

1947

City of Calais Mayor's Address Treasurer's Report and Auditor's Summary of Receipts and Expenditures Year Ending March 31, 1947

Calais (Me.)

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CITY OF CALAIS

Mayor's Address

Treasurer's Report

and

Auditor's Summary of

Receipts and Expenditures

Year Ending

March 31, 1947

JUL 23 1947

Mayor's Address

Gentlemen of the Council:

Today marks the beginning of a new Municipal year, bringing with it more than the usual allotment of difficulties and problems which will again tax your ability and courage to the utmost. Many and various problems have always confronted a new council, but today those problems seem dwarfed as compared to what we already face. The most encouraging sign on the horizon is the fact that I have to serve with me five tried and true veteran members of former councils and two new members whose business experience and ambitions bids fair to make them most valuable members of our body. Without such support and the assurance of your full cooperation as heretofore, I would hesitate to carry on.

TAXATION

A thorough check and study of the tax situation in Maine indicates increases in the rates of from four to twenty-four mills, the common average probably being around fifteen mills. Neighboring towns in the county have been forced to increase their rate in most cases by at least ten mills. Increased costs are unpredictable and prices cannot be pegged. This situation exists for your city as well as for the householder and all business enterprises. I sincerely hope that our increase in the tax rate may be modest, but in view of the increased costs of everything, the rate payer must expect some additional tax.

SCHOOLS

The largest increase in the cost of our city government must be charged to the public school system. The appropriations for school activities has increased over one hundred per cent in a five year period, expensive but justified in my opinion. The youngsters and the teachers have waited long and patiently for decent housing conditions and salaries, comparable to other like communities. At the opening of another school year I am confident that all this will

have been accomplished and the youngsters and the teachers, as well as ourselves, will no longer be forced to bow our heads in shame at the mention of our school properties or insufficient teachers salaries. Our new building when fully completed should be a great source of pride to every citizen.

HIGHWAYS

Increased costs are also plaguing our Highway Department. Increase in all materials, trucks, their upkeep, and the insistent demand of the public for greater and more efficient service presents another serious problem. All this could be done of course if the taxpayer was willing to pay for it, but most of the time we find that he is not. Some curtailment in the activities of this department may be anticipated. The appropriations for this department must be reported to the State Highway Commission by tomorrow, April 15 and I recommend the following:

A. For General Highways including Salary of Commissioner,	\$18,000.00
B. For Snow Removal,	1,500.00
C. For Maintenance of Third Class Roads,	500.00
D. For Maintenance of Patrol of Route 1,	700.00
E. For Cutting Bushes on Improved Third Class Roads,	175.00
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Total	\$20,875.00

These amounts may be increased if it seems advisable at some later date.

CITY MANAGER

Several of our prominent citizens and tax payers have again interested themselves in the City Manager form of government for Calais. I most heartily endorse it in its proper form as the most modern and consistent form of city government and believe that it would prove to be very beneficial to our city, especially for long range plan. Other than the fact that it eliminates politics entirely, it would give the city the services of an especially trained man who would be obligated to devote his full time to the office at little or no extra cost to the city because of salary savings under the plan. As your Mayor I ask you only to give it your honest consideration and study.

POOR DEPARTMENT

This department is rapidly coming back to its own. Costs are increasing, troubles are mounting and the day of soft jobs and easy money are gone, at least for the time being, and the usual list of beneficiaries are again plaguing the Overseer of the Poor, with state law protection to a certain extent. Some of these people are

a nuisance and a menace. We will just have to do the best we can with them.

OTHER DEPARTMENTS

Other departments are running more or less true to form reflecting only the increased trend of prices which during recent years could not be anticipated a full year ahead. The average business can from month to month or even from day to day increase its prices to meet the trend of the times. The city is less fortunate. It must anticipate its expenses a full year in advance and live within its income regardless. In recent years this has been almost an impossibility.

The electorate have by unanimous vote approved our conduct of municipal affairs in the past and expressed confidence in us for the future. We must not violate this trust in any way. With your attendance at all meetings of the council, together with your unselfish devotion to your duties, we may well look forward to another successful year in spite of the serious problems ahead.

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, 1947.

Cash on hand April 1, 1946,	\$15,631.10
M. A. Brogan, Coll., Taxes,	180,712.75
M. A. Brogan, Excise Tax,	7,201.45
M. A. Brogan, Sup. Tax,	99.00
M. A. Brogan, Interest,	30.63
Tax Liens,	6,426.73
Tax Deeds,	419.17
Voluntary Tax,	1,200.00
Perpetual Care Cemetery Lots,	2,200.00
Income from J. S. Pike Will;	
Calais Poor Widow Fund,	550.00
Calais Free Library and Reading Room,	520.00
Calais Fuel Fund,	680.00
Calais Hospital and Free Medicine,	550.00
Highway Material Sold, Labor and use of Equipment,	2,843.01
School Tuition,	1,500.53
School Conveyance,	1,929.40
School Manual Training,	393.00
School Refunds and Sundries,	187.52
Harold Lawless, Almshouse,	163.12
Calais Library, Fines,	39.00
Lucy Wentworth Trust Fund, Interest,	44.57
Municipal Court Fees,	604.10
Poor Account Refund and Material Sold,	2,553.17
Withholding Tax,	6,828.50
Discount Tax Deeds and Liens,	1,986.50
School Teachers' Pension,	1,823.08
Licenses,	177.00
Fire Dept., Use of Equipment,	338.90
Earl G. Sennett, Land, Garfield Street,	500.00

Care of Cemetery Lots for year,	1,046.71	
State of Maine, Teachers' Travel Expense,	15.00	
State of Maine, Pauper Account,	4,738.15	
State of Maine, Rent, Auto Registration,	520.00	
State of Maine, Library Stipend,	129.50	
State of Maine, Tuition,	875.00	
State of Maine, Bank Stock Tax,	37.50	
State of Maine, Physical Education,	600.00	
State of Maine, Home Economics,	500.00	
State of Maine, Manual Arts,	500.00	
State of Maine, School Fund,	10,165.69	
State of Maine, R. R. & Tel. Tax,	119.95	
State of Maine, School Lunch,	181.22	
Sale of Property,	976.31	
Calais Academy, H. A. Peterson Treas:		
Academy Aid,	1,996.17	
Tuition,	3,014.54	
Contingent,	7,693.89	
		<hr/>
		\$271,241.86
Paid in Warrants,		251,212.21
		<hr/>
Cash on hand April 1, 1947,		\$20,029.65

CHAS. P. RUTHERFORD, City Treasurer

TRUST FUNDS—CITY OF CALAIS

Year Ended March 31, 1947

	Total Invested	Interest & Reserve	Interest For Year	Interest Used	Interest Reserve
CEMETERY PERPETUAL CARE:					
Town of Livermore, 4's, due 3/1/51,	\$3,000.00		\$120.00		
Town of Jonesport, 3½'s, due 3/1/55-56,	3,000.00		112.50		
Town of Brooks, 4's, due 2/1/54-55-56,	3,000.00		120.00		
U. S. Gov't. Treas., 2½'s, due 1964-1969,	6,000.00		150.00		
U. S. Gov't. Serial G. 2½'s, due 7/1/54,	5,000.00		125.00		
U. S. Gov't. Serial G 2½'s, due 12/1/54,	5,000.00		125.00		
Merrill Trust Co., No. 3701,	912.27		9.14		
Calais Fed. Savings and Loan, Acct. No. .078,	10,608.88		196.57		
	<u>\$36,121.15</u>	<u>\$209.65</u>	<u>\$958.21</u>	<u>\$1,046.71</u>	<u>\$121.15</u>
CHASE POOR FUND:					
N. Y. Water Service Co., 5's, due 11/1/51,	4,000.00		200.00		
Bangor & Aroostook, 4's, due 7/1/51,	5,000.00		200.00		
Maine Central R. R., 4's, due 12/1/54.	8,000.00		320.00		
U. S. Gov't. Series G, 2½'s, due 7/1/53,	2,000.00		50.00		
U. S. Gov't. Series G, 2½'s, due 4/1/53,	6,000.00		150.00		
U. S. Gov't. Series G, 2½'s, due 6/1/56,	20,000.00		250.00		
Merrill Trust Co., No. 3703,	61.48		.61		
Calais Fed. Savings and Loan, No. 658,	11,856.58		155.85		
Merrill Trust Co., Check Account,	450.39				
	<u>\$57,368.45</u>	<u>384.73</u>	<u>1,326.46</u>	<u>\$1,478.60</u>	<u>\$232.59</u>

LUCY WENTWORTH FUND:

Bangor & Aroostook R. R., 4's, due 7/1/51,	1,000.00		40.00	40.00
Merrill Trust Co., No. 3705,	455.00		4.57	4.57
	<hr/>		<hr/>	<hr/>
	\$1,455.00		44.57	44.57

CAROLYN WASHBURN FUND:

Calais Fed. Savings and Loan, No. 188,	578.35	65.57	12.78	78.35
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CLAPP TRUST FUND POOR:

Calais Fed. Savings and Loan, No. 421,	1,307.19	28.28	28.91	57.19
Clapp Trust Fund, Library,				
Calais Fed. Savings and Loan, No. 424,	1,304.74	25.89	28.85	54.74
	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,611.93	54.17	57.76	111.93
	<hr/>	<hr/>	<hr/>	<hr/>
	\$98,134.88	\$714.12	\$2,399.78	\$2,569.88
				\$544.02

SUMMARY:

Cemetery Trust Fund, Principal,	36,000.00
Cemetery Trust Fund, Interest,	121.15
Chase Poor Fund, Principal,	57,135.86
Chase Poor Fund, Interest,	232.59
Lucy Wentworth Fund, Principal,	1,455.00
Carolyn M. Washburn Fund, Principal,	500.00
Carolyn M. Washburn Fund, Interest,	78.35
Clapp Trust Fund, Principal,	2,500.00
Clapp Trust Fund, Interest,	111.93
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	\$98,134.88

AUDITOR'S REPORT AND STATEMENTS

The following schedules reflect the true financial condition of the City of Calais as of March 31, 1947.

Schedule 1 .Comparative Balance Sheet.

Schedule 2. Statement of the operations of the Departments, showing appropriations expenses, and unexpended or overdrawn balances

Schedule 3. Proof of the change in the City Dept from March 31, 1946 to March 31, 1947, which shows a net reduction of \$4,956.18.

All bills are paid to the end of March as presented.

The liabilities as shown in the balance sheet do not however, reflect the debt of the Calais School District which in reality is a long term debt against the City which must be liquidated by appropriations each year to meet the Bond payments.

This Calais School District Debt does not enter into the legal debt limit of the City.

FRANK W. FROST, Auditor

ANALYSIS OF CHANGE IN NET CITY DEBT

Net Debt as of March 31, 1946 as shown on Comparative Balance Sheet		\$90,089.51
Additions:		
Error in commitment to Tax Collector	\$ 740.75	
Adjustment in Reserve for Uncollected Taxes	1,126.38	
Adjustment in Reserve for Acct. Receivable	122.41	
Ovedrafts in Appropriations Accounts	9,652.05	
		11,641.59
		\$101,731.10
Less:		
Receipts from Sale of Land	\$1,242.87	
Assessment over Appropriation	210.00	
Voluntary Taxes	1,200.00	
1946 Excise Taxes	4,810.17	
Miscellaneous Receipts and Adjustments,	1,001.63	
Supplemental Taxes	133.10	
Bond Payments	8,000.00 -	16,597.77
		16,597.77
Net debt as of March 31, 1946 as shown on Balance Sheet		\$85,133.33

COMPARTIVE BALANCE SHEET

ASSETS	Mar. 31, 1946	Mar. 31, 1947
Cash	\$15,631.10	\$ 20,029.65
Accts. Receivable	\$ 1,454.49	\$1,048.65
Less: Reserve for Losses	60.90	104.80
	1,393.59	943.85
Uncollected Taxes	3,311.41	2,992.84
Tax Liens	22,798.64	18,876.51
Tax Deeds	2,337.63	1,918.46
	28,447.68	23,787.81
Less: Reserve for Losses	6,548.94	5,700.60
	21,898.74	18,087.21
Tax Acquired Property	977.55	644.11
Total Assets—General Fund	39,900.98	39,704.82
Trust Funds Invested	96,304.98	98,134.88
Total General and Trust Funds	\$136,205.96	\$137,839.70
LIABILITIES		
Due Bills	\$ 60.40	
Bonds Payable	116,000.00	\$108,000.00
Withholding Tax due Govt.	649.21	768.35
Maine Teachers Retirement Fund	1,261.42	1,425.79
Deferred Revenue:		
Prepaid Excise Taxes	2,530.52	4,921.80
Pike Funds	1,840.00	1,780.00
	4,370.52	6,701.80
Total Liabilities	122,341.55	116,895.94
SURPLUS ACCOUNT		
Dept. Balances forwarded	7,648.94	7,742.21
Net Debt (Red)	90,089.51	85,133.33
	82,440.57	77,391.12
Total Liabilities and Surplus General Fund	39,900.98	39,504.82
Trust Funds Reserve	96,304.98	98,334.88
Total General & Trust Funds	\$136,205.96	\$137,839.70

The figures for 1946 shown above were taken from Balance Sheet as prepared by State Auditor.

FRANK W. FROST, Auditor

SUMMARY OF APPROPRIATIONS ACCOUNTS

	Bal. from 1945	Appropriation	Dept. Receipts	Credits Other	Total Available	Cash Disb.	Other Charges	Over-draft	Unexpended	Bal. forward to next Yr.
GENERAL GOVERNMENT										
Administration or Contingent		\$ 6,391.29	\$ 7,694.24	195.00	\$14,280.53	11,655.60			2,624.93	
Salaries		6,200.00			6,200.00	6,149.88			50.12	
Elections		1,500.00	1.00		1,501.00	1,653.26		152.26		
City Building Expense		2,500.00	522.00		3,022.00	2,269.08			752.92	
Audit		600.00			600.00	600.00				
Abatements		1,000.00			1,000.00	1,052.15				
								52.15		
PROTECTION										
Fire Dept.		18,000.00	265.00		18,265.00	21,403.76		3,138.76		
Police Dept.		5,500.00	604.60		6,104.60	6,434.45		329.85		
Forest Fires		200.00	73.90		273.90	147.80			126.10	
Street Lights		4,100.00			4,100.00	3,774.77			325.23	
Compensation Insurance		750.00			750.00	791.20		41.20		
HEALTH & SANITATION										
Sewers			60.00		60.00	30.16			29.84	
Health Dept.		300.00			300.00	273.08			26.92	
HIGHWAYS										
General Highway Dept.		18,000.00	2,232.11		20,232.11	28,896.07		8,663.96		
3rd Class Maintenance	840.23	500.00	553.00		1,893.23	553.00	842.23			498.00
State Aid Construction	6,003.48				6,003.48					6,003.48
State Aid Maintenance Patrol R. I.		700.00			700.00	723.80		23.80		
Special Resolve	602.54									- 602.54
Snow Removal		1,500.00			1,500.00	1,959.53		459.53		
Cutting Bushes		175.00			175.00	114.00			61.00	

CHARITIES

City Poor & Almshouse	8,000.00	324.19		8,324.19	9,969.74		
Institutional Service	500.00			500.00	484.83	1,645.55	
Other Towns Poor				2,551.29	2,551.29		15.17
State Pauper Account				4,296.20	4,296.20		
Aid Dependent Children	3,200.00			3,200.00	3,724.17	524.17	
Board & Care of Children	2,000.00			2,000.00	785.91		1,214.09

EDUCATION

Schools	1,407.77	47,200.00	22,086.57		70,694.34	68,851.07		
Library		1,850.00	688.50		2,538.50	3,454.77	916.27	1,843.27

CEMETERIES

Calals Cemetery	800.00			800.00	651.10		148.90
Catholic Cemetery	200.00			200.00	200.00		
Red Beach Cemetery	125.00			125.00	129.75	4.75	
Perpetual Care of Lots			1,046.71	1,046.71	1,046.71		

CITY DEBT & INTEREST

Interest	5,000.00	51.96	173.02	5,224.98	4,300.00		924.98
Bond Retirement	8,000.00			8,000.00	8,000.00		
School District Bonds	8,943.75			8,943.75	8,943.75		

SPECIAL ASSESSMENT

State Tax	19,221.83			19,221.83	19,221.83		
County Tax	11,924.93			11,924.93	11,924.93		

Totals	\$184,881.80	36,203.78	7,215.51	236,552.57	237,017.64	842.23	15,952.25	6,300.20
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Lapsed Balances
 Overdraft \$15,952.25
 Unexpended 6,300.20

To Net Dept \$ 9,652.05

FRANK W. FROST, Auditor