

1945

# City of Calais Mayor's Address Treasurer's Report and Auditor's Summary of Receipts and Expenditures Year Ending March 31, 1945

Calais (Me.)

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# CITY OF CALAIS

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MAYOR'S ADDRESS

TREASURER'S REPORT

AND

AUDITOR'S SUMMARY OF  
RECEIPTS AND EXPENDITURES

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YEAR ENDING

MARCH 31, 1945

## *Mayor's Address*

Gentlemen of the City Council:

This morning marks the beginning of the new Municipal year. Most of us had honestly thought that we had given our services long enough for the better interests of the city, and that the citizens would feel glad to see new faces in their city government, but it now seems that they have expressed by unanimous vote or practically so that we should continue for at least one more year. It is a pleasure to have our citizens so endorse our previous efforts, but it also carries an implication that they expect from us, and should so receive, continued progress in the affairs of our well loved city.

This morning I have with me the same official governing body with one single exception. Almighty God in his infinite wisdom has seen fit to remove from our midst our well beloved and late lamented associate, Charles H. Babb, affectionately known to every body as Hud. In his place the voters of Ward 1 have very wisely elected a man with much previous experience in public affairs. He was twice a member of my own council. Philip Holmes will for every purpose prove a worthy successor to Hud as his constituents will soon realize.

It has always been my plan to be as brief as possible in my inaugural address, but conditions and times demand of me a more elaborate statement of the affairs of the city than ever before. I will therefore speak to you concerning the departments which are at the moment in the greatest distress and are giving us cause for greatest concern.

### HIGHWAY DEPARTMENT

The Highway Department has just come through the worst winter in the history of the city. Ample provisions seemed to have been made in the appropriations for this department, but the unusual winter encountered, together with the increased cost of man power, proved our appropriations insufficient and resulted in a serious overdraft. During the winter many complaints were received by me; some of course justifiable, many others without proper consideration

of the extreme weather conditions under which our Highway Department was laboring. With obsolete and insufficient equipment, I personally feel that this department has done a very commendable job. One thing we have learned however is that more efficient and heavier equipment must be furnished this department before another winter. This naturally will mean a definite increase or a special appropriation but will also result in more efficient service to the tax payer who foots the bills. The state law requires that our highway appropriations must be reported to the State Highway Commission by the 15th of April. Therefore, it becomes a matter that must be attended to today. My recommendation for such appropriations is as follows:

For General Highway Purposes,	\$14,000.00
State Aid Construction,	2,000.00
Snow Removal,	1,000.00
Maintenance,	620.00
Maintenance of Third Class Roads,	498.00
Cutting and Removal of Bushes,	175.00

#### SCHOOL DEPARTMENT

Calais is most fortunate in having as a nucleus of a splendid corps of teachers, native born, or long term residents of our city. Except for that fact, it is all together probable that higher salaries being paid in more prosperous communities would have long ago made serious inroads in our teaching staff. One serious draw-back in our school system has been for many years the lack of sufficient and adequate housing facilities. On February second our Academy building was totally destroyed by fire. The building, such as it was, apparently was covered within reason by insurance. Few people, if any, will mourn the loss of the old structure which many years ago had well served its purpose. Its loss does, however, place squarely upon this council the problem of financing a new and adequate high school building. If the city is to act in a sensible and intelligent manner, it will do so with an eye to the future needs of our youngsters and plan a new building in a manner that might well be expected to serve sufficiently for the next 50 to 100 years. In these times of critical shortages in both materials and labor, plus the undertaking of financing an estimated one quarter of a million dollar project makes this the greatest undertaking ever confronting any city government in our history. This department must also have a new school bus which will cost approximately \$4,000.00. This proposition sounds trifling in comparison with the cost of a new school building but we have seen times when even this expenditure would have constituted a serious problem.

Other departments have operated more or less normally and in spite of steadily increasing costs have kept in line with their ap-

appropriations. Many general improvements have been made during the past year especially in the Fire and Cemetery Departments. A new alarm system was installed at a cost of \$600.00 and substantial improvements made in our cemetery. The main avenue was given a generous application of tar, over two hundred leaning and falling stones were reset and the base and foundation for one new road completed at no cost to the city, through the generosity of Thomas DiCenzo. All in all, during the latter part of the season, the cemetery presented a more respectable appearance than it has for a great many years.

We have every right to feel proud this morning that we can report to our citizens another year of gratifying progress. We have operated well within our anticipated expenditures and budget appropriations and have entirely eliminated the excess debt of the city. As a matter of fact the accompanying report of our auditor and treasurer bear out my claim that the city is now in a safer and healthier financial condition than has existed for a great many years.

In conclusion I am taking this opportunity to publicly express my sincere thanks and gratitude to each of you whose able assistance and splendid cooperation has made all this possible.

ERNEST A. WOODMAN, Mayor

## *Treasurer's Report*

Chas. P. Rutherford, City Treasurer, in account with City of Calais for the financial year ending March 31, 1945.

Cash on hand April 1, 1944,	\$6,442.53
M. A. Brogan, Collector of Taxes,	187,260.66
M. A. Brogan, Abatements,	1,189.10
M. A. Brogan, Interest,	82.22
M. A. Brogan, Excise Tax,	3,399.19
Tax Liens,	15,849.68
Tax Deeds,	789.92
Licenses,	32.00
Voluntary Tax,	900.00
Perpetual Care Cemetery Lots,	7,200.00
Income from J. S. Pike Will,	
Calais Free Library and Reading Room,	595.00
Calais Fuel Fund,	725.00
Calais Poor Widow's Fund,	600.00
Calais Hospital and Free Medicine Fund,	575.00
Highway Material Sold, Labor and use of Equipment,	1,928.71
School Tuition,	5,318.26
Supt. of Schools, Conveyance,	1,276.75
Supt. of Schools, Manual Training,	139.27
Supt. of Schools, Telephone Calls,	34.10
Supt. of Schools, Rent of Gym.,	82.00
Heman Spague, Almshouse,	212.46
Calais Library, Fines and Books Sold,	81.27
Lucy Wentworth Fund, Interest,	85.86
Municipal Court Fees,	329.90
Interest,	15.71
Poor Account, Refund and Material Sold,	2,726.24
Withholding Tax,	5,461.46
Cemetery, Building Sold,	25.00
Woman's City Club, Nurse,	962.50
Accounts Receivable,	2.40
Net City Debt,	137.09

Police Department,	7.49	
Rent of Land,	66.00	
Entering Sewers,	10.00	
Reserve Fund, Uncollected Taxes,	18.25	
School Bus Sold,	1,100.00	
Care of Cemetery Lots for year,	755.03	
State of Maine, Bank Stock,	679.08	
State of Maine, Library Stipend,	129.50	
State of Maine Refund Dog License,	41.89	
State of Maine, State School Fund,	8,059.42	
State of Maine, R. R. and Tel. Tax,	238.66	
State of Maine, Teachers Travel Expense,	14.68	
State of Maine, State Aid Physical Education,	615.46	
State of Maine Manual Arts,	500.00	
State of Maine, Home Economics,	500.00	
State of Maine, Pauper Account,	2,900.27	
State of Maine, Rent, Auto Registration,	480.00	
State of Maine, State Aid Calais Academy	1,502.18	
State of Maine, Refund, A. D. C.,	485.64	
Parent-Teachers' Association, Music,	511.18	
County of Washington, 18 per cent of Sales,		
From Moosehorn Nat. Wild Life,	245.04	
Contingent Account	5,026.54	
School Teachers' Pension,	1,005.89	
Discounts, Tax Deeds and Liens,	4,150.60	
Emma Burns Mitchell Will, Library,	1,250.00	
Emma Burns Mitchell Will, Poor	1,250.00	
Fire Department, Salvage Covers,	50.00	
City Building, Oil Burner Sold,	40.00	
		<hr/>
		\$276,092.08
Paid in Warrants,		248,929.25
		<hr/>
Cash on hand, April 1st 1945,		\$27,162.83

CHAS. P. RUTHERFORD, City Treasurer

TRUST FUNDS—CITY OF CALAIS

HOW INVESTED	Amount	Interest Reserve 3-31-44	Interest Received	Payments During Year	Interest Reserve 3-31-45
<b>CEMETERY PERPETUAL CARE:</b>					
Town of Livermore, 4's due 3-1-51.	\$3,000.00		\$120.00		
Town of Jonesport, 3¾'s due 3-1-56-7,	3,000.00		112.50		
Town of Brooks, 4's due 2-1-54,	3,000.00		120.00		
U. S. Govt. Treas., 2½'s due 1964-69,	6,000.00		150.00		
U. S. Govt. Series G, 2½'s due 12-1-54,	5,000.00				
U. S. Govt. Series G, 2½'s due 2-19-54,	5,000.00		62.50		
National Bank of Calais, Acct. No. 3701,	912.27		4.56		
Calais Fed. Savings and Loan, Acct. No. .078,	7,698.22		232.34		
	<u>\$33,610.49</u>	<u>\$163.62</u>	<u>\$801.90</u>	<u>\$755.03</u>	<u>\$210.49</u>
<b>CHASE POOR FUND:</b>					
New York Water Service, 5's due 11-1-51,	\$4,000.00		\$200.00		
Bangor and Aroostook R. R., 4's due 7-1-51,	5,000.00		200.00		
Maine Central R. R., 4's due 12-1-54,	8,000.00				
U. S. Govt. Series G, 2½'s due 4-1-54,	6,000.00		150.00		
U. S. Govt. Series G, 2½'s due 7-1-55,	2,000.00		50.00		
Maine Central R. R., 4's due 12-1-55 (called)			343.11		
City of Calais, 4% Note due 12-15-45.	31,856.58		1,344.26		
National Bank of Calais, Acct. No. 3703,	61.48		.30		
National Bank of Calais, Check Acct.,	1,053.33				
Refund,			5.00		
	<u>\$57,971.39</u>	<u>\$252.86</u>	<u>\$2,292.67</u>	<u>\$1,710.00</u>	<u>\$835.53</u>

LUCY WENTWORTH FUND (Poor):

Bangor and Aroostook R. R., 4's due 7-1-51,	1,000.00		\$40.00	\$40.00
National Bank of Calais, Acct. No. 3705,	455.00		2.27	2.27
	<hr/>		<hr/>	<hr/>
	\$1,455.00		\$42.27	\$42.27

WASHBURN FUND (New H. S.):

Calais Fed. Savings and Loan, Acct. No. 188,	\$533.08	40.88	12.20	
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CLAPP TRUST FUND (Poor):

Calais Federal Savings and Loan, No. 421,	\$1,250.00			
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CLAPP TRUST FUND (Library):

Calais Federal Savings and Loan, No. 424,	1,250.00			
	<hr/>			
	\$2,500.00			

SUMMMARY:

Cemetery Funds, Principal,	\$3,340.00			
Interest,	210.49			
Chase Poor Fund, Principal,	57,135.86			
Interest,	835.53			
Lucy Wentworth Fund, Principal,	1,455.00			
Washburn Fund, Principal,	500.00			
Interest,	53.08			
Clapp Trust Funds, Principal,	2,500.00			
	<hr/>			
	\$96,089.96			

## COMPARATIVE BALANCE SHEET

Balance Sheet March 31, 1944, compared with March 31, 1945

### ASSETS

	March 31, 1945	March 31, 1944
Cash,	\$27,162.83	\$6,442.53
Tax Accounts Uncollected:		
Taxes,	\$2,611.60	\$10,637.22
Tax Liens,	27,133.41	41,062.75
Tax Deeds,	3,312.09	6,736.13
Tax Acquired Property,	977.55	226.72
	34,034.65	58,662.82
Less Reserve for Uncollectible	8,345.03	16,372.02
	Net, 25,689.62	42,290.80
Accounts Receivable,	2,353.31	2,334.60
Less Reserve for Uncollectible	729.57	1,198.89
	Net, 1,623.74	1,135.71
Total Assets,	\$54,476.19	\$49,869.04
Trust Fund Investments,	96,089.96	85,748.22
Total Assets and Trust Funds Investments,	\$150,566.15	\$135,617.26

### LIABILITIES

Notes Payable,	31,856.58	53,606.58
Bonds Outstanding,	124,000.00	132,000.00
Due Bills,	60.40	60.40
Due Different Agencies:		
Teachers' Retirement Fund,	698.89	578.00
Withholding Taxes,	800.15	370.13
County for Excise Taxes,		116.35
Deferred Credits: Pike Funds,	1,900.00	2,457.05
Total Liabilities,	\$159,316.02	\$189,188.51
Trust Fund Reserve,	96,089.96	85,748.22

### SURPLUS ACCOUNTS

Excise Tax,	2,510.49	2,983.85
Departmental Bal. carried forward,	4,730.07	5,791.46
Net City Debt, (Red)	112,080.39	148,094.78
Total Liabilities, Trust Fund Reserve and Surplus Accounts,	\$150,566.15	\$135,617.26

FRANK W. FROST, City Auditor

## ANALYSIS OF CHANGE IN NET CITY DEBT

Net Debt, March 31, 1944,	\$148,094.78
Charges:	
Adjustment in Reserve for Uncollected Tax Accounts as required,	2,810.29
	\$150,905.07
Credits:	
Gain on sale of property which had been previously charged off tax accounts,	112.09
Amount received on account receivable over what was set up as due,	6.04
Supplemental Taxes, received, these were not assessed,	318.15
Voluntary Taxes paid by Ware Knitters,	900.00
Profit on Sale of Bonds, Chase Poor Fund,	1,750.00
Bond Payments,	8,000.00
Note Payments,	20,000.00
Unexpended Balances (Appropriation Accts)	3,867.85
1944 Excise Tax Collections,	3,870.55
	\$ 38,824.68
Net Debt as of March 31, 1945, as shown on Balance Sheet,	\$112,080.39

The above analysis and the accompanying Balance Sheet and Statement of Departmental Operations shows a reduction in the Net Debt for the year ending March 31, 1945 of \$36,014.39.

There are no outstanding bills as of March 31, 1945.

FRANK W. FROST, City Auditor

STATEMENT OF DEPARTMENTAL OPERATIONS

	Balances from 1944-45 Year	Appropri- ations	Depart- mental Receipts	Other Credits
<b>GENERAL GOVERNMENT:</b>				
Administration		\$12,865.00	6,337.09	286.50
Salaries		6,000.00		
Elections		1,800.00	10.30	
City Building		2,200.00	522.26	
<b>PROTECTION:</b>				
Fire Department		18,000.00	50.00	
Police Department		5,000.00	335.13	
Forest Fires		200.00		
Civilian Defense		200.00		
Street Lights		4,100.00		
Compensation Insurance	559.35			
<b>HEALTH &amp; SANITATION:</b>				
Health		300.00	3.00	
Sewers				
<b>HIGHWAYS:</b>				
General Highways		12,000.00	1,905.79	63.92
3rd Class Maintenance	220.28	498.00		
State Aid Construction	2,003.48	2,000.00		
State Aid Maintenance		620.00		
Snow Removal		1,000.00		
Cutting Bushes		175.00		
<b>CHARITIES:</b>				
City Poor		8,000.00	1,047.77	96.57
Almshouse			212.46	3,030.30
Aid to Dependent Children		1,800.00		
Board & Care of Children		2,000.00	485.64	
Institutional Service				
Other Towns Poor			1,494.83	458.08
State Poor			2,164.62	1,127.28
<b>EDUCATION:</b>				
Schools	3,003.35	38,000.00	18,616.02	52.50
School Bus		2,000.00	1,100.00	
<b>RECREATION:</b>				
Public Library		1,850.00	210.77	1,357.25
Park Street Playground		200.00		
<b>CEMETERIES:</b>				
Calais Cemetery		800.00	25.00	
Catholic Cemetery		200.00		
Red Beach Cemetery		125.00		
Perpetual Care of Lots			755.03	
<b>UNCLASSIFIED:</b>				
Abatements		1,000.00		
Discount on Liens & Deeds			493.79	3,985.15
Audit		600.00		
<b>INTEREST:</b>				
On Notes, Bonds, Taxes		6,000.00	97.93	171.91
<b>MUNICIPAL INDEBTEDNESS:</b>				
Bond Retirement		8,000.00		
School District		1,390.00		
Note Retirement		20,000.00		
<b>SPECIAL ASSESSMENT:</b>				
State Tax		19,280.58		
County Tax		11,958.61		
<b>Totals</b>	<b>\$5,791.46</b>	<b>\$190,162.19</b>	<b>\$35,867.43</b>	<b>\$10,529.55</b>

FRANK W. FROST, City Auditor

STATEMENT OF DEPARTMENTAL OPERATIONS

Total Available	Cash Expenditures	Other Charges	LAPSED BALANCE		Balances to 1945-46 Year
			Over-drafts	Unexpended	
\$ 19,488.59	\$ 8,877.58			\$10,611.01	
6,000.00	5,756.60			243.40	
1,810.30	2,064.05		\$ 253.75		
2,722.26	2,001.87			720.39	
18,050.00	18,593.15		543.15		
5,335.13	5,211.83			123.30	
200.00				200.00	
200.00	141.01			58.99	
4,100.00	4,041.84			58.16	
559.35	786.20		226.85		
303.00	314.08		11.08		
	88.66		88.66		
13,969.71	20,001.10		6,031.39		718.28
718.28					4,003.48
4,003.48					
620.00	620.40		.40		
1,000.00	2,432.61		1,432.61		
175.00	110.02			64.98	
9,144.34	6,848.76	3,030.39	734.81		
3,242.85	3,242.85				
1,800.00	3,263.33		1,463.33		
2,485.64	1,405.91			1,079.73	
	564.12	96.57	660.69		
1,852.91	1,852.91				
3,291.90	3,291.90				
59,676.87	59,553.34	115.22			8.31
3,100.00	3,018.36			81.64	
3,418.02	1,947.59			1,470.43	
200.00				200.00	
825.00	781.92			43.08	
200.00	200.00				
125.00	70.25			54.75	
755.03	755.03				
1,000.00	1,189.10		189.10		
4,478.94	4,478.94				
600.00	600.00				
6,269.84	5,786.02			483.82	
8,000.00	8,000.00				
1,390.00	1,380.00			10.00	
20,000.00	20,000.00				
19,280.58	19,280.59		.01		
11,958.61	11,958.61				
<b>\$242,350.63</b>	<b>\$230,510.53</b>	<b>\$3,242.18</b>	<b>\$11,635.83</b>	<b>\$15,503.68</b>	<b>\$4,730.07</b>

FRANK W. FROST, City Auditor