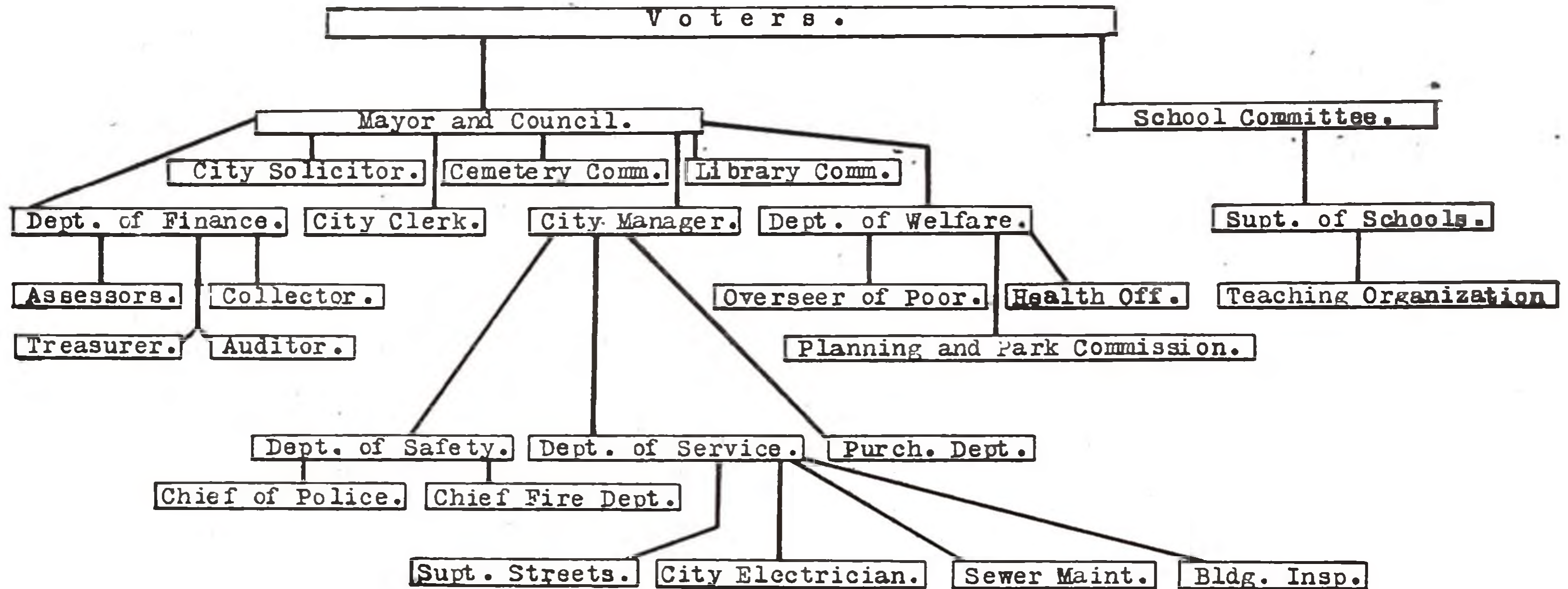


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ORGANIZATION CHART.



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# Officers of the City of Belfast

Officers	Name	Compensation
Mayor	Clyde R. Chapman.	None.
Council	F. S. Jackson, Ward 1.	None.
	N. H. Small, Ward 2.	None.
	E. C. Lang, Ward 3.	None.
	W. A. Poland, Ward 4.	None.
	C. H. Murray, Ward 5.	None.
City Manager,	Harrie D. Eckler.	\$3800 per year.
Overseer of Poor,	Harrie D. Eckler.	
Street Commissioner,	Harrie D. Eckler,	
City Clerk,	Ralph D. Southworth.	\$25 per week.
Auditor,	Ralph D. Southworth.	
City Treasurer,	Claude F. Clements,	\$50 Per year.
City Solicitor,	Chas. S. Taylor,	\$30 per year.
City Physician,	Dr. S. C. Pattee,	\$30 per year.
Tax Collector,	F. I. Wilson,	$\frac{3}{4}$ of 1% on collection.
Chief of Police,	F. X. Pendleton,	\$23 per week.
Chief of Fire Dept.,	F. X. Pendleton,	\$2.00 per week.
Assistant Chiefs ,	Ralph Darby, Maurice Tibbetts,	\$150 per year each.
Assessors,	Maurice Lord,	\$3 per day each.
	William Bray,	
	Richard Merriam.	
Milk Inspector,	E. C. Dow,	\$75 per year.
Health Officer,	Francis X. Pendleton.	\$150 per year.
Building Inspector,	Dexter Clements,	\$20.00 per year.

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Harbor Master, G. Osborne Lord,	\$10 per year.
Port Warden, G. Osborne Lord,	"
City Electrician, John Brock,	\$10 per month.
Library Trustees, Selwyn Thompson,	None.
Will R. Howard	"
Anne C. Crosby.	"
W. F. Skerrye.	"
Herbert Ellis.	"
Cemetery Trustees. J. C. Durham.	None.
Chas. Bruce.	"
Ralph Howes.	"
Park and Planning Board	
Lynwood B. Thompson.	"
William Bray.	"
Herman Coombs.	"
Belfast Water District Trustees.	
F. S. Jackson.	None.
J. C. Durham.	"
I. L. Perry.	"
Plumbing Inspectors, John Wright.	None.
J. F. Prescott.	"
Surveyors of Lumber.	
J. C. Durham, R. A. Cooper,	None.
Leslie Gardner, L. B. Roberts;	"
C. E. Hopkins, H. R. Fernald,	"
C. B. Holmes, A. L. Howard,	"
E. E. Babcock, E. R. Colson,	"
C. E. Frost, F. L. Hall,	"
Nathan Miller, John F. Durham,	"
John Collins, Daniel I. Robertson,	"
Weighers of Coal & Hay,	
R. H. Mosher, J. L. Staples,	None.
O. S. Staples, C. B. Holmes,	"

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	Leslie Gardner, R. L. Cooper,	”
	C. L. Hopkins, H. R. Fernald,	”
	E. W. Eaton, Charlotte Foster,	”
	Irma Young,	”
Weighers of Grain & Salt,		
	R. H. Mosher,	None.
	W. B. Dutch,	”
	C. L. Hall,	”
Measurers of Wood & Bark,		
	C. B. Holmes, R. H. Mosher,	None.
	L. B. Roberts, Leslie Gardner,	”
	R. E. Colson, R. L. Cooper,	”
	C. L. Hopkins, H. R. Fernald,	”
	E. H. Littlefield, E. W. Eaton,	”
	C. E. Frost, John Collins,	”
	John F. Durham, Daniel I. Robertson,	”
Cullers of Hoops & Staves,		
	W. G. Hatch,	None.
	R. H. Mosher,	”
	Daniel Robertson,	”
Fence Viewers,		
	C. F. Mahew,	None.
	Richard Merriam,	”
	J. C. Durham,	”
City Weighers,		
	W. H. Bray	”
	O. V. Staples,	”
	Walter Bowen,	”
Constables,		
	James Hill, Fred Ellis,	None.
	Elijah Ritchie, Henry Wentworth,	”
	Levi Holmes, F. X. Pendleton,	”
	Elmer Whitehead, Alfred Shute,	”



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Sealer of Weights & Measures,

Norris W. Whitman, None.

Police Officers,

Elmer Whitehead, \$26.25 per week.

Alfred Shute, \$26.25 per week.

James Hill, Elijah Ritchie, None.

Fred O. J. Horne, Harry Shaw, "

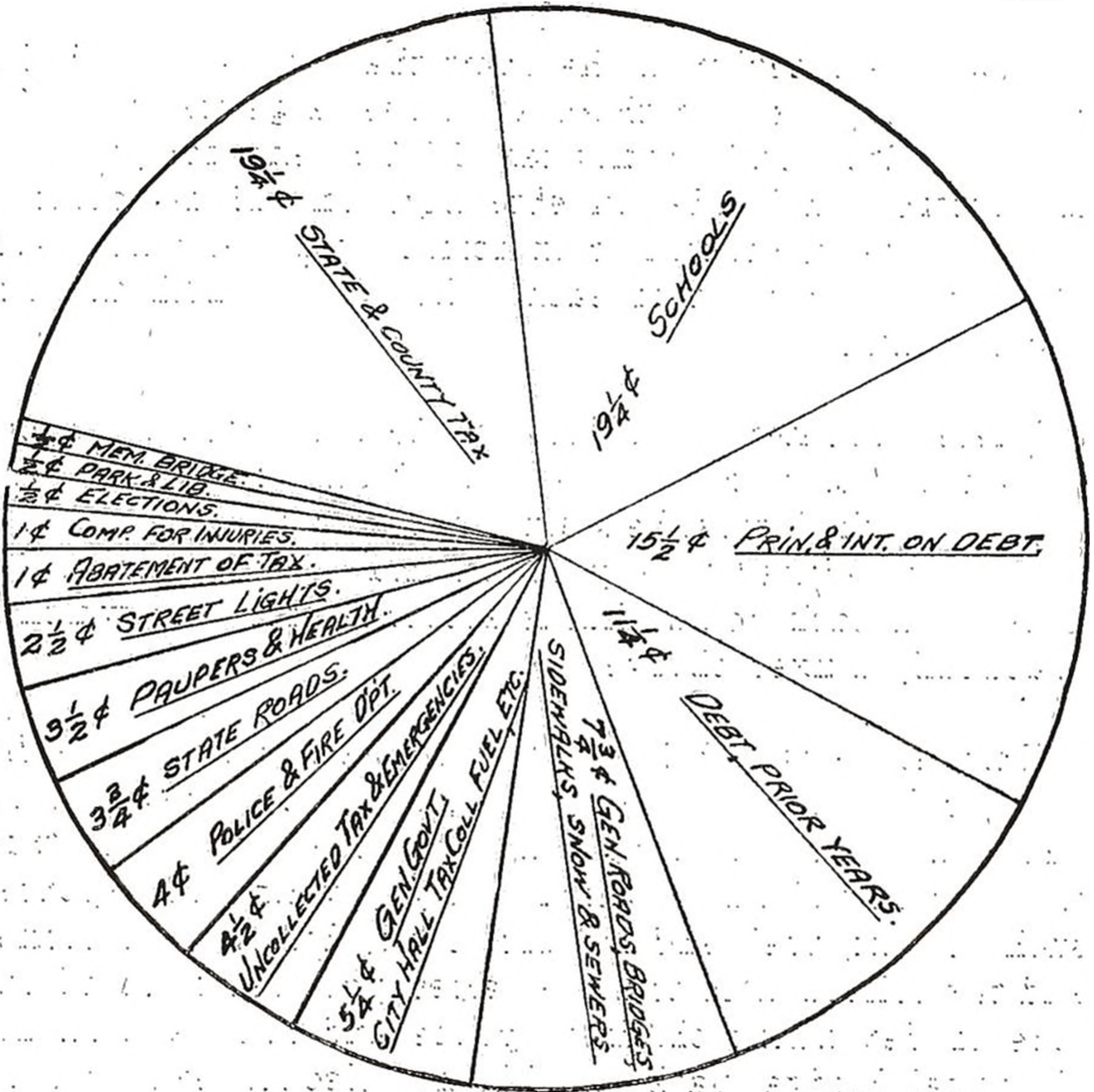
Cyrus Roberts, Jesse Staples, "

L. W. Robertson, Russel Grindle, "

Henry Wentworth, George Daggett, "

Faith Emerson, "

# Where Your Tax-Dollar Goes



During the time that taxes are being paid; the question usually arises as to why the tax is so high, and what the money raised by taxation is used for.

## CITY OF BELFAST

At this time it should interest the taxpayer of Belfast to learn just where his tax-dollar goes, and the accompanying chart, based on the 1930 budget, shows the number of cents from each dollar that are used for each specific purpose.

It will be noted from the chart that out of each dollar paid for tax this year there are three large items, 19 1-4 cents for State and County tax, 15 1-2 cents for principal and interest on bonded indebtedness, and 11 1-4 cents to apply on debts contracted in former years and not paid, totaling 46 cents out of each dollar, over which the city has no control.

These three items, coupled with 19 1-4 cents for schools, 3 3-4 cents for state roads, and 2 1-2 cents for street lighting, all of which must be maintained, and the cost of which cannot be reduced to any extent, make a total of 71 1-2 cents from each dollar that is accounted for, and which is practically a fixed charge.

This leaves but 28 1-2 cents from each dollar to be distributed between general road, bridge and sidewalk construction and maintenance, snow removal, sewer construction and maintenance, general city government expenses, such as rent, fuel, and repairs to city buildings, assessing and tax collection costs and salaries, poor relief, board and care of dependent children, police and fire departments, Memorial Bridge, park and library, election expenses, insurance, compensation for injuries, uncollected taxes and unforeseen emergencies.

## Letter of Transmission

To the Honorable Mayor and Council,  
City of Belfast, Maine.

Gentlemen:-

In preparing this annual report of the affairs of the City of Belfast for the fiscal year ending March 14th, 1931, it has been my endeavor to make such report as brief and as plain as is consistent with setting forth clearly the activities of the municipality during the year.

At the beginning of the year the new charter provided for the city manager form of government in Belfast, was inaugurated and a complete modern system of record keeping was put into effect. By means of this system the finances of the city are operated strictly upon the budget plan, under which the amounts of money estimated as necessary to meet the requirements of the various departments throughout the year are appropriated at the beginning of the year, and the total amount required, less the revenues from automobile tax, poll tax, interest, and all other miscellaneous revenues, is raised by tax on the taxable real estate and personal property of the City.

These amounts as appropriated and raised for the specific purposes are set up on the books to be charged against as used, and every cent of expense is charged to the partic-

## CITY OF BELFAST

ular purpose for which it was used. In this way it is possible to tell at any time just the amount spent under each item, and the amount remaining, and the head of each department may know at all times the financial condition of his department and can avoid incurring expense in excess of the amount provided.

The efficiency of this method is evident from the fact that this report shows a substantial balance in all funds except those which were definitely known at the beginning of the year and the exact amount appropriated, and emergency items such as snow removal and poor relief which are governed entirely by weather conditions and economic conditions beyond the control of the city. These two items are at the beginning of the year purely guess-work, and due to the increasing demand for open roads all winter, and an unusual lack of employment, both show an overdraft this year. The appropriation for tax collection was based on the cost of tax collection for former years, but as the total commitment for 1930 was considerably larger than previous years, and the collection is paid for on a percentage basis, the appropriation was slightly overexpended. The item for general office and administration expense, is also overexpended on account of a number of items that were not anticipated at the beginning of the year. The police department appropriation is slightly overexpended due not to extraordinary expense but insufficient appropriation. An error was made at the beginning of the year in figuring the amount of interest to become due during the year on outstanding bonds, with the resulting overexpenditure of \$45.00.

The overexpended item of \$402 on State Tax was caused

## ANNUAL REPORT

by the failure of Belfast to remit to the state during 1929 the amount of dog tax levied, which is charged back by the state with the state tax of the following year.

There has been submitted to the Council each month by the City Manager a detailed statement of the condition of each item of the appropriations, together with a brief statement of work accomplished in each department. As these work reports were published each month in the local newspaper it seems unnecessary to repeat them in detail at this time.

A short summary of the most important items follows; scarifying and tarring operations were commenced May 1st, and finished May 29th. The hill at the easterly end of the bridge leading to Swan Lake Avenue was graded, gravelled and tarred.

Kelley Bridge was repaired by filling in one of the three spans, and the top layer of planking was replaced with new.

The bridge near the home of Chas. Murray on Swan Lake Avenue was repaired by replacement of some of the timbers and new planking.

While the above outside work was being done the motor in the Cleveland Tractor was overhauled and new rings installed by our own mechanics.

Many culverts and rock drains that apparently had been in need of a clearing for some time were dug up, cleaned and relaid, and there remains a great deal of this sort of work to be done during the coming year.

## CITY OF BELFAST

Street signs were placed on about one half of the corners in the compact section, replacing wooden signs that had long since become broken and unreadable.

By September 7th enough money had been collected by the Tax Collector to pay the balance due on 1929 State Tax of \$14,998.86, and the unpaid balance on the 1929 County Tax of \$9,903.37, as well as interest and principle on bonds due August 15th in the amount of \$14,911.25. All temporary loans were also paid at this time, which alone effected a saving of \$8.35 per day in interest charges.

Pierce Street from High to Bridge Street was graded and graveled and it is hoped that this street may be tarred this coming year to hold it in shape.

The wooden sidewalk on High street from Primrose hill to Anderson Street was rebuilt, the old one being rotted and in dangerous condition. An asphalt sidewalk was built on the east side of Cedar Street from near Grove to Franklin, except for one block which had been previously built. This type of walk was also built on Bridge Street from High to Green Street, and on Pearl from High to Union Street.

All outlying roads were graded, bushes cut and as much gravel applied as could be done with the funds available, and it is planned to continue this work the coming year.

State Aid road was built from Otis Hill to the top of the hill south of the City Point bridge, and the two grade crossings between here and City Point were entirely eliminated.

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It is planned to start construction this year at Vine Street and build to the foot of Otis Hill to connect with the 1930 construction and then continue on the City Point end.

2850 feet of 3rd class road was built on the Poors Mills road at a total cost of \$2124.42, or 74 cents per lineal foot.

An investigation of the street lighting costs disclosed that while the rate for the type of lamps used in Belfast was in June, 1928 reduced from \$15 per year each to \$12 per year, Belfast has continued to pay the old rate of \$15. This matter was adjusted with the Central Maine Power Company by a refund to the City of \$2601.25, the amount overpaid. This present rate effects a saving to the City of \$1077.00 per year from now on.

With the coming of winter, snow removal was undertaken on all roads, both improved and unimproved. It was necessary to hire equipment to plow the improved roads, and the total cost of plowing 26.31 miles of State, State Aid and 3rd class roads up to and including March 14th, the last day of our fiscal year, was \$1129.78, or \$42.80 per mile. The City will be reimbursed by the State for one half of this cost up to \$50 per mile.

The work of plowing all unimproved roads and City streets was undertaken by the City with a 5 ton tractor and a light hired truck. This equipment gave good results until the last week in February, when the tractor broke down, and was laid up for two weeks for repairs. During this time two severe drifting storms caused a great deal of inconvenience to outlying residents who had become accustomed to getting out with a car at any time. The total cost



CITY OF BELFAST

of snow-plowing, including state highways, all roads and removing the snow from the business section after each storm up to March 14th was \$3395.46. Based on an estimated total mileage within the limits of Belfast of 131 miles which have been plowed this winter, the cost per mile is \$26.12.

Included in this report is the financial report of Meech, Harmon, Lytle and Blackmore, Accountants and Tax Consultants, of Buffalo, N. Y. who have audited the accounts of this City at the beginning and at the end of the past fiscal year, which report is self-explanatory.

Respectfully yours,

HARRIE D. ECKLER,

City Manager.

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**Final Audit of City Books**  
**For Fiscal Year Ending March 14, 1931**

June 6, 1931, Buffalo, N. Y.

To the Mayor and City Council  
City of Belfast, Maine

Gentlemen:

We have completed our audit of your records and books of account for the fiscal year 1930-31. There is herewith submitted the following exhibits and supporting schedules:

EXHIBIT A- Comparative Balance Sheet for the Fiscal Years ended March 1930 and ended March 1931.

EXHIBIT A-1 Explanation of Balance Sheet Items.

EXHIBIT B- Statement of Current Surplus for the Fiscal Year.

EXHIBIT B-1 Explanation of Credits to Current Surplus.

EXHIBIT C- Statement of Capital Surplus.

EXHIBIT D- Statement of Reserve for Uncollected Taxes and Bad Debts.

EXHIBIT E- Statement of Reserve for Tax Deeds.

CITY OF BELFAST

EXHIBIT F- Statement of Trust Funds.

SCHEDULE 1 Summarized statement of Appropriations, Accretions, Expenditures and Balances.

SCHEDULE 2 Detail of Charges to Appropriations.

SCHEDULE 3 Reconciliation School Department Expenditures.

The scope of our audit embraced verification of all balance sheet items as of March 14, 1931, as listed on Exhibit A hereto annexed and the detailed audit of receipts and expenditures for the fiscal year 1930-31. It will be recalled that the financial situation at the beginning of the fiscal year 1930-31 demanded that measures be immediately taken to put the City in a sound financial condition and without undue hardship to taxpayers. With that end in view careful consideration was given by your officials in the preparation of the budget and we find that a strict observance (barring a few minor emergencies) has been given thereto during the year with the result that the close of the fiscal year finds the City with a current surplus as indicated by Exhibit A of approximately \$25,000.00 in lieu of the current deficit existing at the first of the year of approximately \$28,000.00, - an increase in current position of \$53,000.00. Current Assets have increased approximately \$8,000.00 while current liabilities have been practically eliminated.

More detailed information with respect to the City's financial accounting will be found in the various exhibits and schedules above enumerated and hereto annexed.

Respectfully submitted,

Meech, Harmon, Lytle & Blackmore.

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EXHIBIT A

COMPARATIVE STATEMENT OF ASSETS  
AND LIABILITIES

March 14, 1931 and March 10, 1930

ASSETS

	Mar. 14, 1931	Mar. 10, 1930	Increase *Decrease
<b>Current Assets</b>			
Cash	\$ 336.98	373.69	* 36.71
<b>Accounts Receivable:</b>			
Miscellaneous	560.04	502.94	57.10
Towns and Cities	855.54	1,069.65	* 214.11
State of Maine	876.15	641.74	234.41
Third Maine Regiment		400.00	* 400.00
	2,291.73	2,614.33	* 322.60
Sewer Assessments Receivable	1,571.00	1,803.50	* 232.50
Taxes Receivable Prior Years	8,410.93	13,819.39	* 5,408.46
Taxes Assessed-1930-1931	20,033.74		20,033.74
Tax Deeds	15,239.01	17,424.84	* 2,185.83
Waldo Trust Co.	1,956.70	1,956.70	
	47,211.38	35,004.43	12,206.95
Less: Partial Payments— 1930-31 Taxes	3,863.60		3,863.60
	43,347.78	35,004.43	8,343.35
<b>Capital Assets</b>			
Belfast and M'head Lake R. R. Stk.	500,000.00	500,000.00	
Fixed Assets	336,659.00	100,000.00	236,659.00
	836,659.00	600,000.00	236,659.00
<b>Trust Fund Assets - Exhibit F</b>	157,277.95		157,277.95
<b>Total</b>	<b>\$1,039,913.44</b>	<b>637,992.45</b>	<b>401,920.99</b>

CITY OF BELFAST

**LIABILITIES**

**Current Liabilities**

Accounts Payable	1,521.67	*	1,521.67
Notes Payable	10,000.00	*	10,000.00
Accrued Salaries	2,248.00	*	2,248.00
State Tax Due	14,998.86	*	14,998.86
County Tax Due	9,903.37	*	9,903.37
Bond Interest Due	9,711.25	*	9,711.25
Warrants Payable	740.99		740.99

**Fixed Liability**

	740.99	48,383.15	47,642.16
--	--------	-----------	-----------

**Bonds Payable**

	563,000.00	570,000.00	* 7,000.00
--	------------	------------	------------

**Reservation of Current Surplus**

Res. for Bd. of Educ. & Libr. Approp.	2,548.85	1,089.26	1,495.59
Res. for Uncol. Taxes & Bad Debts.	5,592.71	4,500.00	1,092.71
Res. for Tax Deeds	11,482.02	12,000.00	* 517.98

	19,659.58	17,589.26	2,070.32
--	-----------	-----------	----------

**Trust Funds**

	157,277.95		157,277.95
--	------------	--	------------

**Surplus**

Current Surplus	25,575.92	* 27,979.96	53,555.88
Capital Surplus	273,659.00	30,000.00	243,659.00

	299,234.92	2,020.04	297,214.88
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**Total**

	\$1,039,913.44	637,992.45	401,920.99
--	----------------	------------	------------

\* Decrease (last column of figures.)

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EXHIBIT A-1

**EXPLANATION OF BALANCE SHEET ITEMS**

**Cash**

This item is made up of the following:

City National Bank	268.39
Merrill Trust Company	43.50
Petty Cash Fund	25.00
	<hr/>
Total	336.89

**Miscellaneous Accounts Receivable**

As noted there has been practically no change in this account since the first of the year. It is made of small items due from approximately twenty-five individuals for various purposes. Some of the items will probably never be paid, but reserve shown in the balance sheet for bad debts is considered ample. It is recommended that your City Clerk and City Manager study the items with a view to charging off from the records such amounts as may be definitely determined as uncollectable.

**Accounts Receivable - Towns and Cities**

Balance outstanding in this account at the close of the fiscal year was \$855.54. It is made up of approximately twenty- items, all current. These should be satisfied by the various debtors in due course.

**Accounts Receivable - State of Maine**

Balance shown at the close of the fiscal year - \$876.15, is made up as follows:

Paupers	509.50
---------	--------

CITY OF BELFAST

Snow Removal	559.95
Bounties	73.75
	<hr/>
	1,143.20
Less:	
Due State for	
Teachers Pension	267.05
	<hr/>
Net Total	876.15

**Accounts Receivable - Third Maine Regiment**

There was set up at the first of the year as due from the Third Maine Regiment \$400.00. On the basis of discussion with your city officers, it seems apparent that this amount will not be collected. It has herefore been charged off against the reserve set up for such purposes.

**Sewer Assessments Receivable**

At the commencement of the fiscal year there was set up for unpaid sewer assessments \$1,803.50 covering approximately fifty items. During the fiscal year six individuals have made payments reducing the balance to \$1,571.00. It is recommended that your City Clerk and City Manager review these with a view of instituting appropriate action for the charging off of such items that may be definitely determined uncollectable.

**Taxes Receivable Prior Years**

It is shown that this account has been reduced \$5,408.46. However, statement furnished by your City Manager resulting from analyses of tax collections during the year show that there has been paid into the City Treasury

## ANNUAL REPORT

\$936.96 for real and personal property taxes unidentified with the items shown on the commitment book in the hands of the Collector for taxes for 1930-31. Tentatively it is assumed that such amount is applicable to prior year taxes and pending identification with individual items on such prior year tax lists, the amount has been credited to Reserve for Uncollected Taxes. It is recommended that steps be taken to determine what items this amount applies to and when ascertained the Reserve should be charged and the proper Asset Account credited - i. e. "Taxes Receivable for Prior Years" or "Taxes Assessed for 1930-31." A similar situation exists in the amount of \$1,115.00 in connection with poll taxes collected. This amount has also been credited to Reserve pending definite identification of items. These two amounts while in part or in whole may apply to prior year taxes they have not as yet been credited to such account for reasons above stated and are not included therefore in the reduction of \$5,408.46.

### **Taxes Assessed 1930-31**

The outstanding balance is as shown at \$20,033.74. There is a credit against this as shown on the balance sheet of \$3,863.60 representing partial payments by various taxpayers. The net amount outstanding therefore is \$16,170.14. It is possible that a certain portion of the two amounts turned in by your Collector and referred to above under "Taxes Receivable Prior Years" may in part when ultimately analyzed be found to apply to "Taxes Assessed for 1930-31."



## CITY OF BELFAST

### **Taxed Deeds**

This account has been reduced during the year from \$17,424.84 to \$15,239.01.

### **Fixed Assets**

At the beginning of the year there was set up an estimate amount for Capital Assets of the City - \$100,000.00. During the year your City Manager has completed an inventory or appraisal of such assets which totals \$336,659.00. Proper adjustment had been made to reflect such valuation or appraisal.

### **Trust Fund Assets**

There has also been included in Balance Sheet at the close of the fiscal year an aggregate amount for Trust Funds as scheduled and listed for us by your City Manager totalling \$157,277.95. A detail as at March 14, 1931 will be found in Exhibit F herewith.

### **Current Liabilities**

At the beginning of the fiscal year there was an indebtedness outstanding in the amount of \$48,383.15. You have closed the year with only \$740.99 representing a current warrant payable. You have therefore decreased Current Liabilities \$47,642.16.

### **Bonds Payable**

There was paid off during the year \$7,000.00 on the City's bonded indebtedness, Bond numbers retired being shown in Exhibit C.

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### **Reserve Board of Education and Library Appropriation**

Certain of the unexpended balances applying to Education and Library are required by law to be carried forward to the succeeding fiscal year; the amount in the aggregate as shown on Exhibit A being \$2,584.85. This amount is made up of \$1,898.79 Education and \$686.06 Library.

### **Reserve for Uncollected Taxes - Bad Debts**

This account has been increased during the fiscal year by reason of items referred to under "Taxes Receivable Prior Years." In Exhibit D will be found a detailed analysis of this Reserve.

### **Reserve for Tax Deeds**

This account has been reduced during the year \$517.98 as fully explained in Exhibit E herewith.

### **Current Surplus**

Analysis of this account will be found in Exhibit B and immediately following that Exhibit are explanations of the individual items.

### **Capital Surplus**

Statement of this account is shown in Exhibit C. . . . .

CITY OF BELFAST

EXHIBIT B

STATEMENT OF CURRENT SURPLUS

March 14, 1931

<b>Balance March 10, 1930 Deficit</b>		<b>27,979.96</b>
<b>Credits</b>		
Payment of County Taxes 1929-1930	9,902.37	
Payment State Taxes 1929-1930	14,998.86	
Overlay Taxes Assessed 1930-1931	5,488.87	
Cash from Sale of Capital Assets	100.00	
Refund Central Maine Power Co.	1,884.75	
Refund Interest Central Maine Power Co.	179.77	
Refund F. A. Petrick	878.03	
Checks outstanding in excess of one year per list on file with City Clerk.		
Merrill Trust Co.	28.12	
City National Bank	28.08	
Excess of Gen. Funds Revenue Receipts over estimates originally set up	4,833.73	
Transfer of unexpended appropriation balances	14,236.56	
Excess of Auto Excise Tax Collected over amount originally estimated	701.08	
Tax collected for prior years not included in amount originally set up	250.82	
Collected for Tax Deeds not included in amount originally set up	44.84	
	<hr/>	<b>53,555.88</b>
<b>Balance March 14, 1931</b>		<b>25,575.92</b>

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EXHIBIT B-1

**EXPLANATION OF CREDITS TO CURRENT SURPLUS**

**Payment of County Taxes 1929-30**

This amount was shown at the beginning of the year as a liability. Payment was provided for by the Current Tax levy and appropriations set up to cover. At the close of the year the amount therefore becomes a credit to surplus.

**Payment of State Taxes 1929-30**

Similar to the preceding item \$14,998.86 was set up for unpaid State taxes at the beginning of the fiscal year. Payment, however, was made out of current tax levy, therefore resulting in a credit to surplus.

**Overlay Taxes Assessed 1930-1931**

By the use of the tax rate extended to a few decimal places the amount received exceeded the amount necessary to cover current appropriations by \$5,488.87 which becomes a credit to surplus.

**Cash from Sale of Capital Assets**

During the year a small parcel of land was sold for \$100.00 resulting in a transfer from capital surplus to current surplus in that amount.

**Refund and Interest on Same from  
Central Maine Power Co.**

During the year your City Manager negotiated a transaction with the Central Maine Power Company resulting in a refund of amounts previously paid for prior years of

## CITY OF BELFAST

\$1,884.75 together with interest of \$179.77, which items have been credited to surplus.

### **Refund F. A. Petrich**

During the year certain admissions were made by former city treasurer F. A. Petrich to certain defalcations for the year prior in the handling of City funds. This amount was refunded and becomes a credit to surplus.

### **Checks Outstanding**

As is customary miscellaneous checks outstanding over a year are transferred to surplus, a list being on file with the City Clerk, amounting to \$56.20 divided between Merrill Trust Company and City National Bank, \$28.12 and \$28.08 respectively.

### **Excess of General Fund Revenue Receipts**

#### **Over Estimates originally Set up**

To determine the amount of money available for appropriations certain estimates of General Fund Revenues were made at the beginning of the year. The receipts for the year developed to be in excess of those original estimates by \$4,833.73 which has been credited to surplus.

### **Transfer Unexpended Appropriation Balances**

There was outstanding at the close of the fiscal year unexpended appropriation balances of \$16,821.41. After provision for Reserve to Education and Libraries, remainder of \$14,236.56 has been transferred to Surplus. Details are shown on Schedule 1 attached.

## ANNUAL REPORT

### **Excess of Auto Excise Tax Collected**

Auto Excise Tax for the fiscal year collected was in excess of the amount originally estimated in the amount of \$701.08 which becomes a credit to surplus.

### **Tax Collected for Prior Years**

There was collected during the year \$250.82 on prior year taxes representing items that were not included in the balances set up as a receivable at the beginning of the fiscal year.

### **Collection for Tax Deeds**

Similar to the above item there was collected for Tax Deeds \$44.84, on an item not included in the amount set up as a receivable at the beginning of the fiscal year.

CITY OF BELFAST

EXHIBIT C

STATEMENT OF CAPITAL SURPLUS

March 14, 1931

<b>Balance March 10, 1930</b>		30,000.00
<b>Additions</b>		
Bonds reduced during year by appropriations.		
No. 1 and 2 Nov. 1, 1930 4½s	2,000.00	
No. 21 to 25 inclusive Aug. 15, 1930 4½s	5,000.00	
	<hr/>	
		7,000.00
Capital Assets not heretofore recorded on books—as per listing and valuation by City Manager		236,759.00
		<hr/>
		243,759.00
		<hr/>
		273,759.00
<b>Deductions</b>		
Sale of Miscellaneous parcel of land		100.00
		<hr/>
Balance March 14, 1931		273,659.00

EXHIBIT D

STATEMENT OF RESERVE FOR UNCOLLECTED TAXES AND BAD DEBTS

March 14, 1931

<b>Balance March 10, 1930</b>		\$4,500.00
<b>Charges</b>		
C. S. Taylor - for Prior Year Tax Collection Charges	406.85	
Charging off Account Receivable Third Maine Regiment	400.00	
Discount allowed R. E. Cottrell	15.66	

ANNUAL REPORT

Abatement prior years taxes		
Personal Property 1928	10.29	
Personal Property 1929	114.45	
Poll Tax 1929	9.00	133.74
Transfer if items in current surplus	3.00	
<b>Total Charges</b>		<b>959.25</b>
		<b>3,540.75</b>
<b>Credits</b>		
Excess of Real and Personal Property as turned in by F. I. Wilson over amount shown as collected in commitment book -	936.96	
Excess of Poll Tax as turned in by F. I. Wilson over amount shown as collected in commitment book -	1,115.00	
		<b>2,051.96</b>
<b>Balance March 14, 1931</b>		<b>5,592.71</b>

EXHIBIT E

**STATEMENT OF RESERVE FOR TAX DEEDS**

**March 14, 1931**

Balance March 10, 1930		12,000.00
Charles S. Taylor — Attorney Charges	12.80	
Charging off balance of Enid Maude Whitney Account	12.56	
Adjusted Tax Deeds	492.62	
		<b>517.98</b>
		<b>11,482.02</b>



# TRUST FUNDS

March 14, 1931

EXHIBIT F

Origin or Name of Donor and Description	Cash	Certificate of Deposit	Bonds	Location of Money or Bonds	Purpose
Alma E. Bradbury Est. Int. Acct. No. 20610	3,000.00			City Nat. Bank	Firemen
Chas. E. Frederick Est. City of Manchester			2,000.00	C. N. B. Vault	Library
City of Cortland			1,000.00	C. N. B. Vault	Library
Paul E. Hazeltine Est. Clyde S. S.			2,000.00	C. N. B. Vault	Library
Lewiston and Auburn El Reno, Okla.			4,000.00	C. N. B. Vault	Library
			2,000.00	C. N. B. Vault	Library
Int. Acct. No. 18611	44.15			City Nat. Bank	Library
*Part of bond Clyde S. S.			85.64	City Nat. Bank	Library
*Used to purchase \$1,000-bond listed under Wilson Est.					
Rachael A. McClintock Est. Int. Acct. No. 1668	3,000.00			City Nat. Bank	Home for Aged Women
Int. Acct. No. 1669	3,000.00			City Nat. Bank	Children's Aid Society
Martha Jane Otis Est. Int. Acct. No. 15659	3,472.93			City Nat. Bank	Maintenance Otis Bridge
Thos. W. Pitcher Est. Balt. & Ohio			1,000.00	C. N. B. Vault	Library
Chas. Frederick Est. Int. Acct. No. 19935	61.94			City Nat. Bank	Library
Chas. F. Swift Est. Int. Acct. 12978	80.27			City Nat. Bank	Park
Int. Acct. 12979	585.80			City Nat. Bank	Kirby Lake
Western Union Balt. & Ohio			1,000.00	C. N. B. Vault	Library
			400.00		
Tex. P. & L.			600.00		

Part bond City of Auburn  
Part bond City of Clyde  
Ogunquit Beach  
City of Brewer  
City of Auburn  
Memorial Building

13,245.09

Frederick H. White Est.

Part of Bond-See Chas. Swift

Texas Power & Light

Central Maine Power Co.

Int. Acct. No. 17953

43.45

West Bell Tel.

Bell Tel. of Pa.

Albert B. Otis

Int. Acct. No. 18612

159.12

Part Bond City of Auburn

City of Auburn

Abbie Farnice Swan Est.

Int. Acct. No. 18932

217.14

Cemetery Perpetual Care

Int. Acct. No. 11943

38,239.75

Int. Acct. No. 818

3,363.68

Geo. W. Field.

Int. Acct. No. 17954

262.08

Part Bond Balt. & Ohio

Midvale Steel

City of Belfast

McLellan School Fund

Int. Acct. No. 10342

163.66

Crosby School Fund

Int. Acct. No. 16435

118.28

99.06	C. N. B. Vault	Library
914.36	C. N. B. Vault	Library
5,000.00	C. N. B. Vault	Library
3,000.00	C. N. B. Vault	Library
2,000.00	C. N. B. Vault	Library
22,000.00	C. N. B. Vault	Library
47,099.06		

301.47	C. N. B. Vault	Library
2,000.00	C. N. B. Vault	Library

2,000.00	C. N. B. Vault	Library
1,000.00	C. N. B. Vault	Library

884.24	City Nat. Bank	Library
2,000.00	City Nat. Bank	Library

City Nat. Bank	Dist. Nurse
----------------	-------------

City Nat. Bank	Perp. Care Cemetery
Merrill Trust	Perp. Care Cemetery

597.97	City Nat. Bank	Library
1,000.00	C. N. B. Vault	Library
2,000.00	C. N. B. Vault	Library

City Nat. Bank	McLellan
----------------	----------

City Nat. Bank	Crosby School
----------------	---------------

Grammar School Fund			
Int. Acct. No. 17931		193.39	
Wm. B. Swan			
Int. Acct. No. 17955		32.21	
North School Fund			
Int. Acct. No. 18245		30.07	
Martha Jane Otis			
City Point Cemetery Fund			
Int. Acct. No. 19992		560.61	
		43,383.44	
West Belfast or			
Pitcher Cemetery Fund			
Int. Acct. No. 19991		673.06	
Annabelle Swan Kelley			
First Liberty Loan			
Maud Gammans			
Cert. of Deposit			40,000.00
Fred G. White Est.			
Int. Acct.		7.43	
Geo. W. Field		44.90	
Grammar School Fund		30.95	
Wm. B. Swan		5.52	
North School Fund		4.82	
Sheet 3		766.68	40,000
Sheet 2		43,383.44	
Sheet 1		13,245.09	
		<hr/>	<hr/>
Total	157,277.95	57,395.21	40,000.00

	City Nat. Bank	School
	City Nat. Bank	Library
	City Nat. Bank	School
11,783.68	City Nat. Bank	Cemetery City Point
	City Nat. Bank	Cemetery West Belfast
1,000.00	C. N. B. Vault	Library
	City Nat. Bank	Addition to Library
	Waldo Trust Co.	Library
	Waldo Trust Co.	Library
	Waldo Trust Co.	School
	Waldo Trust Co.	Library
	Waldo Trust Co.	School
1,000.00		
11,783.68		
47,099.06		
<hr/>		
59,882.74		

# STATEMENT OF APPROPRIATION

Year Ending March

## ACCOUNT

### A Cost of General Government

- A-10 Salaries of Officers
- A-20 Tax Collection
- A-30 Gen. Office & Adm. Expense
- A-40 Maintenance City Buildings

### B Protection Persons and Property

- B-10 Fire Department
- B-20 Police Department

CS  
CT

### C Health and Sanitation

- C-10 General Health Activities
- C-20 Vital Statistics

### D Highways and Bridges

- D-10 General Roads and Bridges
- D-20 State Aid Roads
- D-30 Patrol Roads
- D-40 Third Class Highways
- D-50 Snow and Ice Removal (Rd.)
- D-60 Sidewalk Maintenance
- D-70 Snow Removal (Sidewalks)
- D-80 Street Lights
- D-90 Otis Bridge
- D-100 Memorial Bridge

# AND BUDGET ESTIMATE ACCOUNT

14, 1931

Appropriation and Accretions	Expenditures	Unexpended Balance
5,240.00	4,809.93	430.07
2,750.00	2,873.63	123.63*
1,450.00	2,134.23	684.23*
2,700.00	2,573.58	126.42
4,350.00	3,771.95	578.05
4,550.00	4,676.43	126.43*
330.00	264.18	65.82
170.00	144.00	26.00
17,384.26	16,958.02	426.24
19,995.05	19,994.55	50
1,000.00	946.80	53.20
3,352.00	2,773.04	578.96
1,000.00	3,395.46	2,395.46*
1,000.00	999.15	85
799.50	221.23	578.27
5,800.00	4,680.00	1,120.00
	19.75	19.75*
1,000.00	289.92	710.08

D-110 Sewers

**E Charities and Corrections**

E-10 Poor Relief

E-20 Board and Care of Children

E-30 Dependent Relief Mothers

**F Parks and Recreation**

F-10 Parks

F-20 Recreation

**G Libraries**

G-10 Belfast Free Library

**H Education**

H-10 School Administration

H-20 Elementary Schools

H-30 Secondary Schools

H-40 Physical Education

H-50 Music

H-60 Domestic Science

H-70 Repairs and Maintenance

H-80 Insurance

H-90 Purchase Misc. Equipment

**J Cemeteries**

**K Registrations and Elections**

**N Fixed Charges and Contributions**

N-10 Armory and Rifle Range

N-20 American Red Cross

N-30. Protection of Industry

N-40 Inland Fish and Game



200.00	199.52	.48
5,000.00	5,821.09	821.09*
1,800.00	1,932.14	132.14*
400.00	947.00	547.00*
800.00	793.91	6.09
3,816.38	3,130.32	686.06
2,767.80	3,065.01	297.21*
31,297.97	28,439.41	2,858.56
17,750.00	17,684.30	65.70
2,289.95	2,942.95	653.00*
1,533.00	1,459.72	73.28
1,586.82	1,240.81	346.01
1,000.00	507.96	492.04
1,700.00	644.20	1,055.80
900.00	66.77	833.23
1,887.10	1,839.74	47.36
1,500.00	1,049.02	450.98
800.00	800.00	
400.00	400.00	

N-50 Compensation for Injuries

N-60 Contingencies

**P Interest on Debt**

P-10 Interest on Bonds

P-20 Interest on Temporary Loans

P-30 Extraordinary Financial Charges

**R Debt Retirement**

R-10 Fixed Debt

R-20 Temporary Loans

R-30 Notes

R-40 Accounts Payable

**S Abatement of Revenue**

S-10 Abatement of Current Revenue

S-20 Abatement of Accounts Receivable

**T Reserve for Bad Debts, Etc.**

**Y State Taxes**

**Z County Taxes**

\* - **Overdrawn** **Total**

**Unexpended Appropriation Balances**

Reserve to Education

Reserve to Libraries

Transferred to Surplus

1,500.00	1,268.66	231.34
24,356.25	24,401.25	45.00*
3,000.00	1,120.16	1,879.84
7,000.00	7,000.00	
25,000.00	24,944.09	55.91
2,200.00	2,908.79	708.79*
10,000.00		10,000.00
27,824.41	28,226.41	402.00*
15,203.37	15,203.37	
<hr/>	<hr/>	<hr/>
266,383.86	249,562.45	16,821.41
<hr/>	<hr/>	<hr/>
		1,898.79
		686.06
		14,236.56
		<hr/>
		16,821.41

# DETAIL OF CHARGES TO APPROPRIATION

Year Ending March 14, 1931

Schedule 2

## COST OF GENERAL GOVERNMENT

### Salaries of Officials

City Managers Salary	3,324.93	
City Clerk and Auditors Salary	1,325.00	
Other Official Salaries	160.00	4,809.93

### Tax Collection Costs

Salaries and Fees		
Printing, Supplies and Expense	2,508.27	

### General Office and Adm. Expense

	365.36	2,873.63
Telephone		
Stationery and Office Supplies	88.19	
Legal and Audit	314.35	
Miscellaneous	1,295.75	
Purchase of Equipment	337.19	
	98.75	2,134.23

### Maintenance City Building

Heat, Light and Power	560.75	
Janitors Services	766.00	
Repairs and Supplies	353.54	
Interest in Lieu of Rent	880.00	
Insurance	4.50*	
Purchase of Equipment	17.79	2,573.58
		12,391.37

## **PROTECTION OF PERSONS AND PROPERTY**

### **Fire Department**

- Personal Service
- Light Heat and Telephone
- Repairs and Supplies
- Hose Replacements
- Insurance
- Fire Alarm System

### **Police Department**

- Personal Service
- Telephone
- Repairs and Supplies
- Purchase of Equipment

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## **HEALTH AND SANITATION**

### **General Health Activities**

- Salaries
- Auto and Traveling
- Office Supplies and Expense
- Medical and Drugs

### **Vital Statistics**

- Personal Service

## **HIGHWAYS AND BRIDGES**

### **General Roads and Bridges**

- Labor and Teams
- Material for Roads and Bridges
- Calcium Chloride and Tarvia
- Tools, Supplies

2,363.91  
221.92  
349.12  
500.00  
45.75  
291.25            3,771.95

---

4,249.78  
59.07  
335.83  
31.75            4,676.43            8,448.38

---

226.00  
21.25  
.43  
16.50            264.18

---

144.00            408.18

---

6,724.28  
3,769.93  
3,115.43  
1,149.95

Maintenance Road Machinery

Tree Expense

Insurance

Purchase of Equipment

**State Aid Roads**

Labor and Teams

Material for Roads and Bridges

Tools, Supplies

**Patrol Roads**

Payment to State Highway Comm.

**Third Class Highways**

Labor and Teams (New Const.)

Material for Roads (New Const.)

Tools and Supplies (New Const.)

Labor and Teams (Maint.)

Material (Maint.)

**Snow and Ice Removal-Highways**

Labor and Teams

Tools and Supplies

Purchase of Equipment

**Sidewalk Maintenance**

Labor

Material for Sidewalks

Tools and Supplies

**Snow Removal-Sidewalks**

Labor

**Street Lights**

1,997.30	
17.50	
139.65	
43.98	16,958.02

---

19,900.02	
54.98	
39.55	19,994.55

---

946.80

1,553.86	
566.66	
3.90	
590.42	
58.20	2,773.04

---

3,272.26	
73.20	
50.00	3,395.46

---

351.74	
633.63	
13.78	999.15

---

221.23



Cost of Service

**Otis Bridge**

Labor and Teams

**Memorial Bridge**

Labor and Teams

Materials for Bridge

Tools and Supplies

Purchase of Equipment

**Sewers**

Labor

Materials and Supplies

Purchase of Equipment

**CHARITIES AND CORRECTIONS**

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**Poor Relief**

Personal Service

Traveling Expense

Fuel and Provisions

Hospital, Drugs and Medical  
Board

Burials

Clothing, Rent and Miscel.

Paid to Towns

**Board and Care of Children**

State of Maine

Home for Little Wanderers

**Dependent Relief-Mothers**

Relief

4,680.00

19.75

118.25

156.37

3.78

11.52

289.92

---

141.34

18.96

39.22

199.52

50,477.44

---

120.00

78.15

1,966.11

1,412.54

1,258.99

101.40

378.94

504.96

5,821.09

---

1,718.11

214.03

1,932.14

---

947.00

8,700.23

## **PARKS AND RECREATION**

### **Parks**

Labor

Materials and Supplies

## **LIBRARIES**

### **Belfast Free Library**

Salaries

Heat, Light and Telephone

Books, Magazines and Dues

Insurance and Miscel.

## **EDUCATION**

### **School Administration**

Salary of Superintendent

School Census

Office Expense

Contingent

### **Elementary Schools**

Salaries of Teachers

Salaries of Janitors

Conveyance

Fuel

Text Books

Supplies

Purchase of Equipment

### **Secondary Schools**

Salaries of Teachers

Salaries of Janitors

500.25

293.66

793.91

1,729.46

235.27

926.18

239.41

3,130.32

---

1,800.00

100.00

96.06

801.90

2,797.96

---

20,819.40

1,458.45

3,812.08

983.81

665.31

547.86

152.50

28,439.41

---

12,530.34

1,259.08

Fuel

Text Books

Supplies

Purchase of Equipment

**Physical Education**

Salaries

**Music**

Salaries

Supplies

**Domestic Science**

Salaries

Supplies

**Repairs and Maintenance**

Insurance

**Purchase Miscellaneous Equipment**

43

**CEMETERIES**

Labor

Perpetual Care

Miscellaneous

**Registration and Elections**

Personal Service

Printing and Miscellaneous

**Fixed Charges and Contributions**

Armory and Rifle Range

American Red Cross

1,318.02

796.55

365.34

1,414.97

17,684.30

2,942.95

1,445.95

13.77

1,459.72

1,130.95

109.86

1,240.81

507.96

644.20

66.77

55,784.08

460.89

1,284.10

94.75

1,839.74

934.20

114.82

1,049.02

800.00

400.00

Compensation for Injuries  
**Interest on Debt**  
Interest on Bonds  
Interest on Temporary Loans  
**Debt Retirement**  
Fixed Debt  
Accounts Payable  
**Abatement of Revenue**  
Abatement of Current Taxes  
**Taxes**  
State Tax  
County Tax

1,268.66	2,468.66
<hr/>	
24,401.25	
1,120.16	25,521.41
<hr/>	
7,000.00	
24,944.09	31,944.09
<hr/>	
	2,908.79
28,226.41	
15,203.37	43,429.78
<hr/>	
	249,295.40



## RECONCILIATION OF SCHOOL DEPT. EXPENDITURES

Due to slight differences in classification of school department expenditures as shown by your Superintendent from classification appearing in General books of the City, the following reconciliation is submitted and is self-explanatory.

### General Books (See Schedule 1)

School Administration	3,065.01
Elementary Schools	28,439.41
Secondary Schools	17,684.30
Physical Education	2,942.95
Music	1,459.72
Domestic Science	1,240.81
Repairs and Maintenance	507.96
Insurance	644.20
Miscellaneous Equipment	66.77
Salaries Paid-Appearing as liability	
Balance Sheet March 14, 1931—	2,248.00
Accounts Paid-Appearing as liability	
Accounts Payable Balance Sheet	
March 14, 1931	292.28

<b>Total Expenditures General Books</b>	58,591.41
<b>Superintendent Read's Report</b>	
General School Purposes	28,660.96
Free High School	15,730.54
Text Books and Supplies	2,265.06
School Contingent	884.58
Repairs and Insurance	2,392.72
Physical Education	3,107.95

School Census

Superintendent

Music

Equipment

Total per Superintendent's Report

Summary-

Domestic Science Expenditures-

Not included in Supt.'s Summary-

Total Expenditures Superintendent's Report-

100.00

1,800.00

1,528.95

811.37

---

57,282.13

1,309.28

---

\$58,591.41

## Report of the Milk Inspector

To His Honor, The Mayor, the City Council and the City Manager, Greeting:—

I herewith submit my report as Inspector of Milk for the current year!

The milk supply of the city is being furnished from healthy herds that are kept under clean and sanitary conditions and the milk, which is of high quality, is very carefully handled.

On assuming the duties of this position, I found that a very serious misunderstanding existed in regard to the law which requires bottles and other milk containers to be sterilized. However, the matter was soon adjusted without loss or serious inconvenience to the dealers.

The city ordinance requiring cows to be tuberculin tested annually is strictly adhered to by the milkmen and has their hearty support. It has been necessary in a few instances to call attention to the fact that this rule applies to the man who keeps one or two cows and sells a few quarts of milk to his neighbors as well as to the large dealers.

Thus far, no further action has been necessary to secure the enforcement of the act.

CITY OF BELFAST

It is a part of the Milk Inspectors duty to see that the law governing the sale of butter, cheese, also and other butter substitutes is not violated. It is a simple matter to check up on the store trade but, at times, difficult to learn if the street trade in butter is just what it should be.

The store trade is all right in every way, and such variations as may occur in the weight of the butter retailed on the streets is more the result of careless work in making than of any intentional fraud.

I have kept in close touch with the work, and feel that I can confidently say that the milk and cream supply of Belfast is equal in quality to that of any other place and much better than some.

Respectfully submitted,

E. C. DOW

Belfast, Me., Feb. 25, 1931

ANNUAL REPORT

# Report of Health Officer

Belfast, Maine.  
March 9, 1931.

To the Honorable Mayor, Clyde R. Chapman, City Manager, Harrie D. Eckler, and Members of the City Council:

I herewith submit my annual report as Health Officer, I have quarantined 240 cases of contagious diseases as follows:

Whooping Cough	155 cases
Chicken Pox	9 "
Measles	22 "
German Measles	2 "
Mumps	16 "
Typhoid Fever	7 "
Influenza	11 "
Tuberculosis	3 "
	2 Deaths
Pneumonia	8 cases
	2 Deaths
Scarlet Fever	7 cases

I have made twelve inspections of the City Water.  
I have condemned one well.

Respectfully submitted,

FRANCIS X. PENDLETON,  
Health Officer.

CITY OF BELFAST

# Report of Chief of Police

Belfast, Maine.  
March 9, 1931.

To the Honorable Mayor and City Council:

I herewith submit my report from March 1, 1930 to March 1, 1931 as follows:

Total number of arrests.....	20
Cars stolen — recovered.....	2
Car accidents.....	22
Persons injured.....	3
Breaking and entering.....	10
Dogs killed.....	6
Given night's lodging.....	183
Doors found open.....	6
Bicycles stolen—recovered.....	3
Attempt to break.....	3
Detain for drunkenness.....	4
Suicide .....	3

To His Honor, the Mayor Clyde R. Chapman, members of the City Council, City Manager H. D. Eckler, members of the Police Force and all who have assisted in the discharge of my duties I wish to sincerely express my thanks.

FRANCIS X. PENDLETON,

Chief of Police, City of Belfast.

ANNUAL REPORT

# Report of Fire Department

Belfast, Maine, March 9, 1931

To the Honorable Mayor and City Council:

I herewith submit my report from March 1, 1930 to March 1, 1931.

For the municipal year March 1, 1930 to March 1, 1931 there has been a total of 96 alarms, as follows:

21 Box Alarms, 57 Still Alarms, 18 Chief Calls.

We laid 6100 feet of hose, with a property loss of \$9315.

## SUPPLIES AND APPARATUS

At the present time we have about 5000 ft. of good hose. I recommend the city buy 500 ft. each year until we have sufficient supply to meet any emergency. We have two pumps, both in good condition, three hose wagons-two that should be overhauled and put in good condition, one hooking ladder that is worn out and very much out of date. I recommend that the City buy a new City Service Hooking Ladder as soon as possible.

## GAS AND OIL

At the present time there is a large quantity of Gasoline and Oil stored within our City limits. The department has no proper equipment to extinguish gas and oil fires. I



## CITY OF BELFAST

recommend the City purchase a Foamite Generator.

### **PUBLIC SAFETY**

I recommend that the City Government will take action and have fire escapes placed on buildings as they deem necessary for the safety of the public.

### **CENTRAL STATION**

The Central Station consists of 35 men and they receive \$25.00 per year salary and \$1.00 per hour for work at fires.

Chemical No. 1. consists of fifteen men, strictly voluntary, they receive no salary but get \$1.00 per hour for work at fires. This company has a combination Ford Truck with a 60 gallon Chemical Tank.

### **FIRE ALARMS**

The Gamewell system which has been in operation for about twenty-eight years is in as good condition today as when installed. I recommend from time to time new boxes should be added so we can give quicker service to the City of Belfast.

Respectfully submitted,

**FRANCIS X. PENDLETON, CHIEF.**

ANNUAL REPORT

# Report of the Cemetery Trustees

Belfast, Maine, March 14, 1931

To the Honorable Mayor and Members of the City

Council:

Gentlemen:

We hereby submit our annual report as trustees of the Cemeteries of Belfast for the past year.

## RECEIPTS

Received from sale of lots	603.00
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## DISBURSEMENTS

### Grove Cemetery

Harry Townsend	\$426.49		
M. W. Welch	30.00		
Jas. Pattee & Son	30.00	486.49	

### So. Belfast Cemetery

Maurice Sellers		27.00	
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### So. West Belfast Cemetery

H. L. Gray		12.00	
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### No. Belfast Cemetery

G. F. Mayhew		8.50	
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### Head of The Tide Cemetery

G. F. Mayhew	19.50		
Consumers Fuel Co.	1.85	21.65	555.64

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Balance Unexpended			47.36
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CITY OF BELFAST

**REPORT OF THE PERPETUAL CARE FUND**

Principal March 10, 1930		
Savings Dep. City National Bank	\$37777.65	
Savings Dep. Merrill Trust Co.	2228.33	\$40005.98
Interest on Principal, City National (May and Nov.)	\$1526.20	
Interest on Principal, Merrill Trust  (June and Dec.)	80.35	
	\$1606.55	
Amount expended 1930-31	1264.10	
Balance Unexpended		342.45
<b>Perpetual Care Funds Added During Year</b>		
Estate Susan L. Miller	50.00	
Estate Julia Ferguson	50.00	
Estate George W. Frisbee	100.00	
Estate Chas. A. Godfrey	100.00	
Percy M. Drinkwater, A. S. Pendleton and Alonzo Drinkwater Lots	200.00	
Mrs. Mary Bradstreet Lot	100.00	
Nathaniel M. Lowney Lot	105.00	
John C. Condon Lot, So. Belfast	50.00	
Geo. S. and Samuel R. Chase Lot	50.00	
David S. Cressey Lot	150.00	
Leonard O. White Lot	100.00	
Martin Thomas Lot	100.00	
Sherburne Sleeper Lot	100.00	1255.00
Total Principal and Accrued interest		\$41603.43
<b>Martha Jane Otis, City Point Cemetery Fund</b>		
Principal March 10, 1930	\$538.87	
(Savings Dep. City National Bank)		
Interest May and Nov.	21.74	
No expense for the year		
Total Principal and Accrued Interest		560.61

ANNUAL REPORT

Blanche G. Alexander et als

West Belfast or Pitcher Cemetery Fund

Principal March 10, 1930	\$656.50	
(Savings Dep. City National Bank)		
Interest May and Nov.	26.56	
Added during year	10.00	
	<hr/>	
	\$693.06	
Amount expended 1930-31	20.00	
	<hr/>	
Total Principal and Accrued interest		673.06
		<hr/>
Total Principal and Accrued Interest of All Perpetual Care Funds		\$42873.10
Invested As Follows:		
Savings Dep. City National Bank	\$39473.42	
Savings Dep. Merrill Trust Co.	3363.68	
	<hr/>	
Total	\$42837.10	

RALPH H. HOWES  
JAMES C. DURHAM  
CHARLES A. BRUCE

Cemetery Trustees, City-of Belfast

# Report of Supt. of Grove Cemetery

To The Honorable Mayor and City Council:

I have to report the disposition of 51 bodies from March 1, 1930, to March 1, 1931. Of this number 6 died away and were brought here for burial.

Following is a list giving date of death, name, age and place of burial:

Date	Age	Place of Death	Range	Lot	Grave	Yard	
<b>1929</b>							
Dec. 4	Frank L. Field,	70	Belfast	21	1	1	Old
12	Stephen Pierce	80	Belfast	15	12	4	Addition 1889
14	Hartwell Woodcock	77	Belfast	20	6(No.hG	)3	Old
21	George Partridge	74	Belfast				Searsport
24	Margeret Wood	83	Belfast				Morrili
26	Fred G. Gray	49	Belfast	6	19(N.S.H.)	5	Add. 1889
28	Isa Ellis	50	Augusta	11	5	2	Old Yard
<b>1930</b>							
Jan. 7	Sarah C. Merrithew	74	Mattapan				So. Belfast
8	Henry Pettee	64	Belfast	4	19(S.H.)	4	Add. 1889
12	Lucinda Staples	89	Winterport	16	10(E.H.)	4	Old Yard
21	Joseph Patterson	75	Philadelphia	G	28	1	Add. 1928
23	Julia Ferguson	86	Belfast	4	25(S.H.)	2	Add. 1889
Feb. 3	Isaiah Cross	90	Belfast	18	13(N.H.)	1	Add. 1889
10	Mable R. Sleeper	39	Northport				Belmont
22	Harriet Bray	87	Belfast	14	7	2	Add. 1889
23	Melvin Rolerson	52	Lynn, Mass.				Morrill
Mar. 3	Emelda Randall	65	Belfast	G	4	2	Add. 1925

	12 Sarah Fogarty	94
	14 Merle C. Howard	18
	19 George Jones	65
	20 George C. Weston	73
	21 Marcellus R. Knowlton	72
	25 Capt. J. W. Burgess	72
Apr.	2 Betsy Bailey	87
	7 Infant son of Thos. Parkinson (1 day)	
	11 Frank A. Stevens	81
	16 Dr. Everard A. Wilson	69
May.	Annie Wyllie	1
	Annie Hodgkinson	
June	8 Harriett B. Wescott	53
	14 Infant dau. of Arthur Knowlton	
	16 Harry Peters	65
	18 Capt. Ivory Mathews	73
	19 Lee W. Robinson	39
Aug.	14 Samuel Gilbert	60
	25 Henry D. Clark	68
Sept.	7 Donald M. Lewis	67
	17 Clara Shute	
	27 Nellie Gardner	65
Oct.	6 Ohas. H. Field	74
	7 Fred A. Robbins	57

Boston, Mass.	32	10	3	Old Yard
Dennisport, Mass.	6	16	6	Add. 1889
Belfast	E. W.	37	10	Old Yard
Belfast	G	6	1	Add. 1925
Belfast	G	5	1	Add. 1925
Belfast	N. W. W.	46	5	Old Yard
Belfast	13	3	2	Add. 1889
Belfast	7	26(N.H.)	4	Add. 1889
Belfast	6	27(S.H.)	1	Add. 1889
Bangor	4	27(S.H.)	1	Add. 1889
Massachusetts	I	1	12	Add. 1925
Bangor	1	14(N.H.)	2	Add. 1889
Belfast	G	8	2	Add. 1925
Belfast				Childs Lot
Hanover, N. H.	South	24	1	Add. 1925
Belfast	15	18(S.H.)	5	Add. 1889
Belfast	18	18	5	Add. 1889
Wareham, Mass.	19	11(S.H.)	4	Add. 1889
Belfast	Old W.W.	37&38	9	Old Yard
Knox	23	33	6	Old Yard
Bangor	21	9(S.H.)	2	Add. 1889
New Jersey	18	7	8	Old Yd.
Belfast	9	9	1	Old Yd.
Belfast	G	10	1	Add. 1925

Date	Age	Place of Death	Range	Lot	Grave	Yard		
<b>1929</b>								
	7	Alpheus Robbins	78	Belfast	18	18	2	Add. 1889
	12	Edward Foye	63	Belmont				Single Graves
	14	Jordan Coombs	82	Belfast	20	8	11	Old Yard
	14	Henry Lamport	26	Skowhegan	L	7	1	Add. 1925
Nov.	2	Lizzie Havener	73	Wareham, Mass.	19	11(S.H.)	3	Add. 1889
	7	Flora M. Bickford	67	Belfast	5	14	2	Add. 1889
	24	Annie M. Sweetser	69	Auburn Me.	10	3	12	Old Yard
	26	Albert Miller	39	Belfast	11	2	9	Old Yard
Dec.	7	Emma I. Bradstreet	75	Belfast	7	I	2	Add. 1925
<b>1931</b>								
Jan.	15	Sarah E. Peavey	82	Chelmsford, Mass	31	10	2	Old Yard

There are now 30 bodies in the receiving tomb awaiting burial.

HARRY TOWNSEND, Supt.



ANNUAL REPORT

REPORT OF THE TRUSTEES OF THE BELFAST  
WATER DISTRICT FOR THE YEAR ENDING  
DECEMBER 31, 1930

To the Honorable Mayor and City Council of Belfast  
Maine.

Gentlemen:

We herewith submit our annual report of the Belfast Water District for the fiscal year 1930, including a comparison of the balance sheet of December 1929 and December 1930.

<b>Assets</b>	<b>1929</b>	<b>1930</b>
Plant Investments	\$173,692.49	177,876.78
Less Res. for Dep.	10,659.64	11,828.47
	<hr/>	<hr/>
	\$163,032.85	166,048.31
Cash	3,275.85	2,408.68
Accounts Receivable	1,115.33	1,106.34
Material and Supplies	1,388.17	1,376.12
Investments	500.00	500.00
	<hr/>	<hr/>
Total Assets	\$169,312.20	171,439.45
 <b>Liabilities</b>		
Belfast Water District Bonds	\$144,000.00	141,000.00

CITY OF BELFAST

Surplus Profit and Loss	25,312.20	30,439.45
Total Liabilities	\$169,312.20	171,439.45

**Income Sheet For 1930**

Water Operating Revenues	\$25,184.86	
Water Operating Expenses	13,133.00	12,051.86
Profit on Merchandise Sales and Jobbing		213.90
Rents and Privileges		21.50
Interest and Dividends		218.36
Miscellaneous Non-operating Revenues		160.40
Gross Income		\$12,666.02

**Deductions From Income**

Interest on Bonds	\$5,760.00	
Sinking Funds	3,000.00	8,760.00
Net Income before writing off Depreciation		3,906.02
Depreciation written off for year		1,778.77
Net Income after writing off Depreciation		\$2,127.25

**Analyses of Surplus**

Surplus December 31, 1929	\$25,312.20
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ANNUAL REPORT

Plus Amount Dep to Sinking Fund	3,000.00
Income for Year	2,127.25
	<hr/>
<b>Income for Year</b>	\$30,439.45

Respectfully submitted

J. C. Durham

Fred S. Jackson

I. L. Perry

Trustees of the Belfast Water District

## Report of Librarian

To the Trustees of the Belfast Free Library:

I have the honor to submit the forty-third annual report of the Belfast Free Library for the year ending February 28, 1931.

The event of outstanding importance and interest at the Belfast Free Library this year has been the final settlement of the Gammans will case, with the result that this institution has received the bequest of \$40,000, to be used in the building of an addition to be known as the Gammans Reading Room. As soon as the decision was reached by the law court the building committee selected as architect Mr. Charles G. Loring of Boston, and when the plans were completed bids for the various parts of the construction were received, the building contract being awarded to the Cummings Construction Co. of Ware, Mass. There seems to be nothing, now, to hinder the construction of this long needed addition which will probably be an accomplished fact in the coming fall, thus making an institution that in its practical aspects will be a great credit to the city.

There are many ways, of course, in which the library service could be improved, and the field of its activities enlarged, but the first need to be considered is that the Library be open continuously through the day and evening. At present it is open every weekday but Saturday from 10 A. M. to 1 P. M., every afternoon except Tuesday and

## ANNUAL REPORT

Thursday, from 2 until 5, and three evenings a week—Tuesday, Thursday and Saturday. So it will be seen that no very great change would be required to have the Library open from 9 o'clock in the morning until nine in the evening. As it is, the few hours that the Library is not open confuses the public so, that many get the idea that the place is scarcely ever open, and there are still patrons of the Library who do not realize that it is open in the morning. To accomplish this great needed change in the schedule of hours would require, at most, only an extra part-time assistant whose wage would be slight. The standards of Library service are constantly being raised, and the demands of the public are much greater than they were even ten years ago. It is hoped that in the near future the Belfast Free Library can take its place with others of similar size, in this respect, as it soon will in outward appearance.

### CIRCULATION OF BOOKS

The number of books loaned this year is somewhat greater than last year. It is encouraging to note a continuous upward trend of the circulation figures since those of last year which were disappointingly low. It is probable that in another year the high mark reached in 1928 may be again attained. This year the average number of books circulated compared with the entire population of the city is 7.7, which is considered a good record. The circulation by classes is as follows:

General literature .....	78
Philosophy .....	186
Religion .....	253
Social sciences .....	280

## CITY OF BELFAST

Language .....	18
Science .....	458
Useful arts .....	466
Fine Arts .....	511
Literature .....	1066
History .....	1278
Travel .....	882
Biography .....	1064
Periodicals .....	2561
Fiction .....	22702
Juvenile .....	6575
Pamphlets .....	32
<hr/>	
Total .....	38,410

## DEPOSIT STATION

The deposit of books at City Point has been continued as usual. Mrs. J. F. Creasey has charge of them at her home, and has loaned 266 this year. The Home for Aged Women has about 25 books from the Library for their use, which are greatly enjoyed. Many of the rural schools have had collections, which the teachers have exchanged three or four times during the year; these include the Hayford, Head of Tide and Swanville schools.

## WORK WITH SCHOOLS

A great deal of reference work is done at the Library for students, and more books of literary value have been read by the pupils of Crosby High School than ever. It would be difficult to keep statistics on the reading done by this group, alone, but it seems evident that the suggestions and requirements made by some of the teachers con-

## ANNUAL REPORT

cerning outside reading have met with a most satisfactory response, and all are anxious to read what will give them school credit.

### WORK WITH SCHOOLS

Instruction in the use of reference books was given to the Freshmen class in the fall.

Lists of books for outside reading were prepared for the fourth, fifth and sixth grades of the city schools, the Junior High had a deposit of books for their use, and all were in much demand.

A great deal more could be done in this line if the Library could afford more children's books, and if there could be more time used for the purpose of visiting the schools in order to cooperate with the teachers, and devising means to interest a large number of children in good reading.

### REGISTRATION

This year there are 346 more registered users of the Library than last year. Sixty-eight of them are out of town borrowers who have paid a fifty cent fee for three months or two dollars for a year.

### NEW BOOKS

Of the 20,905 volumes which the Library owns 456 were acquired this year by purchasing or gift; the sources are indicated by the following table:

Purchase with Wilson Fund .....	238
Purchase with Otis Fund .....	51

CITY OF BELFAST

Purchase with Swan Fund .....	19
Purchased with State Stipend .....	23
Pay copies placed on free shelves .....	37
Gifts from State .....	4
Gifts from individuals .....	51
Gifts from institutions .....	10
Subscription to the Literary Guild .....	19
Magazines bound .....	3
Gifts from the national government .....	1
	<hr/>
Total .....	456

The new books were classified as follows:

General literature .....	11
Language .....	1
Religion .....	6
Social science .....	13
Science .....	12
Useful arts .....	14
Fine arts .....	8
Literature .....	16
Travel .....	24
Biography .....	36
History .....	37
Juvenile .....	77
Fiction .....	201
	<hr/>
Total .....	456

Local individuals who gave books are as follows:

Mrs. George F. Harriman, Miss Annie V. Field, Mrs. George C. Bosson, Elmer and Alden Barnard, Miss Mar-



## ANNUAL REPORT

garet Hazeltine, Mrs. Arthur Heyword, Mrs. Eleanor Bard, Mrs. Ralph Cooper, and Mrs. Harold T. Coombs.

There were 231 books withdrawn from the stock of which 59, mostly old juveniles, were lost by individuals or schools, or taken from the shelves during the last three years. Four were destroyed on account of scarlet fever, and the remainder were worn out, or too soiled to circulate longer. Of these discarded books 43 were given to the inmates of the jail. There were 2271 books repaired at the Library, and 200 rebound at Barnard's bindery.

Other activities at the Library included doing the mechanical work on the new books, accessioning, classifying and cataloging them, and attending to the correspondence, of which there has been an unusual amount in connection with sending to the State Library or Bangor Public Library for books required by clubs, students, and individuals, which could not be furnished by this Library. This out of town borrowing is almost a daily occurrence.

The usual publicity work has been continued, Library notes being furnished to three newspapers each week, for which space has been generously given.

In order to make it possible for Library patrons to procure a much desired book, the reserve system is used by which a person may have his name placed on the list, and notification sent when the book is available.

Of the above work the one assistant Miss Ruth Robertson does her full share, and attends to the requirements of all the readers most acceptably.

CITY OF BELFAST

ATTENDANCE AT LIBRARY MEETINGS

This library was represented by the librarian at the Northeastern Library Convention held at Swampscott, Mass. June 13th-18th, and at the meeting of the Maine Library Association at Bar Harbor Sept. 10th-12th.

Under this heading it should be mentioned that Miss Robertson the assistant took a six weeks Summer course at Simmons in cataloging and reference work. During her absence Miss Elizabeth Kelley, and Miss Hazel Robertson substituted.

TRUSTEES

There has been one change in the personnel of the trustees, Miss Anne Crosby was chosen to take the place of Mr. E. E. Roderick. The others remain as follows: Rev. W. F. Skerrye, Mr. Selwyn Thompson, Mr. Herbert E. Ellis, and Mr. Will R. Howard, all of whom have attended to the affairs of the Library diligently and wisely.

FINANCIAL STATEMENT

The expenses of the Library this year tabulated according to the present set-up of the city treasurer's books are as follows.

Salaries .....	\$1729.46
Heat, light and telephone .....	249.52
Books, magazines and dues .....	852.46
Insurance and miscellaneous .....	424.78
	<hr/>
Total .....	\$3256.22

The miscellaneous item above, includes repairs, all supplies, and rebinding of books.

ANNUAL REPORT

CASH RECEIPTS AT THE LIBRARY

Fines .....	\$142.43
Cards sold .....	49.60
Books sold. (Discarded or ordered for individuals .....	49.58
Books lost and paid for .....	3.75
	<hr/>
Total .....	\$245.36

Respectfully submitted,

E. FRANCES ABBOTT,

Librarian.

## Report of City Planning Board

To the Honorable Mayor and City Council:

This being the first year of service of the City Planning Board taking over the duties of the Park Commission, our activities have taken on a broader range.

Early in the year we were confronted with a request for the removal of three large trees on High Street. After several conferences with the owners of abutting land, a compromise was effected whereby one tree was removed.

We have considered the matter of a zoning ordinance very seriously and strongly urge something definite on this point next year.

Kirby Lake should have attention, but with only \$500.00 at the disposal of the Planning Board, it seemed useless to undertake any action in that section this year. Kirby Lake and its surroundings could be made into an attractive park, but in order to bring this about sufficient funds should be available to carry any construction plan to completion.

**CITY PARK.** The city park has received the most of our attention as this has been the principal duty of the Park Commission in former years, and the members of the Planning Board are the same as the members of the former Park Commission.

Through the generosity of Miss Anne Crosby, always a generous benefactor to the Park, as well as many other

## ANNUAL REPORT

city activities, and the Belfast Humane Society, we were able to keep a swimming instructor and play ground supervisor for the summer season. The City Council appropriated \$800.00 for general maintenance and we have \$6.09 left from our appropriation. We made some permanent improvements and made the usual necessary repairs and cleaning.

The following figures represent the camping situation for the season of 1930: number of parties, 198; number of people, 533; amount spent, \$2,612.12. 24 parties left without reporting. We estimate that \$3,000 was expended in Belfast by the campers in the Park last summer.

The Planning Board has had the best possible cooperation and assistance from the City Manager, who is not only interested in the activities of the Board as an individual and a citizen, but also in his official capacity as manager of all departments.

The store at the Park burned last Fall, but fortunately the Board was able to buy the store on Northport Avenue owned by Mr. H. E. Knight, and will move it to the Park for use as a store next season. We expect to realize enough from the rental of this store to pay for it in two or three years.

Respectfully,

LYNWOOD B. THOMPSON, Chairman,  
WILLIAM H. BRAY,  
HERMAN H. COOMBS,

Planning Board.

# Report of the Red Cross Public Health Nurse

To the Honorable Mayor and City Council:

During the year of Feb. 1930 - Jan. 1931, inclusive, a total of 2149 visits were made. Of this 1062 visits - about one-half the total amount, were to sick patients.

The remainder of the calls were made to give health instruction and cover all ages, and persons in all circumstances.

175 visits were to the homes of school children. The nurse cooperates closely with the teachers and truant officer. While not acting in the capacity of the latter, absences in behalf of illness have been investigated, and as far as possible the children have been urged to have prompt medical attention that the expense of **non-attendance** may be reduced.

Other school work includes inspection of the children for contagious and infectious symptoms - a total of 3907 children were inspected. This took in the scarlet fever epidemic last spring, as well as the many contagious diseases this fall and winter.

Besides cooperating with the school officials, the nurse also is closely allied with the work of the City Manager in his capacity as Overseer, also with the Health Officer and Police.

## ANNUAL REPORT

About one case out of three, needing bedside care, is carried as a free case.

According to the cost per visit in Belfast which we have estimated, we should charge \$1.20 per visit. This would be prohibitive for many of the people, and our charge is 75c regularly. On this basis, our Red Cross service for bedside care alone has amounted to \$424.80, and many of the services are not as easily estimated, as for instance the Service Bureau, conducted through the aid of the women of the city, assisted by the nurse.

Respectfully,

LUCY A. BARKER,

Red Cross Public Health Nurse.

CITY OF BELFAST

## Report of Assessors

To the Treasurer of the City of Belfast—

Greetings:

This is to certify that on the 19th day of July, 1930, there was committed to Frank I. Wilson, Collector of Taxes of said Belfast, cash taxes for the year 1930 as follows:

Tax on Real Estate .....	\$167,404.03
Tax on Personal Property .....	48,135.87
	<hr/>
	\$215,539.90
Special assessment for Shoveling Snow .....	\$799.50
Special assessment for Street Treat'mt .....	2282.25
	<hr/>

Also that as of May 1st, 1930, there was committed to said Frank I. Wilson, Collector, a Poll Tax List in the sum of \$4,290.00.

Summary of

Total Commitment for all purposes:

\$215,539.90 Property Tax

3,081.75 Special Assessments

4,290.00 Poll Taxes

(1930 Valuation: \$3,476,450.00)

Respectfully,

MAURICE W. LORD,

For Assessors.



## ANNUAL REPORT

# Report of Supt. of Schools

To the Superintending School Committee and Citizens of  
the City of Belfast:

It is with pleasure that I make my second annual report for the fiscal year. The year has been a very busy one and I am sure that all have worked to make it a successful one.

### ELEMENTARY SCHOOLS

The same number of schools have been maintained this year; except in the first grade at the McLellan School, which was put on a half day basis, the same as at the Peirce. One teacher was eliminated here, however one more teacher was added in the Junior High School; this made it possible to do departmental work with the seventh and eighth grades. Mrs. Brown was obliged to give up her position on account of health and Miss Jean Chilles was obtained to fill the vacancy in the second grade at the Peirce School.

The work in primary reading is progressing nicely, all teachers are much enthused over their work with the New Path system. The children seem to look forward for their class; the average child advances rapidly while the slower children get more and enjoy reading much better. The method provides opportunities for silent reading even with beginners, which has been done very nicely in our schools. This is as it should be as it has been shown by authoritative

## CITY OF BELFAST

investigations that not less than 80% of the failures in grades seven to twelve are due to deficiencies in reading ability. We are slowly working out a very good outline in reading in the first three grades as this is done by securing new material as soon as the old is worn out. New outlines in primary arithmetic have also been provided. The classes of the intermediate grades have been divided into two divisions; one reciting while the other studies. In this way slower pupils are benefited as they hear the first division recite while they are studying which acts as a guide to their study.

There is a great need of a change in text for spelling. The books used at present are so unsatisfactory that many teachers are writing words on the board for spelling, which is also very unsatisfactory as oftentimes they are copied wrong, therefore the words are studied incorrectly.

The change of texts in Junior High Arithmetic has been made and I am sure that a great benefit has been derived. The work in the Junior High has been improved immensely by reorganizing the whole system into doing departmental work. Other changes are:- all pupils that miss work by absence are required to make up with the different teachers after school as each teacher has her make up night each week. Incomplete work is marked thus - on the card, which means that the work has not been made up; after it has been made up, the correct rank is put in; the passing rank is now 70 or a three "3"; rank cards are sent out every four weeks in the elementary schools, and six times a year in the High School.

This year we have had the benefit of a helping teacher. Mrs. Wentworth attended Castine Summer School and took

## ANNUAL REPORT

the course. She does this work on Mondays and keeps her own school on Saturdays. She has made four visits to each of the rural schools, also substituted for each one of the rural teachers which gave them a day to visit other schools in town, she has also substituted for the fourth, fifth and sixth grade teachers, allowing them to visit and observe the work done in their grade as well as in the preceding and following grades. In this way our schools are working on the same lines. From the fact that Mrs. Wentworth's school is in session on Saturdays, any of the other teachers are given the privilege to visit her school. She has made sixteen official visits and has substituted eleven days.

### SECONDARY SCHOOLS

The High School has been completely reorganized, the teaching staff consists of three former teachers and seven new teachers; this was done as far as possible along departmental lines. Under the competent leadership of Mr. Fuller, a high standard of work is being maintained; this is possible only because teachers and students seem to be working together to make Crosby High School what it should be.

The State Agent for Secondary Schools spent a day visiting our school and reported that he felt excellent work was being done. His comment was very good about the individual teachers. He was particularly impressed by the library and suggested that it was too bad that it could not be used more. This could be done but for the fact that all teachers are otherwise engaged throughout the day. I hope that another teacher can be added to the force making it possible to have the library open all day under supervision. At present there are times when the large study

## CITY OF BELFAST

hall has about one hundred students in it at one time, when it was designed to accommodate around seventy.

There have been 127 students taking the Commercial Course. The course has been changed so that freshmen take commercial arithmetic which consists of rapid calculation and practical business problems; Sophomores, the first book in the twentieth Century Bookkeeping; Juniors, Gregg Shorthand, touch typewriting and the second book in the Twentieth Century Bookkeeping; Seniors, the second year of typewriting and shorthand. Juniors and seniors may elect Commercial Geography or Sociology. For Graduation, Commercial students are required to pass 125 words a minute in shorthand dictation and to write on a typewriter at the rate of thirty words per minute with no more than five errors, tests written for fifteen minutes and graded according to the international rules. In Bookkeeping they must complete Partnership and Corporation sets.

## SPECIAL TEACHERS

### Music

New music books have been provided for the Junior High and Rural Schools, also fresh material for the band and orchestra. The band is to compete in the state wide contest for brass bands. This year we are to be in class B as we have over three hundred students in our school. The Rythmic Orchestra of the Peirce School and the Harmonica Orchestra of the McLellan are making progress.

This year we have made music in the High School compulsory so that every pupil may receive instruction in singing for which he receives due credit. In some cases pen-

## ANNUAL REPORT

man ship has been substituted. The High School is preparing to put on the cantatas, "The Village Blacksmith" for mixed voices, and "The Four Seasons" for the girls Glee Club during Music Week. In the grades two operettas are being prepared.

We hope to be able to get music books for the High School next year and if records could be provided in some way for the rural schools much benefit would be derived.

### PHYSICAL EDUCATION

The work in Physical Education has been carried on as in the past. The two directors have had in mind that it is the chief business of youth to grow and to do this correctly is our purpose. The lower grades have been divided into sections so that a month's work comprises one story play, two games, one folk dance or singing game; about six minutes are given to tactics and free exercises. The third and fourth grades have added to their program ability to walk and skip in rhythm, reorganize good posture and maintain it, to execute correctly the fundamental gymnastic positions of arms, legs, head and trunk. This same work is continued into the fifth and sixth grades, it being for longer time of duration.

The rural schools are visited once every two weeks as in music; two divisions are made, giving general work to each. When possible the work is done out of doors. This winter each school has had a carnival with skiis, snowshoes and sleds.

The Junior High girls have covered Swedish Gymnastics, marching tactics, games, folk dances and volley ball

## CITY OF BELFAST

and the High School girls doing the same with Danish Gymnastics, Indian clubs and tap dancing added.

The boys and girls have maintained basket ball schedules with other High Schools and have made a very creditable showing. The boys have also had baseball and football schedules with good results. There has been some work along track lines with the boys and we hope to create more interest along this line as more can be engaged at one time. Hygiene and health have also been taught by the physical directors.

## SCHOOL NURSING

Miss Lucy Barker, Red Cross Public Health Nurse, has generously given of her time and reports that she has made inspection for symptoms of contagious or infectious diseases with 3847 children. Twelve children have been excluded.

Physical record cards have been provided and filled out for all the elementary children; this necessitated getting reports from all parents. All rural children have been weighed and measured. This was made possible as the Frederick Fund provided portable scales.

Follow up cases from the teachers have numbered 175 visits to homes.

The Frederick Fund has also provided funds so that seven children have had eye examinations and fitted with glasses; children have had dental care in cases as their parents could not provide for it; also it has provided milk for the Pierce and McLellan schools to such pupils; one boy in the Pierce School has been placed under the super-

## ANNUAL REPORT

vision of the New England Home for Little Wanderers, his maintenance being met by the Frederick Fund.

This work has been appreciated very much and we hope for the time when the City can have a School Physician, as much more could be done along this line. Health is the most important factor in bringing up the young of our city.

### REPAIRS

The automatic flushes in the Pierce School have been remodelled. Some needed repairs have been made in the High School. All seats were given attention and repaired. Electric lights have been installed at the Head-of-Tide and drain for the toilets was enlarged.

The Hayford School is in need of repair, it is our worst school building of the rural schools. Money should be raised each year to fix one building in proper shape as the amount will be large if this matter is allowed to go too long.

The McLellan School is still a menace to our community and as the legislature has passed a bill providing for a School District, I hope that the matter can be thought of in such a way as to provide a housing for the children in one side of our city equal to that of the other. A representative of the State Department states that "he knows of no city in the state (or large town for that matter) that uses a building as inadequate as this building. There is no time like the present for building a new grade building because building construction costs are low and labor inexpensive. I hope that a modern building can be built to replace the present atrocity." We are too proud of our city

## CITY OF BELFAST

to have such a record. I am sure that if a sincere effort is made, this hazard can be eliminated.

### GENERAL

In a letter from the Commissioner of Education, he states the following: "Where normally we should have had an increase of approximately \$67,000, the actual increase in the State School Fund over that of the previous two years was reduced by about \$25,000. Consequently we are faced with increases of approximately \$151,000 with corresponding increase to offset it of about \$42,000. This as you will readily see, leaves something like \$100,000 less to be distributed in December 1931, than was distributed in December 1930. Therefore in order to keep your records good it will be necessary for you to take the State School Fund that you have received this year and raise at your annual meeting 6 per cent of that amount in addition, in order to make up the reduction which will be distributed in December 1931.

The average costs of maintaining the schools are as follows: Rural Schools \$38.99 per pupil for the year; in the grades \$47.37; and in the High School \$57.54 per student.

The work in Home Economics has progressed very nicely under the leadership of Miss Shibles. The girls are receiving very valuable information and it is a real satisfaction to see the girls working at the problems in life that make a home worth living. Miss Crosby deserves much credit for her interest in this department as well as her interest in the whole building. We look forward to her visit with us before the close of the year.

In closing, I want to thank all who have contributed to



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make the year what it has been and I hope that more parents will visit the schools and receive first hand information of the system.

Respectfully submitted,

H. S. READ

Supt. of Schools.

## Report of High School Principal

To the Superintendent of Schools, and School Committee:  
I submit the annual report of the Crosby Junior-Senior High School for the school year 1930-31.

### REGISTRATION

#### Senior High

Post Graduates	4
Seniors	65
Juniors	72
Sophomores	83
Freshmen	100

#### Junior High

Eighth Grade	98
Seventh Grade	75

### ORGANIZATION

The vacancy in the Vice-principalship was filled by the appointment of Miss Lord, who has had the general direction of work in the Junior High grades, and also carried on her former work as Dean of Girls. Owing to the restoring of the former number of teachers in the Senior High, and to the addition of a teacher on the Junior High staff, it has been possible to obtain a larger amount of departmentalized work. The teachers, both old and new,

## ANNUAL REPORT

experienced and inexperienced, have done well in maintaining and advancing the standard of the school. Every effort has been made to maintain the smoothness of operation for which the school has been distinguished.

### CURRICULA

Slight changes in the curricula were made during the summer, a general course being added. It is believed that this curriculum, with its emphasis upon the social studies, is a step toward liberalizing the traditional program of studies—a step which is the duty of the modern school. Few would now contend that the college preparatory curricula are best for all pupils, or that the commercial program is indicated for certain pupils.

### SCHOLARSHIP

When the present day emphasis upon individual differences of pupils is considered, we must think, not of a general standard, but of the maximum achievement of the individual. During the year there has largely prevailed a spirit of work and endeavor. Advancing the passing grade to 70 has had its effect, so has the system of make-up work adopted in the fall.

The records of graduates in college have been satisfactory as usual.

### ACTIVITIES

#### I Student Council

The Student Council has functioned as in the past, and serves in many ways as the most important school activity.

## CITY OF BELFAST

### II Hi-Y Groups

The boys' and girls' Hi-Y groups have continued the program of previous years, and have again demonstrated their helpfulness, both to the members and to the school as a whole.

### III Athletics

The football team, although it did not win all its games, was a team of which the school was proud. The boys' basket ball team had a very successful season, and had strong hopes of going to the tournament at the University of Maine. The girls' basket ball team, in its second year, likewise made a good showing.

### IV Music

Vocal Music has been required of all pupils this year. At present two cantatas are in rehearsal for production later in the spring. The band has played twice a week at chapel, and is looking forward to the annual band contest.

### V Social Activities

Various classes have held the usual class social events. The girls' Hi-Y gave a dinner and entertainment to the football team at the close of the season. Another enjoyable event was the banquet given by the boys' Hi-Y to the girls' club. In this successful venture the boys had the aid of Miss Shibles.

### VI Clubs

School clubs, when formed to meet a real demand are valuable organizations. This year has seen the formation

## ANNUAL REPORT

and successful functioning of three: a Commercial Club, with Misses Weymouth and Clements as sponsors: a Radio Club, directed by Messrs. Bailey and Weymouth; and in the Junior High School, a Dramatic Club, with Mrs. Nickerson as advisor.

### EQUIPMENT

Various additions to the equipment of the school have been made. The department of Science, in particular, has received some very much needed apparatus.

Propably no greater return for a slight annual expenditure could be expected than from an appropriation for accessions to the library. Those who read the report of the State Supervisor of Secondary Schools doubtless noted his reference to the Crosby library: but, to make a school library of greatest service new material is frequently necessary.

### THE SPIRIT OF CROSBY

My predecessor, Mr. C. L. Smith, closed one of his annual reports with the above heading. It deserves repetition; for to the fine spirit of the rank and file, attributable both to the qualities of the pupils themselves and to their previous training, and to the whole hearted cooperation of the teaching staff, is due whatever measure of success has been attained.

Respectfully submitted,

ERNEST FULLER

March 10, 1931

## Report of Home Economics

To the Superintendent and Superintending School Committee:

The Home Economics Work this year, as in previous years, has been planned to meet the real life needs of the pupils.

Besides training them in the foundations for home making, an endeavor has been made to help them to build well-rounded characters and lives and to instil in them a desire for improvement physically, mentally and ethically.

A greater part of the work this year has been carried on in the Junior High School, since the schedules do not permit time for many Senior High School Classes. There are one-hundred and eleven pupils enrolled in this course.

The seventh grade has studied clothing in relation to health. Here they learn the simple stitches by making such garments as slips, bloomers and aprons, and lay the foundation for their later work in clothing.

The eighth grade has striven to master the more difficult problems by making pajamas and cotton dresses. Their finished products have proven that they have indeed gained skill.

In the seventh grade the foundations for foods are also based on their health needs. Here they have learned the

## ANNUAL REPORT

foods necessary to build strong and healthy bodies and how to prepare the simple breakfast and luncheon dishes as well as the actual serving of meals in our dining room.

Foods in the eighth grade has been more advanced giving them preservation and cooking of the more difficult foods such as: meats, fish, cakes and breads. At the close of this course, a complete dinner was served and a guest invited.

During Educational week, for two afternoons these girls prepared and served tea to any parents and friends who might be visiting school. The model dining room again gave us an excellent place for such a project.

Home care, home nursing, first aid, and child care are other courses which the Junior High School pupils have found very practical.

The Senior High School students studied textiles and the essentials of good taste in dress which mark the well dressed girl. They have made such garments as: woolen skirts and dresses, cotton dresses and blouses. In all of our clothing work we have attempted to make articles that have been practical as well as attractive.

A renovation of some clothing for the needy at Christmas time gave them added experience in clothing construction.

Hygiene and Sanitation and House selection for Furnishing are offered to these girls. In the latter they have found a real problem in the renovation of our laboratory stools and table tops.

At Thanksgiving time the eighth grade did the marketing for, prepared and packed a box including all of the

## CITY OF BELFAST

foods essential for a real dinner, which was sent to a deserving family in this city. From the message received by the Home Economics Club, they felt that time and money had been well spent.

This Club meets once a month and here we learn to work and play together and to develop worthwhile leadership.

Hot lunches have been served during the noon hour to those bringing their dinner. These were planned and cooked by girls taking Home Economics and sold at the rate of five cents per pupil.

Respectfully submitted,

ELOUISE E. SHIBLES



# TEACHERS' DIRECTORY

## SENIOR HIGH SCHOOL

Teacher	Position	Training	Residence	Salary	Terms. of Exp.
E. C. Fuller	Principal	Bowdoin**	Belfast	\$2500	26
W. M. Damm	French-Latin	Dartmouth	Belfast	1400	30
Viola Blake	French-Latin	Colby & Randolph	Waterville	1000	1
Fred Bailey	Science	Un. of Maine	Belfast	1200	34
Ethel Smith	History	Bates	Belfast	1155	81
Albert Weymouth	History	Un. of Maine	Belfast	1400	15
W. R. Howard	Mathematics	Un. of Maine	Belfast	1270	132
Clara E. Sawyer	English	Un. of Maine	Searsport	1100	10
16 Grace Hatch	English-Latin	Bates	Belfast	1000	1
Franklin Adams	Social Science	Colby	Belfast	1100	4
Hildred Weymouth	Commercial	Bliss	Gardiner	1160	18
Gladys Clements	Commercial	Maine School of Commerce Average	Belfast	1000 \$1273	4 24.3

## JUNIOR HIGH

Grace Lord	Sub.-Prin.	Gorham**			
	English		Belfast	1400	124
Cordelia Barnard	Geography	Gorham	Belfast	1000	16
Lylla Maddocks	History	Castine***	Belfast	1000	73
G. Louise Clark	Reading	1 yr. Williams			
	College of Oratory		Belfast	1000	22
Azalia F. Osgood	Arithmetic	Farmington*	Kingman	1000	31

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McLELLAN

Marjorie Hayford	Prin.-2nd Grade	Farmington***	Belfast	1050	46
Doris Wilson	First Grade	Gorham	Belfast	900	7
Cassie Fish	Third Grade	Farmington	Belfast	1000	23
Ruby Bridges	Fourth Grade	Castine 1 yr.**	Belfast	1000	37
Madeline Coombs	Fifth Grade **		Belfast	1000	40
Renne Bailey	Sixth Grade	Farmington 1 yr.	Belfast	1000	37

PIERCE

Maud Townsend	Prin. 1st Grade **		Belfast	1050	109
Jean Chilles	Second Grade	Farmington*	Belfast	850	19
Annie Black	Third Grade	Castine*	Belfast	1000	82
Ella Hamilton	Fourth Grade	Castine	Belfast	1000	65
Ferne Boyington	Fifth Grade ***		Belfast	1000	44
Mary Huston	Sixth Grade		Bradford	1000	56

RURALS

Julia Hogan	Brick	Castine	Belfast	1000	57
Virgie Wentworth	Head-of-Tide	Castine*	Belfast	1000	49
Lula Bragg	Hayford	Castine*	H'pden H'l'ds	950	37
Edna Drinkwater	Poor's Mill	Castine	Northport	800	4
Eunice Ames	White	Farmington	Belfast	851	4
Katherine Grant	White	Farmington**	Portland	851	12
	Average			\$993.22	44.1

SPECIAL TEACHERS

Frederick Chapman	Music	N. E. Conservatory			
		Damariscotta		1200	64

Malcolm O'Brien

Physical Educ.

L. Katherine Abbott

Physical Educ.

Elouise Shibles

Domestic Science

The number of \* indicate the number of summer

Colby-Vermont	Belfast	1850	46
Posse-Nisson	Albion	1300	7
Farmington	Brooks	1200	1

schools attended.

## 1929-30 ENROLLMENT AND ATTENDANCE FALL TERM 1930-31

SCHOOL		Enroll- ment	Av. Att. per day	Enrollment Fall term	Av. Att. per day	Percent perf. Att.	Tardi- ness
McLellan.....	Grade 1	74	47.0	48	32.7	68.1	14
	2	29	21.5	49	37.0	75.5	17
	3	39	29.9	36	30.4	84.4	0
	4	33	25.5	29	21.7	74.8	11
	5	41	32.5	29	24.7	85.1	10
	6	44	35.2	41	35.5	86.6	9
		260	191.6	232	182.0	79.1	61
Pierce.....	Grade 1	49	36.3	40	27.7	69.0	18
	2	36	28.0	32	24.8	77.5	3
	3	41	32.0	34	29.5	86.7	21
	4	38	32.6	38	30.6	80.5	42
	5	42	36.2	39	35.7	91.5	46
	6	35	28.8	38	34.9	91.8	25
		241	193.9	221	183.2	82.8	155
Brick.....		45	30.7	43	36.1	83.9	107
Hayford.....		33	23.2	32	30.0	93.7	14
Head-of-Tide.....		31	26.1	31	28.9	93.2	36
Poor's Mill.....		12	9.8	18	16.1	89.5	67
White.....		26	17.4	20	14.4	72.0	114
		147	107.2	144	125.5	86.4	338

Junior High.....	205	184.5	180	166.3	92.3	174
Senior High.....	316	263.1	316	298.5	94.4	296
Totals	1169	940.3	1093	955.5	87.0	1024

The fall term enrollment gives each teacher in the High School 31.6 students; in the grades 37.7 pupils; in the Junior High 36 pupils; in the rural schools 28.8 pupils; as an average.

**The enrollment by grades for the fall term 1930- 31**

School	Grades	1	2	3	4	5	6	7	8	9	10	11	12	
McLellan		48	49	36	29	29	41							232
Pierce		40	32	34	38	39	38							221
Brick		10	11	5	7		10							43
Hayford		4	4	2	7	3	5	4	3					32
Head-of-Tide		9	3	2	6	3	3	5						31
Poor's Mill		5			1	4	5	1	2					18
White		7	4	1		2	4	2						20
Junior High								82	98					
High School										99	82	71	64	316
Grand Totals		123	103	80	88	80	106	94	103	99	82	71	64	1093

The High School has the best record for attendance of any school in town. 99.4

Grade room with best attendance, Pierce Grade 6—91.8.

Rural school with best attendance, Hayford, —93.7.

CITY OF BELFAST

FINANCIAL REPORT OF BELFAST SCHOOL

DEPARTMENT

March 1, 1930 to March 15, 1931

GENERAL SCHOOL PURPOSES

Resources

Balance March 1, 1930	\$1,071.67	
Appropriation	21,503.24	
Tuition receipts	83.25	
State School Fund	7,187.65	\$29,846.31

Expenditures

Teachers' salaries	\$22,084.40	
Due State for Teachers' Pension	267.05	
Janitors' salaries	1,520.45	
Fuel	976.98	
Transportation	3,812.08	
Balance March 15, 1931	1,184.85	29,846.31

Free High School

Resources

Balance March 1, 1930	\$176.95	
Appropriation	10,720.10	
Tuition receipts	3,582.95	
From State Fund	1,905.00	16,385.00

Expenditures

Teachers' salaries	\$13,092.84	
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Janitors' salaries	1,320.58	
Fuel	1,317.12	
Balance March 15, 1931	654.46	16,385.00

**Text Books and Supplies**

**Resources**

Balance March 1, 1930	\$69.75	
Appropriation	2,495.25	
From State Fund	300.00	2,865.00

**Expenditures**

Text books	\$1,298.62	
Supplies etc.	966.44	
Balance March 15, 1931	599.94	2,865.00

**School Contingent**

**Resources**

Appropriation	\$798.41	
From Dest Fund	21.55	
Overdraft March 15, 1931	64.62	884.58

**Expenditures**

Electricity, Printing and Telephone	\$824.58	
Truancy	60.00	884.58

**Repairs and Insurance**

**Resources**

Appropriation	\$2,700.00	2,700.00
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CITY OF BELFAST

**Expenditures**

Insurance	\$1,751.82	
Repairs	640.90	
Balance March 15, 1931	307.28	2,700.00

**Physical Education**

**Resources**

Appropriation	\$450.00	
State Fund	1,400.00	
Subscription	650.00	
Overdraft March 15, 1931	818.00	3,318.00

**Expenditures**

Overdraft March 1, 1930	\$210.05	
Salaries	3,107.95	3,318.00

**School Census**

Appropriation	\$100.00	
Expended	100.00	

**Superintendent**

Appropriation	\$1,800.00	
Expended	1,800.00	

**Music**

**Resources**

Appropriation	\$1,533.00	1,533.00
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**Expenditures**

Salaries	\$1,528.95	
Balance March 15, 1931	4.05	1,533.00

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**Equipment**

**Resources**

Appropriation	\$900.00	900.00
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**Expenditures**

Expended	\$811.37	
Balance March 15, 1931	88.63	900.00

**Domestic Sciences**

**Resources**

Caroline Crosby Fund	\$1,024.77	
State Fund	800.00	1,824.77

**Expenditures**

Overdraft March 1, 1930	\$237.95	
Teacher's salary	1,195.95	
Supplies, Heat etc.	113.33	
Balance March 15, 1931	277.54	1,824.77

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**RECAPITULATION**

**Balance**

**Overdraft**

General School Purposes	\$1,184.85		
Free High School	654.46		
Text Books and Supplies	599.94		
School Contingent		\$64.62	
Repairs and Insurance	307.28		
Physical Education		818.00	
Music	4.05		
Equipment	88.63		
Totals	2839.21	882.62	
Balance			\$1,956.59

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17 June 1931

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CITY OF BELFAST

**TOTAL RESOURCES**

Appropriation	\$43,000.00		
From State	10,792.65		
From Other sources	3,687.75		
Subscription	650.00		
Balance March 15, 1931	1,108.32	59,238.72	
Total Expenditures		57,282.13	
Balance			1,956.59