Municipal Activities City of Belfast, Maine 1935-1936

Belfast (Me.)
Municipal Activities
City of Belfast, Maine
1935 - 1936
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120075
Officers of the City of Belfast

<table>
<thead>
<tr>
<th>Officer</th>
<th>Name</th>
<th>Compensation</th>
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<tbody>
<tr>
<td>Mayor</td>
<td>E. Copeland Lang</td>
<td>None</td>
</tr>
<tr>
<td>Council</td>
<td>John F. Durham, Ward 1</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td>Nathan H. Small, Ward 2</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td>Dexter T. Clements, Ward 3</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td>Weldon A. Poland, Ward 4</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td>H. Roy Farnham, Ward 5</td>
<td>None</td>
</tr>
<tr>
<td>City Manager</td>
<td>Harrie D. Eckler</td>
<td>$3249 per year</td>
</tr>
<tr>
<td>Overseer of the Poor</td>
<td>Harrie D. Eckler</td>
<td>$19.67 per week</td>
</tr>
<tr>
<td>Street Commissioner</td>
<td>Harrie D. Eckler</td>
<td>$1.71 per week</td>
</tr>
<tr>
<td>City Clerk</td>
<td>Ralph D. Southworth</td>
<td>$25 per week</td>
</tr>
<tr>
<td>Auditor</td>
<td>Claude F. Clements</td>
<td>$30 per year</td>
</tr>
<tr>
<td>City Treasurer</td>
<td>Claude F. Clements</td>
<td>$50 per year</td>
</tr>
<tr>
<td>City Solicitor</td>
<td>Chas. S. Taylor</td>
<td>$30 per year</td>
</tr>
<tr>
<td>City Physician</td>
<td>Dr. S. C. Pattee</td>
<td>$19.67 per week</td>
</tr>
<tr>
<td>Tax Collector</td>
<td>Frank R. Keene</td>
<td>1% on collections</td>
</tr>
<tr>
<td>Chief of Police</td>
<td>F. X. Pendleton</td>
<td>$1.71 per week</td>
</tr>
<tr>
<td>Chief of Fire Dept.</td>
<td>F. X. Pendleton</td>
<td>$1.71 per week</td>
</tr>
<tr>
<td>Assistant Chiefs</td>
<td>Ralph F. Darby, Robert M. Tibbetts</td>
<td>$75 per year</td>
</tr>
<tr>
<td>Assessors:</td>
<td>Wm. H. Bray</td>
<td>$3 per day</td>
</tr>
<tr>
<td></td>
<td>Richard Merriam</td>
<td>$3 per day</td>
</tr>
<tr>
<td></td>
<td>Austin J. Fernald</td>
<td>$3 per day</td>
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<tr>
<td>Milk Inspector</td>
<td>E. C. Dow</td>
<td>$50 per year</td>
</tr>
<tr>
<td>Health Officer</td>
<td>F. X. Pendleton</td>
<td>$50 per year</td>
</tr>
<tr>
<td>Building Inspector</td>
<td>Walter A. Clements</td>
<td>$20 per year</td>
</tr>
<tr>
<td>Harbor Master</td>
<td>G. Osborne Lord</td>
<td>$10 per year</td>
</tr>
<tr>
<td>Port Warden</td>
<td>G. Osborne Lord</td>
<td>$10 per month</td>
</tr>
<tr>
<td>City Electrician</td>
<td>Aubrey L. Ramsdell</td>
<td>$10 per month</td>
</tr>
</tbody>
</table>
Library Trustees
  Orlando E. Frost
  Will R. Howard
  Anne Crosby Johnson
  Rev. Wm. F. Skerrye
  Gertrude F. Durham

Cemetery Trustees:
  Chas. A. Bruce
  Ralph H. Howes
  Mrs. Gertrude F. Durham

Planning Board:
  Dr. Ernest S. Webber
  Maine Hills
  Lynwood B. Thompson

Belfast Water District Trustees:
  Fred S. Jackson
  I. L. Perry
  Frank R. Russ

Plumbing Inspectors:
  Joel F. Prescott
  Loren S. Hall

Surveyors of Lumber:
  Ralph L. Cooper, Leslie Gardiner
  L. B. Roberts, C. E. Hopkins
  H. R. Fernald, Tolford Durham
  C. B. Holmes, H. F. Holmes
  A. L. Howard, E. E. Babcock
  Cornelius A. Wood, F. L. Hall
  Nathan Miller, John F. Durham
  John Collins, Daniel Robertson
MUNICIPAL ACTIVITIES

Weighers of Coal and Hay:
R. H. Mosher, J. L. Staples None
C. B. Holmes, Leslie Gardiner None
Ralph L. Cooper, C. E. Hopkins None
H. R. Fernald, E. W. Eaton None

Weighers of Grain and Salt:
R. H. Mosher, W. B. Dutch None

Measurers of Wood and Bark:
C. B. Holmes, Cornelius A. Wood None
Leslie B. Gardiner, E. R. Colson None
R. L. Cooper, C. E. Hopkins None
H. R. Fernald, Tolford Durham None
R. H. Mosher, E. W. Eaton None
John Collins, John Adams None
John F. Durham, Daniel I. Robertson None

Cullers of Hoops and Staves:
W. G. Hatch, R. H. Mosher, Daniel I. Robertson None

Fence Viewers:
H. S. Mayhew, Richard Merriam None
John F. Durham None

City Weighers:
W. H. Bray, Jesse L. Staples None
Walter Bowen None

Constables:
F. X. Pendleton, Elmer S. Whitehead None
Alfred S. Shute None

Constables from Wards:
Frank L. Smith, Ward 1 None
Walter Cunningham, Ward 2 None
CITY OF BELFAST

Elijah Ritchie, Ward 3  None
Henry Wentworth, Ward 4  None
Levi Holmes, Ward 5  None

Sealer of Weights and Measures:
Norris W. Whitman  None

Police Officers:
Elmer S. Whitehead  $22.44 per week
Alfred Shute  $22.44 per week
James D. Hill, Fred O. J. Horne  None
Russell Grindle, John Brock  None
Aubrey S. Ramsdell, Jesse L. Staples  None
Amos P. Stephenson, Harry A. Shaw  None
Harrie D. Eckler, George S. Daggett  None
Cyrus Roberts  None
Doris Eaton, policewoman  None

Special Police:
Elmer H. Knight to Mrs. Ralph Johnson's property
Joseph H. Sayward to City Park
Herman H. Wood to Colonial Theatre
Clifford L. Beckwith to Belfast Water District
James I. Burgin to City Building
MUNICIPAL ACTIVITIES

BOARD OF TRUSTEES OF BELFAST SCHOOL DISTRICT

Mayor E. C. Lang, Chairman  Fred F. Palmer, Sec. & Treas.
Miles S. Jellison  F. S. Jackson  D. T. Clements

MEMBERS OF THE SUPERINTENDING SCHOOL COMMITTEE, 1934-35

Mayor E. Copeland Lang, ex-officio

<table>
<thead>
<tr>
<th>Members</th>
<th>Term expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ward 1</td>
<td></td>
</tr>
<tr>
<td>Dr. B. E. Larrabee, Chairman</td>
<td>1936</td>
</tr>
<tr>
<td>Ralph F. Darby</td>
<td>1938</td>
</tr>
<tr>
<td>Ward 2</td>
<td></td>
</tr>
<tr>
<td>Clarence Paul</td>
<td>1936</td>
</tr>
<tr>
<td>Philip B. Crosby</td>
<td>1938</td>
</tr>
<tr>
<td>Ward 3</td>
<td></td>
</tr>
<tr>
<td>Fred F. Palmer</td>
<td>1936</td>
</tr>
<tr>
<td>Donald S. Hall</td>
<td>1938</td>
</tr>
<tr>
<td>Ward 4</td>
<td></td>
</tr>
<tr>
<td>Arthur Thompson</td>
<td>1936</td>
</tr>
<tr>
<td>Richard O. Emmons</td>
<td>1938</td>
</tr>
<tr>
<td>Ward 5</td>
<td></td>
</tr>
<tr>
<td>Renworth R. Rogers</td>
<td>1936</td>
</tr>
<tr>
<td>Hazel M. Flanders</td>
<td>1938</td>
</tr>
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</table>
To the Honorable Mayor and Council,
City of Belfast, Maine.

Gentlemen,-

There is submitted herewith the sixth annual report of the City of Belfast under its Council-Manager Charter. A considerable part of this report is devoted to the annual audit of the city books made by Meech, Harmon, Lytle and Blackmore, of Buffalo, N. Y., as this detailed audit reflects accurately the financial transactions of the city during the year.

In addition to this audit, there are included brief departmental reports and charts showing graphically the trend, over a period of fifteen years or more, of certain important parts of the financial structure of the city, such as assessed valuation, tax rate, total expenditures, etc.

The problems which confront our city at this time are the same with which most municipalities throughout the land are struggling, unemployment and consequently higher poor relief costs, constantly decreasing valuations of real and personal property and continued demand for more and better roads, more and better schools, and more and better service from all branches of city government.

A careful study of this report is urged, as it is only by a thorough understanding of his local government that the citizen and taxpayer can be sure that he is, or is not, getting the kind of public service that he wants and for which he pays.

Respectfully submitted,

HARRIE D. ECKLER,
City Manager.
High Lights of Year Ending March 14, 1936

1. New eight room brick veneer Governor Anderson grade school building completed and occupied at beginning of fall term September 3rd, 1935.

2. No increase in tax rate in spite of $8,000.00 increase in appropriation for educational purposes, regular appropriation being increased $2,000.00 and $6,000.00 being appropriated to apply on new Governor Anderson school building.

3. Total expenditures for the year only $1,432.55 more than the preceding year despite increased appropriations as noted above, and $1,000.00 more appropriated for snow removal.

4. Bonded indebtedness reduced $8,000.00, making a total reduction of $67,000.00 in the debt since 1926, when regular payments on the principal were begun.

5. Closed the year with ALL bills paid, NO current indebtedness, a CASH BALANCE of $384.84, and $4,560.35 due from the State and other towns and cities on pauper and road accounts.

6. Over two and one half miles of streets were surface treated for the first time with two applications of tar, including Union, Bayview, Water, Washington, Cross, Condon, Allyn, Beaver and Green streets.

7. General highway appropriation reduced from $16,000.00 to $15,000.00, and expenditures were $14,944.04.

8. 24,612 square feet of hot asphalt sidewalks and gutters built with E.R.A. labor, the city furnishing the material.

Progress on Long Range Plan

At the close of the fiscal year 1931-1932, in March 1932, the Planning Board and the City Council formulated a plan of necessary major improvements which were to be definite objects for accomplishment during the succeeding five years. This schedule is set forth below, showing the estimated cost of each project as figured at that time, and in a column at the right will be seen the date of completion of those items which have become a reality instead of just a plan.

<table>
<thead>
<tr>
<th>Project</th>
<th>Estimated Cost</th>
<th>Date Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>New McClellan School Building</td>
<td>$50,000.00</td>
<td>Sept. 1935</td>
</tr>
<tr>
<td>Dog Island Bridge</td>
<td>12,500.00</td>
<td>Nov. 1934</td>
</tr>
<tr>
<td>Const. of Upper High Street</td>
<td>10,000.00</td>
<td>Aug. 1932</td>
</tr>
<tr>
<td>Const. of Waldo Avenue</td>
<td>5,000.00</td>
<td>Nov. 1933</td>
</tr>
<tr>
<td>Bridge on City Point-Swanville Rd.</td>
<td>10,000.00</td>
<td></td>
</tr>
<tr>
<td>Const. City Point-Swanville Rd.</td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>Paving High &amp; Main from Post Office to Bridge Street</td>
<td>15,000.00</td>
<td>Sept. 1932</td>
</tr>
<tr>
<td>Paving High Street from Main to City Park</td>
<td>30,000.00</td>
<td>1-2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>done 1934</td>
</tr>
<tr>
<td>Paving Lower Main Street</td>
<td>7,500.00</td>
<td></td>
</tr>
<tr>
<td>Const. Center Belmont Road</td>
<td>3,000.00</td>
<td>Nov. 1934</td>
</tr>
<tr>
<td>Const. Back Searsport Road</td>
<td>9,000.00</td>
<td>Jan. 1936</td>
</tr>
<tr>
<td>Const. City Point-Waldo Road</td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>Paving of Bridge Street</td>
<td>15,000.00</td>
<td></td>
</tr>
<tr>
<td>New Sidewalks</td>
<td>10,000.00</td>
<td>Part done</td>
</tr>
<tr>
<td>Better Street Lighting</td>
<td>No Estimate</td>
<td></td>
</tr>
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It should be gratifying to the taxpayers of Belfast to note that so many of these things have been actually accomplished without any increase in the tax rate.
### Where Your Tax Dollar Went
Computes from actual expenses during fiscal year 1935-36

<table>
<thead>
<tr>
<th>Purpose for which used</th>
<th>Cents of Each Dollar</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools</td>
<td>$0.21\frac{1}{4}</td>
</tr>
<tr>
<td>State and County Tax</td>
<td>0.19\frac{1}{4}</td>
</tr>
<tr>
<td>Principal and Interest on Debt</td>
<td>0.18</td>
</tr>
</tbody>
</table>

Note—The above items, not under control of your City Government, take out of each Tax Dollar you pay 58\frac{1}{2} Cents. The following items are controlled by the City Government.

- Poor Relief, Mother's Aid & Health: 0.09
- Gen. Govt., Salaries, Assessing, Tax collection, Surety Bonds, etc.: 0.05\frac{1}{4}
- Police and Fire Departments: 0.04\frac{3}{4}
- Roads, Streets, Bridges, Drains, Sewers, Trees, etc.: 0.04\frac{1}{4}
- Tar and Calcium on streets: 0.03\frac{1}{4}
- Street Lighting: 0.02\frac{3}{4}
- State Road Maintenance & Construction: 0.02\frac{1}{2}
- Snow Removal and Sanding Ice on Streets, Roads & Walks: 0.02\frac{1}{2}
- City Building, Fuel, Interest, Janitor, Repairs: 0.01\frac{1}{2}
- Abatement of Taxes: 0.01\frac{3}{4}
- Machinery and Tools: 0.01\frac{1}{2}
- Armory, Red Cross, Comp. for Injuries, & Maintenance of Shoe Factory Building: 0.01
- Sidewalk Maintenance & Const: 0.00\frac{1}{4}
- Registrations and Elections: 0.00\frac{1}{2}
- Parks and Cemeteries: 0.00\frac{1}{2}

Total under control of City Government: $0.41\frac{1}{2}$
Total not under control of City Gov’t: $0.58\frac{1}{2}$

$1.00$
EXPLANATION:

The amount paid by you as a taxpayer toward any particular item as listed above was the total amount of tax you paid in 1935 multiplied by the amount set opposite the item in question.

For example: If you paid a tax on property valued at $3,000.00, you paid the sum of $159.00 and the amount you contributed as your share of the cost of snow removal and sanding ice was 159 multiplied by .02½, or $3.97½, and your share of the cost of principal and interest on debt was 159 multiplied by .18, or $28.62.
To the Mayor and City Council
City of Belfast
Belfast, Maine.

Gentlemen:

We have completed the audit of the financial records of the City for the fiscal year 1935-1936. There is here-with submitted the following Exhibits:

EXHIBIT

A - Comparative Balance Sheet for the fiscal Year Ended March 16, 1935 and March 14, 1936.

A-1 - Explanation of Balance Sheet Items.

B - Statement of Current Surplus

C - Statement of Capital Surplus

D - Statement of Reserve for Tax Deeds, Uncollected Taxes and Bad Debts

E - Statement of Trust Funds

F - Summarized statement of appropriations and accretions, expenditures and balances.

F-1 - Detail of charges to appropriations.

G - Tax Collection Statistics.
The scope of our audit embraced the verification of all balance sheet items as of March 14, 1936, as listed in Exhibit A, subject to the qualifications as contained in Exhibit A-1, also the audit of receipts and expenditures for the fiscal year ended on that date.

The primary features disclosed by the various Exhibits may be stated as follows:

1. The current cash position of the City has improved as compared with the close of the prior fiscal year. Although cash in banks has decreased approximately $1,000.00, there are no temporary bank loans outstanding as compared with $10,000.00 a year ago.

2. Outstanding accounts receivable primarily representing amounts paid for Poor Relief properly chargeable to the State, Cities and Towns, decreased $2,412.55.

3. The total amount of unpaid taxes and tax deeds outstanding at the close of the fiscal year was $7,761.38 in excess of the total one year ago.

4. The various Trust Funds of which the City is the custodian increased during the year $8,184.12 due primarily to the dividend of 10% on old accounts in the former City National Bank.

5. Current liabilities at the close of the year were $10,321.47 less than at the close of the previous fiscal year accounted for almost entirely by the elimination of temporary bank loans. Exhibit A will show that practically the entire amount listed as current liabilities are payments on taxes for the ensuing year 1936-1937.
MUNICIPAL ACTIVITIES

6. Poor Relief expenditures at $12,558.65, although very considerably in excess of amounts expended in pre-depression years, were but slightly in excess of the prior year.

7. Exhibit F will show that expenditures in the aggregate were kept within appropriations plus accretions (miscellaneous revenues) and that the fiscal year closed with an unexpended balance of approximately $9,000.00.

Further detailed information with regard to the City’s financial accounting will be found in the various Exhibits above enumerated and hereto annexed.

Respectfully submitted,

MEECH, HARMON, LYTLE & BLACKMORE.
### Comparative Statement of Assets and Liabilities

March 14, 1936

#### ASSETS

<table>
<thead>
<tr>
<th>Current Assets</th>
<th>March 14 1936</th>
<th>March 16 1935</th>
<th>Increase / Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$384.84</td>
<td>$1,424.24</td>
<td>$1,039.40</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,478.19</td>
<td>2,044.10</td>
<td>565.91</td>
</tr>
<tr>
<td>Towns and Cities</td>
<td>1,901.07</td>
<td>1,388.96</td>
<td>512.11</td>
</tr>
<tr>
<td>State of Maine</td>
<td>2,659.28</td>
<td>5,018.03</td>
<td>2,358.75</td>
</tr>
<tr>
<td></td>
<td><strong>6,038.54</strong></td>
<td><strong>8,451.09</strong></td>
<td><strong>2,412.55</strong></td>
</tr>
<tr>
<td>Taxes Receivable Years</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior 1931-1932</td>
<td>11,77.94</td>
<td>12,102.94</td>
<td>125.00</td>
</tr>
<tr>
<td>Taxes Assessed 1931-1932</td>
<td>2,474.66</td>
<td>3,688.08</td>
<td>1,213.42</td>
</tr>
<tr>
<td>Taxes Assessed 1932-1933</td>
<td>5,962.62</td>
<td>8,579.94</td>
<td>2,617.32</td>
</tr>
<tr>
<td>Taxes Assessed 1933-1934</td>
<td>10,005.11</td>
<td>14,869.97</td>
<td>4,864.86</td>
</tr>
<tr>
<td>Taxes Assessed 1934-1935</td>
<td>18,324.74</td>
<td>37,545.46</td>
<td>19,220.72</td>
</tr>
<tr>
<td>Taxes Assessed 1935-1936</td>
<td>40,412.93</td>
<td>40,412.93</td>
<td></td>
</tr>
<tr>
<td>Tax Deeds</td>
<td>18,084.60</td>
<td>16,038.41</td>
<td>2,048.19</td>
</tr>
<tr>
<td></td>
<td><strong>107,242.60</strong></td>
<td><strong>92,822.80</strong></td>
<td><strong>14,419.80</strong></td>
</tr>
<tr>
<td>Less: Partial Payments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1931-1932 Taxes</td>
<td>1,314.75</td>
<td>2,008.15</td>
<td>693.40</td>
</tr>
<tr>
<td>1932-1933 Taxes</td>
<td>3,311.56</td>
<td>3,787.58</td>
<td>476.02</td>
</tr>
<tr>
<td>1933-1934 Taxes</td>
<td>4,364.71</td>
<td>4,448.94</td>
<td>84.23</td>
</tr>
<tr>
<td>1934-1935 Taxes</td>
<td>5,481.24</td>
<td>9,051.56</td>
<td>3,570.32</td>
</tr>
<tr>
<td>1935-1936 Taxes</td>
<td>11,482.39</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>81,287.95</strong></td>
<td><strong>73,526.57</strong></td>
<td><strong>7,761.38</strong></td>
</tr>
</tbody>
</table>
## MUNICIPAL ACTIVITIES

### Capital Assets

<table>
<thead>
<tr>
<th></th>
<th>Belfast &amp; Moosehead Lake</th>
<th>RR Co. Stock</th>
<th>Fixed Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>500,000.00</td>
<td>500,000.00</td>
<td>388,435.50</td>
</tr>
</tbody>
</table>

Total: 888,435.50

### Trust Funds

|                  | 143,570.75               | 135,386.63   | 8,184.12     |

Total: 143,570.75

### Total

|                  | 1,119,717.58             | 1,115,655.78 | 4,061.80     |

### LIABILITIES

#### Current Liabilities

<table>
<thead>
<tr>
<th></th>
<th>March 14 1936</th>
<th>March 16 1935</th>
<th>Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporary Loans</td>
<td></td>
<td>10,000.00</td>
<td>*10,000.00</td>
</tr>
<tr>
<td>Auto Tax Collections 1935-36</td>
<td></td>
<td>3,840.89</td>
<td>*3,840.89</td>
</tr>
<tr>
<td>Due Trust Funds (Manual Hattie Clark Fund)</td>
<td>580.44</td>
<td>566.28</td>
<td>14.16</td>
</tr>
<tr>
<td>Outstanding Bond Coupons</td>
<td>20.00</td>
<td>290.00</td>
<td>*270.00</td>
</tr>
<tr>
<td>Advance Payments 1935-36 Taxes</td>
<td></td>
<td>233.34</td>
<td>*233.34</td>
</tr>
<tr>
<td>Advance Payments 1936-37 Taxes</td>
<td>200.45</td>
<td></td>
<td>200.45</td>
</tr>
<tr>
<td></td>
<td>4,609.04</td>
<td>14,930.51</td>
<td>*10,321.47</td>
</tr>
</tbody>
</table>

### Bond Liabilities

|                                | 523,000.00   | 531,000.00    | *8,000.00        |
| Bond Payable City of Belfast   |              |               |                  |
| Memorial Building              | 22,000.00    | 22,000.00     |                  |
|                                | 545,000.00   | 553,000.00    | *8,000.00        |

### Trust Funds

|                  | 143,570.75       | 135,386.63     | 8,184.12         |

Total: 1,119,717.58
### Reservation of Current Surplus

<table>
<thead>
<tr>
<th>Description</th>
<th>2022</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve for Library</td>
<td>327.59</td>
<td>61.42</td>
<td>266.17</td>
</tr>
<tr>
<td>Reserve for Domestic Science</td>
<td>334.36</td>
<td>328.02</td>
<td>6.34</td>
</tr>
<tr>
<td>Reserve for Tax Deeds, Uncollected Taxes and Bad Debts</td>
<td>2,880.22</td>
<td>4,204.19</td>
<td>*1,323.97</td>
</tr>
<tr>
<td>Reserve for Fire Insur. Adjustment</td>
<td>757.95</td>
<td></td>
<td>757.95</td>
</tr>
<tr>
<td>Reserve for State Aid Roads</td>
<td>133.29</td>
<td></td>
<td>133.29</td>
</tr>
<tr>
<td>Reserve for Third Class Highway Maintenance</td>
<td>110.25</td>
<td></td>
<td>110.25</td>
</tr>
</tbody>
</table>

| **Total**                                             | **4,543.66** | **4,593.63** | **49.97** |

<table>
<thead>
<tr>
<th>Surplus</th>
<th><strong>421,994.13</strong></th>
<th><strong>407,745.01</strong></th>
<th><strong>14,249.12</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Surplus</td>
<td>78,558.63</td>
<td>63,877.76</td>
<td>14,680.87</td>
</tr>
<tr>
<td>Capital Surplus</td>
<td>343,435.50</td>
<td>343,867.25</td>
<td>*431.75</td>
</tr>
</tbody>
</table>

| **Total**                                             | **1,119,717.58** | **1,115,655.78** | **4,061.80** |

EXHIBIT A-1

Explanation of Balance Sheet Items

CASH

This item is composed of the following:

- First National Bank: $155.66
- Merrill Trust Co.: $179.18
- Petty Cash: $50.00

Total: $384.84

Miscellaneous Accounts Receivable

The decrease in this account of $565.91 as compared with the balance at the close of the prior year results from payments in excess of charges.

Accounts Receivable—Towns and Cities

Increase during the year in this account was $512.11. All items making up the total in this account are considered by the city officials as to be collectible in full.

Accounts Receivable—State of Maine

This account decreased during the year $2,358.75. The balance outstanding of $2,659.28 is due primarily for aid expended by the city to paupers, but chargeable to the State.

Taxes Receivable—Prior Years

This account which covers years prior to the fiscal year 1931-1932 was reduced $125.00 during the year.

The detail of the unpaid balance of $11,977.94 is on file with the City Clerk.
The above reduction in this account was negligible. We continue our recommendations of previous years—that these accounts be given especial attention to effect collection or abatement as the particular items warrant.

Taxes Assessed - 1931-1932
Taxes Assessed - 1932-1933
Taxes Assessed - 1933-1934
Taxes Assessed - 1934-1935
Taxes Assessed - 1935-1936

The balance of the taxes outstanding for the above four fiscal years has been reconciled with Collector F. R. Keene's collection records. Giving consideration to partial payments Exhibit G herewith shows the original commitment, the percentages collected each year, abated, transferred to tax deeds, and remaining outstanding and unpaid.

**Tax Deeds**

The increase of $2,048.19 in this asset classification is made up of

<table>
<thead>
<tr>
<th>Deeds acquired during the year</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1931-1932 Taxes</td>
<td>$ 767.32</td>
<td></td>
</tr>
<tr>
<td>1932-1933 Taxes</td>
<td>1,371.55</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,138.87</strong></td>
<td></td>
</tr>
</tbody>
</table>

Less:

<table>
<thead>
<tr>
<th>Payment detail</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments on 1932-1933 Deeds</td>
<td>$18.48</td>
</tr>
<tr>
<td>Dispositions on old balances</td>
<td>72.20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>90.68</strong></td>
</tr>
</tbody>
</table>

$2,048.19

Complete detail of the balance of $18,084.60 outstanding is on file with the City Clerk.
Fixed Assets

Revaluation of Fixed Assets by your City Manager as at March 14, 1936, giving consideration to additions and retirements during the year results in the amount of $388,435.50 as compared with $396,867.25 at March 16, 1935. Detail statements supporting these figures are on file with the City Manager.

Trust Fund Assets

Exhibit E attached shows detail of this item. The increase of $8,184.12 is made up of dividend on old accounts with City National Bank, interest accretions and additional deposits.

Current Liabilities

Auto excise tax collections 1936-1937 of $3,808.15 represent collections prior to March 14, 1936, but constituting revenue applicable to the ensuing fiscal year.

Amount due Trust Funds $580.44 represents total of interest payments received by the City plus interest thereon—(Hattie A. Clark Fund for Manual Training)—but not expended for that purpose (See Exhibit E).

A small liability of $20.00 still exists for unredeemed coupons on the City's bonds.

Advance Payments—1936-1937 taxes is made up of the following amounts applicable as revenue for the ensuing year.

Payments on 1936-1937 property taxes $143.45
Payments on 1936-1937 poll taxes 57.00

$200.45

Bonds Payable

There was retired during the year $8,000.00 of the City's bonded indebtedness. Numbers of the bonds retired are shown in Exhibit C.
Reserve for Library

Reserve for Domestic Science

Reserve for State Aid Roads

Reserve for Third Class Highways—Maintenance

The foregoing items represent unexpended balances at March 14, 1936 availing for the ensuing year.

Reserve for Fire Insurance Adjustment

The balance of this account represents excess of fire insurance received over charges to date for repairs and rehabilitation. Reserve against possible further charges for repairs, etc.

Reserve for Tax Deeds, Uncollected Taxes and Bad Debts

This account was reduced during the year—$1,323.97. Details of such reduction are contained in Exhibit D.

Current Surplus

Changes during the year in this account are shown in Exhibit B.

Capital Surplus

Represents difference between capital assets and bonded debt as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock—Belfast and Moosehead</td>
<td>$500,000.00</td>
</tr>
<tr>
<td>Lake R. R. Co.</td>
<td>388,435.50</td>
</tr>
<tr>
<td></td>
<td>$888,435.50</td>
</tr>
<tr>
<td></td>
<td>Less:</td>
</tr>
<tr>
<td>Bonds—City of Belfast</td>
<td>$523,000.00</td>
</tr>
<tr>
<td>Bonds—Memorial Building</td>
<td>22,000.00</td>
</tr>
<tr>
<td></td>
<td>$545,000.00</td>
</tr>
<tr>
<td></td>
<td>$343,435.50</td>
</tr>
</tbody>
</table>

Changes in this account during the year are shown in Exhibit C.
# Statement of Current Surplus

**March 14, 1936**

<table>
<thead>
<tr>
<th>Balance March 16, 1935</th>
<th>63,877.76</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Credits</strong></td>
<td></td>
</tr>
<tr>
<td>Overlay—Taxes assessed for 1935-36</td>
<td>1,679.65</td>
</tr>
<tr>
<td>Poll Taxes—Amount assessed 1935-36 in excess of estimate</td>
<td>2,465.00</td>
</tr>
<tr>
<td>Ten percent dividend received in old account City National Bank</td>
<td>181.73</td>
</tr>
<tr>
<td>General Fund Revenue—Excess actual receipts 1935-36 over estimate</td>
<td>1,755.88</td>
</tr>
<tr>
<td>Auto Excise Tax—Excess actual receipts 1935-36 over estimate</td>
<td>34.36</td>
</tr>
<tr>
<td>Transfer of Unexpended and Unreserved Appropriation Balances</td>
<td>8,764.25</td>
</tr>
<tr>
<td><strong>Transfer to Capital Surplus payment</strong></td>
<td></td>
</tr>
<tr>
<td>made on auto trade-in from current surplus</td>
<td>200.00</td>
</tr>
</tbody>
</table>

| Balance March 14, 1936 | 78,558.63 |
### EXHIBIT C

**Statement of Capital Surplus**

**March 14, 1936**

**Balance March 16, 1935**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credits</td>
<td></td>
</tr>
<tr>
<td>Bonds retired during year through budget appropriation</td>
<td>6,000.00</td>
</tr>
<tr>
<td>Nos. 50-55 inclusive</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Nos. 11-12</td>
<td>8,000.00</td>
</tr>
<tr>
<td>Transfer from Current Surplus Auto Cost</td>
<td>200.00</td>
</tr>
<tr>
<td>Deduct</td>
<td></td>
</tr>
<tr>
<td>Valuation Capital Assets per Books, March 14, 1936</td>
<td>397,067.25</td>
</tr>
<tr>
<td>Revaluation Capital Assets per City Manager, March 14, 1936</td>
<td>388,435.50</td>
</tr>
<tr>
<td></td>
<td>8,631.75</td>
</tr>
<tr>
<td><em>Balance March 14, 1936</em></td>
<td>343,435.50</td>
</tr>
</tbody>
</table>

### EXHIBIT D

**Statement Reserve for Tax Deeds**

**Uncollected Taxes and Bad Debts**

**March 14, 1936**

**Balance March 16, 1935**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collection Costs—prior year taxes</td>
<td>542.37</td>
</tr>
<tr>
<td>Pauper Accounts</td>
<td></td>
</tr>
<tr>
<td>Charged off and Expenses of proving pauper claims</td>
<td>570.92</td>
</tr>
<tr>
<td>Interest—State of Maine Tax</td>
<td>210.68</td>
</tr>
<tr>
<td></td>
<td>1,323.97</td>
</tr>
<tr>
<td><em>Balance March 14, 1936</em></td>
<td>2,880.22</td>
</tr>
<tr>
<td>Origin, Name of Donor and Description</td>
<td>Cash</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Alma Bradbury Estate</td>
<td>2,253.59</td>
</tr>
<tr>
<td>Interest Acct. No. 6318</td>
<td></td>
</tr>
<tr>
<td>Charles E. Frederick Estate</td>
<td></td>
</tr>
<tr>
<td>City of Manchester</td>
<td></td>
</tr>
<tr>
<td>City of Cortland</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 6033</td>
<td></td>
</tr>
<tr>
<td>Paul R. Hazeltine Estate</td>
<td></td>
</tr>
<tr>
<td>Hallowell Water District</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 5506</td>
<td></td>
</tr>
<tr>
<td>Part of Bond (See Wilson Estate)</td>
<td></td>
</tr>
<tr>
<td>Alabama Power Co.</td>
<td></td>
</tr>
<tr>
<td>Rachel A. McClintoc Estate</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 235</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 236</td>
<td></td>
</tr>
<tr>
<td>Martha Jane Otis Estate</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 4358</td>
<td></td>
</tr>
<tr>
<td>Thomas W. Pitcher Estate</td>
<td></td>
</tr>
<tr>
<td>B. &amp; O. R. R.</td>
<td></td>
</tr>
<tr>
<td>Charles F. Swift Estate</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 3407</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 3408</td>
<td></td>
</tr>
<tr>
<td>Western Union</td>
<td></td>
</tr>
</tbody>
</table>
Part of Bond (B. & O. R. R.) 400.00
Texas Power & Light Co. 600.00
Interest Acct. No. 6711 40.54

Nathaniel Wilson Estate
Part of Bond City of Auburn 99.06
Part of Bond City of Belfast 914.36
Ogunquit Beach 5,000.00
So. Pittsburg Water District 3,000.00
City of Auburn 2,000.00
Memorial Building 22,000.00

Fred G. White Estate
Part of Bond Texas P. & L. 301.47
Central Maine Power 2,000.00
Interest Acct. No. 5228 15.71
City of Belfast 2,000.00
Bell Telephone of Penn. 1,000.00

Albert B. Otis
Interest Acct. No. 5507 94.04
Part of Bond—City of Auburn 884.24
City of Auburn 2,000.00

Abbie Faunce Swan Estate
Interest Acct. No. 5611 186.72

Cemetery Perpetual Care
Interest Acct. No. 3012 2,027.72
Interest Acct. No. 818 119.62

George W. Field
Interest Acct. No. 5229 225.99
Interest Acct. No. 8561 1,000.00
1st Nat'l Bank

High School Bldg.

Library

District Nurse

Cemetery Perpetual Care

Merrill Trust Co.
<table>
<thead>
<tr>
<th>Account Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part Bond (B. &amp; O. R. R.) City of Belfast</td>
<td>597.97</td>
</tr>
<tr>
<td>McLellan School Fund Interest Acct. No. 2371</td>
<td>140.71</td>
</tr>
<tr>
<td>Crosby School Fund Interest Acct. No. 4635</td>
<td>101.69</td>
</tr>
<tr>
<td>Grammar School Fund Interest Acct. No. 5212</td>
<td>149.61</td>
</tr>
<tr>
<td>North School Fund Interest Acct. No. 5363</td>
<td>26.60</td>
</tr>
<tr>
<td>Martha Jane Otis, City Point Cemetery Fund Interest Acct. No. 6054</td>
<td>482.18</td>
</tr>
<tr>
<td>West Belfast or Pitcher Cem. Fund Interest Acct. No. 6053</td>
<td>522.42</td>
</tr>
<tr>
<td>Annabelle Swan Kelly Interest Account No. 8550</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Hattie Ann Clark Fund</td>
<td></td>
</tr>
<tr>
<td>Knoxville Gas Co. 3 sh. Springfield Water Co.</td>
<td></td>
</tr>
<tr>
<td>City of Belfast</td>
<td></td>
</tr>
<tr>
<td>U. S. Treasury 2 3-4s</td>
<td></td>
</tr>
<tr>
<td>Province of Ontario</td>
<td></td>
</tr>
<tr>
<td>Hood Rubber Co.</td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 6609</td>
<td>573.52</td>
</tr>
<tr>
<td>Interest Acct. No. 1972</td>
<td>78.87</td>
</tr>
<tr>
<td>MUNICIPAL ACTIVITIES</td>
<td>1st Nat'l Bank</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Manual Training School</td>
<td>do</td>
</tr>
<tr>
<td>School &amp; Library</td>
<td>do</td>
</tr>
<tr>
<td>West Belfast</td>
<td>do</td>
</tr>
<tr>
<td>City Point Cemetery</td>
<td>do</td>
</tr>
<tr>
<td>Crosby School</td>
<td>do</td>
</tr>
<tr>
<td>School Mclellan</td>
<td>do</td>
</tr>
<tr>
<td>School</td>
<td>do</td>
</tr>
<tr>
<td>School</td>
<td>do</td>
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<tr>
<td>School</td>
<td>do</td>
</tr>
<tr>
<td>School Library</td>
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<tr>
<td>1st Nat'l Bank Manual Training</td>
<td>75.00</td>
</tr>
<tr>
<td>Merrill Trust Co.</td>
<td>0.00</td>
</tr>
<tr>
<td>Description</td>
<td>Amount</td>
</tr>
<tr>
<td>-----------------------------------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Interest Acct. No. 7049</td>
<td>$532.64</td>
</tr>
<tr>
<td>Due from City of Belfast</td>
<td>$580.44</td>
</tr>
<tr>
<td><strong>Ira M. Cobe</strong></td>
<td></td>
</tr>
<tr>
<td>Interest Acct. No. 6657</td>
<td>$235.39</td>
</tr>
<tr>
<td>Interest Acct. No. 6656</td>
<td>$223.31</td>
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<tr>
<td>Belfast Water District</td>
<td>$11,000.00</td>
</tr>
<tr>
<td><strong>Annie E. W. Cobe</strong></td>
<td></td>
</tr>
<tr>
<td>City of Belfast</td>
<td>$10,000.00</td>
</tr>
<tr>
<td><strong>Paul R. Hazeltine Estate</strong></td>
<td></td>
</tr>
<tr>
<td>Indiana Power &amp; Light</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Comm. of Australia</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Ark. Water Co.</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Birmingham Water Co.</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Int. Account No. 5506</td>
<td>$5.82</td>
</tr>
<tr>
<td><strong>Cemetery Perpetual Care</strong></td>
<td></td>
</tr>
<tr>
<td>Notes Belfast School Dist.</td>
<td>$28,000.00</td>
</tr>
<tr>
<td><strong>Cemetery Perpetual Care Bonds</strong></td>
<td></td>
</tr>
<tr>
<td>City of Belfast</td>
<td></td>
</tr>
<tr>
<td><strong>Hattie Ann Clark</strong></td>
<td>$10,000.00</td>
</tr>
<tr>
<td>Toledo Edison Co.</td>
<td></td>
</tr>
<tr>
<td><strong>Emma Wording</strong></td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Long Island Light Co.</td>
<td></td>
</tr>
<tr>
<td><strong>Wm. B. Swan</strong></td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Int. Acct. No. 5230</td>
<td>$3.64</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$46,537.01</td>
</tr>
<tr>
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2,151.00
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## Statement of Appropriation and Budget Estimate Accounts

**Year Ended March 14, 1936**

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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
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 Repairs and Maintenance
   H-80 Insurance
   H-90 Purchase of Misc. Equipment
J  Cemeteries
K  Registrations and Elections
N  Fixed Charges and Contributions
   N-10 Armory & Rifle Range
   N-20 American Red Cross
   N-30 Promotion of Industry
       (Bldg. Maintenance)
   N-50 Compensation for Injuries
P  Interest on Debt
   P-10 Interest on Bonds
   P-20 Interest on Temporary Loans
R  DEBT RETIREMENT
   R-10 Fixed Debt
S  ABATEMENT OF CURRENT TAXES
T  RESERVE FOR BAD DEBTS & TRANSFERS
Y  STATE TAXES
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CITY OF BELFAST
Z COUNTY TAXES
BELFAST SCHOOL DISTRICT

TOTALS

To Surplus
  Reserve Library
  Reserve for State Aid Roads
  Reserve for Third Class Highway
  Maintenance

TOTAL
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EXHIBIT F-1

Detail of Charges and Appropriations
YEAR ENDED MARCH 14, 1936

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B PROTECTION OF PERSONS AND PROPERTY

Fire Department
   Personal Services
   Light, Heat, Telephone
   Repairs and Supplies
   Hose Replacements
   Purchase of Equipment
   Fire Alarm System
      (Maint. and Repairs)

Police Department
   Personal Services
   Telephone
   Repairs and Supplies
   Police Alarm System
   Purchase of Equipment

C HEALTH AND SANITATION

General Health Activities
   Salaries
   Office Supplies and Expense
   Medical and Drugs
   Auto and Traveling

Vital Statistics
   Personal Services

D HIGHWAYS AND BRIDGES

General Roads and Bridges
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Labor and Teams
Materials for Roads and Bridges
Calcium Chloride Sprinkle
Tools, Supplies & Misc. Exp.
Maintenance Road Machy.
Tree expense
Insurance
Purchase of Equipment

State Aid Roads
Labor and Teams
Materials for Roads & Bridges

Patrol Roads
Payments to State Hgwy. Comm.

Third Class Highways
Labor & Teams
Materials

Snow and Ice Removal Highways
Labor & Teams
Tools, Supplies & Misc. Expense

Sidewalk Maintenance
Labor
Materials for Sidewalks
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**CITY OF BELFAST**
Snow Removal Sidewalks
   Labor
Street Lights
   Cost of Service
Otis Bridge
   Labor and Teams
   Materials for Bridge

Sewers
   Labor
   Materials, Supplies and Expense
   Purchase of Equipment

E CHARITIES AND CORRECTIONS
Poor Relief
   Personal Service
   Rent
   Fuel and Provisions
   Hospital, Drugs and Medical Board
   Burials
   Clothing and Misc.
   Paid to Towns
   Work Relief___Labor
   Work Relief___Materials
402.29

4,452.00

10.40
22.41 32.81

288.47
146.30
21.25 456.02 28,538.81

1,082.00
969.59
3,311.94
952.64
1,672.11
198.00
624.60
1,290.53
444.50
2,012.74 12,558.65
Board and Care of Children
State of Maine
Dependent Relief—Mothers

F  PARKS AND RECREATION
Parks
Labor
Material, Supplies, Expense

G  LIBRARIES
Belfast Free Library
Salaries
Heat, Light, Telephone
Books, Magazines & Dues
*Insurance
Rebinding Books
Labor, Supplies & Trucking

*Rebates on Insurance in excess of Premium Paid

H  EDUCATION
School Administration
Salary of Superintendent
School Census
Contingent
Medical Inspection
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CITY OF BELFAST
Elementary Schools
Salaries of Teachers
Salaries of Janitors
Conveyance
Fuel
Text Books
Supplies

Secondary Schools
Salaries of Teachers
Salaries of Janitors
Fuel
Text Books
Supplies

Physical Education
Salaries

Music
Salaries

Repairs and Maintenance
Salaries

Insurance
Purchase of Misc. Equipment

J CEMETERIES
Labor
Perpetual Care
Miscellaneous
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K REGISTRATIONS AND ELECTIONS
  Personal Services
  Printing and Misc.

N FIXED CHARGES AND CONTRIBUTIONS
  Armory and Rifle Range
  American Red Cross
  Promotion of Industry (Building Maintenance)
  Compensation for Injuries

P INTEREST ON DEBT
  Interest on Bonds
  Interest on Temporary Loans

R DEBT RETIREMENT
  Fixed Debt

S ABATEMENT OF CURRENT TAXES

T RESERVE FOR BAD DEBTS & TRANSFERS

Y STATE TAXES

Z COUNTY TAXES
  BELFAST SCHOOL DISTRICT

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**March 14, 1936**

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<tr>
<td>Real Estate</td>
<td>1,506.71</td>
<td>3,779.56</td>
<td>6,828.58</td>
<td>14,309.57</td>
<td>35,054.38</td>
</tr>
<tr>
<td>Personal</td>
<td>439.95</td>
<td>1,289.06</td>
<td>1,838.53</td>
<td>2,653.17</td>
<td>3,993.55</td>
</tr>
<tr>
<td>Polls</td>
<td>528.00</td>
<td>894.00</td>
<td>1,338.00</td>
<td>1,362.00</td>
<td>1,365.00</td>
</tr>
<tr>
<td></td>
<td>2,474.66</td>
<td>5,962.62</td>
<td>10,005.11</td>
<td>18,324.74</td>
<td>40,412.93</td>
</tr>
<tr>
<td><strong>Less Partial Payments</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments</td>
<td>1,314.75</td>
<td>3,311.56</td>
<td>4,394.71</td>
<td>5,481.24</td>
<td>11,482.39</td>
</tr>
<tr>
<td></td>
<td>1,159.91</td>
<td>2,651.06</td>
<td>5,640.40</td>
<td>12,843.50</td>
<td>28,930.54</td>
</tr>
<tr>
<td>per</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>cent</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Cash Collections

<table>
<thead>
<tr>
<th></th>
<th>89.65</th>
<th>83.92</th>
<th>82.35</th>
<th>82.50</th>
<th>82.60</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>First Year</strong></td>
<td>6.15</td>
<td>9.19</td>
<td>9.70</td>
<td>8.79</td>
<td></td>
</tr>
<tr>
<td><strong>Second Year</strong></td>
<td>.96</td>
<td>2.02</td>
<td>2.91</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Third Year</strong></td>
<td>.17</td>
<td>.86</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fourth Year</strong></td>
<td>.08</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fifth Year</strong></td>
<td>.39</td>
<td>.55</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Transfer to Tax Deeds</strong></td>
<td>1.98</td>
<td>1.93</td>
<td>1.61</td>
<td>1.49</td>
<td>1.63</td>
</tr>
<tr>
<td><strong>Abatements</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Balance Outstanding and Unpaid</strong></td>
<td>.62</td>
<td>1.53</td>
<td>3.43</td>
<td>7.22</td>
<td>16.31</td>
</tr>
</tbody>
</table>

|                      | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    |
Report of Tax Collector

Tax collection for the year compares very favorably with the preceding year, about the same percentage, or $2 \frac{1}{2}\%$ of the current year tax having been collected. While this is about the same proportion as reported generally throughout New England, a small increase in taxes paid when due would result in a lower tax rate the following year.

<table>
<thead>
<tr>
<th>Year</th>
<th>Commitment</th>
<th>Collections</th>
<th>Abatements</th>
<th>Total</th>
<th>Uncollected Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1935</td>
<td>$145,083.34</td>
<td>$107,930.67</td>
<td>$2,098.29</td>
<td>$110,028.96</td>
<td>$35,054.38</td>
</tr>
<tr>
<td></td>
<td>27,421.22</td>
<td>22,722.77</td>
<td>704.90</td>
<td>23,427.67</td>
<td>3,993.55</td>
</tr>
<tr>
<td>Totals</td>
<td>$172,504.56</td>
<td>$130,653.44</td>
<td>$2,803.19</td>
<td>$133,456.63</td>
<td>$39,047.33</td>
</tr>
<tr>
<td></td>
<td>4,965.00</td>
<td>3,504.00</td>
<td>96.00</td>
<td>3,600.00</td>
<td>1,365.00</td>
</tr>
<tr>
<td>Totals</td>
<td>$177,469.56</td>
<td>$134,157.44</td>
<td>$2,899.19</td>
<td>$137,056.63</td>
<td>$40,412.93</td>
</tr>
<tr>
<td>Partial Payments, Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$11,482.39</td>
</tr>
</tbody>
</table>

Uncollected Balance, including Polls, NO TAX DEEDS: $28,930.54

<table>
<thead>
<tr>
<th>Year</th>
<th>Uncollected Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1934</td>
<td>$30,065.81</td>
</tr>
<tr>
<td></td>
<td>$15,756.24</td>
</tr>
<tr>
<td>Real Estate</td>
<td>$14,309.57</td>
</tr>
<tr>
<td>Personal</td>
<td>$5,277.65</td>
</tr>
<tr>
<td></td>
<td>2,624.48</td>
</tr>
<tr>
<td>Totals</td>
<td>$18,380.72</td>
</tr>
<tr>
<td>Polls</td>
<td>$1,362.00</td>
</tr>
<tr>
<td></td>
<td>$19,220.72</td>
</tr>
<tr>
<td>Totals</td>
<td>$18,324.74</td>
</tr>
<tr>
<td>Partial Payments, Balance</td>
<td>$5,481.24</td>
</tr>
</tbody>
</table>

Uncollected Balance, including Polls, NO TAX DEEDS: $12,843.50
CITY OF BELFAST

### 1933

<table>
<thead>
<tr>
<th>Real Estate,</th>
<th>Uncollected March 16 1935</th>
<th>Collection March 16 1935</th>
<th>Abatement</th>
<th>Abatement</th>
<th>Total</th>
<th>Uncollected Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$10,851.48</td>
<td>$4,022.90</td>
<td>$4,022.90</td>
<td>$4,022.90</td>
<td></td>
<td>$6,828.58</td>
</tr>
<tr>
<td>Personal</td>
<td>2,260.49</td>
<td>421.96</td>
<td>421.96</td>
<td>421.96</td>
<td></td>
<td>$1,833.53</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$13,111.97</td>
<td>$4,444.86</td>
<td>$4,444.86</td>
<td>$4,444.86</td>
<td></td>
<td>$8,667.11</td>
</tr>
<tr>
<td>Polls</td>
<td>1,758.00</td>
<td>420.00</td>
<td>420.00</td>
<td>420.00</td>
<td></td>
<td>$1,338.00</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$14,869.97</td>
<td>$4,864.86</td>
<td>$4,864.86</td>
<td>$4,864.86</td>
<td></td>
<td>$10,005.11</td>
</tr>
</tbody>
</table>

Partial Payments, Balance

Uncollected Balance, including Polls, NO TAX DEEDS.

### 1932

<table>
<thead>
<tr>
<th>Real Estate,</th>
<th>Uncollected March 16 1935</th>
<th>Collection March 16 1935</th>
<th>Abatement</th>
<th>Abatement</th>
<th>Total</th>
<th>Uncollected Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,750.91</td>
<td>$1,971.35</td>
<td></td>
<td></td>
<td></td>
<td>$3,779.56</td>
</tr>
<tr>
<td>Personal</td>
<td>1,797.03</td>
<td>507.97</td>
<td></td>
<td></td>
<td></td>
<td>$1,289.06</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$7,547.94</td>
<td>$2,479.32</td>
<td></td>
<td></td>
<td></td>
<td>$5,068.62</td>
</tr>
<tr>
<td>Polls</td>
<td>1,032.00</td>
<td>138.00</td>
<td></td>
<td></td>
<td></td>
<td>894.00</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$8,579.94</td>
<td>$2,617.32</td>
<td></td>
<td></td>
<td></td>
<td>$5,962.62</td>
</tr>
</tbody>
</table>

Partial Payments, Balance

Uncollected Balance, including Polls, NO TAX DEEDS.

* (This item includes $673.40 in Deeds by Sheriff's Sale.)

### 1931

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Uncollected March 16 1933</th>
<th>Collection March 16 1933</th>
<th>Abatement</th>
<th>Abatement</th>
<th>Total</th>
<th>Uncollected Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,579.21</td>
<td>$1,072.50</td>
<td></td>
<td></td>
<td></td>
<td>$1,506.71</td>
</tr>
<tr>
<td>Personal</td>
<td>529.87</td>
<td>89.92</td>
<td></td>
<td></td>
<td></td>
<td>439.95</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$3,109.08</td>
<td>$1,162.42</td>
<td></td>
<td></td>
<td></td>
<td>$1,946.66</td>
</tr>
<tr>
<td>Polls</td>
<td>579.00</td>
<td>51.00</td>
<td></td>
<td></td>
<td></td>
<td>528.00</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$3,688.08</td>
<td>$1,213.42</td>
<td></td>
<td></td>
<td></td>
<td>2,474.66</td>
</tr>
</tbody>
</table>

Partial Payments, Balance

Uncollected Balance, including Polls, NO TAX DEEDS.

*(This item includes $363.00 in Deeds by Sheriff's Sale.)*
The Valuation for 1935 was:
- Real Estate: $2,737,421.51
- Personal: 517,381.59
- Total: $3,254,803.10

The Tax Rate for 1935 was $53.00 per thousand.

Other Collections for the year ending March 14, 1936 are as follows:
- Automobile Excise Tax, 1936: $3,808.15
- (Total amount collected 1935 Excise, $7,034.36)
- Interest on Delinquent Taxes, 1935: 256.32
- (Total amount collected on 1934 Delinquent Taxes, $1,130.59)
- Interest on Delinquent Taxes, 1934: 868.30
- (Total amount collected on 1933 Delinquent Taxes, $1,837.97)
- Interest on Delinquent Taxes, 1933: 588.31
- (Total amount collected on 1932 Delinquent Taxes, $3,113.74)
- Interest on Delinquent Taxes, 1932: 508.53
- (Total amount collected on 1931 Delinquent Taxes, $2,318.52)
- Interest on Delinquent Taxes, 1931: 183.30
- Tax Collection Charges, 1934: 156.15
- (Where Tax Liens have been recorded with Register of Deeds)
- Tax Collection Charges, 1933: 177.35
- (Where Tax Liens have been recorded with Register of Deeds)
- (Total amount collected $382.83)
- Tax Collection Charges, 1932: 353.54
- (Where suits have been brought)
- (Total amount collected $1,465.92)
- Tax Collection charges, 1931: 29.86
- (Where suits have been brought)
- (Total amount collected $777.33)

Total: $10,123.28

*(This item includes $363.00 in Deeds by Sheriff's Sale.)*
Tax rate for the year 53 mills.

**VALUATION**

Real Estate, Resident $2,567,100.57  
Real Estate, Non Resident 170,320.94  

\[2,737,421.51\]

Personal Property, Resident $515,181.59  
Personal Property, Non Resident 2,200.00  

\[517,381.59\]

Total \[3,254,803.10\]  
Total number of Polls Assessed 1654 @ $3.00 $4,962.00

**VALUATION OF PERSONAL PROPERTY** DIVIDED AS FOLLOWS:

- 146 Horses and Mules $10,420.00  
- 16 Bulls ........................................ 390.00  
- 2 Colts 2 to 3 yrs. 75.00  
- 4 Steers 125.00  
- 455 Cows .................................................. 13,650.00  
- 8 Oxen ........................................ 320.00  
- 64 Three years olds 1,600.00  
- 67 Two year olds 1,340.00  

\[3,254,803.10\]
<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>3951 Poultry</td>
<td>2,740.50</td>
</tr>
<tr>
<td>Estates held in Trust</td>
<td>26,000.00</td>
</tr>
<tr>
<td>Money at Interest</td>
<td>76,200.00</td>
</tr>
<tr>
<td>Stock in trade</td>
<td>273,250.00</td>
</tr>
<tr>
<td>Boats</td>
<td>950.00</td>
</tr>
<tr>
<td>Gasoline Tanks</td>
<td>11,550.00</td>
</tr>
<tr>
<td>Musical Instruments</td>
<td>12,385.00</td>
</tr>
<tr>
<td>Radios</td>
<td>5,500.00</td>
</tr>
<tr>
<td>Furniture</td>
<td>19,600.00</td>
</tr>
<tr>
<td>Mills and Machinery</td>
<td>59,000.00</td>
</tr>
<tr>
<td>Other Property, Misc</td>
<td>2,286.09</td>
</tr>
</tbody>
</table>

$517,381.59

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Railroad Property</td>
<td>$9,000.00</td>
</tr>
<tr>
<td>Water District</td>
<td>81,500.00</td>
</tr>
<tr>
<td>Factories</td>
<td>110,900.00</td>
</tr>
<tr>
<td>Wharf Property</td>
<td>15,000.00</td>
</tr>
<tr>
<td>Light &amp; Power Property</td>
<td>100,000.00</td>
</tr>
</tbody>
</table>

$316,400.00

**ABATEMENTS FOR 1935**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>On Real Estate</td>
<td>$2,098.29</td>
</tr>
<tr>
<td>On Personal Property</td>
<td>704.90</td>
</tr>
<tr>
<td>On Polls</td>
<td>96.00</td>
</tr>
</tbody>
</table>

$2,899.19
The Trustees' report of the Belfast Water District as printed herewith gives a picture of the financial condition of the district but a word regarding the mechanical condition of the plant as a whole might be in order.

The station contains four electrical driven pumps all in good condition. The filtration plant is in first class condition. There have been several minor changes during the past year, the greatest being the replacement of the solution chemical feeders with mechanical driven dry feeders, which give a more accurate control of chemical feed. The filter sand has also been replaced during the past year.

About 275 feet of sea wall has been constructed to protect the filter house from high water and ice conditions. The standpipe was overhauled and painted. Two hydrants were replaced with new modern hydrants.
The distribution system is in good condition and replacements have been made when necessary.

The above statement covers only a small part of the work done.

Visitors are welcome at the plant at any time and operation of any or all of the machines will be gladly explained. The district officials would appreciate your visits of inspection.

### Assets

<table>
<thead>
<tr>
<th></th>
<th>Dec. 31, 1935</th>
<th>Dec. 31, 1934</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant Investment</td>
<td>$192,434.22</td>
<td>$187,751.96</td>
</tr>
<tr>
<td>Less Reserve for Depreciation</td>
<td>18,154.48</td>
<td>16,903.63</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$174,279.74</strong></td>
<td><strong>$170,848.33</strong></td>
</tr>
<tr>
<td>Cash</td>
<td>$1,216.63</td>
<td>$818.63</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>$2,038.97</td>
<td>$1,750.20</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>$996.03</td>
<td>$832.69</td>
</tr>
<tr>
<td>Investments</td>
<td>$4,270.24</td>
<td>$6,291.56</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$182,801.61</strong></td>
<td><strong>$180,541.41</strong></td>
</tr>
</tbody>
</table>

### Liabilities

<table>
<thead>
<tr>
<th></th>
<th>Dec. 31, 1935</th>
<th>Dec. 31, 1934</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belfast Water District Bonds</td>
<td>$126,000.00</td>
<td>$129,000.00</td>
</tr>
<tr>
<td>Surplus (Profit and Loss)</td>
<td>56,801.61</td>
<td>51,541.41</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>$182,801.61</strong></td>
<td><strong>$180,541.41</strong></td>
</tr>
</tbody>
</table>

### Income Sheet for 1935

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Operating Revenues</td>
<td>$19,525.00</td>
</tr>
<tr>
<td>Commercial Sales</td>
<td>$19,525.00</td>
</tr>
<tr>
<td>Industrial Sales</td>
<td>4,208.87</td>
</tr>
<tr>
<td>Description</td>
<td>Amount</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Total Operating Revenue</td>
<td>$23,733.87</td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td>$11,833.61</td>
</tr>
<tr>
<td>Profit on Merchandise Sales and Jobbing</td>
<td>$11,900.26</td>
</tr>
<tr>
<td>Rents and Privileges</td>
<td>$135.48</td>
</tr>
<tr>
<td>Interest and Dividends</td>
<td>$100.00</td>
</tr>
<tr>
<td>Interest on Bonds</td>
<td>$204.60</td>
</tr>
<tr>
<td><strong>Gross Income</strong></td>
<td><strong>$12,340.34</strong></td>
</tr>
<tr>
<td>Deductions from Income</td>
<td></td>
</tr>
<tr>
<td>Interest on Bonds</td>
<td>$5,160.00</td>
</tr>
<tr>
<td>Sinking Funds</td>
<td>$3,000.00</td>
</tr>
<tr>
<td><strong>Deductions from Income</strong></td>
<td><strong>8,160.00</strong></td>
</tr>
<tr>
<td>Net Income before Writing off Depreciation</td>
<td>$4,180.34</td>
</tr>
<tr>
<td>Depreciation Written off for Year</td>
<td>$1,920.14</td>
</tr>
<tr>
<td><strong>Net Income after Writing off Depreciation</strong></td>
<td><strong>$2,260.20</strong></td>
</tr>
</tbody>
</table>

**ANALYSES OF SURPLUS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus December 31, 1934</td>
<td>$51,541.41</td>
</tr>
<tr>
<td>Plus Amount Dep. to Sinking Fund</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>Income for Year</td>
<td>$2,260.20</td>
</tr>
<tr>
<td><strong>Total Surplus</strong></td>
<td><strong>$56,801.61</strong></td>
</tr>
</tbody>
</table>
Belfast School District

On September 3rd, 1935, the new Governor Anderson School, an eight room building, was put into service. Ground was broken for the construction of this building on December 3, 1935, school being maintained in the old McLellan building until the end of the school year in June, when the old building was razed and the grounds graded and seeded into lawn.

The new building is complete in every detail, with modern heating, lighting, ventilation and all new furniture, and Belfast is to be congratulated upon having acquired such a building without an increase in taxes.

The financial condition of the school district is reflected in the following balance sheet:

<table>
<thead>
<tr>
<th>ASSETS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gov. Anderson School Bldg. &amp; Equipment ......</td>
<td>$45,000.00</td>
</tr>
<tr>
<td>Cash in the First National Bank ..................</td>
<td>1,015.10</td>
</tr>
<tr>
<td>Accounts Receivable ................................</td>
<td>61.89</td>
</tr>
<tr>
<td></td>
<td>$46,076.99</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes Payable ................................</td>
<td>$36,000.00</td>
</tr>
<tr>
<td>Capital Surplus ............................</td>
<td>10,076.99</td>
</tr>
<tr>
<td></td>
<td>$46,076.99</td>
</tr>
</tbody>
</table>
Education

With reduced appropriations it was impossible for the educational department to embark upon any enlarged program, and the nursery school provided last year through the enterprise of the Business and Professional Women's Club was not continued. The standards of the schools, however, have been maintained, and there has been no let down in the efficiency of the teacher's staff.

All courses have been continued as heretofore, including commercial, music, physical education and home economics, the latter course made possible through the kindness of Mrs. Anne Crosby Johnson, who has always been deeply interested in our schools, as well as the general welfare and progress of Belfast.

During the year a new boiler was installed in the Pierce School to replace one that was worn out, and a new roof was put on the Poor's Mills school building.
Relief

The relief situation is without doubt the most serious current problem with which our municipality has to contend. It is generally agreed that while the Federal work program provides partial, temporary lightening of the load, the question of unemployment and relief is still far from being solved.

Work relief under Federal authority during the past year consisted of completion of the Governor Anderson School building, asphalt sidewalk and gutter construction, road construction and the work in the city park mentioned on another page.

Since about December 1st, 1935, local authority has been so far removed from WPA projects that it is difficult to determine locally even how many so-called relief cases are being given employment or who they are, the entire control being vested in out of town and out of the county offices. This does not assist in keeping a close check-up on relief requirements.

Health Department

Monthly inspection of the city water supply and reports on the same from the State Department of Health were completely satisfactory, and regular milk inspections by the milk inspector show conditions in the milk industry to be better than ever before and constantly improving.

The Health Officer during the year quarantined three hundred forty cases of contagious diseases as follows:

- Chicken Pox ....................... 2
- Whooping Cough .................. 2
- Measles ............................. 281
- Pneumonia .......................... 7
- Typhoid Fever ..................... 1
- Scarlet Fever ...................... 46
- Vincent’s Angina .................. 1
Highways

Highway construction wholly at the expense of the city was not possible due to lack of sufficient funds, although by the use of State Aid money for material and ERA labor, the construction of the Back Searsport Road was completed one year ahead of schedule.

The tarring program was extended over two and one half miles, covering streets that had never before been tarred, including Union, Bayview, Water, Washington, Cross, Condon, Allyn, Beaver and Green streets. This program of tarring no doubt more than saved the cost of the tar in eliminating continual repairs which would otherwise have been necessary throughout the year.

24,612 square feet of hot asphalt sidewalk and gutters were built with ERA labor at comparatively small cost to the city for material and equipment.

Park

As usual the city park was open during the summer season and was freely patronied by both local residents, people from other towns and many from outside the state.

The latter part of November, 1935, work was started as a WPA project, to grade and construct the roads, build a sea wall along the shore, construct a salt water swimming pool and do other landscaping and general improvements. This work has been carried on all winter, and it is expected that it will be completed by July 1st.

Sewers

As no funds were provided for extension of the sanitary sewer system, no work of this kind was undertaken, the expenses of sewers having been confined to the maintenance of the existing system only.
Red lines show Constructed Gravel Roads (Not Tarred)
Black lines show Black Roads (Tar & Macadam) leading out of Belfast
The Belfast Free Library continues to function on invested funds without aid from the city.

Besides the purchase and circulation of books as indicated in the tables below, the Library has been able to extend a few extra services to the community. It has sponsored a story hour every Saturday morning for the third, fourth, fifth, and sixth grades. Mr. Nelson E. Canfield very generously has given of his time and talent in telling the stories.

With the cooperation of Mr. Clifford L. Peaslee lists of appropriate books for Lenten reading were prepared, and several new religious books were included in the display of this literature.

Reading lists were prepared for the grades in the Pierce and Gov. Anderson schools, as well as book collections being loaned to several rural schools. At the instigation of the teachers many children completed reading all of the suggested books.

Of books repaired 129 were rebound out of town and 1215 were mended at the Library.

There are now 23,681 books in the Library of which 536 have been added this year. Further statistics are given in the following tables.

- Purchased from the Wilson Fund: 445
- Purchased from the Otis Fund: 22
- Purchased from the Swan Fund: 7
- Gifts from Institutions: 19
- Gifts from Individuals: 43

**BOOKS ACQUIRED, BY CLASS**

<table>
<thead>
<tr>
<th>Category</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Literature</td>
<td>13</td>
</tr>
<tr>
<td>Philosophy</td>
<td>10</td>
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</tbody>
</table>
### MUNICIPAL ACTIVITIES

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Religion</td>
<td>7</td>
</tr>
<tr>
<td>Social Science</td>
<td>27</td>
</tr>
<tr>
<td>Language</td>
<td>2</td>
</tr>
<tr>
<td>Science</td>
<td>15</td>
</tr>
<tr>
<td>Useful Arts</td>
<td>31</td>
</tr>
<tr>
<td>Fine Arts</td>
<td>28</td>
</tr>
<tr>
<td>Literature</td>
<td>33</td>
</tr>
<tr>
<td>History</td>
<td>28</td>
</tr>
<tr>
<td>Travel</td>
<td>31</td>
</tr>
<tr>
<td>Biography</td>
<td>39</td>
</tr>
<tr>
<td>Fiction</td>
<td>146</td>
</tr>
<tr>
<td>Juvenile Fiction</td>
<td>126</td>
</tr>
</tbody>
</table>

**Total** 536

### CIRCULATION BY CLASS

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Works</td>
<td>213</td>
</tr>
<tr>
<td>Philosophy</td>
<td>326</td>
</tr>
<tr>
<td>Religion</td>
<td>510</td>
</tr>
<tr>
<td>Social Science</td>
<td>652</td>
</tr>
<tr>
<td>Language</td>
<td>51</td>
</tr>
<tr>
<td>Science</td>
<td>716</td>
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<tr>
<td>Useful Arts</td>
<td>1050</td>
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<tr>
<td>Fine Arts</td>
<td>1375</td>
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<td>Literature</td>
<td>1982</td>
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<td>History</td>
<td>1630</td>
</tr>
<tr>
<td>Travel</td>
<td>2271</td>
</tr>
<tr>
<td>Biography</td>
<td>1571</td>
</tr>
<tr>
<td>Current Periodicals</td>
<td>4487</td>
</tr>
<tr>
<td>Fiction</td>
<td>28464</td>
</tr>
<tr>
<td>Juvenile Fiction</td>
<td>6476</td>
</tr>
<tr>
<td>Pamphlets</td>
<td>3</td>
</tr>
</tbody>
</table>

**Total** 51,777
Fire Department

Services rendered by the Fire Department during the year were as follows:

- Box alarms .................................... 39
- Telephone & Chief calls .................. 121
- Number feet of hose laid .............. 12,450
- Gallons of chemical used .............. 286
- Calls to out of town fires ............ 1

During the year additions to equipment were as follows: Five hundred feet of new hose, two new tires for fire truck, a new siren for fire truck, two new play pipes and two new fire alarm boxes, one of them purchased and the other provided through the kindness of the American Agricultural Chemical Company. One of the new boxes, through the generosity of F. R. Keene, in furnishing the necessary wire, has been placed on Northport Avenue, near Mayo Street, and the other will be located on Upper High Street, above Vine Street.

Police Department

Police Department activities for the year were as follows:

- Total number of arrests.................. 70
- Car Accidents ............................ 5
- Persons Killed by cars ................. 3
- Cars Stolen ................................ 5
- Breaks and Enteries ..................... 5
- Doors found open ....................... 7
- Suicides .................................... 1
- Persons put up for the night........... 153

During the summer months and on account of the ever increasing problem of traffic and parking, it was found advisable to employ an extra police officer on Friday and Saturday evenings and Saturday afternoons.
Cemeteries

Except for a $200.00 appropriation by the city, the cemeteries of Belfast were operated and maintained entirely by the income from trust funds left to the city for that purpose by many individuals. This permits the Cemetery Trustees to keep the cemeteries in a neat attractive condition with practically no expense to the city.

The financial report of the Trustees follows:

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Received from sale of lots</td>
<td>$ 496.00</td>
</tr>
<tr>
<td>Received from Appropriation</td>
<td>195.86 691.86</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISBURSEMENTS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Grove Cemetery</td>
<td></td>
</tr>
<tr>
<td>Harry Townsend</td>
<td>$389.56</td>
</tr>
<tr>
<td>Jack Flanders</td>
<td>1.35</td>
</tr>
<tr>
<td>Hall Hardware Co.</td>
<td>3.45</td>
</tr>
<tr>
<td>Whirlwind Lawn Mowers</td>
<td></td>
</tr>
<tr>
<td>Sales Corp.</td>
<td>150.00</td>
</tr>
<tr>
<td></td>
<td>544.36</td>
</tr>
</tbody>
</table>

| So. Belfast Cemetery      |                |
| Maurice Sellers           | 12.00          |
| Robert Sellers            | 15.00 27.00    |

| So. West Belfast Cemetery |                |
| H. L. Gray                | 6.00           |

| City Point & No. Belfast Cemeteries | 114.50 | $ 691.86 |

| REPORT OF PERPETUAL CARE FUNDS               |                |
| Principal March 18, 1935                    |                |
| Savings Dept. First National Bank           | $ 2,314.01     |
| Savings Dept. Merrill Trust Co.             | 2,092.29       |
| $11,000.00 Belfast Water Dist. 4 % Bonds    | 9,713.91       |
| $10,000.00 City of Belfast 4 1-4 % Bonds    | 9,100.00       |
$20,000.00 Notes Belfast School District 3 % 20,000.00

Interest on Principal, First National Bank 35.75
(May & Nov.)
Interest on Principal, Merrill Trust Co. 27.33
(June & Dec.)
10% Dividend received from Tr't's, City Nat'l. Bank 3,930.71
Coupon Interest, Belfast Water Dist. Bonds 440.00
Coupon Interest, City of Belfast Bonds 425.00
Interest & Adjustment of Interest on Belfast School Dist. 3% Notes to May 1, 1935 273.25
Interest on Belfast School Dist. 3% Notes to Nov. 1, 1935 394.67

$ 5,526.71
Amount Expended 1935-1936 1,253.28

Balance Unexpended 4,273.43

Perpetual Care Funds Added During Year

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ada F. Pierce, Lot, Grove</td>
<td>$ 100.00</td>
</tr>
<tr>
<td>Mary Pierce Lot, Grove</td>
<td>200.00</td>
</tr>
<tr>
<td>Leander Morse Lot, Grove</td>
<td>50.00</td>
</tr>
<tr>
<td>Erastus B. Stephenson Lot, Grove</td>
<td>200.00</td>
</tr>
<tr>
<td>James Bliss Coombs Lot, Grove</td>
<td>253.00</td>
</tr>
<tr>
<td>Essie P. Carle Lot, Grove</td>
<td>100.00</td>
</tr>
<tr>
<td>Frank E. Moore Lot, Grove</td>
<td>100.00</td>
</tr>
<tr>
<td>Ezekial Burgess Lot, Grove</td>
<td>100.00</td>
</tr>
<tr>
<td>Ruby A. Calderwood Lot, Grove</td>
<td>200.00</td>
</tr>
<tr>
<td>Nathaniel Patterson Lot, Grove</td>
<td>100.00</td>
</tr>
<tr>
<td>John P. Sylvester Lot, Grove</td>
<td>150.00</td>
</tr>
<tr>
<td>James H. Elms Lot, Grove</td>
<td>150.00</td>
</tr>
</tbody>
</table>

Total Principal and Accrued Interest 49,196.64

Martha Jane Otis, City Point Cemetery Fund
Principal March 18, 1935
(Savings Dep. First National Bank) 411.20
Interest May & November 9.88
10% Dividend received from Trustees, First National Bank 61.10

No Expense for the year Balance 482.18
MUNICIPAL ACTIVITIES

Blanche G. Alexander Et Als
West Belfast Cemetery Fund
Principal March 18, 1935
(Savings Dept. First National Bank) 453.21
Interest May and November 10.90
10% Dividend received from Trustees, First National Bank 70.31

_________________________
534.42

Amount expended 1935-1936 12.00
Balance 522.42

Total Principal and Interest $50,201.24

TOTAL PRINCIPAL AND ACCRUED INTEREST OF ALL PERPETUAL CARE FUNDS INVESTED AS FOLLOWS:

Savings Dept. First National Bank $ 3,267.71
Savings Dept. Merrill Trust Co. 119.62
$11,000.00 Belfast Water Dist. 4% Bonds 9,713.91
$10,000.00 City of Belfast, 4 1-4% Bonds 9,100.00
$28,000.00 3% Notes of Belfast School Dist. 28,000.00

_________________________
$50,201.24

PERPETUAL CARE EXPENSE FOR YEAR AS FOLLOWS:

Grove Cemetery
Paid Harry Townsend $ 1,187.02
Paid E. L. Colcord,—Dressing 25.31 $ 1,212.33

So. Belfast Cemetery
Paid Maurice Sellers 7.35

City Point & No. Belfast Cemetery
Paid E. E. Clark 31.10

Pitcher Cemetery, Griffin Lot
Paid Eugene Wood 2.50

_________________________
$ 1,253.28

PERPETUAL CARE EXPENSE PAID AS FOLLOWS:

Coupon Interest, Belfast Water Dist. Bonds $ 440.00
Coupon Interest, City of Belfast Bonds 425.00
Balance taken from Interest on School District Notes 388.28 $ 1,253.28