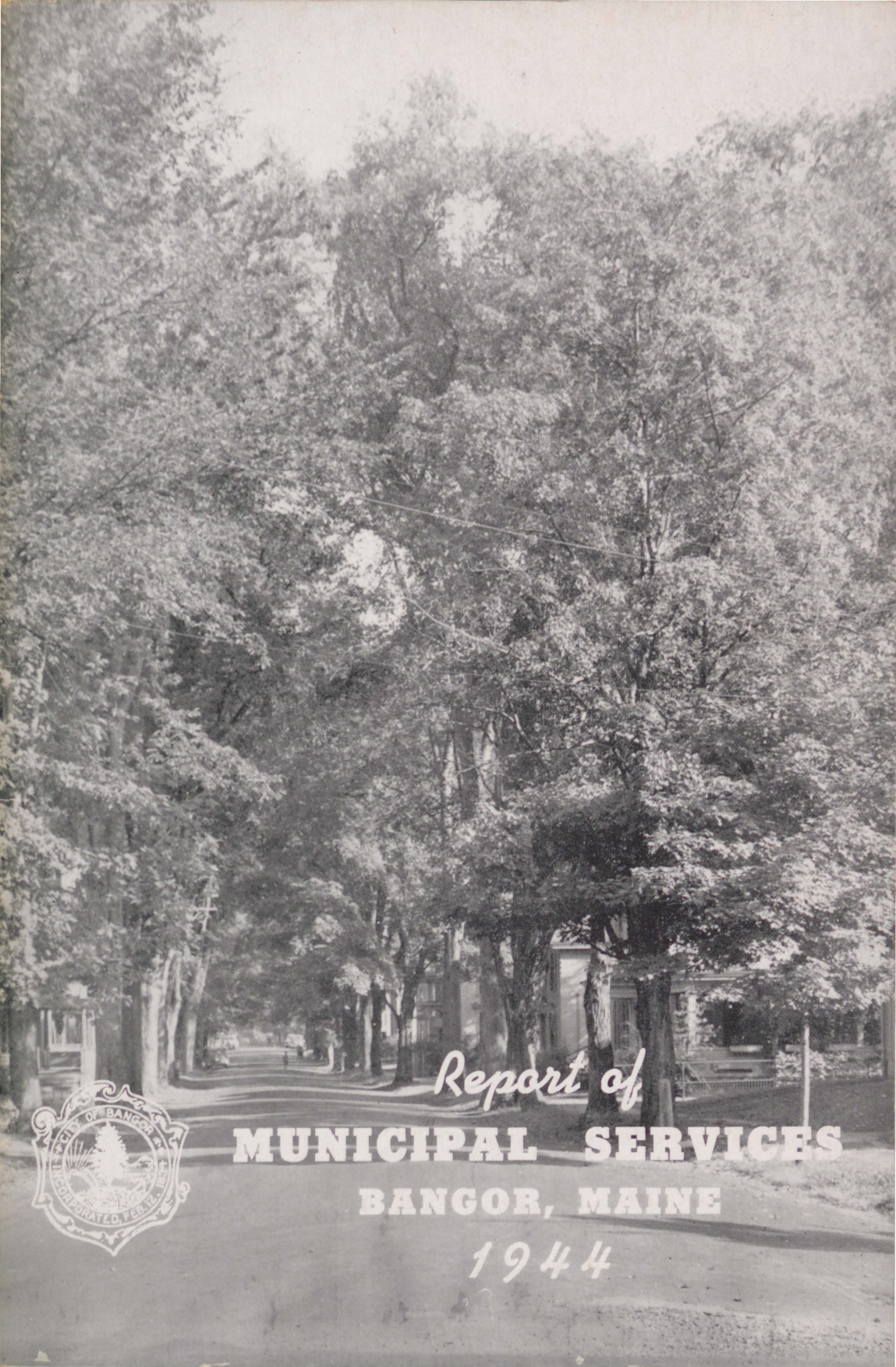


1944

## Annual Report, Bangor, Maine: 1944

City of Bangor, Maine



*Report of*  
**MUNICIPAL SERVICES**  
**BANGOR, MAINE**  
**1944**





THIRTEENTH ANNUAL REPORT  
OF THE CITY OF  
BANGOR, MAINE  
BY THE  
CITY MANAGER



VIEW OF GROTTO CASCADE PARK



HENRY C. KNOWLTON, Chairman of City Council



## HONOR ROLL

### SERVING THEIR COUNTRY

Acquin, Fred	Kelleher, Cornelius
Aldrich, Albert	Lewis, John H.
Austin, Ray	Lowell, Kenneth
Ayer, Robert	McGinley, Frank F.
Barry, Thomas F.	McGlew, Thomas E.
Brown, Kenneth W.	McInnis, Carr F.
Bryce, John W.	McLeod, James L.
Burke, Daniel F.	Marshall, Delma I.
Collins, James E.	Meade, Joseph M.
Cuozzo, Vincent G.	Morse, James H., Jr.
Dole, Ruth E.	Nottage, Screen
Donovan, James R.	Raymond, Robert
Donovan, Kenneth P.	Reed, Carl E.
Dyron, John C.	Reilly, Paul H.
Friend, Marie	Seavey, Barbara
Hartley, Wilbur	Smith, Ransford
Hatch, Leon B.	Tapley, Malcolm A.
Hodgins, Victor M.	Ulmer, Ralph S.
Howard, Eugene F.	Walsh, James F.
Johnson, Wendall H.	Wilshire, John N., Jr.

George Seharick

## BANGOR CITY GOVERNMENT CITY COUNCIL

Henry C. Knowlton, Chairman  
Harold E. Kelleher  
Francis E. Pearson, Jr.  
John H. Eddy  
William B. Hill  
George F. Peabody  
Grover C. Bradford  
Donald J. Eames  
G. Peirce Webber

### WATER BOARD

Grover C. Bradford, Chairman  
Charles E. Gilbert  
Dr. A. W. Fellows  
Horace A. Hilton  
Clifford Patch  
Carroll A. Weeks  
Ballard F. Keith

*Appointed by the Board*

Albert W. Read, Superintendent

### SCHOOL BOARD

Abraham M. Rudman, Chairman  
Ernest F. Jones  
James H. Freeland  
James P. O'Loughlin  
Dr. Martyn A. Vickers  
*Appointed by the Board*  
Roland J. Carpenter, Superintendent  
Harry R. Williams, School Agent  
Warren Nye, Attendance Officer

### HERSEY FUND TRUSTEES

Donald S. Higgins  
Warren J. Moulton  
Ralph Whittier  
William F. Curran  
Ralph L. Waymouth, ex-officio

### KIRSTEIN STUDENT LOAN FUND TRUSTEES

Arthur Smith  
Wilfred A. Finnegan  
Robert N. Haskell  
Abraham Rudman  
Roland J. Carpenter, ex-officio



## BOARD OF CHILD WELFARE      BOARD OF REGISTRATION

Marie J. Finley  
Mrs. William J. Currier  
Esther Baldwin

Marie J. Finley, Chairman  
Patrick J. McNamara  
Erminie G. Kelly

### BOARD OF APPEALS —ZONING

Lawrence V. Jones, Chairman  
William F. West  
Edward I. Gleszer

### CIVIL SERVICE COMMISSION

W. Merritt Emerson, Chairman  
Harry Homans  
William R. Ballou

### BASS PARK TRUSTEES

City Manager Horace S. Estey  
City Clerk Archie R. Lovett  
City Treasurer Ralph L. Waymouth

### CEMETERY BOARD

Malcolm S. Hayes  
Frank McKenney  
Hazen A. Polk

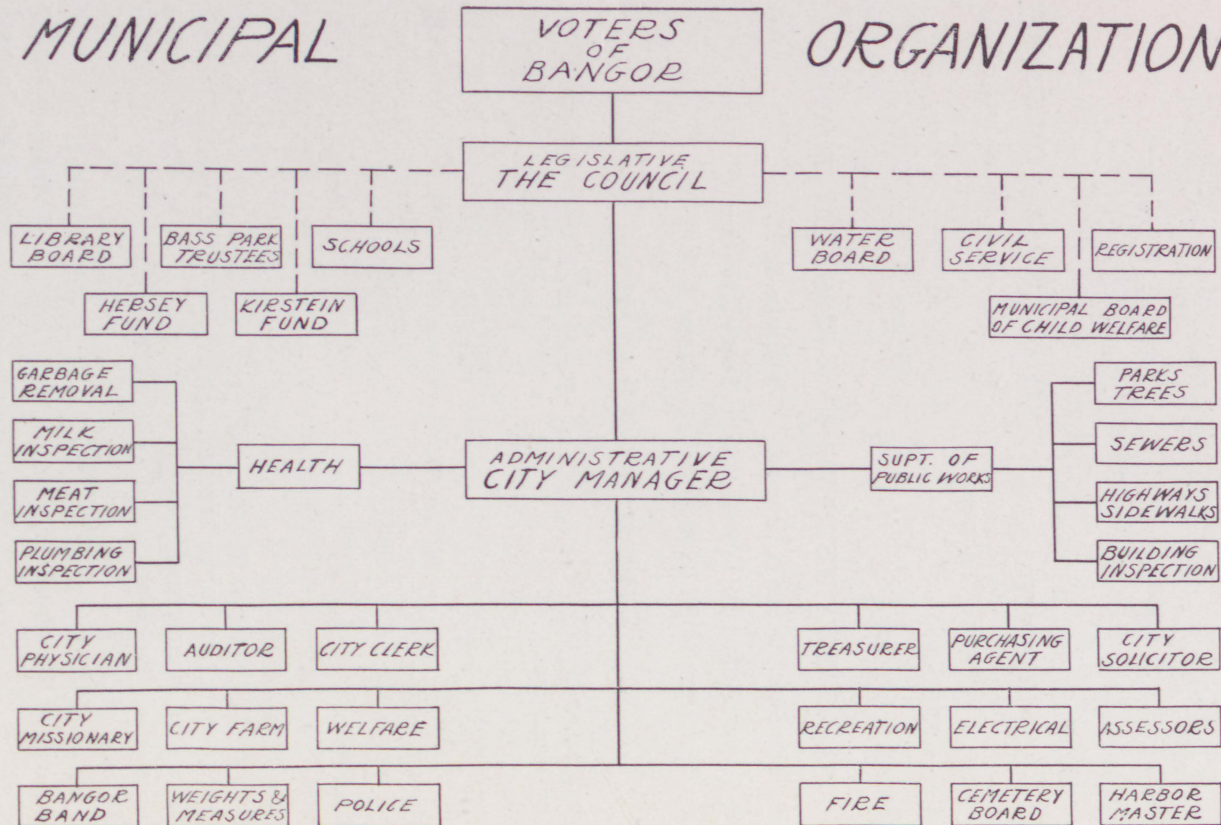
## ADMINISTRATION

City Manager.....	Horace S. Estey
City Treasurer.....	Ralph L. Waymouth
City Clerk.....	Archie R. Lovett
City Auditor.....	Alton R. Covell
City Solicitor.....	Benjamin W. Blanchard
City Electrician.....	Murray D. Gallupe
City Physician.....	Leonard H. Ford, M. D.
Police Chief.....	Thomas I. Crowley
Fire Chief.....	Herbert P. Constantine
Farm Superintendent.....	Charles H. Newell
Secretary to Overseers of Poor.....	Ruth S. Lord
Superintendent of Public Works.....	Daniel L. McClay
Director of Recreation.....	Albert B. Nies
Inspector of Buildings.....	James M. Walsh
Inspector of Milk.....	Harry D. McNeil, M. D.
Inspector of Meat.....	Dr. Allan J. Neal, Vet.
Inspector of Plumbing.....	J. Edward Friend
Missionary.....	Jennie M. Johnson
Harbor Master.....	Wentworth N. Freese
Superintendent of Clocks.....	Sidney E. Noyes
Sealer of Weights & Measures.....	Bernard E. Constantine

# MUNICIPAL

VOTERS  
OF  
BANGOR

# ORGANIZATION





*To the Citizens of Bangor:*

Again an opportunity is afforded to your management to discuss with you the affairs of your city through the pages of the Annual Report. In the preparation of this report, your management has tried to portray for you the salient points in the municipal operation during the year just passed. It is extremely difficult to cover completely so complex a subject as the year's operation of the City of Bangor and yet keep the report in a condensed and readable form. Of necessity, many, many things worthy of mention must be slighted, and those subjects which are covered must be described in the barest detail. It is the policy of this report to discuss the affairs of your city both in the past and in the future tense objectively so that you will gain an idea of the policies under which your city is operated and not be presented merely with an imposing compilation of meaningless data.

During the year under consideration, your city government accomplished two objectives of major importance. These accomplishments are not only important of themselves, but they are important in the trend of thinking which they indicate. The end of 1943 found your city in an extremely good cash position, a circumstance wherein it had far more cash on hand than was required to meet its current commitments. Your State Legislature, anticipating that many cities and towns would find themselves with surplus cash on hand at the end of the year, occasioned by their inability to maintain their municipal services at the accustomed level and occasioned through the citizens ability to pay taxes which, in some cases, had been delinquent over a period of many years, provided a means of permitting the Maine municipality to accumulate and maintain a cash surplus against future needs.

Taking advantage of this permissive legislation, your City Council authorized the creation of certain Capital Reserves. It should be pointed out that these are not theoretical or bookkeeping reserves, for in every instance, the actual money for the accomplishment of stated objectives is available and waiting the time when the conditions are such as to permit the undertaking of the work.

Specifically, the City Council has set aside \$100,000 for the resurfacing of the streets now occupied by the street railway system. It is expected that as soon as new buses are available, and as soon as the federal agencies will allocate the tires and gasoline for their use, the local transportation company will complete its program of converting

from electric cars to buses. When this is done, and the tracks are removed, we will be ready to institute a resurfacing program.

The Council has set aside \$20,000 for the purpose of constructing a new Athletic Field House at the Garland Street Athletic Field. This field is probably one of the finest fields in New England available for junior and senior high school activities. The construction of a field house will complement and complete the project there.

The Council has set aside \$25,000 designated for the purpose of increasing the capacity of the Meadowbrook Sewer which has proven to be inadequate for the area it serves. This sewer, serving that section of the city around Broadway Park, is incapable of accommodating the storm water from any sudden heavy rain with the result that that section of Center Street in the general area of South Park and Willow Streets is frequently flooded.

The City Council has set aside \$50,000 for the purpose of increasing the capacity of the sewer serving the general area of Fourteenth Street and Fifteenth Street between Union and Hammond Streets. As is the case of the Meadowbrook Sewer, the present sewer serving Fifteenth and Fourteenth Streets between Union and Hammond, has proven to be inadequate in the drainage of storm waters from this section of the city. It is not known definitely that these amounts are sufficient to finance the entire cost of either project, but certainly the money thus made available will greatly ease any financing problem that might exist at the time of construction.

The City Council has set aside \$19,500 for the replacing of certain automotive equipment as soon as new equipment is again available. Our fleet of trucks, normally replaced after a five-year average life, is fast wearing out, and this reserve will enable us to replace this equipment much faster than we would be able to do were we required to finance the complete program from the yearly appropriation.

The City Council has set aside \$10,000 to provide for certain major repairs at the City Farm which are badly needed, but which we are unable to accomplish at this time. This establishment has unfortunately been neglected in the matter of maintenance of physical property, and the reserve that has been provided will enable us to rehabilitate the property at an accelerated pace once the labor and material markets are such as to permit us to draw upon them.

The City Council has set aside \$12,000 for the purpose of providing safe storage for our municipal records, especially those of the City



Clerk. Storage vaults in our City Hall are entirely inadequate, both from a standpoint of size and from a standpoint of fire. Certainly, these records should be kept safe from any danger of destruction from any cause. The reserve that has been provided will permit the immediate undertaking of this program once some of the associated problems have been solved.

The City Council has also set aside \$12,000 to enable us to make some long needed changes in our accounting methods. Already this general program has been put into operation to a small extent through the purchase of one accounting machine, and the installation of a modern payroll system. Along with the installation of the change in our methods of handling the payroll problem, we have begun a program of centralizing all accounting in one office, thereby eliminating a great deal of duplication and lost effort that resulted from methods which were not too well synchronized in the various offices.

The total of these reserves amount to nearly one quarter of a million dollars that the city has ready to meet its responsibilities in the post war years. The establishment of these reserves indicates that your City Council and your administrative officials recognize the real responsibility that is theirs in assuring you that the city will be prepared to go ahead in the years immediately following the war, and that we will be in a position to enable us to reinstitute the various municipal services which have necessarily fallen below par during the war years, and to accomplish this program with the money that has been accumulated through these past few years of curtailed activity. The establishment of these reserves indicates also that your administration is to adhere strictly to a policy of financing your year to year operations from current taxes.

By the same token that we have applied current operating surpluses to specified projects, so shall we, in the future, if the conditions arise, tax to meet the deficits that might be brought about by a failure to collect the full tax commitment. Our municipal history has taught us, in the last twenty years, that only by financing each year as we go can we avoid the position we found ourselves in in the early 30's. We agree that the conditions we are now experiencing which permit us to set aside the substantial reserves mentioned here are rare indeed. We submit, however, that it is equally important that we follow the same procedure of year to year financing, during the lean years when we might find ourselves at the end of a fiscal year with a cash deficit occasioned by unpaid taxes.

Thus the Council has locked up for future needs all of the unencumbered cash, and has, insofar as it is possible to do so, started the city on a definite program of meeting each year's operating problems as they arise.

For many years past, each summer has seen an agricultural fair at Bass Park, and Bangor Fair has become an institution in this section. In 1942, the Fair Association, in the interest of the war effort and at the request of the City Council, suspended the operation of the Fair.

In the past, Bangor Fair has been operated at the park under the terms of the lease between the old Bangor Fair Association, and the original owner of the park, Mr. Joseph P. Bass, the lease expiring in January, 1943. In the early part of 1944, the officials of the old Bangor Fair Association evidenced no interest in the renewal of their lease, and the Council authorized a new lease with J. R. Cianchette granting him the privilege of using Bass Park for a definite period each year for the purpose of conducting an agricultural fair which could include a program of light harness racing.

It was agreed in the lease that the lessee might make such property improvements to the park as was agreed to by the city, and expenditures for these improvements would be credited to his account against which the rent would be charged as earned. Under this arrangement, the fair operator made substantial improvements to the grandstand which was in a very poor state of repair, as well as making repairs to many of the other buildings and removing some buildings which were in such condition that repairs were not warranted. The construction program included, also, the erection of modern, sanitary rest rooms housed in a new building near the Agricultural Exhibition building.

In accordance with the policy of governmental agencies encouraging such a program in the interests of national recreation, Bangor Fair was again conducted for the people during the week of July 30, 1944, and thousands of Bangor's citizens and guests, and many of the military personnel from Dow Field availed themselves of the opportunity to visit the attractive exhibitions and to enjoy the program of racing and other entertainment that was offered.

It is expected that Bangor Fair will again become an annual event and one of Bangor's feature attractions of the year, affording amusement and recreation to residents of Bangor and to our neighbors of the surrounding towns.



For a long time the people of this city have evidenced their desire for added recreational facilities, but for one reason or another they have never been provided to the extent it was felt they should be. Because the demand for these facilities came from very representative groups, the Council, under the leadership of its Chairman, Dr. Henry C. Knowlton, provided a very adequate budget for a new Recreation Department, which was established early in the year.

As a part of the program, the Council authorized and appointed an Advisory Recreational Committee comprised of Mrs. Helen Ranlett, Chairman; Rev. Arlan A. Baillie; Norbert X. Dowd; Chesley H. Husson; and Sidney W. Schiro. The duty of this group is to advise the Council and the Manager, as well as the Director of Recreation on the general type of program desired.



FIRST PRIZE WINNER OF DOLL SHOW AT PLAY FESTIVAL

Considerable difficulty was experienced in obtaining a person who seemed qualified to set up a new department, but finally, after interviewing many applicants, the Committee recommended the appoint-

ment of Mr. Albert B. Nies as Director of Recreation, and his appointment, made by the City Manager, was confirmed by the Council. It is very probable that some errors of judgment were made in the operation of this department in its initial year, but by and large its results were very satisfactory.

Perhaps the outstanding phase of the recreation program was the operation of the summer playgrounds under the very capable direction of Mrs. Grace Gilmore. The playground program included such things as free play, group games, story telling, handicrafts, and achievement tests, with the year's activities being closed by a play festival.



TYPICAL VIEW OF BANGOR-BAPST HI CLUB DANCE

During the summer months, the junior high school group, including seventh and eighth grade students from St. Mary's and St. John's school, had a weekly dance at the Fifth Street school, which was very successful. Four hundred and fifty students enrolled for this project, with the dances averaging a weekly attendance of about two hundred. It is planned to continue this project during the summer of 1945, shifting the scene of the dance to the Y because of the many game facilities that are there.



A program similar to the summer dance was carried out through the fall and winter months by the formation of the Bangor-Bapst Hi Club. The only requirement for membership in this club was the individual's desire to cooperate in the club's effort for wholesome fun with good social behavior. The club met every Saturday night at the Y for a dance, with an average attendance of about four hundred and fifty. Once a month an orchestra was provided for the occasion. On two occasions the scene of the dance was shifted to the Bangor City Hall auditorium to accommodate the unusually large group that turned out after the Bangor-Stearns football game, and after the Bangor-Bapst basketball game. This activity will be continued and expanded in the future because it meets so admirably the needs of this age group.



TYPICAL GROUP ENJOYING FACILITIES OF Y. M. C. A.

The entire recreational program has been designed around existing facilities, rather than to build up something new that might, at some later date, be unacceptable. The first year of this program has, of necessity, been one of education and gradual development. Much has been done, but there still remains very much to be done.

While the recreational program is designed in a major part to combat so-called juvenile delinquency, it can never do that job alone. It has already made a very large contribution in the solution of this problem as evidenced by the records in the Police Department. It is still felt, however, that the real cause for juvenile delinquency lies with the parents, and that without their sincere cooperation the problem can never be completely eliminated.

The continued drain on our uniformed personnel in the Fire and Police Departments to meet the Selective Service requirements finally resulted in a situation where these forces were reduced to a point that the remaining men could not possibly maintain even the minimum requirements for protection of life and property. Because of the physical standards required for men in these departments, and because of the extremely high wages being paid by industry, we found it impossible to replace any of the men we were losing.



VIEW OF FIRE AT DAYSON BEDDING FACTORY, APRIL 23, 1944



After considerable study of the matter, and after considering many suggestions, a plan was finally worked out and introduced to the Council for adoption by Francis Pearson, Chairman of the Council Committee on Public Safety, that provided for an Emergency Police and Fire Unit. This plan enacted as an ordinance permitted the Manager to appoint, on recommendation of the Civil Service Commission, any person suitable to the Commission without regard to age limits or other qualifications required for appointment under Civil Service rules. Such appointments, however, are for the duration of the war only and, at that time, the provisions of this ordinance expire and appointments made under it terminate. This means of recruiting personnel has permitted the management to maintain at least the minimum requirements for safety.

During the latter part of the year, the two platoon system was placed in operation at the Fire Department, which served both to increase the efficiency of the department and to improve the working hours. Heretofore, men in this department worked forty-eight hours, and had the next twenty-four hours off. Under the two platoon system, the men in one platoon work from 8:00 a. m. to 6:00 p. m. one week, and from 6:00 p. m. to 8:00 a. m. the next. The second platoon, of course, covers the absence of the first platoon. This arrangement has served to give the city better coverage at all times, and especially during the mealtime hours when, under present conditions, all meals eaten while on duty must be taken at the station, whereas, under former procedure, the men were allowed to take certain of these meals at home.

Unfortunately, our fire losses for the year are higher than any for the four years past. These losses are listed here in tabular form:

	1944	1943	1942	1941
Value of Buildings .....	\$1,935,782.00	1,412,219.00	1,034,558.00	1,538,914.34
Value of Contents .....	360,486.00	467,217.00	213,498.00	346,659.81
Total Valuation.....	\$2,296,268.00	1,879,436.00	1,248,056.00	1,885,574.15
Loss on Buildings .....	86,852.00	52,952.00	53,081.61	38,497.06
Loss on Contents .....	36,963.00	38,692.00	44,440.00	22,539.13
Total Losses.....	\$ 123,815.00	91,644.00	97,521.61	61,036.19
Ins. on Buildings .....	1,652,119.00	1,218,640.00	874,467.00	1,351,325.00
Ins. on Contents .....	298,200.00	432,630.00	181,579.00	330,842.04
Total Insurance.....	\$1,950,319.00	1,651,270.00	1,056,046.00	1,682,167.04

Ins. Paid, Buildings .....	67,857.00	48,628.00	52,295.00	37,469.11
Ins. Paid, Contents .....	22,343.00	38,322.00	43,865.00	22,413.08
<hr/>				
Total Ins. Paid.....	90,200.00	86,950.00	96,160.00	59,882.19

The above figures are based on actual insurance and loss reports received, and a fair, conservative estimate of the valuation and losses on those fires where no reports have been received.



85 ft. Aerial Ladder being used as Water Tower, Broad & Union St. Fire Dec. 2, 1944



The 1945 budget filed December 1, 1944, requests an appropriation for two new pieces of apparatus for this department, which are badly needed. One recommendation is a 700 gallon pumper to replace a White pumper purchased in 1919. The other is a junior aerial ladder truck to augment the 85 ft. aerial ladder truck now in operation. The need for this equipment is obvious and there is every reason to expect the appropriation to be approved.

To properly protect life and property, this department should also have two additional units. It should have a well designed emergency truck which should be fully equipped with such items as chain hoists, jacks, tackle, acetylene torches, and other like material which might be needed in the saving of life. With a truck equipped in such a manner, the department would be able to aid in the prompt extrication of people from auto or rail wrecks, from jammed elevators, or in any one of hundreds of such incidents which might arise.

This department should also be provided with a modern ambulance unit that would be available for the city's needs and for any emergency. With the increase in auto traffic that is bound to follow the lifting of traffic restrictions, we are going to experience, in spite of our precautions, an increase in auto accidents. If we are going to invite our neighbors to our state and city for our personal gain, then it is most certainly our responsibility to be prepared to serve them. It is the intention of your management to request an appropriation for these items in the 1946 budget.

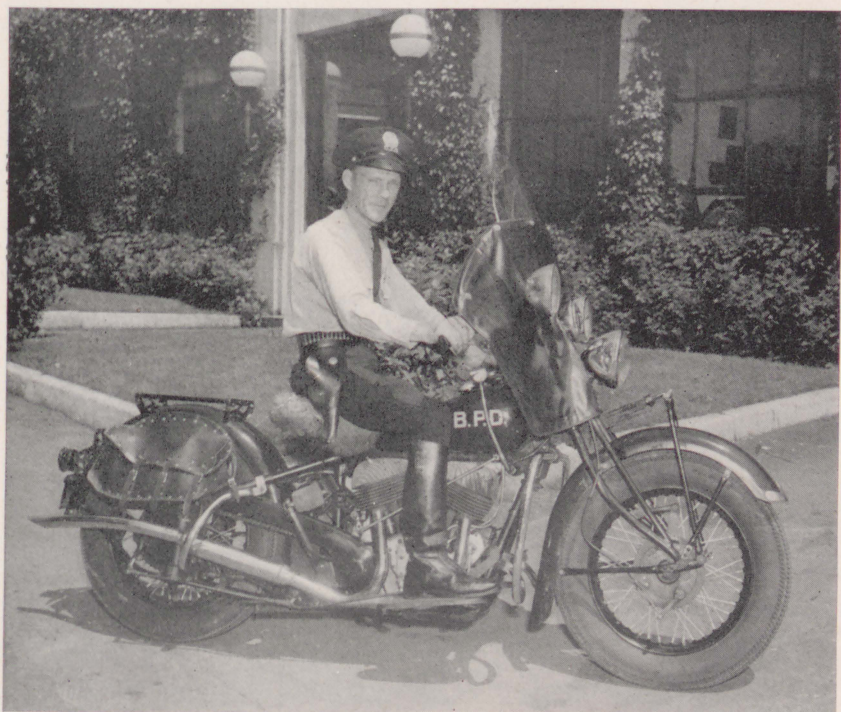
To one who has not made it a point to become acquainted with the problems of the Police Department, the scope of its work is amazing. As a means of showing the range covered by police work and the volume being handled, I am listing here a summary of the court convictions for the year 1944:

<i>Charge</i>	<i>No. of Convictions</i>
Adultery .....	15
Affray .....	4
Arrested for other departments.....	10
Assault .....	2
Assault and Battery.....	37
Attempted to break in night time.....	1
Attempting to operate car under influence of liquor.....	0
Being a common victualer without a license.....	1
Breaking, entering and larceny.....	7
Breaking glass in public way.....	1

Contributing to Truancy.....	8
Desertion .....	1
Embezzlement .....	4
Escape from house of correction.....	9
Escape from State School for Boys.....	2
Evading taxi fare.....	1
Failing to comply with Selective Service Act.....	1
Failing to make report of second-hand article sold.....	1
Forging an indorsement.....	2
Fornication .....	16
Fugitive from Justice.....	6
Having possession of gambling device.....	1
Hiring minors after hours.....	1
Idle and disorderly.....	12
Illegal possession of liquor with intent to sell.....	1
Illegal possession of morphine.....	1
Illegal sale .....	2
Impersonating an officer.....	1
Indecent liberties .....	12
Intoxication .....	2133
Issuing fraudulent check .....	5
Larceny .....	38
Larceny of auto.....	2
Malicious mischief .....	1
Maliciously destroying property .....	1
Maintaining gambling device.....	1
Material witness .....	2
Non-support .....	20
Panhandling .....	3
Parole violator .....	1
Railer and brawler.....	1
Receiving stolen goods.....	1
Registering under assumed name.....	3
Robbery .....	4
Selling improperly registered milk.....	1
Sodomy .....	2
Uttering forged instrument.....	1
Violation of Lord's Day.....	1
Wanton and lascivious in behavior.....	38
Wantonly and wilfully injuring building .....	2
Total convictions .....	2421



The total volume of property lost or stolen as reported to the department for the year amounted to \$71,449.32, of which the greater part has been recovered, and cases involving the balance are currently under investigation. Oftentimes, in the prosecution of these cases before the court, the police find themselves opposed by experienced lawyers representing the accused. Obviously, in such a circumstance the police are at a great disadvantage lacking, as they do, the lawyer's training, and all too often, they are defeated on a technicality brought up by the opposing counsel. In order that the percentage of convictions be kept at a maximum and that the police department might have the advantage of legal advice, the city should provide for the use of the department, the services of a well trained attorney who would be available to prepare and prosecute all court cases. Should this be done, the department would be able to do a far better job of maintaining law and order through its increased ability to enforce our ordinances.

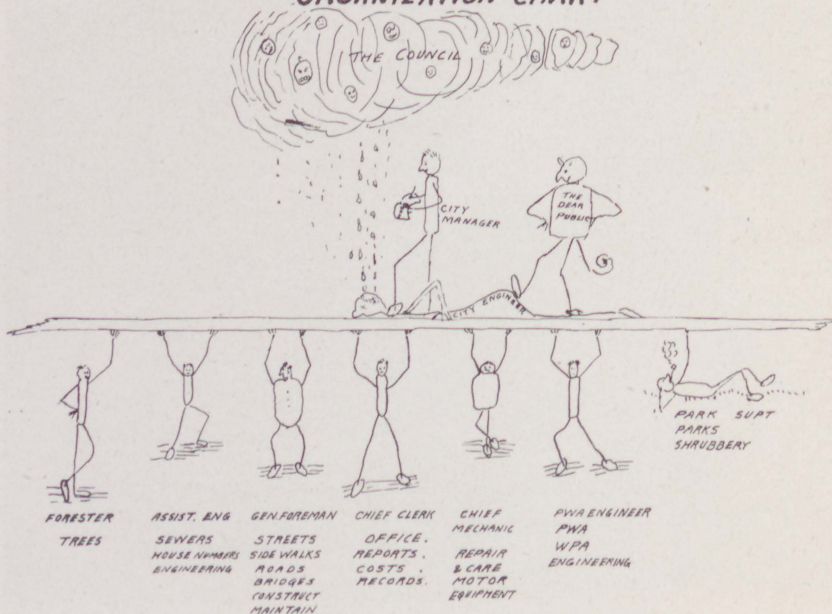


OFFICER CALHOUN ASSIGNED TO NEWLY CREATED MOTORCYCLE PATROL

Quite some time ago, the practice of hearing all complaints of traffic violations before the court was instituted. This has resulted in adding greatly to the work of the court without benefit to the city. Your management is currently considering the adoption of the method formerly in use here, and widely used elsewhere, of allowing traffic violators to appear at the police station, and at their option, to settle their cases directly with the police. This would serve to lessen the work of the court and of the department and to make it easier for the violator to settle his case and be on his way.

During the year, the department put a motorcycle patrol on the road with very good results. Aimed at a reduction in traffic violations, particularly speeding, the patrol has proved very efficient. The motorcycle is far more economical in operation, and more maneuverable than a car, and although strictly a fair weather vehicle, it is ideal for policing traffic. Should we experience the increase in auto traffic that is expected, we will, in all probability, recommend an additional unit at some later date. With the developments that have been made in radio work, and other modern methods, it appears to be entirely pos-

**PUBLIC WORKS DEPARTMENT  
BANGOR MAINE  
ORGANIZATION CHART**



An organization chart of the Public Works Department prepared by  
a former city engineer during one of his lighter moods.



sible that better policing can be done with fewer men, if the men are sufficiently mobile.

Of course, the real unsung heroes in any municipal organization are the men in the Public Works Department who go quietly about their job of keeping our streets and highways open to traffic in spite of what seem to be unsurmountable obstacles. The outstanding accomplishment of this department in the past year was the manner in which they handled the job of snow removal. During the calendar year of 1944, there was a total of twenty-six snowstorms ranging from one fourth inch to twenty inches, with a total of seventy-three inches. During the past winter, beginning with October 29 through December 21, there were eight storms with a total of twenty-four inches.



ONE OF THE HEAVY SNOWPLOW UNITS CLEARING DRIFT ON ESSEX ST.

While this report should cover only the period to December 31, it is interesting to note that our snow removal equipment was in continual use from Christmas Day until late in February, with the snowfall from January 1, 1945, until Spring being seventy inches from fourteen storms.

Clayton W. Bowles, who, for about a year, served as City Engineer, resigned August 12. At that time, it did not appear that a suitable appointee was available for the post of City Engineer, and the office of Superintendent of Public Works was created, vesting in it full authority for the operation of the Public Works Department. Mr. McClay, who has served as Chief Clerk in this department since 1922, was elevated to the position of Superintendent; his old office being left vacant. The department has been extremely well operated under his guidance.



DANIEL L. McCLAY

Bangor's Popular Superintendent of Public Works

Along with its work of maintaining our parks, this division of the Public Works Department took over the job of grading and feeding the football field at the Garland Street Junior High. While this work was carried on under conditions that were anything but favorable for this type of project due to the extremely dry summer, it was possible, with close supervision and expert handling of material, to obtain a



most satisfactory job. The field was used by the high school for all of its local games, and for the first time our schools were playing on a gridiron comparable to a college field. This project has been very favorably commented on, and we are committed to a three-year period of systematically grading and feeding this field. At the end of that time, the city will have one of the finest athletic fields in the State.

We were able, during 1944, to acquire the land necessary for the long contemplated continuance of West Broadway to meet West Broadway Extension. The work of excavating and grading has been done, and it is planned, during 1945, to apply the top surface to this lot and to grade and plant the balance of the property with shrubs and grass, a part of the consideration for which this land was acquired being that we should, in that portion not used as a roadway, prepare the land for park purposes. This extension serves a great many people and is a decided improvement to a fine residential section.



UNUSUAL VIEW SHOWING MAXFIELD BRIDGE JUST AS IT  
COLLAPSED AND FELL INTO THE STREAM

On September 3, the so-called Maxfield Bridge, one of the few covered bridges remaining in the State, was destroyed by fire. Under the circumstances then existing, the city would have been required to stand the full cost of replacing this structure. Application was made to the State Highway Commission to have Valley Avenue included in the Third Class Road system of the State, and this application was favorably acted upon, and thus this bridge will be replaced in accordance with the statute provisions as they apply to the "Bridge Act". Under it, the State, County, and City share in the cost of construction, the city's share being approximately 45%. It is hoped that the War Production Board will permit the construction of this bridge during 1945.

The department carried out its sidewalk construction and tarring program as usual. Because, for the past four years, it has been impossible to obtain the desired amounts of tar necessary for road maintenance, this phase of our work was stepped up considerably, and during the year we applied a total of 218,600 gallons of tar for surface, treating approximately 72 miles of streets and roads. The increase in the scope of the tarring program made it impossible for us to carry out the sidewalk construction to the extent we had anticipated, but we were able to build approximately three miles of new sidewalks. In this latter program, we used, for the first time, our asphalt plant which was purchased a few years ago.

It is hoped that during the coming year, we will be able to acquire an asphalt spreader and finishing machine so that, in the future, we can, with our own equipment, finish our streets with the same type of surface which was applied to the Bangor-Orono road.

One change in Bangor's appearance which should be chronicled here is the improvement in the appearance and the parking facilities at Union Station. Approached some time ago by your manager, Mr. Douglass, Executive Vice-President of the Maine Central, readily conceded the need for these improvements and they were provided forthwith. This utility, which has served Bangor so well over a long period of years, should be complimented for their civic interest.

The opportunity this report offers should be taken to pay tribute to the service of Mrs. Lillian Coffin, who retired as City Auditor to join her husband, Major Linwood M. Coffin, who was stationed at Spence Field, Georgia. Only those who were closely associated with the work of this office can appreciate the service she rendered and the difficulties under which she worked. The City is indeed indebted to her.



Upon her retirement, Mr. Alton R. Covell was appointed to her position, and in the short time he has been with us, has shown a keen insight into the problems of accounting. The specialized knowledge which he brings to the position is bound to be of great value to us. The inauguration of a modern payroll accounting system is but a forerunner to the changes we anticipate, both in our operating and in our property accounts. All such things take time, however, so our progress will be necessarily slow. Once we have completed the task of centralization of accounting, your management looks forward to the adoption of a cost accounting system to permit better management control.

The Auditor's statement of our assets and liabilities with an analysis of the various items, together with a summary of expenditures and revenues is given herein.

## FINANCIAL STATEMENT

December, 1944

### ASSETS

Cash on Hand and in Bank .....	\$ 82,919.01
Special Cash Deposits—Municipal Reserves.....	15,356.13
Special Cash Deposits—Trust Fund Earnings.....	14,143.37
Special Cash Deposits—Coupon Account.....	488.75
Accounts Receivable.....	8,518.16
Notes Receivable.....	6,450.00
Taxes Receivable.....	45,381.30
Accounts Receivable—Secured by Tax Deeds.....	49,740.67
Prepaid Insurance.....	15,568.03
Materials and Supplies on Hand.....	93,880.67
Private Trust Funds.....	322,237.29
Capital Reserve Funds.....	248,385.65
City Property—Tax Deeds.....	9,465.72
Municipal Property—Land, Buildings, Equipment.....	7,474,600.19
Water Department.....	2,668,362.73
Revenue Other Than Taxes (Excess over Estimate).....	* 18,609.58
<hr/>	
Total Assets .....	\$11,036,888.09

## LIABILITIES, RESERVES &amp; SURPLUS

Municipal Bonds .....	\$ 791,000.00 ✓
Accounts Payable—Treasury Warrants.....	82,410.50
Prepaid Taxes .....	3,623.10
Accrued Interest on Bonded Debt.....	2,560.83
Interest on Trust Accounts—Unexpended.....	14,143.37
Overlayings .....	42,865.72
Unexpended Appropriations .....	46,203.06
Private Trust Funds .....	322,237.29
Municipal Reserves .....	15,356.13 ✓
Capital Reserves .....	248,385.65 ✓
Capital Surplus .....	6,500,631.50 ✓
Accrued Surplus .....	299,108.21
Water Department .....	2,668,362.73
<hr/>	
Total Liabilities .....	\$11,036,888.09

## ANALYSIS OF ASSETS

## Analysis of Cash on Hand

Cash on Hand at City Treasurer's Office.....	\$ 4,082.47
Free Cash on Deposit at:	
Merrill Trust Company.....	\$47,629.06
Merchants National Bank.....	14,329.21
Eastern Trust & Banking Co.....	17,704.32
	<hr/>
	79,662.59
	<hr/>
	\$83,745.06
Less owed to Municipal Reserves.....	826.05
	<hr/>
Total Free Cash on Hand and on Deposit.....	\$82,919.01

## Analysis of Special Cash Deposits for Municipal Reserves

Cemetery Trustees' Fund—Penobscot Savings Bank.....	\$ 792.83
Teachers' Retirement Fund—Eastern Trust & Banking Co.	2,892.49
Oak Grove Cemetery Tomb Fund—Eastern T. & B. Co.....	500.00
U. S. Gov't. Withholding Tax—Eastern T. & B. Co.....	10,344.76
	<hr/>
Total Special Deposits—Municipal Reserves.....	\$14,530.08
Plus due from General Cash.....	826.05
	<hr/>
	\$15,356.13



### Analysis of Special Deposits—Trust Fund Earnings

J. D. O'Connell Trust Fund—in Penobscot Savings Bank.....	\$ 58.77
Bangor High School Loan Fund—in Penobscot Savings Bank .....	2.21
Chapin, Arthur Trust Fund—in Penobscot Savings Bank.....	371.88
—in Merchants National Bank.....	362.50
Bass Park Trust Fund—in Penobscot Savings Bank.....	6,807.87
—in Bangor Savings Bank .....	3,436.43
Kirstein Student Loan Fund—in Merchants National Bank..	37.50
Kirstein Scholarship Fund, Louis & Sophia—Merchants National Bank.....	104.50
Oliver, Hiram Fund—in Merchants National Bank.....	247.06
Holton Public School Fund—in Merchants National Bank....	61.50
Sabine Fund—in Merchants National Bank.....	55.19
Fogg, Hiram Fund—in Merchants National Bank.....	153.48
J. D. O'Connell Fund—in Merchants National Bank.....	25.00
Stetson Fund—in Merchants National Bank.....	600.00
Cemeteries—Unexpended Income—in Merchants National Bank .....	41.51
French Medal Fund—Bangor Savings Bank.....	1,538.08
Merchants National Bank.....	138.98
Firemen's Relief Fund—Bangor Savings Bank.....	15.28
Kirstein City Missionary Fund—in Penobscot Savings Bank .....	100.51
	<hr/>
	\$14,158.65
Less Disbursements—Firemen's Relief Fund.....	15.28
	<hr/>
Total Special Deposits—Trust Fund Earnings.....	\$14,143.37

### Analysis of Special Cash Deposits—Coupon Account

Merrill Trust Company.....	\$131.25
Eastern Trust & Banking Co.....	357.50
	<hr/>
Total Coupon Account.....	\$488.75

### Analysis of Accounts Receivable

	Years		
	Previous	1943	1944
Miscellaneous .....	\$1,640.72	\$561.29	\$6,030.39
Assessment Sewer Improvement.....	178.08		
Assessment Sidewalk Improvement .....	107.68		
Total Accounts Receivable.....			\$8,518.16

### Analysis of Notes Receivable

James W. Williams Post #12—Original Principal \$7,500.00  
 Dated Nov. 27, 1936—Payable on or before Nov. 27, 1941.  
 To be reduced in principal \$150.00 each year, without interest:

Balance due.....	\$6,450.00
Total Notes Receivable.....	\$6,450.00

\* On Dec. 27, 1941, representatives of the Post appeared before the Council and said they were not prepared to pay the balance then due. The Council authorized an extension of five years and a new note was given dated Nov. 27, 1941, under the same conditions; i. e., \$150.00 per year in lieu of all interest.

### Analysis of Taxes Receivable

Year 1944.....	\$36,767.37
Year 1943.....	2,951.25
Year 1942.....	1,917.60
Years Previous.....	3,745.08
<hr/>	
Total Taxes Receivable.....	\$45,381.30

### Analysis of Accounts Receivable

#### Secured by Tax Deeds

Tax Deeds Taken in 1943.....	\$11,799.89
1942.....	9,903.84
1941.....	6,726.09
1940.....	4,770.66
1939.....	4,469.78
1938.....	2,291.11
1937.....	1,915.79
1936.....	2,008.66
1935.....	1,952.40
1934.....	1,410.05
1933.....	1,539.55
1932.....	952.85
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Total Accounts Receivable—Secured by Tax Deeds.....\$49,740.67

### Analysis of Prepaid Accounts

Prepaid Insurance.....\$15,568.03



### Materials and Supplies on Hand

#### Welfare Department—Materials and Supplies

622.95 cords of wood.....	\$10,690.50
Municipal—Materials and Supplies.....	22,000.17
Schools—Materials and Supplies.....	61,190.00

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Total Materials and Supplies on Hand.....	\$93,880.67
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### Analysis of Private Trust Accounts

Bangor Children's Home	in 2½% Government Bonds	\$40,000.00
Bangor Firemen's Relief	in 2½% " "	10,000.00
Bangor Fuel Society	in 2½% " "	4,500.00
Bangor Mechanic's Association	in 2½% " "	12,000.00
Cemeteries	in 2½% " "	29,000.00
Chapin, Arthur Trust Fund	in 2½% " "	14,500.00
Coe, Thomas U. Fund	in 2½% " "	3,000.00
Fogg, Hiram Fund	in 2½% " "	1,000.00
French Medal Fund	in 2½% " "	4,700.00
Holton Public School Fund	in 2½% " "	2,000.00
Home for Aged Women	in 2½% " "	25,000.00
Kirstein, Sophia Scholarship	in 2½% " "	5,000.00
Kirstein Student Loan Fund	in 2½% " "	3,000.00
O'Connell, J. D. Fund	in 2½% " "	1,000.00
Oliver, H. P. Fund	in 2½% " "	2,000.00
Peirce, Anna Hayford Fund	in 2½% " "	4,000.00
Sabine, Lorenzo Fund	in 2½% " "	1,000.00
Stetson Fund	in 2½% " "	12,000.00
Stodder, George T. Fund	in 2½% " "	11,000.00
Wakefield Fund	in 2½% " "	10,000.00
Kirstein Missionary Fund	Strauss bond in default	
	Stock substituted, par less div.	448.75
Kirstein, Sophia Student Loan Fund	in custody of Trustees	18,561.62
Bangor Firemen's Relief	in Bangor Savings Bk.	1,303.78
Bangor High School Student Loan	in Penob. " "	221.29
Chapin, Arthur Trust Fund	in " " "	37.85
Cemeteries, Perpetual Care	in " " "	
Cemeteries, " "	in Bangor " "	6,862.75
French Medal Fund	in " " "	50.00
Kirstein Missionary Fund	Dividends in liquidation	
	in Penob. Savings Bk.	51.25

Hersey Fund (Invested in City Hall—approved by Court decree) .....	100,000.00
	<hr/>
	\$322,237.29
Total Private Trust Funds Invested in City Property.....	100,000.00
Total Private Trust Funds Invested in Securities.....	195,148.75
Total Private Trust Funds in Savings Banks.....	8,526.92
Total Private Trust Funds in Custody of Fund Trustees..	18,561.62
	<hr/>
	\$322,237.29

Capital Reserve Fund

<i>Fund No.</i>	<i>Original Fund</i>	<i>Earnings</i>	<i>Expended</i>	<i>Present Value</i>	<i>In the Form of</i>		
					<i>Securities</i>	<i>Savings Account</i>	<i>Cash</i>
1	100,024.00	749.80	20.18	100,753.62	100,000		753.62
2	20,004.80	149.95	4.04	20,150.71	20,000		150.71
3	12,002.88	89.97	2.42	12,090.43	12,000		90.43
4	25,006.00	187.44	5.05	25,188.39	25,000		185.39
5	50,012.00	374.89	10.10	50,376.79	50,000		376.79
6	19,500.00	73.66		19,573.66	19,000	500.00	73.66
7	10,000.00	37.77		10,037.77	10,000		37.77
8	12,000.00	70.98	1,856.70	10,214.28		10,198.29	15.99
	<hr/>	<hr/>	<hr/>	<hr/>			
	248,549.68	1,734.46	1,898.49	248,385.65			

Analysis of City Property—Tax Deeds

Total City Property—Tax Deeds—Cost to City.....	\$9,465.72
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Analysis of Municipal Property Account

Schools .....	\$2,050,443.57
Highways and Bridges.....	3,737,175.67
Municipal Garage and Police Station.....	200,000.00
City Hall .....	200,846.30
Health Department.....	943.75
City Farm .....	142,981.12
Fire Department.....	134,888.90
Police Department .....	14,065.50
Electric Department.....	99,278.16
Auditorium .....	61,551.00
Ward Room, York Street.....	2,660.00



Cemetery Property .....	42,900.30
Library (Land Only) .....	19,094.00
Park Property .....	485,643.00
Gravel Bank (Stearns Pit) .....	20,000.00
Airport .....	175,000.00
Municipal Dock .....	10,000.00
Miscellaneous .....	77,128.92

Total Municipal Property—Land, Buildings and Equipment .....	\$7,474,600.19
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## WATER DEPARTMENT

### ASSETS

Land, Buildings, Equipment .....	\$2,348,320.59
Materials and Supplies .....	49,009.27
Petty Cash .....	400.00
Sinking Fund, Cash .....	6,558.28
Sinking Fund, Securities .....	15,000.00
Emergency Fund, Cash .....	61,502.54
Emergency Fund, Securities .....	159,580.00
Pension Fund, Cash .....	3,572.14
Pension Fund, Securities .....	7,490.00
Accounts Receivable .....	305.21
Deferred Charges .....	873.29
Engineering Projects Uncompleted .....	15,751.41

Total Assets—Water Department .....	\$2,668,362.73
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## ANALYSIS OF LIABILITIES

### Analysis of Municipal Bonds Outstanding

<i>Date of Issue</i>	<i>Original Amount</i>	<i>Rate</i>	<i>Amount of Annual Redemption</i>	<i>Balance Outstanding</i>
Aug. 1, 1931	\$250,000.00	4 %	\$20,000.00	\$ 90,000.00
June 1, 1932	60,000.00	4 %	2,000.00	36,000.00
July 1, 1933	32,000.00	4 %	2,000.00	10,000.00
July 1, 1934	34,000.00	4 %	2,000.00	14,000.00
July 1, 1935	36,000.00	2½%	2,000.00	18,000.00
July 1, 1936	38,000.00	2½%	2,000.00	22,000.00
July 1, 1937	40,000.00	2¾%	2,000.00	26,000.00

Aug. 1, 1939	42,000.00	1¾%	2,000.00	32,000.00
Aug. 1, 1940	38,000.00	1¾%	2,000.00	30,000.00
Jan. 2, 1941	450,000.00	1¾%	18,000.00	378,000.00
Jan. 2, 1941	72,000.00	2 %	4,000.00	56,000.00
Jan. 2, 1941	24,000.00	1¾%	2,000.00	16,000.00
Jan. 2, 1941	75,000.00	1¾%	3,000.00	63,000.00

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Total Municipal Bonds Outstanding .....\$791,000.00

### Analysis of Prepaid Taxes

Motor Excise Tax.....	\$3,620.10
Poll Tax .....	3.00
<hr/>	
Total Prepaid Taxes.....	\$3,623.10

### Analysis of Interest Accruals on Bonded Debt

Municipal .....	\$2,560.83
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Total Interest Accruals on Bonded Debt.....	\$2,560.83

### Interest on Private Trust Accounts Unexpended

Bangor High School Loan Fund—For Reinvestment.....	\$ 2.21
Kirstein Student Loan Fund—For Reinvestment .....	37.50
Oliver, Hiram Fund—To be Expended by City Missionary..	247.06
Sabine Fund—To be Expended by City Missionary.....	55.19
Holton Public School Fund—For Public Schools .....	61.90
Fogg, Hiram Fund—To be Expended by City Missionary...	153.48
Stetson Fund—To be Expended by City Missionary.....	600.00
Kirstein City Missionary Fund—For use of City Missionary	100.51
Kirstein Scholarship Fund, Louis and Sophia—For Scholar- ship Awards .....	104.50
Cemeteries—Unexpended Income—Perpetual care of Lots...	41.51
Bass, Joseph P. Fund—Improvements to Bass Park.....	10,244.30
Chapin, Arthur C. Park Fund—Improvements to Chapin Park .....	734.38
French Medal Fund—School Medals.....	1,677.06
O'Connell, J. D. Fund—For Benefit of Bangor Orphans.....	83.77

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Total Interest on Private Trust Accounts Unexpended...\$14,143.37



### Analysis of Overlayings

Overlayings .....	1944	\$ 4,853.04
	1943	10,521.99
	1942	7,106.30
	1941	8,606.02
	1940	3,499.51
	1939	4,114.53
	1938	2,160.32
	1937	1,392.97
	1936	82.05
	1935	303.16
	1934	190.80
	1933	35.03
Total Overlayings .....		<hr/> \$42,865.72

### Analysis of Private Trust Funds

	<i>Current Princi- pal Amount</i>
Bangor Fuel Society Fund—	
Income to be used by Fuel Society .....	\$ 4,500.00
Bangor Children's Home Fund—	
Income to be used by Children's Home .....	40,000.00
Bangor High School Student Loan Fund (Amanda Wilson)	
Income to be added to the Principal .....	221.29
Bangor Mechanic's Association—	
Income specified for Bangor Public Library .....	12,000.00
Chapin, Arthur C. Fund—	
Income for beautifying Chapin Park .....	14,537.85
Firemen's Relief Fund—	
Unexpended income to be added to Principal .....	11,303.78
Fogg, Hiram Fund—	
Income to be expended for City Missionary .....	1,000.00
French Medal Fund—	
Income to be used for School Medals .....	4,750.00
Hersey Fund—	
Income to be used by Bangor Public Library .....	100,000.00
Holton Public School Fund—	
Income for promotion of Public School Education .....	2,000.00

Home for Aged Women Fund—	
Income to be used by the Home.....	25,000.00
Kirstein, Louis and Sophia Fund—	
Income to be used by City Missionary	
Bond in default—Stock substituted	
Par value less dividends .....	448.75
Dividends in liquidation in Penobscot Savings Bank	51.25
Kirstein, Sophia Scholarship Fund—	
Income to be used for Scholarships .....	5,000.00
Kirstein, Sophia Student Loan Fund—	
Income to be added to Principal.....	21,561.62
O'Connell, J. D. Fund—	
Income for benefit of Orphans of City of Bangor.....	1,000.00
Oliver, Hiram Fund—	
Income to be expended by City Missionary.....	2,000.00
Sabine, Lorenzo Fund—	
Income to be expended by City Missionary.....	1,000.00
Stetson Fund—	
Income to be expended by City Missionary.....	12,000.00
Wakefield Fund—	
Income to be expended for the Home for Aged Women	
and for widows and spinsters over 50 years of age.....	10,000.00
Coe, T. U. Fund (Same as Wakefield Fund)	3,000.00
Pierce, Anna Hayford Fund (Same as Wakefield Fund)	4,000.00
Stodder, George T. Fund (Same as Wakefield Fund)	11,000.00
Cemeteries Fund—	
Income to be used for Perpetual Care of Lots.....	35,862.75
Total Private Trust Funds .....	<hr/> \$322,237.29

### Analysis of Municipal Reserves

Tomb at Oak Grove Cemetery (for construction of new tomb) .....	\$ 500.00
Teachers' Retirement Fund .....	2,892.49
Cemetery Trustees' Fund (designated for new work at Mt. Hope) .....	792.83
Impounded U. S. Gov't Withholding Tax.....	10,344.76
Garland Street Athletic Field.....	826.05
Total Municipal Reserves.....	<hr/> \$15,356.13



### Capital Reserves

Reserve #1—Construction and Reconstruction of certain Public Ways .....	\$100,024.00
Reserve #2—Construction of Athletic Field House.....	20,004.80
Reserve #3—Purchase and installation of Fireproof Vault in City Hall.....	12,002.88
Reserve #4—Construction of Meadowbrook Sewer.....	25,006.00
Reserve #5—Construction of Fifteenth Street Sewer.....	50,012.00
Reserve #6—Purchase of Automotive Equipment in Fire, Police and Street Departments.....	19,500.00
Reserve #7—Construction and reconstruction of a specific Capital Improvement at the City Farm.....	10,000.00
Reserve #8—Purchase and installation of Machine Ac- counting System in City Hall.....	10,198.29
Net Earnings .....	1,637.68
Total Capital Reserves.....	<hr/> \$248,385.65

### WATER DEPARTMENT

#### Liabilities, Reserves and Surplus

Bonded Indebtedness .....	\$ 66,000.00
(Issued Dec. 1, 1937—\$108,000.00 at 2½%) (Annual redemption \$6,000.00)	
Accounts Payable .....	650.60
Accrued Interest on Bonds.....	137.50
Deferred Credits .....	94.80
Reserve for Depreciation on Property.....	551,029.08
"    "    Sinking Fund .....	21,558.28
"    "    Pension Fund .....	11,062.14
"    "    Emergency Fund .....	221,082.54
"    "    Petty Cash .....	400.00
Bonds Retired through Surplus.....	469,187.94
Bonds Retired through City of Bangor.....	103,212.06
Unamortized Premium on Bonds.....	1,061.64
Surplus .....	1,222,886.15
Total Liabilities, Reserves and Surplus.....	<hr/> \$2,668,362.73

## ANALYSIS OF REVENUE OTHER THAN TAXES

	<i>Budget Estimate</i>	<i>Total Revenue</i>
Railroad and Telegraph Tax.....	\$ 22,500.00	\$ 18,223.09
State Bank Stock Tax.....	17,000.00	17,582.36
Public Service Franchise.....	3,000.00	4,405.00
City Clerk Fees.....	7,000.00	7,166.98
Plumbing Fees .....	100.00	246.00
City Hall .....	1,200.00	2,021.18
State Library Grant.....	200.00	200.00
Police Department .....		2,327.67
Court Fees—Police .....	6,000.00	3,145.69
Fire Department .....	200.00	1,334.41
Public Works Department.....	100.00	6,662.32
Sale Cemetery Lots.....		243.00
Public Welfare .....	16,000.00	11,666.24
State School Fund.....	67,604.00	69,787.05
Miscellaneous .....	5,000.00	13,099.33
Interest Taxes and Tax Deeds.....	6,000.00	4,386.22
Supplementary Taxes .....	1,000.00	1,667.35
Auto Excise Taxes.....	30,000.00	29,726.05
Municipal Court Fees.....	1,000.00	1,000.00
Water Department .....	180,000.00	186,946.27
Federal Housing Project.....	14,000.00	13,788.00
State Grant—Health Officer.....	800.00	799.92
City Farm .....		889.45
Totals .....	<hr/> \$378,704.00	<hr/> \$397,313.58

## OPERATING ACCOUNTS

	<i>Appropriations</i>	<i>Expenditures</i>
Legislative Department:		
General Expense .....	\$ 500.00	\$ 150.43
Executive Department:		
Salaries .....	9,274.43	9,225.01
General Expense .....	1,750.00	2,188.48
	<hr/> 11,024.43	<hr/> 11,413.49



## Continuation of Operating Accounts

	<i>Appropriations</i>	<i>Expenditures</i>
Auditing Department:		
Salaries .....	5,238.53	5,214.40
General Expense .....	561.00	506.25
	<hr/>	<hr/>
	5,799.53	5,720.65
Treasury Department:		
Salaries .....	9,280.12	9,280.12
General Expense .....	2,250.00	2,112.95
	<hr/>	<hr/>
	11,530.12	11,393.07
Assessors Department:		
Salaries .....	9,315.44	9,298.27
General Expense .....	1,246.00	1,226.17
	<hr/>	<hr/>
	10,561.44	10,524.44
Legal Department:		
Salaries .....	3,000.00	3,000.00
General Expense .....	150.00	135.24
	<hr/>	<hr/>
	3,150.00	3,135.24
City Clerk:		
Salaries .....	5,758.88	5,758.88
General Expense .....	1,486.00	1,514.28
	<hr/>	<hr/>
	7,244.88	7,273.16
Registration Department:		
Salaries .....	2,304.00	2,351.13
General Expense .....	1,500.00	1,369.40
	<hr/>	<hr/>
	3,804.00	3,720.53
Elections Department:		
Salaries .....	1,440.00	1,474.50
General Expense .....	226.00	246.37
	<hr/>	<hr/>
	1,666.00	1,720.87

## Continuation of Operating Accounts

	<i>Appropriations</i>	<i>Expenditures</i>
City Hall:		
Salaries .....	7,115.37	6,916.53
General Expense .....	50.00	64.13
Building Operation .....	4,998.00	5,626.27
Insurance .....	325.00	432.99
	<hr/>	<hr/>
	12,488.37	13,039.92
Auditorium:		
Salaries .....	150.00	50.00
Building Operation .....	490.00	197.51
Insurance .....	15.00	213.98
	<hr/>	<hr/>
	655.00	461.49
Health Department:		
Salaries .....	10,638.12	10,947.32
General Expense .....	1,290.00	725.35
Insurance .....	56.00	55.10
Automotive Equipment .....	250.00	290.51
Garbage Removal .....	9,000.00	9,030.00
Dental Clinic .....	665.00	531.75
Contagious Diseases .....	250.00	
	<hr/>	<hr/>
	22,149.12	21,580.03
Police Department:		
Salaries .....	94,941.47	95,599.26
General Expense .....	2,540.00	2,071.23
Building Operation .....	1,225.00	734.21
Insurance .....	1,250.00	1,046.57
Automotive Equipment .....	4,165.00	4,296.30
Traffic .....	950.00	687.42
Identification .....	1,149.00	548.85
Supplies and Expense.....	1,700.00	1,200.69
	<hr/>	<hr/>
	107,920.47	106,184.53



## Continuation of Operating Accounts

	<i>Appropriations</i>	<i>Expenditures</i>
Fire Department:		
Salaries .....	110,543.33	109,618.00
General Expense .....	843.00	813.41
Building Operation .....	5,700.00	5,510.55
Insurance .....	1,253.00	1,474.32
Automotive Equipment .....	1,485.00	1,083.08
Supplies and Expense.....	18,485.00	17,629.28
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	138,309.33	136,128.64
Public Works Department:		
Salaries .....	24,483.79	22,936.72
General Expense .....	700.00	435.24
Building Operation .....	6,025.00	3,669.24
Insurance .....	3,635.00	3,367.04
Automotive Equipment .....	23,000.00	22,143.63
Highway Maintenance .....	23,748.40	25,813.77
Third Class Roads .....	1,900.00	1,900.00
State Aid Roads.....	525.00	517.20
Streets .....	4,500.00	4,483.90
Sidewalks and Curbs.....	15,000.00	9,094.76
Bridges .....	1,000.00	366.94
Gravel Pit Operation.....	2,000.00	1,888.30
Mixing Plant .....		622.86
Crushing Plant .....	22,000.00	30,810.67
Snow Removal .....	18,000.00	16,030.22
Catch Basins .....	6,500.00	6,704.66
Sewers .....	5,000.00	4,127.11
Street Cleaning .....	5,500.00	7,262.77
Street Signs .....	500.00	255.23
Spring and Fall Cleanup.....	6,200.00	7,973.00
Parks .....	7,180.00	11,299.23
Trees .....	4,500.00	4,074.46
Maxfield Bridge Clearing.....		266.64
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	181,897.19	184,797.87

## Continuation of Operating Accounts

	<i>Appropriations</i>	<i>Expenditures</i>
Electrical Department:		
Salaries .....	19,221.64	19,207.67
General Expense .....	297.00	137.38
Building Operation .....	659.00	666.90
Insurance .....	225.00	265.96
Automotive Equipment .....	491.00	441.79
Police Signal Apparatus.....	470.00	19.45
Fire Signal Apparatus.....	947.00	242.02
Street Lights .....	3,210.00	2,278.92
Electric Energy .....	10,768.00	10,540.10
Substation Operation .....	523.00	121.06
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	36,811.64	33,921.25
Welfare Department:		
Salaries .....	8,319.43	7,461.08
General Expense .....	712.00	600.31
Board and Care at City Home.....	600.00	
Hospitalization at City Home.....	1,900.00	
Hospitalization at Private Hospitals	3,300.00	1,272.30
Hospitalization at Public Institutions	750.00	627.38
Burials .....	2,500.00	1,675.00
General Relief .....	23,900.00	16,357.79
Relief by Other Cities and Towns....	3,500.00	2,441.56
Care and Maint. of State Children..	9,500.00	8,134.83
Aid to Dependent Children.....	18,000.00	18,431.65
Relief to Ex-Servicemen.....	2,000.00	995.67
State Hospital Commitments.....	100.00	15.00
Travelers' Aid .....	750.00	750.00
District Nursing .....	750.00	750.00
Salvation Army .....	400.00	400.00
Bangor Anti-Tuber. Ass'n.....	3,000.00	3,000.00
State Sanatorium Aid .....	1,000.00	342.28
City Missionary .....		
City Physician .....	1,000.00	1,300.00
	<hr/>	<hr/>
	81,981.43	64,554.85



## Continuation of Operating Accounts

	<i>Appropriations</i>	<i>Expenditures</i>
City Farm Department:		
Salaries .....	9,627.37	9,998.06
General Expense .....	200.00	159.29
Building Operation .....	5,500.00	6,666.37
Insurance .....	175.00	408.54
Operation of Home .....	6,000.00	6,041.20
Operation of Hospital .....	10,272.40	10,648.38
Operation of Farm .....	1,337.14	293.21
Automotive Equipment .....	250.00	535.13
	<hr/>	<hr/>
	33,361.91	34,750.18
Miscellaneous Services:		
Dog Officer .....	100.00	93.29
Attendance Officer .....	1,560.50	1,323.00
Building Inspector .....	515.00	515.00
Civil Service Commission .....	250.00	169.32
Harbor Master .....	400.00	400.00
Supt. of Clocks .....	150.00	150.00
Sealer of Weights and Measures .....	25.00	7.40
Band Concerts (Bangor) .....	1,150.00	1,298.79
Band Concerts (Boys) .....	125.00	
	<hr/>	<hr/>
	4,275.50	3,956.80
Recreation Department:		
Salaries .....	7,534.29	4,301.99
General Expense .....	300.00	497.33
Playgrounds .....	2,000.00	2,262.97
Skating Rinks .....	1,800.00	1,834.28
Recreational Centers .....	500.00	930.76
	<hr/>	<hr/>
	12,134.29	9,827.33
Cemeteries .....	3,800.00	3,814.50
Public Trust Fund Beneficiaries .....	4,063.75	3,356.50
Unclassified:		
Damage to Persons and Property .....	200.00	165.39

## Continuation of Operating Accounts

	<i>Appropriations</i>	<i>Expenditures</i>
Civilian Defense .....	500.00	49.61
Pensions .....	16,900.00	17,776.30
Memorial Day Ceremony.....	350.00	350.00
Annual Audit .....	700.00	700.00
Maine Municipal League.....	300.00	300.00
Adv. Natural Resources.....	500.00	204.04
Annual Report .....	400.00	437.38
Fire Insurance (Unappor.).....	3,500.00	205.79
Fire Insurance (Tax Deeds).....	50.00	52.92
Coe School .....	500.00	102.91
Appropriation Reserve .....	7,840.00	
Pine and State St. School.....	700.00	500.18
Elm Street School.....	700.00	764.43
Misc. City Buildings.....		51.26
Municipal Dock .....		336.18
Contingent .....	9,060.00	8,825.71
	<hr/>	<hr/>
	42,200.00	30,822.10
Interest:		
Interest—Hersey Fund .....	4,000.00	4,000.00
Interest—Bank Loans .....	1,600.00	1,322.22
Interest—Bonds .....	19,467.50	21,560.98
Interest—Miscellaneous .....		175.00
	<hr/>	<hr/>
	25,067.50	27,058.20
Bond Maturity Requirements.....	63,000.00	63,000.00
School Department .....	455,101.27	435,983.12
Water Department .....	180,000.00	186,946.27
Public Library .....	12,200.00	12,200.00
Cost-of-Living Adjustment .....	941.35	
	<hr/>	<hr/>
Totals .....	\$1,473,638.52	\$1,427,435.46



No less important than that of any other department is the work performed under the direction of Murray D. Gallupe, our City Electrician, who has charge of the Electrical Department. The efficiency of its operation has been such as to keep this department from the eye of the public to such an extent that most of us have forgotten the extremely important role it plays in the operation of our city. Particularly do we forget the vital service it performs in the protection of life and property.

The Electrical Department is charged, among other things, with the responsibility of maintaining the police and fire alarm circuits. The city has thirteen police boxes, all connected underground with the police station. It has one hundred and eighteen fire alarm boxes serviced with  $8\frac{1}{4}$  miles of underground cable, and 59 miles of overhead wire, all in addition to 47 miles of wire connecting various fire alarm tappers. It is vitally necessary that all of these circuits be energized constantly in order that the city may receive 100% protection from these two departments.

A second major job for this department is the lighting of streets and municipal buildings. For the former purpose, we maintain 115 miles of arc circuits furnishing power to 1,867 street lights, while for the purpose of supplying power to municipal buildings, we maintain 60 miles of wire. In addition to this, the department has an inspection service, which, in 1944, a year of admittedly curtailed activity, issued 231 permits requiring more than 240 inspections.

In most cases, at the present time, sprinkler alarms are connected by individual lines with the alarm board at the Central Station over what is known as an open circuit that is energized only when the sprinkler head opens. In this type of circuit, should a wire break, or a contact become inoperative, no alarm would be given at the station in the event a sprinkler system opens as the result of a fire. This type of circuit is not dependable because a broken wire or a loose contact will prevent it from properly reporting the fact that a sprinkler system has been put into operation as the result of a fire. Furthermore, if for any reason the circuit becomes energized because of a short circuit, a multiple alarm may be received at the station whereupon the department is at a loss to determine the cause.

Your management is considering the feasibility of requiring all building owners using a sprinkler system to participate in a plan whereby all sprinkler alarms will be connected to a cable that is constantly energized, as is the case of our fire alarm boxes, and all

sprinkler installations will be coded. In this type of a system, the alarm is activated by opening the circuit, and is, therefore, of the positive type, tending to give an alarm where no fire exists, rather than tending to fail to report an alarm. There will be a small charge to the building owners for sharing in the system, but they would likewise share in the benefits and they would profit substantially in the end result through the added protection the new arrangement would afford.

Volumes could be written of the work of the Tax Assessors, and the many qualifying and restrictive statutes governing tax assessments. The job of the Tax Assessor is understood by only a few people who have really studied the problems. During 1944, your Manager and Assessors have seriously studied the problem of assessing real estate, both from the standpoint of equitable valuation and from the standpoint of adequate descriptions, so that any tax deeds which may later result will be enforceable.

In the latter respect, the Board has already begun the task of reviewing the assessment of every piece of real estate, a job that will require a great deal of checking of the Registry and Probate records, and will extend over a six or seven year period. This job, when completed, will result in a proper description of each piece of property, and will be more than justified at some future date when some tax deed may be tested.

Much has been said of the law under which the tax on intangibles is assessed, but very little of it has been good. Bangor is one of the very few Maine municipalities which attempts to make such an assessment, and the \$750,000 in valuation thus assessed represents a substantial part in the total for the State. The tax itself is confiscatory, if assessed strictly in accordance with the law which permits it to be assessed and taxed on the same basis as real estate. A strict interpretation of the law would require that a \$1,000 bond be assessed on the basis of the real estate assessment which, at last year's rate, would have been \$46.30. This same bond would perhaps only earn the investor \$30.00 to \$40.00 in the same period. Obviously, this condition cannot continue to prevail, and the situation must be corrected. An attempt was made at the last session of the State Legislature to repeal this law and substitute another in its place, but the bill was not acted upon favorably. In the opinion of your management, the present law should be repealed and a new tax law substituted therefor, the tax to be collected by the State and shared with the municipalities to relieve real estate taxes. It is believed that the State has facilities for locating in-



tangible property that are not available to the cities, and that a substantial increase in revenue would be brought about through this change. This increase in tax revenue should be used to reduce the real estate taxes.

The Assessors report valuations for 1944 as follows:

Resident Real Estate.....	\$20,273,039
Non-resident Real Estate.....	3,135,402
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Total Real Estate.....	\$23,408,441
Resident Personal Property.....	4,109,445
Non-resident Personal Property.....	883,727
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Total Personal Property.....	4,993,172
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Total Real Estate and Personal Property	\$28,401,613

In 1944, the Assessors were assigned the task of raising \$1,334,283.98 for the State, County and City taxes. This amount, added to the \$378,704.00 of non-tax revenue anticipated, represents the estimated cost of operating your city in 1944. Oftimes, for sake of appearances only, the operating budget is expressed as a net figure which is the amount of tax revenue required for the operation of the city exclusive of overlayings, and of the State and County tax. For 1944, the actual so-called net operating expense was \$1,030,121.88.

In its enforcement of the collection of taxes, the city has acquired a great deal of property. This property is of no use to the city and can be of value to us only if it is replaced on our tax rolls. We are preparing to offer this property for sale and look forward to its early disposal. In its disposition, the city will improve its cash position, but more important, it will be increasing its valuation and its tax revenue. For the same reasons, we have already begun a program of disposing of our unused school buildings for which we have no further need, and it is hoped that this program can be completed early in 1945. It is planned, also, to offer the buildings on the so-called Coe property for sale in order that we can save the expense of their maintenance. Originally designed for a dwelling, these buildings are not adaptable to any municipal needs which, under the provisions of the gift, would have to be limited to park, school or playground purposes. Fortunately, the terms of the gift provide that the city may, if it so desires, remove the buildings, indicating that the donor had some misgivings as to the utility of these structures for municipal needs. Once these build-

ings are removed, this land can be regraded and this property can be made available for more intensive use as a park and playground.

While the number of cases handled by the Welfare Department has been at a very low point, nevertheless, the year has been a busy one. Perhaps it has been because the case load was small that the personnel of this department has found the time necessary to help needy persons secure other kinds of help than the so-called "pauper aid". In fact, your management would like to emphasize the point that it is an extravagant type of administration when aid is given without the full employment of social service. To give such service requires an adequate staff, but the amount of money that can be saved by a thorough understanding of the needs of the relief applicant can absorb many times over the cost of the salaries involved. Too long now have we assumed that the supply of a minimum of food, clothing, and shelter is the full extent of our obligation to the less fortunate members of our society. It is our duty to know intimately each family receiving aid so that we may recognize their potentialities, and develop them to the end that the members of this family can be guided towards becoming not only self-sustaining, but useful citizens contributing toward the common good.

Even under conditions existing today, when the load is at a very low level, the cost of relief is staggering to the imagination, and a real burden to the taxpayer. If this condition is to be kept within the bounds of reason in the future, plans must be made now to change the trends of the past and present. As of December, 1944, there were in the Bangor area, recipients of relief checks from Augusta as follows:

425	Old Age Assistance Grants—Averaging \$29.12 Monthly	\$12,376.00
25	Aid to the Blind Grants—Averaging \$29.13 Monthly....	728.25
91	Aid to Dependent Children—Averaging \$64.64 Monthly	5,882.24

All totaling \$18,986.49 per month that is being spent here by the State for relief, in addition to the relief costs of the cities and towns of the area, and in addition to World War Relief Grants totaling \$22,546.32 per year. The larger percentage of the \$250,384.20 thus spent in this area, even though it is expended by the State, is nevertheless raised here through taxation of one form or another, and it is clearly of sufficient magnitude to warrant our closest attention. It should be pointed out, too, that these expenditures for this area are higher than seem warranted when compared with other areas on a basis of population.



One of the most disheartening causes for the need of public support is the failure of fathers to provide for their children, even though ordered to do so by the court. The local courts and the police are doing everything within their jurisdiction to enforce these orders, but we lack the necessary machinery for the enforcement of these orders.

A provision for a full time probation officer who would be charged with the enforcement of court orders in such cases would result in a real saving to the community. This statement is based on the fact that in Cumberland County last year, the probation officer there was instrumental in the collection of \$49,000 that had been ordered paid by the court, while the office was operated at a cost of only \$10,000. The establishment of a full-time probation officer in connection with our municipal court that would result in full enforcement of court orders should be urged by the city at the next session of the State Legislature.

During the past three years, a new problem has come to Bangor in the form of a lack of suitable housing. Altogether too many of Bangor's people are residing under improper conditions, conditions which are only tending to undermine the health of the community and to increase our delinquency problems. Some step must be taken to make better quarters available to these people and to compel the maintenance of standards thus established. While your management recognizes this problem, and is frank to bring it up for discussion, it does not as yet have the answer to it. We recognize only that provisions for new and better quarters must be made at a cost within the means of these people before the present housing can be condemned.

Your management intends to pursue its policy, announced in the last Annual Report, of rehabilitating and extending our facilities at our City Farm and Hospital to the end that this institution will not only serve the purpose of caring for the needy in an economical manner, but will be a credit to us in appearance and utility. A real beginning was made in this respect during the year, but the well known shortages have prevented any outstanding accomplishments. A year's study of the situation has only served to affirm the conviction of your management that this department can be made to perform creditable service to the city once its physical plant is put into first class order.

It is recommended that the so-called Bass Barn situated at Bass Park be moved to the Farm in order that it might be available for the badly needed storage of crops and farm machinery, and other farm uses. This would not be an addition, but rather would only be replacing a structure that was destroyed several years ago. On the basis

of last year's crop production, consisting in part of: 100 tons of hay; 450 bushels of oats; 30 bushels of barley; 500 bushels of beets; 2 tons of squash; 800 cabbage; 30 bushels of apples; 75 bushels of turnips; 18 bushels of greens; 675 pounds of rhubarb; 18 bushels of swisschard; 20 bushels of string beans; 10 bushels of cucumbers; 39 bushels of tomatoes; 100,000 pounds of milk; 1,600 pounds of beef; 650 pounds of fowl; 630 pounds of chicken; 1,650 doz. eggs; 2,900 pounds of pork; 350 pounds of veal, it can readily be seen that proper working conditions must prevail in the interest of economy.

Under normal conditions, the City Farm can be a very helpful source of supply for our entire welfare needs, as well as for some of our other municipal needs, at a real saving to the city. It is going to take considerable time, however, to accomplish the many things necessary to the full adoption of such a policy.

The problem of social disease has been one that has given our Health Department more concern this year than for any of the previous years. The condition has been aggravated by the fact that the concentration of men here has caused an influx of undesirables. The situation has been, considering all factors, reasonably well handled, through the close cooperation of the police, the military officials, the courts, and the department of health. This problem will, unfortunately, be with us for some time to come, and we must be forever combating it with every means at our disposal, even though it may seem, at times, that we are transgressing in the matter of personal liberty.

In the operation and management of your city, it has been necessary to work in close cooperation with the military personnel at Dow Field. In every instance where specific requests have been made, they have been granted without reservation. This city has always been fortunate in that the local military base has been under the command of able leaders who appreciated the problems of the municipal officials. Colonel Jensen the commanding officer here since June, 1944, until his transfer, was no exception to the rule, and his helpful cooperation should be a matter of public record. Not only was he concerned with matters directly relating to his command, but he found opportunity to ably support every matter of public interest and the ability he brought to us will be missed. His successor, and long time executive officer, Colonel Schurter, is no stranger to us, and we look forward to an equally pleasant association.

We continue to be plagued with the matter of a municipal dump and by the neighborhood dump. The 1945 budget, as filed, requested



an appropriation to permit us to inaugurate a system of municipal collection. It is sincerely hoped that we will be permitted to acquire the necessary equipment during the coming year so that the service can be made available in 1946. Probably we will eventually want to provide an incinerator in place of the dump. It is believed, however, that for the immediate future, the condition can be greatly improved through municipal collection which will not only tend to eliminate the neighborhood dump, but will also give us a better control over the dump on Essex Street, perhaps even to the extent of a near elimination of the rat and smoke nuisance. These latter problems could be greatly eased by burning, compacting, and covering each day's collection as it is received.

The problem of garbage collection increases from year to year, until our annual cost for an unsatisfactory collection has reached \$11,400. No real relief from this trouble can be seen until we are in a position to make our own garbage collection with our own personnel and equipment. No immediate recommendation is being made for this, because we could not undertake the operation under today's difficulties. Probably the best eventual disposition of the problem is municipal collection with the garbage collected being either sold to farmers, burned or buried.

The many other phases of the work of the city in the interest of public health include such things as recording and supervising all cases of communicable diseases; serving the city in cases involving state hospital commitments; investigations of complaints involving sanitation; conducting school clinics in the interest of general health; the inspection and regulation of plumbing installations; the inspection of meat; the inspection of markets and stores serving foods; directing a dental clinic; and serving in every case involving the health of our citizens in every way. While they are not a function of your city government, mention should also be made of the services in the interest of health rendered by the Bangor Anti-Tuberculosis Association, and by the Bangor District Nursing Association. The unpublicized accomplishments of these two organizations play an extremely important role in maintaining the health of the community at a high level.

The annual statement of the Harbor Master reveals a slight decrease in the water borne freight over previous years, with a total of only 126 boats being recorded for the year. The report indicates that the river was open to navigation on March 25, and remained open until December 4, a total of 255 days.

There has been more or less discussion throughout the year regarding the preparation of a suitable honor roll to pay honor to the men and women of this city serving in the uniform of their country, and your management has been instructed to prepare an honor roll suited to the occasion. After discussing the problem with a great many people, it was finally decided that rather than to erect some hastily contrived structure on which the names would be placed using plastic or plates, that it would be best to wait until the lists could be considered as complete and to have the names suitably done on bronze tablets that would be especially designed for the rotunda of the Public Library or for a memorial building, should one be built. Accordingly, Mr. Felix Ranlett is now gathering a complete file from which the plates will be designed.

A full discussion of the problem, also brought forth the idea, which is being acted upon, that especial recognition should be made of those who have given their lives to the cause for which the great war is being fought. In these instances, a picture of the boy has been obtained together with a brief biography. This material is being used to compile a Memorial Book for the Dead of World War Two. In this book, a page will be devoted to one person, the top part of the page will carry the photograph, chosen by the family, while the bottom part of the page will carry the biography hand-lettered in old English lettering, all with a suitable border, and with suitable illumination. The book, when it is prepared, will be placed in a shrine in the Public Library where it will live forever as a loving memorial to the men it portrays.

The 1945 budget provided an appropriation for the initial survey work necessary for the Kenduskeag Stream development project. This is a project of major importance to the City of Bangor, and deserves the whole hearted support of every citizen because it so admirably fills two of our most important requirements. If for no other reason, the undertaking of this project would be justified solely for the improvement it would make in the appearance in the heart of our city even if we disregard entirely such items as improved health conditions, increased property valuations, improved traffic conditions, and increased shopping area resulting from the access the roadways would provide and many, many other things. However, even if the foregoing were not to be considered, the undertaking of this project will be justified on a basis of the work it will afford.

It appears almost certain that, at the end of the war, while we are



trying to adjust our economy from war to peace, that there will be a period when it will be necessary for us to provide a program of public employment in order that mass unemployment will not prevail. This being the case, we should be prepared to undertake a project where the ratio of labor cost to total cost is high in order that the greatest possible opportunity for labor exist for the money spent. We should be prepared, too, with a project of lasting benefit to the community, and one that will be a monument to the labor that created it, rather than a mere job of work. It is the hope of your management that we will be able to prepare definite construction plans and reliable cost estimates so that this project can be undertaken immediately when the need for employment arises.

Over a long period of time, we all have discussed the inadequacy of our City Hall, and of our Municipal Auditorium. We are agreed that the City Hall has served its useful life, and is no longer suited to our needs; in fact, it perhaps presents a dangerous hazard in that its exit facilities are not comparable to that which is generally expected in a building of this nature. We are aware, too, that neither our City Hall, nor our auditorium can accommodate the groups which, on many an occasion, would like to meet here either for social, educational, professional, or athletic functions.

It would appear that Bangor's future lies in the realm of commerce, and in being a residential city. If we are to promote such a future for our city, then we must be prepared to furnish to those people we hope to attract here facilities that will be adequate for their needs. Above all, we must provide for these guests of ours facilities that will accommodate them safely.

Recent real estate transfers in the business district have indicated the high valuation that is placed on land there, and our present City Hall occupies 100% location insofar as business opportunities are concerned. Fortunately, while our administrative offices should be centrally located, we do not need to occupy the most desirable land in the city, thus preventing its use for business purposes. Should our present City Hall and the land it occupies, be offered for sale, the proceeds should provide nearly enough to construct a municipal administrative building somewhere on less desirable land, and the increased valuation that would be the result from returning our City Hall and lot to the tax roll would, in a great measure, enable us to retire a bond issue that would be needed to construct a new municipal auditorium. While this whole program is still too nebulous to permit

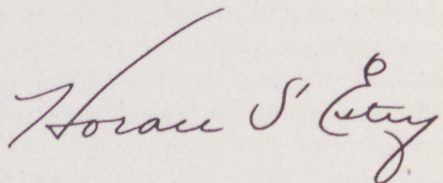
any definite ideas your management intends to investigate it fully.

Over a period of years, the City of Bangor has developed a pension system which is nondescript, to say the least, enacted in piecemeal fashion by the State Legislature at the instigation of various groups. The provisions of the act apply differently to employees of the different departments, varying in requirements from a mere twenty years service in the Fire Department to a requirement of thirty years of service and an attained age of 65 years for other employees. The present system is non-contributory, is inflexible in its application, and provides no death benefits. It was aptly characterized by a Councilman who stated that "our pension system is cockeyed."

The State of Maine has provided for a contributory pension plan with death benefits and a graduated scale of retirement benefits for all State employees. Recently the scope of this plan was extended by the Legislature to enable political subdivisions to participate in it if they cared to do so, and already several cities, towns and counties in the State have joined. The personnel records of the city are currently being examined by the State's Actuary to see exactly what the effect the application of the State plan would have in the event we desired to participate. Whether or not it would be of benefit to us to participate in this plan is not known at this time. Regardless of what type of plan is adopted, some change should be made in our pension laws so that all employees would be given the same consideration and so that provisions for death benefits and so that provision for a graduated scale of retirement benefits based on length of service could be made.

Your manager appreciates the opportunity afforded through the means of this Annual Report to come to you directly and discuss the accomplishments and the aims of the administration. It is extremely difficult to personalize a report of this nature, however, and it is impossible for it to fully encompass everything pertinent to the subject. If it fails to mention or to fully detail something that you are especially interested in, it would be considered as a favor to the administration if you would give us the opportunity to discuss it personally.

Respectfully submitted,

A handwritten signature in dark ink, reading "Horace S. Eddy". The signature is written in a cursive style with a large, sweeping initial "H" and a stylized "E".



