

BERLIN

Municipal Activities



THE HEART
of
NORTH COUNTRY INDUSTRY

January 31, 1940

New Hampshire

1940
FORTY-THIRD
ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
AND MUNICIPAL ACTIVITIES
OF THE
CITY OF BERLIN, N. H.
FOR THE YEAR ENDING
JANUARY 31, 1940
TOGETHER WITH OTHER ANNUAL REPORTS AND PAPERS
RELATING TO THE AFFAIRS OF THE CITY



1940
SMITH & TOWN, PRINTERS
Berlin, N. H.

INAUGURAL MESSAGE

OF

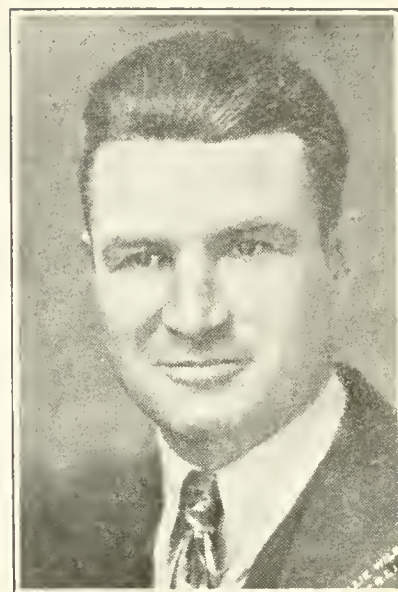
MAYOR AIME TONDREAU

DELIVERED

TO THE PEOPLE OF BERLIN

CITY HALL

MARCH 27, 1939



I am told that no inauguration is complete without an inaugural address, and judging from the precedent set by previous mayors, an inaugural message may consist of almost anything in the way of oratory.

Some of them have been short and sweet, some have been long—and sour. Some have been overstuffed with political piffle, others have merely expressed the administration's goal for the coming year.

This particular effort of mine is going to be short, sweet and as businesslike as I can make it.

First of all, I am not going to run all the departments myself. With a good set of department heads, I am going to give them a chance to see what they can do. As long as each department is run without friction, and within its appropriation, I see no reason for interference from either the Council or the public. All I expect from my appointees is results, based upon the policies outlined by the Council.

A department head is not supposed to be an idiot, unable to buy a postage stamp without consulting the Mayor and Council and held spellbound by a rubber stamp. He should be the best judge as to methods to be used in carrying out the wishes of the people as determined by their representatives in the Council.

In the public works department we intend to limit activities strictly to maintenance work, with a minimum of new construction. We do not intend to cut down or limit any of the essential services which the public demands. We shall continue to take full advantage of the benefits offered by the federal WPA program.

We do not intend to make a clean-up in the public works department or in any other department, but we will not put up with any employee who thinks more of his politics than he does of his duty to the citizens who really dig down for his weekly pay check.

A word should also be said about the fire department. I wish to make it plain that the efficiency of this fire-

fighting unit should be kept up to the highest possible point by carrying out those recommendations of the National Board of Fire Underwriters which are not too costly.

The finances of the City will not permit us at this time to make large improvements in a department which has proven itself very efficient in the past few years in keeping the fire losses down to a very low level.

Many of the Underwriters' suggestions can be carried out without any expenditure at all and these will be put into effect immediately.

The relief situation remains one of our major problems. About all anyone can do is to give prompt and adequate assistance to those who are unfortunate enough to need aid, at the same time keeping a sharp look-out for chiselers.

An effort will be made to standardize procedure and to speed up the work of investigation and case checking. Right now, due to the elimination of the gasoline allowances, the relief investigators are being paid mostly for walking from one end of the town to the other, and periodic visits to each case are necessarily far apart. Such a system is a boon to chiselers and will not be continued.

All the other departments will be directed in about the same way. There is a point beyond which we cannot go in cutting expenses. Any cut which reduces maintenance below a reasonable standard, quickly results in broken-down equipment, with consequent heavy repairs and lost time.

Any cut on labor below a reasonable standard also brings its consequent results in lowered morale, poorer work and dissatisfaction. These evils we shall avoid, but there is also the opposite evil, overexpenditure.

This year we intend to get the budget and tax rate figured just as early as possible. There is no sense in waiting until June or July before making an estimate of the City's expenses.

When July rolls around, five months of the fiscal year have already slipped by, and only seven months remain

to compare expenses with the budgeted figures. Any over-expenditure during the pre-budget period means drastic curtailment in services during the remainder of the year.

An early budget, on the other hand, acts as a guide to department heads in planning the scope of each department's activities so that no overdrafts will result.

The tax rate will be kept as low as is consistent with prudent financial management. Too low a rate fools no one. It's bound to bounce back sooner or later and we have no right to mortgage the future since we have no guarantee that things will boom later on.

If it is absolutely necessary, we may have to issue bonds to help balance the budget, but in no case shall we issue more than the amount we pay off this year. We do not favor any increase in the City debt and we hope to obtain a reduction if conditions permit.

Now, I realize as well as every taxpayer, that this administration is facing a year of financing which must have more careful attention than any year before.

It is not easy to arrive at a happy medium of adjustment between the City's valuation, expenditures and tax rate. There are many fixed items in each year's budget, and the tendency has been upward on these expenses.

Nevertheless, I have every confidence in the men whom you have elected to office. I have no doubt whatsoever that after a detailed study of budget requirements, with all possible pruning, that this Council can arrive at an equitable answer to our financial problem.

We all realize that it is absolutely necessary to conduct a strictly impartial survey of our problem and come out with a program of finances which will give the citizen a dollar's worth of service for each tax dollar.

In studying Berlin's financial needs we expect to have the advice and counsel of those citizens and taxpayers, regardless of political affiliation, who may have valuable suggestions.

I want to make it clear that this is your government, open to your suggestions, in order that we may give you the fullest cooperation possible in solving our mutual problems.

No man can deny our ability and right at any time to say what sort of government we want and what we shall expect from it. You have elected this Council to govern, not according to their own personal notions, but according to the people's demands. That's Democracy.

Tonight, I am your mayor because the majority of the citizens of this City wanted it so. For this honor, I am deeply grateful.

I have just taken the oath of office and I intend to live up to the spirit as well as the letter of that oath. The people can expect and demand that I give them equal and just treatment without special favors to anyone, regardless of politics.

But you must remember that I am not alone responsible for running the City. Each and every Councilman is directly answerable to the people for the honest and fair discharge of his duties while in office. Each one of them has taken the same oath and is bound by it.

That is why I am going to depend confidently on each Councilman to set aside all thought of political allegiance and to consider the City's problems impartially.

I have made an honest attempt to pick heads for our City departments without any particular consideration for the old argument that "to the victor belong the spoils." No party or government can any longer live which continually, year after year, victimizes the City in this way. Of course, there are times when the people demand a complete change, but I do not interpret this election to mean that.

I have said that I alone am not responsible for running the City. Every Councilman here holds office as the choice of the voters, regardless of what party he claims to represent. Every one of them has solemnly sworn to work for the City, not for his party.

You will notice that quite a few of my appointees do not belong to my party. I offer these choices to the public as an evidence of good faith on my part and I expect the Council to confirm these appointees on the same basis.

Within a few minutes this Council is going to vote on these men. This large audience will see for itself what each Councilman's intention is, and his vote tonight will be the keynote of his attitude this year. Any automatic voting of the Charlie McCarthy variety would be regrettable.

In all matters affecting the general welfare of the City, I want each Councilman to exercise his own judgment. And I assure the public that I will see to it that adequate publicity is given any monkeyshines at the public expense.

So, let's all pull together in a sincere effort to leave the City better off a year from today. It can be done. And with your help, it will be done.

CITY GOVERNMENT

BERLIN, N. H.

1939-1940

EXECUTIVE DEPARTMENT

Mayor

AIME TONDREAU
Elected annually in March, by the people
Salary \$700 per year

City Council

One Councilman elected annually for term of three years
by the voters of each ward. Salary \$2.00 for actual
attendance at regular, special and adjourned
meetings.

Not to exceed \$75.00 annually.

Ward 1—HARLAND T. JEFFERSON
EDGAR J. ROY
HENRY BLACKBURN

Ward 2—RICHARD RAMSEY
WILLIAM P. McGEE
ALFRED A. RANCOURT

Ward 3—ARTHUR BOULANGER
WILLIAM C. THOMAS
GEORGE RAMSEY

Ward 4—ARTHUR MONTMINY
JOHN BUOTE
EDMUND HAMEL

Standing Committees 1939-1940

Finance: MAYOR, R. Ramsey, Thomas
Public Works: R. RAMSEY, Montminy, Boulanger
Relief: THOMAS, Hamel, G. Ramsey, Roy
Accounts and Claims: HAMEL, Boulanger, G. Ramsey
Salaries: THOMAS, Montminy, R. Ramsey
Fire Department: HAMEL, Roy, G. Ramsey
Public Buildings: R. RAMSEY, Montminy, Thomas
Engrossed Ordinances: G. RAMSEY, McGee, Jefferson
Election Returns: R. RAMSEY, McGee, Boulanger, Hamel
Public Health: McGEE, Blackburn, Jefferson, Roy
Licenses: JEFFERSON, Rancourt, Buote, Roy, McGee
Printing: MONTMINY, Rancourt, Blackburn
Ways and Means: BOULANGER, Hamel, Buote
Electric Lights: MONTMINY, Boulanger, Rancourt
P. W. A.: JEFFERSON, Roy, Blackburn, McGee, Buote
Airport: MONTMINY, G. Ramsey, Rancourt, McGee

City Clerk

GASTON A. COURNOYER
Elected annually by the City Council. Also Clerk of City
Council. Office in City Hall
Salary \$1,489.80 per year and fees

Deputy City Clerk

MARY E. MORGAN
Salary \$1,632.80 per year

City Treasurer

LEO J. CAMPAGNA
Salary \$400.00 per year

City Auditor

HIRAM B. HASKELL
Elm Street, Manchester, N. H.
Salary \$1,000.00 per year

City Engineer—Street and Sewer Commissioner

P. L. MURPHY
Elected annually by the City Council. Office, City Hall
Salary \$2,625.00 per year

Inspector of Buildings

TONY G. EASTMAN
Elected annually by the City Council. Residence 49 Fifth St.
Office, City Hall
Salary \$264.00 per year

Sealer of Weights and Measures

EMILE LABRANCHE
Elected annually by the City Council
Residence 667 Gendron St.
Salary \$300.00 per year

Collector of Taxes

EDWARD J. LEGASSIE
Elected annually by the City Council
Salary \$2,106.00 per year

City Solicitor

ARTHUR J. BERGERON
Elected annually by the City Council
Office, Main St., and City Hall
Salary \$660.00 per year

Board of Assessors

ARTHUR LETTRE
ARTHUR W. O'CONNELL
THOMAS BELLEFEUILLE
One elected annually by the City Council for a term of
three years. Meet Assessors' Rooms second Tuesday
evening of each month
Salary \$500.00 each per year

Overseer of the Poor

PAUL MORIN
Elected annually by the City Council
Salary \$35.00 per week

Board of Health

DR. L. P. BEAUDOIN
311 Pleasant St.
MRS. BENJAMIN F. DALE
694 Sullivan St.
LAWRENCE J. LETTRE
456 School St.
Elected annually by the City Council
Salary \$50.00 each member per year

Health Officer and Milk Inspector

ERNEST O. PEDERSON
Office, City Hall
Salary \$1,820.00 per year

POLICE DEPARTMENT**Police Commission**

GEORGE LOVETT, Chairman
ERNEST JOHNSON
E. O. GILBERT
One Commissioner appointed annually by the Governor
to serve for three years
Salary, Chairman \$150.00 per year; other members \$100.00
per year

MUNICIPAL COURT**Justice**

ROBERT RICH
Appointed by the Governor and Council
Main St.
Salary \$1,200.00 per year

Associate Justice

MATTHEW J. RYAN
Office, Sheridan Building, Main St.
Salary \$3.00 when presiding

DEPARTMENT OF SCHOOLS**Board of Education**

MRS. CHESTER GOLDSMITH, Chairman
WALTER W. MCGIVNEY
HENRY CHASE
Elected for three years, one each year, by the City Council
Salary, Chairman \$100.00 per year; other members \$50.00
per year

Superintendent of Schools

DR. CLARE N. PETTIT
Residence, Prospect St.
Salary: City's share \$2,500.00 per year
State's share \$2,000 per year

Headmaster of High School

DANIEL W. MacLEAN
Residence, 286 Church St.
Salary \$3,945.00 per year

PUBLIC LIBRARY**Trustees**

MRS. ERNEST TOWN, Chairman
LOUIS RANCOURT
MRS. IRVING P. TEARE
Elected for three years, one each year, by the people
No salary

Librarian

KATHERINE G. CYR
Salary \$1,245.00 per year

Assistant Librarian

JULIA LAFFIN
Salary \$1,114.20 per year

REPORTS OF DEPARTMENTS

Report of Assessors

To His Honor, the Mayor, and Members of the City Council
of the City of Berlin:

Gentlemen:

We submit herewith our report for the year ending January 31, 1940, the same being the forty-third annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1939.

Land and buildings	\$ 9,020,450.00
Neat stock	130.00
Cows	6,930.00
Oxen	140.00
Hogs	60.00
Fur-bearing animals	120.00
Fowls	450.00
Horses	4,910.00
Oil tanks and pumps	37,570.00
Electric plants	371,230.00
Stock in trade	1,790,290.00
Mills and machinery	6,673,400.00

\$17,905,680.00

Bank stock	\$ 1,232.70
Poll taxes	19,980.00

We wish to express our appreciation for the courtesies and assistance given us during the year by His Honor, the Mayor, and other members of City Government.

Respectfully submitted,
ARTHUR LETTRE,
A. W. O'CONNELL,
THOMAS BELLEFEUILLE,
Assessors.

Report of Tax Collector

Berlin, N. H., January 31, 1940

To His Honor, the Mayor, and Members of the City Council
of the City of Berlin:

Gentlemen:

I herewith submit my report as Tax Collector for the period April 1, 1939, to January 31, 1940, as follows:
1939 Taxes:

Levy	\$782,204.10
Amount collected	\$716,569.29
Discount	772.10
Amount abated	1,516.09

\$718,857.48

Balance uncollected February 1, 1940	\$ 63,346.62
Collections not in original levy.	
Special warrants—property taxes	\$ 96.91
Special warrants—poll taxes	1,080.00
Interest collected	196.50

\$ 1,373.41

Collections were slightly better during the year 1939. I wish to thank the City Officials and general public for their cooperation.

Respectfully submitted,
EDWARD J. LEGASSIE,
Tax Collector.

Report of City Clerk

Berlin, N. H., January 31, 1940

To His Honor, the Mayor, and Members of the City Council
of the City of Berlin:

Gentlemen:

I submit herewith my report as City Clerk for the year ending January 31, 1940.

I have collected for the City of Berlin, and credited to the appropriate departments, the following sums:

Auto taxes	\$ 13,565.88
Dog licenses	861.70
City Hall	202.00
City Hall Rest Rooms	100.65
Public Works Department	3,659.88
Fire Department	484.14
Cemetery	591.00
Municipal Halls	221.00
Tax Deeds	92.23
Miscellaneous	351.50
City Clerk's Department	566.00

\$ 20,695.98

Paid City Treasurer \$ 20,695.98

Respectfully submitted,
GASTON A. COURNOYER,
City Clerk.

Report of Sealer of Weights and Measures

Berlin, N. H., January 31, 1940

To His Honor, the Mayor, and Members of the City Council:
Gentlemen:

Submitted herewith is the annual report of the Sealer of Weights and Measures for the year from April 1, 1939, to January 31, 1940.

Scales:

Correct	293
Adjusted	42
Condemned for repairs	10
	<hr/>
	345

Avoirdupois Weights:

Correct	444
	<hr/>
	444

Liquid Measures:

Correct	22
Oil Bottles	129
	<hr/>
	151

Automatic Pumps:

Correct	69
Adjusted	6
Condemned for repairs	6
Condemned, not in use	5
	<hr/>
	86

Kerosene Pumps:

Correct	36
Adjusted	1
	<hr/>
	37

Grease Dispensers:

Correct	33
	<hr/>
	33

Yard Sticks:

Correct	20
Condemned	1
	<hr/>
	21

Package Reweighing:

Correct	791
	<hr/>
	791

Coal Reweighing:

Correct	2
	<hr/>
	2

Cart Bodies used in Wood Deliveries:

Correct	1
	<hr/>
	1

Property owned by the Department:

Complete equipment for Sealer of Weights and Measures.
Total reports: 229

Respectfully submitted,
EMILE N. LABRANCHE,
Sealer of Weights and Measures.

Report of Building Inspector

To His Honor, the Mayor, and Members of the City Council
of the City of Berlin:
Gentlemen:

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1940.

There were issued during the year, 216 permits, with a total estimated value of \$168,737.00. These permits were divided as follows:

10 Permits for new residential buildings	\$ 8,060.00
69 Permits for repairs and alterations	28,351.00
33 Permits for private garages	5,680.00
1 Permit for filling station	4,000.00
10 Permits for wood sheds	1,270.00
3 Permits for reroofing with tar and gravel	575.00
2 Permits for asbestos side wall and asphalt roofs	740.00
8 Permits for asphalt brick siding	2,950.00
2 Permits for reroofing with wood shingles	80.00
3 Permits for sidewall with wood shingles	550.00
4 Permits for reroofing with asphalt sidewall, red cedar shingles	1,165.00
6 Permits for reroofing with asphalt felt	348.00
23 Permits for reroofing with asphalt shingles	3,732.00
6 Permits for asbestos sidewalls	2,070.00
8 Permits for new commercial buildings	84,950.00
2 Permits for hen houses	121.00
1 Permit for an awning	
15 Permits for electric signs	1,765.00
2 Permits for asphalt shingles	180.00
1 Permit for barn	150.00
3 Permits for public garages	22,000.00
2 Permits for wrecking buildings	
2 Permits for gas tanks and pumps	
	<hr/>
	\$168,737.00

Copies of all permits issued are on file at this office.

I would like to express my thanks and appreciation to the Mayor, City Council, City Officials, Building Contractors, and the public for their splendid cooperation during the year.

Respectfully submitted,
TONY G. EASTMAN,
Building Inspector.

Report of Clerk of Municipal Court

Berlin, N. H., January 31, 1940

To His Honor, the Mayor, and Members of the City Council:
Gentlemen:

I herewith submit my report as Clerk of the Municipal Court, for the year ending January 31, 1940.

Amount received from February 1, 1939, to and including January 31, 1940	\$ 3,235.61
Amount paid, fines, fees and State	2,019.52
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Balance	1,216.09
Amount paid City Treasurer	1,216.09

Respectfully submitted,
E. ARTHUR VALLIERES,
Clerk of Municipal Court.

Report of Police Commission

Berlin, N. H., January 31, 1940

To the Honorable Francis P. Murphy, Governor, and Council of the State of New Hampshire:

To the Honorable Aime Tondreau, Mayor, and City Council of the City of Berlin, New Hampshire:

Gentlemen:

We beg to submit for your consideration, our annual report of the activities of the Police Department of the City of Berlin for the year ending January 31, 1940.

Police Headquarters Building

The outside of the building has been sheathed over with a plastic composition board, and seventeen window frames entirely renewed. This alteration will tend to act as insulation and thus effect a saving in fuel cost and do away with the necessity of painting, at some great saving.

Traffic Regulations

The principal streets in the business section were marked off for the parking of cars and busses, and we think, as a whole, the public is fairly contented with the arrangement.

Financial

We are glad to state that we kept within the budget allowed by the Mayor and City Council, and this without affecting the normal carrying on of the necessary duties of the Department.

Activities

For detail of police work during the year, we submit

herewith report of our City Marshal.

In closing we wish to extend our sincere thanks to the Mayor and City Council, and the various departments of the City Government for hearty support rendered during the year.

Respectfully submitted,
GEORGE LOVETT, Chairman,
ERNEST JOHNSON, Clerk,
EDWARD O. GILBERT, Member.

EXPENDITURES FOR THE YEAR ENDING JANUARY 31, 1940

Personnel	
Salaries	\$ 38,102.97
Supplies and expenses	112.33
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	\$ 38,215.30
Headquarters	
Lights	\$ 357.12
Fuel	490.20
Office supplies	77.38
General supplies	163.26
Repair and maintenance	1,111.12
Miscellaneous	133.41
	<hr/>
	\$ 2,332.49
Telephone and Telegraph	
Telephone and telegraph	\$ 1,279.02
Automobile Expenses	
Equipment	\$ 885.61
Gasoline	494.91
Oil	95.45
Repairs	56.08
Miscellaneous	31.44
	<hr/>
	\$ 1,563.49
Traffic	
Material and expenses	\$ 572.51
Prisoners' Expenses	
Meals	\$ 119.25
Laundry	8.48
Doctors	12.00
Conveying	4.87
	<hr/>
	\$ 144.60
Commissioners	
Salaries	\$ 350.00
	<hr/>
Total Expenditures	\$ 44,457.41
Appropriation	\$ 44,630.38
Credits	58.65
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	\$ 44,689.03
Unexpended	231.62
	<hr/>
	\$ 44,457.41

Report of City Marshal

To the Honorable Board of Police Commissioners:

Gentlemen:

I have the honor to submit for your consideration the yearly Report of the Police Department, commencing January 1st, and ending December 31st, 1939.

Whole number of arrests	730
Males	711
Females	19

Causes

Abusive language	3
Annoying words	1
Adultery	2
Aggravated assault	2
Armed robbery	5
Assault	27
Attempted assault with knife	1
Automobile, Attempt to steal	3
Automobile, Attempt to operate while drunk	1
Automobile, Disregarding traffic light	3
Automobile, Disregarding stop sign	8
Automobile, Mischievously taking	1
Automobile, Operating after license revoked	2
Automobile, Operating without license	4
Automobile, Operating recklessly	2
Automobile, Operating under the influence of liquor	12
Automobile, Leaving scene of accident	3
Automobile, Parking	8
Automobile, Passing bus unloading passengers	1
Automobile, Refusing to stop for officer's signal	1
Automobile, Speeding	12
Breaking, entering and larceny	9
Defraud	1
Derisive words	3
Destroying property	2
Disorderly conduct	1
Disorderly person	3
Disturbing the peace	1
Drunkenness	477
Failing to keep labor agreement	1
Failing to send minor to school	3
False pretenses	2
Firing firecrackers on Main Street	1
Forgery	2
Fornication	3
For other department	3
Gambling	1
Grand larceny	4
Illegal sale of liquor	1
Indecent exposure	3
Interfering with an officer	2
Keeping disorderly house	1
Keeping gambling machines	9
Keeping liquor for sale	1

Lascivious behavior	5
Lewdness	7
Loitering	18
Material witness	1
Noise and brawl	7
Non-support	12
Petty larceny	15
Receiving stolen property	3
Selling milk without license	8
Showing obscene pictures	1
Surety to keep the peace	2
Unnatural and lascivious acts	2
Vagrancy	10
Violation of junk law	2
Violation of milk law	1

Miscellaneous

Sent to House of Correction	81
Sent to Industrial School	9
Attempted breaks reported and investigated	3
Attempted larceny of automobile	2
Automobile accidents investigated	30
Automobile accidents reported	167
Bodies taken to undertaker	3
Body recovered from river	1
Bicycle brought in for safe keeping	5
Bicycles reported stolen and recovered	2
Breaks reported and investigated	15
Breaks in R. R. cars reported and investigated	1
Burglar alarm investigated	1
Cars reported stolen and recovered	14
Cats taken to incinerator plant	224
Chimney fires reported to Fire Department	4
Complaints reported and investigated	788
Death by cause unknown	1
Dogs taken to incinerator plant	91
Doors found open and secured	474
Fatal accident investigated	1
Gambling machines seized	23
Girls attacked	2
Hold-up	1
Horse killed	1
Hydrant reported broken	2
Juvenile for safe-keeping for other department	1
Lost children returned to parents	15
Medical examiner notified	2
Message delivered	27
Persons brought in to be questioned	100
Person brought in for other department	1
Persons furnished lodging	1,665
Person killed by R. R. train (G. T.)	1
Person found dead in cell	1
Persons injured in automobile accident	49
Person robbed	1
Person searched for liquor	1
Persons taken to doctor's office	4
Persons taken home	32
Persons taken to hospital	31
Persons for safe-keeping for drunkenness	571
Persons for safe-keeping for federal officer	2

Persons for safe-keeping for insanity	2
Persons for safe-keeping for investigation	2
Persons for safe-keeping for other department ..	2
Persons for safe-keeping for sheriff	17
Persons for safe-keeping for sickness.....	5
Persons for safe-keeping for state officer	11
Pocketbooks snatched	2
Premises searched for junk	1
Premises searched for liquor	2
Premises searched for stolen property	1
Premises raided for gambling machines	12
Reprimanded	88
Reprimanded for curfew	33
Seal found broken on R. R. car.....	1
Stabbing	1
Stray dogs returned to owners	6
Suicide reported and investigated	1
Sudden deaths reported and investigated	2
Visits to dance halls	48
Visits to pool rooms	81
Windows found open and closed	146
Windows reported broken	9

Respectfully submitted,
WALTER J. HYNES,
 City Marshal.

Report of Overseer of Poor

To His Honor, the Mayor, and the City Council:

Gentlemen:

I herewith submit my report as Overseer of the Poor for the year ending January 31, 1940.

The Relief Department expended the sum of \$92,939.96 for the care of direct relief, soldiers' aid, board and care of children and adult cases, and old age assistance. Refunds in the amount of \$5,072.76 were obtained from Brown Company workers to whom relief advances had been made during the year. The net expenditures incurred, therefore, were \$87,867.20, which was within the appropriation of \$87,868.70—the first instance since the depression years. No reimbursements were received from the State of New Hampshire.

The table here below summarizes the average number of relief cases and expenditures for the period 1935-1939 inclusive.

	Average Number of Cases	Expenditures
1935	435	\$181,817.08
1936	358	116,570.73
1937	307	105,705.38
1938	322	105,433.56
1939	334	92,939.96

It will be noted that the costs during the fiscal year

1939 were \$12,493.60 less than in the previous year, in spite of the increase of the average case load from 322 to 334. There are 2,399 individuals on relief rolls. Twenty-three cases were transferred to the County during the year.

The personnel was decreased by one person. It now comprises two investigators, three office workers assisted by two NYA workers alternating each week.

I wish to thank His Honor, the Mayor, the members of the City Council, particularly those who served on the Relief Committee, and other City Officials for the valuable aid and advice given me during the year.

Respectfully submitted,
PAUL MORIN,
 Overseer of the Poor.

February 2, 1940

Report of Fire Department

February 12, 1940

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I herewith submit the annual report of the Fire Department of the City of Berlin for the year ending December 31, 1939.

During the year the department answered 663 calls, including 6 calls for assistance in other towns, 2 calls for rescue squad with inhalator, and four false alarms.

The department traveled 806.1 miles (estimated), worked 275 hours and 21 minutes at fires and used the following materials: 17,400 feet of fire hose, 51,362 feet of chemical hose, 8,375 feet of ladders, 22½ gallons of chemicals, and 10,223 gallons of water from booster tank.

Figures available at the present time for the insurance loss caused by fires are as follows: loss on buildings is \$8,970.55, and on contents \$11,606.20 or a total of \$20,576.75. The insurance loss on the Morin building is not available at the present time, also the loss on the stock of the J. C. Penney Company.

The fire apparatus, appliances and tools are kept in good repair. During the year I have transferred the whistle which was located on the roof of the central fire station to the roof of the blacksmith shop in the west yard of the Brown Company at a cost of \$20.35.

In conclusion, I wish to express my appreciation to the Mayor, City Council, Fire Committee and residents of the City for the many favors shown me in the performance of my duties.

Respectfully submitted,
EDWARD LEPAGE,
 Chief Engineer.

Insurance Loss for the Year 1939

Insurance loss on buildings. Dept. called	\$ 8,546.67
Insurance loss on buildings. Dept. not called	423.88
	<hr/>
Loss on buildings	\$ 8,970.55
Fire loss on the Morin building not available at the present time. Parties involved unable to come to an agreement as to the loss on building.	
Insurance on contents. Dept. called	\$ 11,188.16
Insurance on contents. Dept. not called	418.04
	<hr/>
	\$ 11,606.20

Fire loss on J. C. Penney contents not available at the present time. Mr. Hagen will let us know as soon as he receives the figures from the home office.

Total loss available at the present on both buildings and contents for the year 1939 is \$20,576.75.

Fire Department Expenditures for 1939

Salaries	\$ 48,200.34
Automotive machinery supplies and repairs	403.91
Equipment	822.90
Supplies	490.82
Gasoline and oil	283.42
Fuel and repairing stoker	479.99
Light and power	367.99
Telephone and telegraph time service	366.82
Laundry	102.48
Medical attention and supplies	131.31
Fire alarm repairs and supplies	24.98
Public Works Department, labor and supplies	55.34
Fire equipment for School Department	26.95
Out of town help for Morin Block fire	750.00
Electrical Department, supplies	738.56
	<hr/>
	\$ 53,245.81
Appropriation	\$ 51,993.40
Credits	1,792.70
	<hr/>
	\$ 53,786.10
Expenditures	53,245.81
	<hr/>
Balance unexpended	\$ 540.29

Report of School Department

To His Honor, the Mayor, and Members of the City Council:
Gentlemen:

Herewith we submit a brief report of the Department of Public Schools for the city fiscal year ending January 31, 1940. A detailed educational report is prepared at the close of each school year, June 30, and needed information may be secured from the office of the Superintendent of Schools.

The City of Berlin this year contributed \$1,514.92 less to the support of public schools than during the fiscal year 1938-1939, although the total expenditures for the school year were \$494.50 greater than during the fiscal year 1938-1939. This was made possible by the receipt of \$1,203.26 from the federal government in support of the newly instituted George Deen Home Economics program and a slight increase in the returns from tuition pupils.

This fiscal year (1939-1940) the public schools spent \$164,984.97 from local tax receipts; last year (1938-1939) the public schools spent \$166,498.89 from local tax receipts. In spite of this reduction in the city's contribution to public schools, it has been possible to advance educational service by establishing the Junior High School as an independent unit, by instituting a revised school day schedule as recommended by a joint committee of parents, teachers and administrators, by extension of attendance service to include junior and senior high school levels, and by provision of musical instruction in the elementary grades. Public education in Berlin has faced and continues to face a number of pressing problems which cannot be indefinitely postponed.

The schools have been increasingly called upon to contribute to the support and operation of federal activities. This has been done without a corresponding increase in support for schools and has resulted in a curtailment of other desirable activities. The problem is intensified by a recently received oral opinion from the State Education Department that moneys apportioned for the support of public schools may not be expended for other than school purposes.

The public schools are appreciative of the efforts that the city administration has made to provide play facilities. However, there are still no adequate playing fields for football, baseball or track. A satisfactory solution of this problem is necessary for the carrying on of an adequate program of activities; especially is it desirable that such playing fields should be provided as close to the high schools as geographic limitations will permit.

As an outcome of the depression years, instruction in physical education was removed from the high school curricula. The increasing demands upon nerves and physical strength of young people brought about by the complexities of modern living make highly desirable the early establishment of an adequate physical education program. A survey just completed by request of the State Department indicates that our present offerings, including our program of sports, are less than twenty-five per cent of a desirable standard.

Enrollment in the public schools is undergoing a progressive shift from the elementary to the higher levels. This has resulted in the occurrence of smaller classes in the primary grades and a resultant higher cost of education for the individual child. At the same time, increased enrollment on the upper and more expensive educational levels of the high schools demands a larger proportion of the school income. Large economies in the lower grades to meet increasing costs in the upper grades are not possible if it is necessary to maintain the integrity of community school units.

Teachers' salary schedules were suspended at the in-

ception of depression and have not been reestablished. The resultant inequalities are highly undesirable because of their basic unfairness to employees on the lower salary levels. Provision should be made for meeting this problem.

Building repairs which have been postponed from year to year may not be indefinitely avoided but tend to accumulate. Certain of these items have reached the limit of safety. The federally-aided home economics department is also in need of reconstruction and modernization to meet the requirements set up by the George Deen Act.

We recognize that there have been heavy demands upon the city treasury for relief and the support of old age. Indeed, the establishment of a reasonable pension system for all city employees would be a desirable program. However, we feel that failure to care adequately for the education of youth will in the long run be false economy, for it will result in poorly trained and maladjusted individuals who are incapable of participating in the complex modern scheme, and the increased relief burden will far overbalance any temporary curtailment of public educational support.

The School Department will gladly continue to cooperate with the city government in meeting the financial limitations under which it must operate; but we respectfully call to your attention the above problems in order that you may recognize the pressing needs of the children in our community.

We wish to express our appreciation to the Mayor, the Finance Committee, and the members of the City Council for their interest and cooperation.

Respectfully submitted,
 CAROLA KELLER GOLDSMITH,
 Chairman,
 WALTER W. McGIVNEY,
 HENRY CHASE,
 Board of Education.
 CLARE N. PETTIT,
 Superintendent of Schools.

FINANCIAL STATEMENT

	Expended 1939-1940
CONTROL	
Census	\$ 10.00
Board of Education.....	200.00
Business and educational admin.	127.01
Superintendent's excess salary	2,200.00
Clerical	1,948.84
Supplies	133.34
	\$ 4,621.19
INSTRUCTION	
Administration and Supervision:	
Principals' salaries	\$ 5,681.49
Clerical	2,522.00
Principal's office	136.41
Other expenses	5.00
Instructional:	
Teachers' salaries	107,046.87
Supplies	3,359.10
Textbooks	2,967.41
Library	824.71

Tests and measurements	99.08
Commencement	175.85
Other expenses	32.73
	\$122,850.65

OPERATION OF PLANT

Janitors' salaries	\$ 11,730.40
Janitors' supplies	791.45
Fuel	6,109.73
Electricity	3,161.24
Other expenses	121.43
	\$ 21,914.25

MAINTENANCE OF PLANT

Grounds	\$ 41.73
Buildings	
Repairs	873.95
Labor	2,132.80
Service systems	1,000.14
Equipment	1,776.24
	\$ 5,824.86

AUXILIARY AGENCIES

Transportation	\$ 5,076.00
Elementary tuition	180.80
Nursery schools	628.03
Noon lunch	98.88
Salesmanship course	150.00
School bank	25.19
	\$ 6,158.90

COORDINATE ACTIVITIES

Attendance service	\$ 1,519.40
Medical service	205.26
Dental service	256.61
Nurse service	1,810.11
	\$ 3,791.38

FIXED CHARGES

Insurance	\$ 0.00
Head tax	4,026.00
Telephone rental	271.69
	\$ 4,297.69

CAPITAL OUTLAY

Land and sites.....	\$ 0.00
Buildings	56.82
Service systems	77.40
Equipment	777.12
	\$ 911.34

Total Expenditures..... \$170,370.26

Summary:

City appropriation	\$165,000.00
Other receipts	5,385.29
	\$170,385.29
Total receipts	\$170,385.29
Total expenditures	170,370.26
	\$ 15.03

Report of City Treasurer

CITY OF BERLIN, N. H., REVENUES, JANUARY 31, 1940

	Anticipated	Receipts	Income	Deficit
Interest and Dividend Tax	\$ 3,730.91	\$ 3,749.66	\$ 18.75	
Insurance Tax	7.88	7.88		
Railroad Tax	4,500.00	5,190.33	690.33	
Savings Bank Tax	4,500.00	2,849.03		\$ 1,650.97
National Forest Land Tax	2,000.00	157.85		1,842.15
Motor Vehicle Permit Fees	13,000.00	12,674.33		325.67
Other Income	19,500.00			
Interest on Taxes		7,748.14		
Municipal Court		1,013.09		
Premium on Bonds		669.80		
Milk Licenses		216.00		
Municipal Halls		42.40		
State of New Hampshire Athletic Commission		6.89		
Bounty on Animals40		
				9,803.28
 Total Miscellaneous Revenue	 \$ 47,238.79	 \$ 34,325.80	 \$ 709.08	 \$ 13,622.07
Real Estate and Personal Property Taxes	760,991.40	703,818.78		
National Bank Stock	1,232.70	1,232.70		
Poll Taxes	19,980.00	13,806.00		
Uncollected Taxes		63,346.62		
	\$829,442.89	\$816,529.90		
Anticipated Revenues Deficit		12,912.99	12,912.99	
	\$829,442.89	\$829,442.89	\$ 13,622.07	\$ 13,622.07

CITY OF BERLIN, N. H., CURRENT FUND, JANUARY 31, 1940

DEPARTMENT	Appropriation	Expended	Credits	Overdraft	Unexpended
Assessors' Department	\$ 3,065.00	\$ 2,948.47			\$ 116.53
Bonds	94,026.67	103,000.00	8,973.33		
Cemetery	1,000.00	1,591.00	591.00		
City Clerk's Department	4,187.00	4,743.68	604.00		47.32
City Hall	5,240.00	5,541.00	202.00	\$ 99.00	
City Hall Rest Rooms	1,925.00	2,054.23	200.65		71.42
City Poor Department	87,868.70	92,939.96	5,072.76		1.50
County Tax	187,966.97	187,966.97			
Decoration Day	100.00	100.00			
Election Expenses	1,500.00	1,741.91		241.91	
Fire Department	51,993.40	53,245.81	1,792.70		540.29
Forest Fires	100.00	122.31	47.46		25.15
Health Department	7,905.00	7,964.19	66.29		7.10
Insurance	2,342.40	2,628.68	117.18	169.10	
Interest on Bonds	23,371.25	23,371.25	254.69		254.69
Interest Discount—Notes Payable	3,000.00	1,895.17			1,104.83
Interest Discount—Taxes	650.00	772.10		122.10	
Library	7,980.00	7,980.00			
Lighting Streets	15,400.00	15,375.92			24.08
Miscellaneous	3,430.00	2,294.60	351.50		1,486.90
Municipal Court	1,750.00	2,966.09	1,216.09		
Overlay	3,000.00	2,049.80	1,460.91		2,411.11
Parks and Playgrounds	1,000.00	1,225.66	225.66		
Police Department	44,630.38	44,457.41	58.65		231.62
Public Works Department	97,358.73	193,729.78	105,553.12		9,182.07
Salaries	4,311.00	4,169.00			142.00
School Department	165,000.00	170,370.26	5,385.29		15.03
Soldiers' Monument	500.00	500.00			
State Aid Construction	1,116.39	1,116.93	.54		
Tax Collector's Department	5,225.00	5,177.60			47.40
Treasurer's Department	2,500.00	2,402.10	1.50		99.40
Sub Total	\$829,442.89	\$946,441.88	\$132,175.32	\$ 632.11	\$ 15,808.44
Anticipated Revenue Deficit				12,912.99	
				\$ 13,545.10	\$ 15,808.44
Current Fund Surplus				2,263.34	
				\$ 15,808.44	\$ 15,808.44

CITY OF BERLIN, N. H., BALANCE SHEET, JANUARY 31, 1940

Assets		Liabilities	
Cash:		Notes in anticipation of taxes	\$100,000.00
Gen. Account—Berlin City Nat'l Bank	\$62,385.49	Public Improvement Notes outstanding	
City Treasurer's petty cash	15.00	Feb. 1, 1939	75,000.00
City Clerk's change account	75.00	Less notes paid in 1939	5,000.00
	\$ 62,475.49		
Recreational Fund Cash	325.00	Notes outstanding Jan. 31, 1940	70,000.00
Board of Trustees of Berlin Ski Jump	500.00	Bonds outstanding Feb. 1, 1939	683,300.00
Cash in Liquidation—Berlin Nat'l Bank	1,304.78	Less bonds paid in 1939	98,000.00
Due from Brown Co.—Woods operations	1,155.57		
Net Taxes Receivable:		Bonds outstanding Jan. 31, 1940	585,300.00
1931 Taxes	\$ 359.95	Accrued interest on bonds	276.25
1932 Taxes	583.45	Dog licenses	738.25
1933 Taxes	1,103.60	Recreational fund	325.00
1934 Property Taxes	528.86		
1934 Poll Taxes	1,818.00		
1935 Property Taxes	607.17		
1935 Poll Taxes	3,062.20		
1936 Property Taxes	944.14		
1936 Poll Taxes	4,234.00		
1937 Property Taxes	1,035.54		
1937 Poll Taxes	2,638.00		
1938 Property Taxes	1,283.20		
1938 Poll Taxes	4,628.00		
1939 Property Taxes	57,172.62		
1939 Poll Taxes	6,174.00		
	86,172.73		
Tax Deeds	1,466.57		
Tax Sales	30,189.89		
City Debt—February 1, 1939	\$673,300.00		
Less Surplus and Deficit	79,101.00		
	\$594,199.00		
Net Credits and Adjustments	84,113.81		
	\$678,312.81		
Current Fund Surplus	\$ 15,176.33		
Less Ant. Revenue Deficit	12,912.99		
	Surplus for year ending Jan. 31, 1940		
	2,263.34		
	\$676,049.47		
Less Bonds Paid in 1939	103,000.00		
	\$573,049.47		
Net City Debt—January 31, 1940	\$573,049.47		
	\$756,639.50		
		Total	\$756,639.50

Report of Health Department

PERSONNEL OF THE HEALTH DEPARTMENT

Members of the Board of Health

L. P. BEAUDOIN, M. D., Chairman
 Term expires April 1, 1940
 LAWRENCE J. LETTRE
 Term expires April 1, 1941
 FLORENCE M. DALE, Secretary
 Term expires April 1, 1942

Official Staff

ERNEST O. PEDERSON, B. A.
 Health Officer and Milk Inspector
 MARIE V. RAMSEY, R. N.

Public Health Nurse
 LORETTA L. BRASSARD, R. N.
 Public Health Nurse

*1 IDA J. ROY, R. N.
 Public Health Nurse

*2 DORIS A. RAMSEY, R. N.
 Parochial School Nurse

EMMA B. BIGELOW, R. N.
 N. H. Tuberculosis Association Nurse
 Offices and Laboratory, City Hall

*1 Replaced by Josephine Mauro, R. N., in December, 1939.

*2 Replaced by Lucille H. Ramsey, R. N., in Sept., 1939.

Clinical Physicians, 1939

J. E. LAROCHELLE, M. D.

Venereal Diseases

H. E. WILKINSON, M. D.

Pre-Natal, Infant, Pre-School

L. P. BEAUDOIN, M. D.

Diphtheria, Smallpox

E. R. B. MCGEE, M. D.

Crippled Children's Services

REPORT OF THE HEALTH OFFICER

To His Honor, the Mayor, the City Council and Members of the Board of Health:

I have the honor of submitting herewith the City's twenty-ninth annual report of the Health Department activities for the year ending December 31, 1939.

I wish to take this opportunity to express my deep appreciation of the friendly interest and the hearty cooperation and support from the Mayor, members of the City Council, the Public Health Committee, and members of the Board of Health during the past year.

Furthermore, I desire to acknowledge my appreciation of the splendid cooperation realized from physicians, hospitals, official and non-official organizations and social agencies, the press, all governmental departments with which we come

in contact, the public spirited citizens, and last, but not least, the loyal staff.

Communicable Diseases

Comments: The communicable disease situation for 1939 was very favorable. There were 122 cases of reportable communicable diseases reported to this department during 1939, as compared with over 200 cases in 1938.

The department would appreciate the reporting of communicable disease cases by persons whenever such cases may come to their attention, directly or indirectly. It is gratifying to report that cooperation of Berlin physicians has been excellent, which most certainly causes the City to derive immeasurable benefit therefrom. It is by the combined effort of all citizens that your city can be so managed, with regard to communicable diseases, that a minimum of contact is possible.

Smallpox: Two pre-school clinics were held last August with 370 being vaccinated. There were 30 retakes, making a total of 400 vaccinations.

Diphtheria: Two free toxoid clinics were held in February with 273 receiving a single dose of alum precipitated toxoid. This number was divided into age groups as follows: Under 1 year, 23; 1 to 5 years, 94; 5 years and over, 156. Classification into school and non-school groups was as follows: St. Regis 18, St. Patrick 22, St. Joseph 28, Guardian Angel 40, Bartlett 14, Brown 4, King 5, Marston 9, Pre-School 133.

Two cases of diphtheria were reported during the year, neither of which terminated fatally. Both patients were infants under 1 year. The virulence test on the culture of one case was found to be a virulent, with corroborative evidence that the organism was non-toxic, but isolation and quarantine continued until this information was definitely known. The patient had not received the immunizing treatment against diphtheria.

Epidemiological investigation to determine the source of infection in the other reported case revealed that a man boarder in the household was a carrier of the disease. This discovery and immediate isolation of this person probably prevented an outbreak of this disease.

Active immunization of the pre-school child with toxoid is the most effective procedure in preventing diphtheria. The low morbidity and mortality in this age group with respect to diphtheria cannot be interpreted other than by immunization.

Scarlet Fever: The incidence of scarlet fever was relatively low, with 12 cases reported in 1939, as compared with 35 cases in 1938. It must be recognized that this incidence is low in relation to the experience of the preceding 10-year average incidence of 87 cases.

The severity of scarlet fever seems to have decreased. There were no deaths or serious complications from scarlet fever reported in 1939.

Measles: Only two cases of measles were reported during 1939, as compared with 127 cases in 1938. No doubt, parents have not sought the services of the physicians in the majority of the cases. Consequently, many cases are probably missed that are not isolated and spread the dis-

ease to others. The attention of parents is called to the need of care in convalescence in order to avoid serious after-effects. In this way the fatality rate may be reduced. The same precaution applies to whooping cough, light cases of scarlet fever and other mild diseases from which the chief dangers are complications effecting the heart, lungs, kidneys and other vital organs. Measles and whooping cough become immediate dangers due to the complication of pneumonia.

Typhoid Fever: During the year there were 5 cases of typhoid reported of which one, the third reported, proved fatal. All cases were among adults. The cases occurred over a considerable period of time beginning in July and ending in December.

All possible local and probable sources were investigated, but all these efforts were without avail. The State Epidemiologist reported that the outbreak was not explosive because four cases had been careless about their drinking water supplies while out-of-town, prior to their illness. One case admitted drinking water from the outlet of Christine Lake. The second case admitted drinking water from the Andros-coggin River in Pontook Bay. The third patient said he drank water from a brook while on a woods job. The fourth case also drank from a brook while on a woods job in Milan. The onset of these first four cases, in relation to their respective histories, was sufficient reason to conclude that the cases were definitely contracted out-of-town. In the remaining fifth case, the source of infection was undetermined.

Venereal Diseases: This department continues, in collaboration with the State Board of Health, to conduct free weekly clinics for venereal diseases at the St. Louis Hospital. The attending physician is Dr. J. E. Laroche. The cost of the doctor's services and the antisypilitic drugs are furnished by the Venereal Disease Division of the State Board of Health, the city paying for the use of the hospital.

The types of patients coming for treatment divide themselves into two groups. One group consists of patients who constitute a serious menace to public health. Some care little for their own welfare and are little concerned over the fact that they may infect others. They do not attend regularly and are inclined to be lax about spreading infection. It is only by extreme effort on the part of the Health Department that these patients are forced to attend the clinic until they are no longer a menace to the city.

The second group, by far the largest, consists of persons sincerely interested in the welfare of themselves and of the city. This is the group which, because of economic conditions, cannot afford to pay for private treatment. To this group the clinics offer rescue from the ravages of the disease. These patients follow all instructions with great care and are punctual in attendance. They are careful to take precautions to prevent the spread of the disease to others. Beyond doubt, they are most deserving of the

opportunity for cure.

There were 29 cases of syphilis and 14 cases of gonorrhea reported as new cases during the past calendar year. Of these numbers, 20 syphilis cases and 13 gonorrhea cases were reported to be under treatment at offices of local physicians, with the remaining 9 syphilis cases and 1 gonorrhea case under treatment at the St. Louis Hospital Venereal Clinic. Syphilis cases carried over from the previous year numbered 27 at the clinic and 15 at local physicians' offices. The total number of venereal disease cases under treatment at the clinic and at doctors' offices during 1939 was 85 cases. The St. Louis Hospital Clinic statistics reveal 35 cases treated, 60 blood tests, 609 injections, 6 lumbar punctures, 4 smears, and 690 visits to clinic for treatment, examination and advice, as accomplishments during the past year. The Health Department has made 62 social service visits to contacts and 182 visits to delinquents, 2 patients died, and 4 cases were referred to private physicians for continuance of treatments.

Tuberculosis: The New Hampshire Tuberculosis Association, as in the past, has carried out a very important phase of our public health work. This association conducted clinics every two months. The examiner at these clinics is Dr. Robert B. Kerr, executive secretary of the Association, who is assisted by Emma B. Bigelow, R. N., New Hampshire Tuberculosis Association Nurse for Coos County. Nine new cases of tuberculosis were reported to this department as a result of these clinics, as compared with 11 cases for the previous year. This figure is lower than any figure appearing in record since 1918. One giving thought to the subject of Mrs. Bigelow's report for Berlin can but be impressed with the fact that no deaths occurred from tuberculosis of supervised patients during 1939.

The clinics have continued to be a diagnostic center for decision as to the presence or absence of tuberculosis in persons. They offer an opportunity to check all contacts and learn of those incipient cases that should receive sanatorium treatment.

An increasing use has been made of the X-ray of the chest in borderline or doubtful cases. In addition to the discovery of tuberculosis cases, discovery is also made of non-tuberculosis cases, such as bronchitis, asthma, and heart disease. These non-tuberculosis cases are referred to physicians.

We are grateful to Mrs. Bigelow and the New Hampshire Tuberculosis Association for their cooperation and efforts to stamp out this disease. Their work is of inestimable value to us.

Mrs. Bigelow's statistical data of the Association activities appear later in this report.

Others: A comparative summary of a five-year prevalence of communicable diseases, including the ones mentioned above, appears as follows:

	1935	1936	1937	1938	1939
Scarlet Fever	64	3	22	35	12
Measles	25	6	131	127	2
Tuberculosis	21	13	13	11	9
Diphtheria	1	0	0	1	2
Whooping Cough	0	0	13	9	10
Chicken Pox	10	58	69	19	38
Gonorrhoea	2	6	5	11	14
Syphilis	18	11	46	38	71
New cases					29
Old cases					42
Parotitis	33	0	0	2	0
Typhoid Fever	3	0	1	3	5
Poliomyelitis	1	0	1	0	0
Rubella	31	0	0	0	1
Cerebra Spinal Meningitis	1	2	1	2	0

Sanitation

Water Supply: The safety and sanitary quality of the water being supplied by our Water Works Department has continued to be checked routinely. A total of 63 samples of water were bacteriologically and chemically analyzed with all reports, except one private source, revealing that the standards have been met at all times during 1939. The samples which were analyzed included 25 samples taken from faucets connected with city water, 18 from private wells and springs, 12 from the Community Club swimming pool, and 8 from the outdoor swimming pools.

The Waterworks Department has reported that its filtration plant, located off Jericho road, will be completed and in operation by September, 1940. This plant will serve to remove the color, taste and odor which sometimes have been quite pronounced. Fortunately, disease is not traced to such occurrence, however objectionable the water may be from an aesthetic viewpoint.

Samples of ice from our two ice dealers were examined with very satisfactory results.

Milk Sanitation: The protection of Berlin's milk supply is a primary function of our health department. The sanitary quality of milk is measured by its bacterial content. Bacteria are minute living organisms which multiply under favorable conditions, and since milk is an ideal media for bacterial growth, constant care is exercised in order to place milk which is low in bacteria content on the market. Most bacteria which is detrimental to public health originate through contamination. It is for this reason that the cleanliness, purity and safety of our milk supply has to be under close supervision at all times. Excessive bacteria counts do not necessarily mean that milk is harmful, but there is a greater chance that harmful bacteria are present. Therefore, with low bacteria count requirements, there is the least possible chance that public health is endangered.

The department has continued to work cooperatively with the State Sanitarian for the Northern District in many dairy inspections and sanitary problems. If any dairyman, producer or dealer has furnished an unsatisfactory supply, as indicated by laboratory tests, special dairy farm and milk room inspections have been made at once. In addition to these special inspections, frequent inspections have been made of dairy farms, pasteurization plants, and other milk

rooms, to make sure that all producers and handlers of milk and milk products understand and maintain sanitary conditions. As a whole, the sanitary quality of milk sold in Berlin during 1939 improved with each successive sample collected and analyzed. As the bacterial content is averaged for all milk within their respective classes, these figures can only be recognized as significant of tendencies. Nearly all of the samples of milk collected had average yearly bacterial contents within the limits. 208 samples of milk, milk products and cream were bacteriologically and chemically analyzed during 1939. All milk consumed in Berlin comes from tuberculin tested cows. We issued 80 "Store Dealers," 27 "Milk Producers," and 28 "Milk Dealers." licenses during the past year. These licenses expire on June 1, 1940.

Vital Statistics

Population: The Census Bureau figures of population for Berlin was 20,018 in 1930. The fact that a population census is taken only once in every 10 years necessitates estimates for intervening years. Population figures for some of the intercensal years were obtained from survey and deduction made by the City Planning Board. For the purpose of this report, the estimated population for 1939 is 21,292. This figure must always be considered only as an estimated population. No doubt, the actual population of Berlin exceeds this figure.

Deaths: There were 206 resident and 20 non-resident deaths, a total of 226 deaths recorded during 1939. The resident death rate was 9.7. This rate is slightly higher than the rate of last year, but lower than the death rate of 12.5 for New Hampshire as a whole in 1938. Of the deaths, 10.7 percent of resident deaths occurred after the age group of 75 and over. The expectation of life in Berlin, according to 1939 resident figures, is 54 years, 4 months and 9 days, which represent an increase of 1 year, 9 months and 25 days over the 1938 expectation of life.

Births and Stillbirths: There were 386 living births and 9 stillbirths. There were 180 male and 156 female births to resident parents, making a total of 336 living births to resident parents. There were 27 male and 23 female babies born to non-resident parents, making a total of 50 births to non-resident parents. The resident birth rate was 15.7, which is slightly higher than the 1938 New Hampshire birth rate of 15.4. The gross birth rate was 18.1.

The stillbirth rate was 23.3. This figure represents an approximate 50 percent decrease in stillbirths during 1939 as compared to the figure of 47.3 for the previous year. In 6 of the cases, the parents were residents, with the remaining 3 cases non-residents.

Infant Mortality: With 386 living births and 24 deaths of infants under one year of age, there was an infant mortality rate of 62.2 for this group. There were 20 infant resident deaths and 4 deaths of infants whose parents were non-residents of Berlin. The actual infant mortality does not include non-resident births or deaths, therefore, with 336 living births to resident parents and 20 deaths of infants under one year of age, the corrected infant mortality rate is 59.5. Although the rate is higher than the rate of last

year, it is considerably lower than the average figure of 68.1 for the preceding ten years. There were 12 infant deaths under one month of age. This figure includes 2 deaths of infants that occurred in Berlin whose parents were non-residents of Berlin which gave this group a death rate of 31.1 per 1,000 living resident and non-resident births. The actual death rate of resident deaths per 1,000 living resident births was 29.7. Both computations result in figures below such mortality rates for the previous year, and indicate a continued decline in deaths of babies under one month. It is significant to note that 50 percent of the infant deaths under 1 year occurred under the age of one month.

Comparative Summary of Vital Statistics

	1935	1936	1937	1938	1939
Population	20,544	20,700	20,975	21,162	21,292
No. deaths (resident only)	171	180	138	156	206
Death rate per 1000 (resident only)	8.3	8.7	6.6	7.4	9.7
No. births (stillbirths excld)	415	404	413	401	386
Birth rate per 1000	20.2	19.5	19.6	18.9	18.1
Infant mortality (under 1 yr)	25	22	24	16	24
Death rate per 1000 live births (under 1 year)	59.8	54.7	58.1	39.9	62.2
Infant deaths (under 1 mo.)	18	12	19	14	12
Death rate per 1000 live births (under 1 month)	43.4	29.7	46.0	34.9	31.1
Stillbirths	16	9	14	19	9
Stillbirth rate per 1000	38.6	22.3	33.9	47.3	23.3

Maternal and Child Health Service

Annually, the Berlin Board of Health submits to the State Board of Health for approval a detailed plan for carrying out the provisions of sections 11 and 13, chapter 128, New Hampshire Public Laws, as amended, for a period of twelve months, and agrees that the plan as submitted shall, upon approval by the secretary of the State Board of Health, constitute the basis of administration of Maternal and Child Health Services in Berlin for the period stated.

According to this plan, Berlin is divided into 3 nursing districts with a nurse from the State Board of Health assigned to the Berlin Board of Health to function in one district, a part time nurse obtained by the State Board of Health to function in the second district, and the nurse employed by the Berlin Board of Health assigned to the third district, also acting assistant to the Health Officer.

The combined yearly report of these three nurses' activities, according to the program, reveals gratifying results of the work accomplished.

The Berlin Child Hygiene Association

The term "Child Hygiene" is applied in a general way to all public health work having for its purpose the protection of children from birth up through school age. Its most important part is that of Infant Hygiene, which applies chiefly to the care of infants under 1 year of age.

Probably no other local voluntary group of Berlin citizenship has been more loyal and devoted in supporting the promotion of child health than the group known as "The Berlin Child Hygiene Association" which has con-

tinued to be very active to assist in the cause of child hygiene activities for a period of nearly 20 years.

Medical supervision of infants and pre-school children continues to be supplied, largely by the efforts of the Association, through baby clinics held weekly on Thursdays and pre-school clinics held on the first Tuesday of every month.

The Association has furnished 20 gallons of cod liver oil in 1939 to clinic babies coming from families who could not otherwise supply it for their babies.

There have been 1101 baby attendances during the past year, which compares favorably with the last year's record of unprecedented attendances. Pre-school clinic attendances numbered 314. The total number of children under clinic supervision in 1939 was 438, as compared with 368 for the previous year.

The Infant Welfare nurse's yearly report of the Association's activities appears later in this report.

Respectfully submitted,
ERNEST O. PEDERSON,
 Health Officer.

Accepted and Approved:
L. P. BEAUDOIN, M. D.,
LAWRENCE J. LETTRE,
FLORENCE M. DALE,
 Members of the Board of Health.

NEW HAMPSHIRE TUBERCULOSIS ASSOCIATION, INC.

Statistical Report of the Work Done in Berlin, N. H., in 1939

Number of clinics held	6
Number of new cases examined	79
(A) Adults	42
(B) Children	37
Number of old cases examined	116
(A) Adults	63
(B) Children	53
Number of patients under supervision	85
Number of positive cases	28
(A) Adults	25
(B) Children	3
Number of suspicious cases	57
(A) Adults	43
(B) Children	14
Number of patients sent to Sanatorium	10
Number of cases arrested	13
Number of cases improved	55
Number of cases of tuberculosis reported	9
Number of deaths from tuberculosis of supervised patients	0

Year	Patients	Deaths
1937	95	0
1938	86	2
1939	85	0

Respectfully submitted,
EMMA B. BIGELOW, R. N.,
 New Hampshire Tuberculosis Association Nurse.

**DIVISION OF INFANT WELFARE
AND CHILD HYGIENE**

**Co-relative to the Berlin Child Hygiene Association
Nurses' Yearly Report 1939**

Infant Welfare:	
No. of babies under supervision	124
No of babies in attendance to clinics (weekly ave. 23)	1,101
No. of babies examined by physician	627
No. of babies registered	168
No. of babies discharged	3
No. of babies transferred to pre-school division	169
No. of deaths of supervised babies (over 1 week of age)	2
No. of deaths of unsupervised babies (over 1 week of age)	9
No. of home visits	196
Pre-School:	
No. of pre-school under supervision	314
No. in attendance to clinic (monthly average 22)	246
No. examined by physician	142
No. of new patients	50
No. discharged	70
No. received from Infant Welfare Division	192
No. of deaths	1
No. of home visits	149
Summary:	
Total number of clinics for the year 1939	60
Total number of children under supervision	438
Total number of children found defective	52
Total number of defects corrected	25
Total number of home visits	359

Respectfully submitted,
MARIE V. RAMSEY, R. N.,
Infant Welfare and Child Hygiene Nurse.

NURSES' COMBINED YEARLY REPORT 1939

Maternity Service:	
Cases admitted to Antepartum nursing service	113
Office visits by Antepartum cases	31
Field nursing visits Antepartum cases	357
Cases admitted to Postpartum nursing service	80
Nursing visits to Postpartum cases	171
Infant Hygiene:	
Individuals admitted to nursing service	296
Field visits and office nursing visits	731
Pre-School Hygiene:	
Individuals admitted to nursing service	95
Office and field nursing visits to pre-school children	428
Morbidity Service:	
Admissions to nursing service	9
Field nursing visits	116
Office nursing visits	20
Crippled Children's Service (up to 21 years):	
Individuals admitted to nursing service	18
Nursing visits (field or office)	217
Unclassified Visits:	
Visits to cases not found	20
visits to cases not at home	70
Visits to cases not under care	80

Respectfully submitted,
MARIE V. RAMSEY, R. N.,
LORETTA L. BRASSARD, R. N.,
IDA ROY, R. N.,
Public Health Nurses.

Parochial School Health Report, Berlin, N. H., Year Ending December 31, 1939

	St. Regis	St. Joseph	St. Patrick	A. Guardian	Total
CENSUS—January 1, 1939	815	556	396	866	2,633
CENSUS—January 1, 1940	805	554	406	816	2,583
No. Pupils not vaccinated (vaccinated since)	1	2	2	1	6
No. Pupils weighed and measured	900	649	364	870	2,783
No. Pupils underweight 10 lbs.	53	30	25	44	152
No. Pupils underweight 10%	61	40	34	58	193
No. Pupils who had M. E. T. and A.	105	100	45	76	326
No. Pupils with defective vision	53	34	14	41	142
No. Pupils wearing glasses	67	23	33	56	179
No. Pupils with decayed teeth (5 or more)	76	48	35	67	226
No. Pupils with pediculosis or nits.	31	21	15	44	111
No. Pupils with pediculosis or nits (cleared)	6	8	1	15	30
No. Pupils sent home with temperature or rash	8	11	10	21	51
No. Pupils immunized against diphtheria	18	28	22	40	108
No. Dressings done at schools	169	115	56	177	517
No. Dressings done at office	83	58	34	70	245
No. of home visits	51	46	53	59	209

Respectfully submitted,
LUCILLE H. RAMSEY, R. N.,
Parochial School Health Nurse.

Report of Municipal Airport

February 15, 1940

To the Honorable Mayor and City Council:

Gentlemen:

I herewith submit my annual report covering activities at the Berlin Municipal Airport during the calendar year 1939.

Pilots

Number of licenses granted by the Civil Aeronautics

Authority during the year:

Commercial	1
Limited commercial	2
Private	6
Solo	6
Student	22

The above figures include licenses to out-of-town students who received their instruction at Berlin Airport.

Number of licensed pilots in Berlin, January 1, 1940:

Instructor	1
Commercial	2
Limited commercial	3
Private	6
Solo	7
Student	17
Out-of-town students	16

Airplanes

Number of airplanes hangared at Berlin Airport:

January 1, 1939	5
Added during 1939	2
January 1, 1940	7

Activities

Type of Work	% of Total Flying Time
Student instruction	45%
Students flying solo	27%
Charter flights	9%
Passenger flights	9%
Pleasure flights	5%
Photo-surveying	4%
Other	1%

Visitors

During 1939, 30 airplanes, from several States, carrying 50 passengers, visited the Airport.

Respectfully submitted,
JOHN E. WEST,
Manager, Berlin Municipal Airport.

Report of Public Works

January 31, 1940

To the Honorable Mayor and City Council:

Herewith I submit the report of the Public Works Department for the year ending January 31, 1940. The regular work of the Department has been curtailed somewhat in order to sponsor Federal Aid Jobs as much as possible, thus alleviating our relief burden.

One of our most earnest desires and contemplations is to expel from the minds of the citizens of Berlin any thoughts of antagonism or aggression on our part and, by hearty cooperation, to inculcate therein a spirit of cooperation and good feeling. If this can be accomplished, then one of the greatest obstacles toward the success of any department will have been surmounted.

I will make no attempt this year to make a comparison of figures with former years as such comparisons are misleading and unfair since they may be very much camouflaged without a complete financial statement, and space does not permit of such a statement; after all, the merits of a department are not based on comparison.

Sidewalks

Sidewalks were constructed on various streets, and it was our endeavor to divide them evenly as near as possible between the four wards. All sidewalks were built of reinforced concrete, six feet wide and of the one course system using a 1-2-4 mix; curbs were cast intrical with sidewalks, ashes being used for sub grade.

A total of 41,958 sq. ft. of sidewalk has been constructed at a cost of slightly over \$10,000.00.

Sanding Streets

Owing to the ever increasing trend of auto travel, the sanding of streets and sidewalks has become a major problem. We have been ever mindful of this trend, and have made a special effort to fulfill our obligations to the public by keeping our streets and sidewalks well sanded during the present winter.

Surfacing Streets

We have spread a considerable amount of surface treatment on our principal streets during the year just ending, but owing to the neglect in past years of resurfacing our streets in comparison with State roads it makes our patching problem a serious one.

In the future I would recommend that not less than 100,000 gallons of a good grade of bituminous material be laid on our streets each year.

Concrete Pipe Plant

The concrete pipe plant was operated by the W.P.A. until September of last year when it was ordered closed by the Federal Government, the pretext being that it was taking

the place of a commercial establishment. This will add an extra burden on the City for the coming years, if they carry forward their sewer and drain schedule.

Painting Bridges

Owing to lack of funds we were compelled to forego this problem during the past year, but provisions should be made to have all the City bridges thoroughly cleaned and painted during the coming summer.

New Equipment

The purchase of new equipment has been held in subjugation in comparison with the amount of funds available, the principal purchases being two sidewalk plows, one compressor, and one truck.

We would recommend that a system be inaugurated whereby a certain amount of depleted equipment would be replaced by new equipment each year on a regular schedule.

Ball Field

During the past summer the Public Works spent a lot of time and energy in laying out a ball field for professional baseball. The site was thoroughly gone over with the baseball experts and engineers before any construction was undertaken. It was first decided to lay an adequate underground drainage system. This being done, the work of grading and leveling the field was started.

To this end we placed well over 10,000 yards of fill, consisting of a mixture of sand and clay as being best adapted to hold the moisture for a future grass top, on top of this clay mixture was placed a blanket of loam suitable for lawn grass. On this we expect to cultivate a nice green grass field, transforming the old ash dump into a modern ball field laid out to specifications for professional baseball.

To accomplish this end the field had to be leveled with a grading machine and thoroughly rolled and compacted. The pitcher's box was raised above the base lines and uniformly sloped in every direction. In accomplishing this work in the limited time allotted to us, we wish to thank the Community Park Commission and especially the chairman, for their valuable help and council in keeping all parties concerned centralized on a common aim.

Engineering

The regular engineering schedule has been carried on throughout the year as in the past, such as giving sewer locations, running street lines, making the necessary blue prints and specifications, the major undertaking being the layout for First Avenue and Green Street drain.

This, when completed, will be one of the best and most needed drainage systems as yet undertaken by the City of Berlin. It will extend from Hillside Avenue on the north to the foot of Glen hill on the south.

This project has been laid out to comply with the federal requirements of segregating all sewers in such a manner that they will be readily accessible for a treating system. This has required a great deal of forethought and preliminary engineering.

Cemetery

New lots have been laid out and graded, and the general care, and upkeep of the cemetery followed along a prescribed line.

There are but very few attractive lots still remaining unsold in either of the two cemeteries.

Parks

A good start has been made on the park at or near the Boston and Maine passenger station. This work has been laid out in conformity with the newly constructed ball field. The overhead wiring has been removed from the park area as well as other unsightly obstructions. The plans call for a very nice appropriate park for this location, including a monument to the Spanish-American War Veterans.

Streets and Roads

Under the Town Road Aid and W.P.A. system the following streets were improved and reconstructed: Western Avenue, Burgess Street, Lincoln Avenue, Myra Street, Spruce Street, Cates Hill, Columbia Street, Enman Hill, Forbush Avenue, Trudel Street, Blais Street and Hutchins Street.

During the year 1939 the Public Works Department, at a cost of \$87,000.00 sponsored the following W.P.A. jobs: Resurfacing Trudel Street, Sweden Street, Brown Street, Williams Street, Burgess Street, Derrah Street, Legassie Street, Glen Avenue and Ski Slope.

Drains: Burgess Street, Champlain Street, First Avenue, Second Avenue, Main Street, Second Street, Brown Street, Sweden Street, Derrah Street, Noyes Street, Fourth Avenue, Tenth Street, Fifth Street, Duguay Street, Emery Street and Coos Street culvert.

In conclusion, I wish to thank the Mayor, City Council, Public Works Committee and the public in general for the many favors and courtesies extended me in the performance of my duties.

Respectfully submitted,
P. L. MURPHY,
Commissioner of Public Works.

Report of Parks and Playgrounds Commission

January 31, 1940

To the Honorable Mayor and City Council:
Gentlemen:

Herewith we submit the report of the Board of Park Commissioners for the year ending January 31, 1940.

Playgrounds

During the summer of 1939 all of the City playgrounds were opened for an eight-week period under the supervision of Mr. C. H. Littlefield. Each ground had a full time instructor who was in charge of all activities during playground hours. At the Community Club field a boy was hired to organize and carry on all athletic events for the older boys.

Attendance on most of the playgrounds was much larger than former years. Several new ideas were attempted to arouse interest and enthusiasm among the children. Many of these ideas were very successful, especially the Doll Carriage Parade through Main Street. Over three hundred children took part in this parade, and displayed to the people of Berlin how original and artistic they could be. Many favorable comments from citizens and store keepers were received by the Playground commission. Even tourists from other states and much larger cities who happened to see the parade were very enthusiastic in their praise. It is hoped that this Parade will be an annual feature of the Playground.

Our appropriation for Playgrounds from the City was \$700.00. By very careful figuring and planning we were able to keep within our budget, but we were not able to buy equipment which is so badly needed on each ground. Next year enough money should be appropriated for Playgrounds to allow the Commission to purchase between \$300.00 and \$500.00 worth of equipment, to replace and add to our present supply.

Parks

The regular parks and lawns throughout the City were cared for in general, kept mowed and watered, trees, shrubs and flower beds were planted in various sections and some progress was made toward beautifying our City. At no cost to the City, the stone seat near the Public Library was planted to flowers and generally cared for. We feel that work planned for the future is work done in the right direction, therefore, in looking forward to the following year, we have ordered, and paid for, a number of hardy shrubs and trees to be set out at proper time in permanent quarters as the spring time advances.

The improvements on Main Street lot have been carried forward and with a little exertion next spring this lot can be made to look quite respectable.

We have completed plans for continuation of work at the junction of Pleasant Street and Glen Avenue which will

improve the appearance of this section of the City and inculcate in the minds of the visiting public a more friendly attitude toward our City.

We wish to thank the Mayor and City Council also the Commissioner of Public Works and the public in general for their earnest efforts and cooperation in assisting us in carrying on our work.

Respectfully submitted,

JOHN SPINNEY,
HENRIETTA KNAPP,
S. D. STORY,

Playground Commission.

Report of Library Trustees

To His Honor, the Mayor, and the City Council of the City of Berlin:

We, the Trustees of the Berlin Public Library, herewith submit our forty-sixth annual report, together with the Treasurer's statement and the Librarian's statistics.

Building and Equipment:

A vestibule has been constructed at the front entrance, thus preventing draft on the main charging desk, and conserving heat.

Screens have been supplied for doors and windows.

Arrangements have been completed to have the main desk moved forward to provide more adequate space for the staff, thus adding to the general efficiency of the Library.

A new clock has been ordered.

General:

This year there were 7,230 more books circulated than in 1938.

Through the Inter-Library Loan System 215 books were borrowed for local readers from other libraries in the State.

Last summer the Library started to borrow records of classical music from the State Library, and to date 21 boxes of records have been obtained for interested music lovers.

The Trustees appreciate the quality of work done by the Librarian and her assistants. Two staff members attended the Public Library Commission's summer institute at Durham, and other members have been present at library meetings in the State.

Recommendations:

Tables in the Children's Reading Room require repair or replacement.

Lighting conditions in the main reading room need to be improved.

With a budget of \$7,800, the Trustees have been able to make repairs and improvements long needed. It is hoped that the Library may obtain at least \$8,000 for 1940-1941. Obviously, the main purpose of a library is to provide reading material. Now that the physical structure has been put in condition, it is time to consider the needs of the

book-shelves. Although 1,001 new volumes have been added this year, much remains to be done.

Respectfully submitted,
 HAZEL DYER TOWN,
 LOUIS E. RANCOURT,
 SHIRLEY TEARE,
 Library Trustees.

TREASURER'S STATEMENT

Balance February 1, 1939 \$ 151.05
 Petty cash 25.00

Receipts

City of Berlin \$ 7,980.00
 Fines and fees 540.24
 Sale of chairs 13.60
 \$ 8,533.84
 \$ 8,684.89

Disbursements

Library salaries \$ 4,153.24
 Books 1,489.32
 Periodicals 248.23
 Binding 148.51
 Library supplies 177.33
 Postage, express 52.40
 Furniture, equipment 382.19
 Janitor service 509.80
 Summer school 38.00
 Cleaning supplies 32.66
 Repairs 419.29
 Heat 311.91
 Light 375.22
 Telephone 34.96
 Substitutes' salaries 98.16
 Miscellaneous 33.55
 \$ 8,504.77

Balance January 31, 1940, deposited,
 Berlin City National Bank \$ 180.12
 Petty cash \$ 25.00

Respectfully submitted,
 HAZEL DYER TOWN,
 Treasurer.

LIBRARY STATISTICS—1939

Circulation

	Adult	Juvenile	Total
Fiction	47,568	20,692	68,260
General	44	33	77
Philosophy	339	4	343
Religion	99	170	269
Social Science, etc.	784	547	1,331
Philology	67	31	98
Natural Science	434	448	882
Useful Arts	1,312	404	1,716
Fine Arts	1,059	171	1,230
Literature	1,498	373	1,871
History	1,128	336	1,464
Travel	2,052	550	2,602
Biography	2,813	964	3,777
French and Foreign	1,458		1,458
Periodicals	4,030		4,030
Total	64,685	24,723	89,408
Per Cent	73	27	100
Inter-Library Loans			215

ACCESSIONS, REGISTRATIONS, ETC.

Number of volumes in Library January 1, 1939	14,981
Volumes purchased, 1939	860
Gifts to Library	141
Lost and withdrawn, 1939	665
Total volumes in Library, January 1, 1940	15,317
Net gain for year	336
Books rebound	210
Borrowers' cards in Library, January 1, 1939	7,579
Books mended in Library	383
New registrations, 1939	1,129
Withdrawals, 1939	550
Total registrations, January 1, 1940	8,158

The following have presented the Library with gifts of magazines or books during 1939:

- Brown, Mrs. O. B.
- Brown, W. R.
- First Church of Christ Scientist
- Goldsmith, C. H.
- MacDowell, Mrs. Marie
- Mason, Mrs. Bret
- White Mountain Sportsman's Club
- Women of the Moose

Respectfully submitted,
 KATHERINE G. CYR,
 Librarian.

Report of Water Department

Chairman
GEORGE F. LOVETT

Clerk
ERNEST J. GAGNON

Members of the Board

AIME TONDREAU, Mayor, Member Ex-Officio	
George F. Lovett	Term expires 1940
Henry G. Gosselin	Term expires
Richard Christiansen	Term expires 1941
Ernest J. Gagnon	Term expires 1942

WALLACE GRAVES, Superintendent
ERNEST E. TANKARD, Assistant Superintendent
ERNEST E. TANKARD, Cashier
ANTOINETTE ANCTIL, Assistant Cashier

February 8, 1940

To the Honorable Mayor and City Council,
Berlin, N. H.

Gentlemen:

Your Board of Water Commissioners respectfully submit for your consideration their annual report of the Water Department for the year ending January 1, 1940.

NEW DEVELOPMENT

Filtration Plant:

During the year the installation of a filtration plant has been started for the purification of water from the west side system, or Ammonoosuc river supply.

The installation known as pressure system of filtration, will consist of eight horizontal tanks, eight feet diameter by eighteen feet six inches in length, those to be contained in a building of masonry construction, located at what is known as the pressure regulating and chlorination plant. The clarification plant will be located just below Godfrey dam on Ammonoosuc river. The filter house foundations are well along and we contemplate that the entire system will be in operation this coming season.

Water Shed:

Considerable work has been accomplished at what is known as Bog Dam swamp, above Godfrey reservoir, in the digging of drainage ditches throughout the swamp, object being to prevent the stagnation of water at this locality. The work thus far completed has proven its worth, and we plan to continue on this coming season.

For more detailed description of the filter plant and work accomplished during the year we refer you to the Superintendent's report, and for financial standing to the Auditor's report which are incorporated herewith.

Respectfully submitted,
Board of Water Commissioners,
AIME TONDREAU, Mayor, Member Ex-Officio,
GEORGE F. LOVETT, Chairman,
ERNEST J. GAGNON, Clerk,
HENRY G. GOSSELIN, Commissioner,
RICHARD CHRISTIANSEN, Commissionier.

February 12, 1940

Board of Water Commissioners,
Berlin, N. H.

Gentlemen:

I wish to present the annual report of your water department for the year 1939. In this report you will find details of the work done during the year, together with recommendations, cost of work, and estimated budget for 1940.

Fourteen new services have been added to the system during the year and forty-nine relaid from the main pipe to the property owners' line. Seventeen new meters have been set, thirteen of which were transferred from flat rate to meter basis at the request of the customer.

Thawing:

Due to the mild open winter, the number of house thaws have been fewer than usual. Fifty-two were made at no expense to the customer. Nine thaws were made on hydrants.

Improvements:

Work on the replacing of small water mains of insufficient size for satisfactory service to customers has been progressing as fast as our funds will permit. The old 1½-inch steel water main on Norway street, between Sixth and Seventh streets, was replaced with 6-inch, cement lined, cast iron pipe, and all services relaid to the property owners' line. Our aim in increasing the size of main to 6-inch, was for the purpose of eventually extending the line northerly along Norway street, a distance of about three hundred fifty feet, to connect with an existing dead end 6-inch water main. This tie-up will provide an additional supply line for the upper Berlin Mills Village section.

Another much needed loop was completed on Spring street between Hillside avenue and Guilmette street. This work consisted of the replacing of small three-quarter and two-inch main pipes of insufficient size, with six-inch, cement lined, cast iron pipe, together with the relaying of all service pipes to the house owners' property line. The completion of this hook-up provides a dual supply for the lower section of the so-called Ramsey Hill part of the City and the elimination of two dead end water mains.

Another dead end water main was replaced on Fourth avenue. This work consisted of the relaying of some two hundred feet of three-quarter-inch water pipe already many years old, and over loaded with houses, between Hinchey street and Wight street, with two-inch water pipe. The pipe

was also extended to connect with the large supply main in Wight street, thereby making a complete loop and creating better circulation.

New Extensions:

Petitions for water service from persons building houses on streets not having water service were not very extensive this year. The only extension on any new street being one hundred fifty feet on the southerly end of Trudel street.

Success Reservoir System:

Due to the exceedingly dry summer, we have had a great deal of trouble from wild beavers. During the dry spell the animals left various brooks and congregated in the reservoirs, causing the water to become more or less muddy, especially in the Berlin Mills section of the City. Great trouble was experienced before we finally managed to keep them away from the flowage.

The homes were broken up, and a constant patrol set up, both of which failed. As a final resort, we had to drain the reservoirs, after which they were washed, cleaned out and refilled. Even this did not drive them away. We then tried another method of raising and lowering the water which proved successful.

After this experience, we made a thorough investigation of our entire Success water shed. As a result, we found that the Horne and Bean brooks, both of which are used as a water supply, had many beaver colonies. The matter was immediately taken up with the State Fish and Game Department, and we were advised that they would cooperate with us in the removal of these animals.

Spring Street Lot:

A good start was made during the year on beautifying the lot around our Spring street booster pumping station. A stone retaining wall with concrete cap was built around the lot, together with stone steps from the sidewalk to the station. About one hundred twenty-five cubic yards of cut stone was used in the wall construction. Most of the stone was taken from the bottom of the old reservoir located on the lot. Some three hundred cubic yards of good loam and top soil was spread over the lot in preparation for grading, upon which we hope to plant grass seed in the spring.

Valve Inspections:

A complete inspection of all valves in the entire system was made during the year. Although several needed new stuffing box packings, all were found to be in working order.

Morin Building Fire:

Although flow tests have been made in various locations in the City by the department, and in 1938 by the National Board of Fire Underwriters, no actual fire has occurred whereby the system could be tested, until the Morin block fire November 9, 1939. Water was used at the rate of 2,000

gallons per minute in addition to the normal consumption. The pressure drop was less than five pounds during this rate of flow which lasted for about twelve hours. This incident clearly demonstrated the ability of the water system to undergo any emergency which may come in the mercantile district of the City.

Regulator House:

We have this year complied with the request of the National Board of Fire Underwriters, that automatic control of the flow of water into the City from the Godfrey reservoir be installed.

The Works Progress Administration supplied labor for the work, while materials, supervision, etc., was furnished by the department.

Location and Description of Work:

The Control, or Regulator House, is located on our Ammonoosuc pipe line about sixteen hundred feet northerly from the so-called Jericho road. The work consisted of the laying of three hundred fifty feet of heavy sixteen-inch cast iron and transite pipe; the erection of a stone building, and the installation of two eight-inch Ross regulating valves and piping. The building for housing of the valves is entirely of cut stone construction, with reinforced concrete roof. The inside was lined with gunite and painted. Work began about the middle of June and was completed November first.

Bog Swamp:

For the past several years, close observation and study has been made of the swamp area immediately above the remains of the so-called Bog dam. This area is approximately two and one-half miles above Godfrey dam, and contains about one square mile of swamp area.

In the early summer, surveys were made of two different swamp areas, each containing about twenty-five acres. Test holes were dug at various locations, and water samples taken. Color as high as four parts per ten thousand were recorded while the color in the river was about three-tenths parts per ten thousand, or about thirteen times as great. The surface area of the swamp is composed of about twelve inches of moss, shrubs, alders, etc.; then a strata of decomposed vegetation, varying in thickness of six inches to two feet, completely saturated with water, below which is hardpan. During dry periods, these areas remain full of stagnant water which overflows into the river during rainy periods, causing high color and taste in the water supply. It was decided to excavate ditches throughout these areas as experiment. Forty-five hundred feet of trench was opened up to depths of some six feet in various places, in an effort to drain about fifty acres of the territory. Small dams were constructed at about three hundred-foot intervals across the trench, thereby slowing up the water velocity in the trenches. Samples of water, for color measurements,

were taken at the various dams. Although this work was not started until late in the year, very good results were obtained. The areas dried up to a great extent and the color was reduced from four parts per ten thousand to one part per ten thousand before it emptied into the river, a reduction of about three hundred per cent. We hope next year to continue this work.

Filter Plant:

A filter plant for the filtering of our entire Ammonoosuc supply was started this year. The plant is now under construction, and is located on the Ammonoosuc pipe line. It will consist of a brick building, fifty by eighty feet in size, and will house eight large steel pressure filter tanks filled with the well known anthrafit, to be used for filtering purposes. The plant will be equipped with the latest air and wash water methods for the washing of the filters, together with chlorination and chemical treatment equipment.

In addition to the filter plant, coagulating and clear water basins, equipped with chemical mixing chambers, will be constructed at our Godfrey dam site. These will aid in the removal of color and tastes from the water before filtration.

The mechanical equipment is all being purchased from the Permutit Company of New York. The installation of equipment, filter building, construction work, etc., will be supervised by the department. Labor and some materials will be furnished by the Works Progress Administration. Funds for the project will be supplied from income.

Recommendations:

With the filter plant undertaking, which we have this year started, it is out of the question to attempt to do any of the work as recommended by the National Board of Fire Underwriters this coming year. But for your information, we present the remaining recommendations which it is our hope to complete as soon as our finances will permit.

Hillside Ave., Blanchard to High St., 800 ft. 10-inch pipe	\$ 4,000.00
Hillside Ave., High to Prospect St., 500 ft. 8-inch pipe	1,900.00
Prospect St., Hillside to Perkins Lane, 500 ft. 8-inch pipe	2,500.00
Champlain St., Coos to Strafford St., 1,000 ft. 8-inch pipe	3,300.00
Installing valves on remaining hydrants (five)	400.00
	\$ 12,100.00

Auxiliary Supply to Supplement Ammonoosuc in Case of Break or Drought:

Ground water supply at Smith field and 10-inch main to City	\$ 25,000.00
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Other Recommendations:

That we take advantage of WPA contributions and construct a stone storehouse at estimated cost to department of \$4,000.00.

That the department purchase pick-up truck for light service work, \$650.00.

Estimated Income and Expenses for 1940:

Cash in bank January 1st (includes C of D)	\$ 22,448.00
Outstanding uncollected water bills	1,800.00
1940 commitments, less discounts	79,000.00
	\$103,248.00
Estimated uncollected for year	1,500.00
	\$101,748.00
Estimated working fund	

Expenses:

Gravity supply labor	\$ 1,500.00
Purification	1,000.00
Repairs to mains	800.00
Relaid services	700.00
Maintenance	1,600.00
Meter department	500.00
Repairs to services	700.00
Meter reading	300.00
Gen. office salary	1,430.00
Thawing	800.00
Insurance	600.00
Stationery and printing	150.00
Garage account	1,000.00
Shop expense	500.00
Supt. and Engineering	5,400.00
Kent street pump	400.00
Godfrey reservoir cleaning	500.00
Regulator house expense	200.00
Storehouse expense	500.00
	\$ 18,680.00
Operating expenses	

Bonds:

Principal and interest, Apr. 1st	\$25,943.75	
Principal and interest, June 15th	67.50	
Principal and interest, Oct. 1st	10,625.00	
Principal and interest, Dec. 15th	3,067.50	
		39,703.75
Total estimated expenses		58,383.75
Estimated capital left for improvements		\$ 43,364.25
	W. P. A. Dept. Esti-	
	Contributions mated Cost	
Filter plant	\$ 12,000.00	\$ 3,000.00
Settling basin		1,000.00
Coagulating basin, clear water well, etc., at Godfrey Dam	36,000.00	9,000.00
Pipe, miscellaneous fittings, etc.		2,000.00
Materials		15,000.00
Filter plant equipment, Permutit Water Conditioning Co.		24,518.00
	\$ 48,000.00	\$ 38,518.00
Estimated capital left for other improvements		\$ 4,846.25

W. P. A. Contributions to the Department 1939:

	W. P. A. Contributions	Department Cost
Bog Dam swamp	\$ 2,400.00	\$ 878.32
Filter plant	5,200.00	1,410.50
Fourth Avenue	360.00	147.50
Norway Street	360.00	484.00
Regulator house	8,153.05	4,036.86
Spring Street wall	2,304.00	499.80
Spring Street	805.00	1,458.53
Trudel Street	196.00	80.06
	\$ 19,778.05	\$ 8,995.57

In closing, I wish to express my appreciation to the Board and other members of the department for their hearty cooperation in helping me perform my duties during the year.

Respectfully submitted,

WALLACE GRAVES,

Superintendent.

Auditor's Report Water Works

February 14, 1940

Board of Water Commissioners,
Berlin, New Hampshire

Sirs:

In my capacity as City Auditor, I have made an audit of the books and accounts of the Berlin Water Works for the year ended December 31, 1939. Interim examinations were made at various times during the year.

The cash received and distributed during the year was thoroughly checked. Receipt stubs of cash paid to the cashier were checked to the cash receipts journal. The receipts for each day thus verified were added and compared with the deposits listed on the bank statements of the Berlin Savings Bank and Trust Company and the Berlin City National Bank.

The canceled checks were examined and compared with the expenditures recorded in the check register in verification of the disbursements.

The vouchers approved for payment by the Board of Water Commissioners were examined and checked to the voucher register.

The balances on deposit in the above named banks were proven to be correct by reconciling the statements rendered by the banks as of December 31, 1939, with the records. Confirmations were received from the banks verifying the amounts on deposit.

The petty cash fund was counted and found correct.

On December 31, 1939, the Department had three certificates of deposit as follows: a \$10,000.00 and a \$5,000.00 certificate on the Berlin Savings Bank and Trust Company, and a \$5,000.00 certificate on the Berlin City National Bank. On January 13, 1940, the \$5,000.00 certificate on the Berlin Savings Bank and Trust Company was cashed and the amount traced to the cash book and bank statement for verification. On February 8, 1940, the vault at the Berlin Savings Bank and Trust Company was visited with Commissioner Lovett and Cashier Tankard. The certificates on file then were examined which at that time were \$15,000.00.

Customers' accounts having open balances on December 31, 1939, were listed. They were in agreement with the controlling account. A few of them were sent notices by me requesting them to acknowledge the correctness of their indebtedness.

A trial balance was taken of the general ledger. Postings to the general ledger were checked.

Depreciation has been provided for the year. Interest accrued up to December 31, 1939, on the outstanding bond issues has been recorded in the books of account.

There is an unrecorded liability for the purchase of equipment for a Filter Plant. The details concerning the erection of this Filter Plant liability are as follows:

Proposal with Permutit Company, N. Y., dated October

6, 1939, relative to the purchase of certain Water Conditioning Equipment. Total price to be \$24,518.00 payable as follows:

"\$10,000.00 to be paid upon receipt of bill of lading covering shipment of tanks. \$7,259 more May 1st, 1940, plus 1% interest on \$14,518.00 from date of 1st payment. The balance to bear interest at rate of 1% per annum and to be paid 30 days after completion and operation of the plant."

This payment schedule changed by agreement on October 17, 1939.

"If for any reason, the plant is not in operation on August 15th, 1940, you are to make payment at that time of the balance less 10% or \$4,807.00 the balance of \$2,452.00 to be paid not later than October 15, 1940. All deferred payments to bear interest at the rate of 1% per annum as outlined in the contract."

Therefore, I submit the exhibits and schedule listed below. They show the financial condition of the Berlin Water Works on December 31, 1939, and the results from operations for the year then ended.

- Exhibit A Balance Sheet
- Exhibit B Statement of Income and Expense
- Exhibit C List of Bonds Outstanding
- Exhibit A--Schedule 1 Analysis of Plant and Equipment

Very truly yours,
HASKELL & BENNETT,
By HIRAM B. HASKELL,
Certified Public Accountant.

EXHIBIT A—BERLIN WATER WORKS Balance Sheet—December 31, 1939

Assets	
Cash—	
Berlin Savings Bank & Trust Company	\$ 1,754.92
Berlin City National Bank	692.87
Certificates of Deposit	20,000.00
	\$ 22,447.79
Imprest Fund	75.00
Accounts Receivable—	
Flat rate	\$ 969.54
Metered	741.00
Miscellaneous	683.46
	2,394.00
Materials and supplies	2,891.27
Plant and equipment (See Schedule 1)	\$885,995.94
Less, reserve for depreciation	314,308.68
	571,687.26
Filter plant	1,851.51
Godfrey reservoir	69,211.87
Land	4,130.00
Regulator house and pipe line	4,036.86
	8,079.24
Total Assets	\$678,725.56

Liabilities	
Accounts payable	\$ 757.27
Payroll accrued	331.30
Interest Accrued—4¼% bonds	\$ 5,471.86
Interest Accrued—4½% bonds	5.75
	5,477.61
First mortgage—4¼% bonds	\$515,000.00
First mortgage—4½% bonds	3,000.00
	\$518,000.00
Contributions in aid of const.	39,597.31
Municipal Investment—	
Balance, January 1, 1939	\$109,933.14
Add, Profit on sale of	
Dodge coupe.....	166.77
	\$110,099.91
Add, Net Profit for the	
year ended Dec. 31, 1939	4,462.16
	114,562.07
Total Liabilities.....	\$678,725.56

Commercial—	
Meter indexing salaries	192.06
General—	
General office salaries	1,457.50
General Office Expense—	
General office expense	\$ 36.73
General expense	1,631.21
	1,667.94
Miscellaneous Undistributed—	
Thawing account	\$ 172.37
Insurance	947.51
Stationery and printing	155.01
Garage account	925.47
Shop expense	344.47
Maintenance expense	189.80
Bog Dam swamp	878.32
Fourth Avenue	116.33
Kent Street pump	344.13
Norway Street	621.65
Ramsey Hill pump wall	499.80
Regulator house	26.60
Skating rink	9.00
Hydrant expense	1,709.63
	6,940.09
Total Operating Expenses	23,818.95

EXHIBIT B—BERLIN WATER WORKS

Statement of Income and Expense for the Year Ended

December 31, 1939

Operating Income:	
Commercial water—Flat rate	\$ 51,777.31
Commercial water—Metered	25,074.73
	\$ 76,852.04
Industrial water—Flat rate	\$ 1,665.58
Industrial water—Metered	4,277.31
	5,942.89
Gross Income	\$ 82,794.93
Operating Expenses:	
Water Supply—	
Gravity Supply, labor	\$ 2,125.01
Purification—Supplies and	
expense.....	1,038.27
Repairs to mains.....	727.12
Relaid services	729.51
Superintendence and en-	
gineering	5,538.50
Maintenance labor	1,812.80
	\$ 11,971.21
Distribution—	
Meter Department supplies	
and expense.....	\$ 641.67
Repairs to services.....	948.48
	1,590.15

Financial Expenses:	
Int. on bonded debt—4¼%...	\$ 22,045.86
Int. on bonded debt—4½%...	264.50
	\$ 22,311.36
Abatements—Flat rate	\$ 270.31
Abatements—Metered	552.42
	822.73
Discounts—Flat rate	\$ 1,966.94
Discounts—Metered	1,219.24
	3,186.18
Total Financial Expense	\$ 26,320.27
Less—Financial Income:	
Interest income	\$ 117.72
Miscellaneous earnings	50.86
	168.58
Total Financial Income.....	168.58
Net Financial Expense.....	26,151.69
Net Income (before de-	
preciation).....	\$ 32,824.29
Depreciation	28,362.13
	\$ 4,462.16
Net Profit (after de-	
preciation).....	\$ 4,462.16

EXHIBIT C—BERLIN WATER WORKS

List of Bonds Outstanding

City of Berlin, 4¼% Water Works Bonds \$700,000.00	
Issued on April 1, 1925, under the New Hampshire Acts of 1925.	
Registered as to principal only.	
Payable—	
\$ 10,000.00 annually to April 1, 1930	
15,000.00 annually to April 1, 1940	
20,000.00 annually to April 1, 1950	
30,000.00 annually to April 1, 1960	
Total Outstanding	\$515,000.00
City of Berlin, 4½% Water Works Bonds \$25,000.00	
Issued on December 15, 1930, under the New Hampshire Acts of 1925.	
Payable—	
\$ 2,000.00 on December 15, 1931, to 1935 inclusive	
3,000.00 on December 15, 1936, to 1940 inclusive	
Total Outstanding	3,000.00
Total (See Exhibit A)	\$518,000.00

EXHIBIT A—SCHEDULE 1, BERLIN WATER WORKS

Analysis of Plant and Equipment

	Original Value	Reserve for Depreciation	Depreciated Value
Transmission mains	\$266,122.65	\$125,837.82	\$140,284.83
Distribution mains	413,024.18	93,426.80	319,597.38
Hydrants	11,262.04	2,239.51	9,022.53
Meters	10,410.36	5,645.23	4,765.13
Water supply structures	86,857.40	34,127.15	52,730.25
Water storage structures	1,200.00	870.00	330.00
Pumps, pumping equipment	500.00	362.50	137.50
Distribution system structures	3,904.84	784.70	3,120.14
General office equipment	1,843.34	699.52	1,143.82
Shop equipment	5,462.66	2,487.57	2,975.09
Purification equipment	5,440.43	3,859.11	1,581.32
Trucks and autos	1,782.65	501.48	1,281.17
Worthington compressor	2,025.00	1,373.70	651.30
Services	76,160.39	42,093.59	34,066.80
Total (See Exhibit A)	\$885,995.94	\$314,308.68	\$571,687.26

Auditor's Report, City of Berlin

February 10, 1940

Honorable Mayor and City Council,
Berlin, New Hampshire

Sirs:

In performance of my duties as the duly elected City Auditor, I have made an audit of the books and accounts of the City of Berlin for the year ended January 31, 1940. During the year, an audit was made at the end of each three months' period. As a result of my examination, I present my report thereon and the exhibits and schedule listed below. These statements show the financial condition of the City of Berlin on January 31, 1940, an analysis of the cash received and disbursed during the year then ended and a statement of the budget accounts.

- Exhibit A Balance Sheet
- Exhibit B Statement of Cash Receipts and Disbursements
- Exhibit C Statement of Budget Accounts
- Exhibit D List of Trust Funds
- Exhibit A
Schedule 1 List of Bonds Outstanding

BALANCE SHEET

Exhibit A, Balance Sheet, discloses the financial condition of the City of Berlin on January 31, 1940, as shown by the books of account.

Cash—\$62,385.49:

A complete check was made of the cash received and disbursed by the City Treasurer during the year. The cash receipts as shown by his cash book were added and traced to the deposits listed on the two banks which are being used as depositories.

The disbursements were verified by examining the canceled checks and comparing them with the expenditures

recorded in the check register. In further substantiation of the disbursements, the vouchers approved for payment by the Committee on Accounts and Claims were examined and checked against the Register of Disbursements. Care was exercised to see that all vouchers were properly approved. Endorsements on checks were also carefully scrutinized.

The balances on deposit at the banks were verified by reconciling the statements rendered by the banks on January 31, 1940, with the records.

	Berlin City Nat. Bank	National Shawmut Bank
Balance per bank statement	\$ 27,564.36	\$ 50,044.95
Add, Deposit not credited	564.52	
	<hr/>	<hr/>
Less, Checks outstanding	\$ 28,128.88	
	15,787.94	
	<hr/>	<hr/>
Balance per cash book	\$ 12,340.94	\$ 50,044.95

The above banks confirmed the balances directly to me.

City Clerk's Change Fund—\$75.00.

City Treasurer's Petty Cash Fund—\$15.00:

The above funds were counted and found correct.

Recreational Cash Fund—\$325.00:

The Berlin City National Bank confirmed this amount to be on deposit. It is offset by a reserve of a like amount.

Berlin National Bank—\$1,304.78:

A 5% liquidating dividend was received from the Berlin National Bank during the year, reducing the uncollected balance to \$1,304.78.

Taxes Receivable—\$86,172.73:

The unpaid accounts in the tax ledgers for the years

1931 to 1939 inclusive were added and listed. At the time of each audit a few taxpayers were sent notices from our office to advise me if the balances were correct. For the years, 1931 to 1938 the unpaid property taxes represent personal property taxes. As a result of testing them for collectibility, it is my opinion that very few are of a realizable nature. In some cases the taxpayers have gone out of business or filed bankruptcy proceedings. Therefore, it is my recommendation that all taxes for the years 1931, 1932, 1933 and the property for the years 1934 to 1938 where not proven definitely to be collectible, be abated by the assessors.

It has been recommended many times before that the taxes for the years 1931, 1932 and 1933 be abated.

Since the process of abatement requires no cash outlay, writing them off is merely a matter of bookkeeping procedure. In view of the fact that the unexpended balance in the Overlay Account at the end of the year was \$2,411.11, many of the uncollectible taxes could have been written off with no serious effect on the Net City Debt.

Tax Sales—\$30,189.89:

The tax sales cards representing balances due on property on which the City has taken a tax title for non-payment of taxes were added and listed. They are due for the following years:

1932	\$ 451.36
1933	565.04
1934	350.52
1935	601.07
1936	2,696.43
1937	9,077.14
1938	16,448.33
Total	\$ 30,189.89

For the years 1932 to 1935 the balances due are as follows:

1932	
St. Laurent, H. A., 157 Pleasant St.	\$ 451.36
1933	
Frechette, Leo, Palmer, N. Y.	6.75
Jutras, Edgar, Blais St.	15.46
McCready, A. N., 205 State St.	13.92
St. Laurent, H. A., 157 Pleasant St.	513.45
Harpin, Marie, Granby, P. Q.	8.41
Willey, James Estate,	
Care Mrs. H. E. Brown, Gorham, N. H.	7.05

1934	
Blanchette, Alfred, Blais St.	13.28
Gunnarson, Olie Est., 123 Eighth St.	144.03
Gagne, Leopold, 242 Grafton St.	31.36
McCready, A. N., 205 State St.	15.03
St. Laurent, H. A., 157 Pleasant St.	101.63
Footer, J. C. Est., Bath, Me.	29.27
Harpin, Marie, Granby, Que.	8.51
Willey, James Estate,	
Care Mrs. H. E. Brown, Gorham, N. H.	7.41

1935	
Blanchette, Alfred, Blais St.	12.59

Brown, Elwin, Jericho Road	22.90
Corneau, Ernest, Dutil St.	7.48
Femia, Frank, 796 Western Ave	119.18
Fortier, Philip W., 383 Coos St.	29.78
Gagne, Leopold, 242 Grafton St.	34.70
Johnson, Carrie, 13 Norway St.	61.07
Jutras, Edgar, Blais St.	18.01
Noyes, Elmer, 254 High St.	8.45
Smith, Hazen W., Off First Ave.	14.11
Stewart, Ina, 117 Jolbert St.	65.16
Webb, Edward, 592 Lincoln Ave.	11.10
Willard, Archie J., 600 Fourth Ave.	19.65
Dawson, Kathleen, 517 Washington St., Boonton,	
N. J.	29.94
Footer, J. C. Estate, Bath, Me.	32.03
Forbush, A. B. Estate, 420 Washington St. Boon-	
ton, N. J.	108.72
Wood, Bert Estate,	
Care Mrs. Laura Wood, 22 Gerrish St.	6.20

Total..... \$ 1,967.99

As these accounts have been outstanding for a long period, it is recommended that if the accounts are not paid immediately, that the property be deeded to the City and sold at public auction.

Tax Deeds—\$1,466.57:

Property deeded to the City for non-payment of taxes are as follows:

Berlin Heights Addition	\$ 29.94
Bridget Couture	96.57
Gladys Dale	50.51
Demers Lots	193.85
Patrick Furlong	45.80
Wilfred Hornell	90.83
William Hickey	7.97
W. C. Hoxie	18.92
Rose Cloutier	31.73
George McArthur	56.69
Edward R. Marshall	64.35
Arthur Martin	33.98
New England Land Lots	298.04
Otis Perry Lots	298.04
Ernest St. Hilaire	74.16
Unknown	53.95
George Blair	21.24

Total..... \$ 1,466.57

Less than \$100.00 was received on the foregoing parcels during the year. It would appear that greater effort should be exerted to dispose of this property.

Recreational Fund Reserve—\$325.00:

A deposit of a like amount is available for this liability.

Notes Payable—\$100,000.00:

One tax anticipation note remained unpaid on January 31, 1940. It is as follows:

Note Number	Date of Note	Payee	Due	Amount Due
532-540	April 20, 1939	Bearer	April 20, 1940	\$100,000.00

Accrued Interest on Bonds—\$276.25:

In December, 1939, \$85,000.00 Public Improvement Bonds

were issued. Interest accrued from the date of the bonds to the date of delivery is represented by the above. It will be credited against the bond interest when paid.

Dog Licenses—\$738.25:

Receipts from dog licenses	\$ 1,596.70
Expenditures applicable thereto	858.45
	\$ 738.25

The balance of this account will be credited to the School Department on April 1, 1940.

Bonded Debt—Improvement Notes—\$655,300.00.

Bonded Debt—Water Works—\$518,000.00:

\$85,000.00 Public Improvement Bonds were issued as of December 1, 1939. Maturing bonds in 1939-40 totaled \$103,000.00. This caused a reduction in the bonded indebtedness of \$18,000.00.

\$18,000.00 bonds of the Berlin Water Works matured during the fiscal year.

A list of the bonds and public improvement notes outstanding on January 31, 1940, is shown in Exhibit A—Schedule 1.

Net City Debt—\$573,049.47.

Water Debt—\$518,000.00:

The excess of liabilities over assets is termed "Net City Debt." It is represented by the Net City Debt and the Water Debt.

ANALYSIS OF NET CITY DEBT

Balance, January 31, 1939	\$594,199.00
Additions	
Public Improvement Bonds issued	\$ 85,000.00
Payment of bill of prior years	36.90
	85,036.90
Total	\$679,235.90
Deductions	
Relief Refund—Fred Smith	\$ 778.56
Sale of Christmas decorations	20.00
State Athletic Commission	12.40
National Shawmut Bank remittance	22.25
Profit on sale of tax deed	40.50
Old checks canceled	19.38
Sale of tax deed	30.00
Bonds matured and paid	103,000.00
Unexpended Balances—Less deficit in estimated revenue	2,263.34
	106,186.43
Balance, January 31, 1940	\$573,049.47

From the foregoing, it will be seen that the Net City Debt decreased \$21,149.53 during the year.

The water bonds outstanding constitute the water debt.

Statement of Cash Receipts and Disbursements

The cash received and disbursed during the year was analyzed and classified. A copy of this analysis is shown in Exhibit B.

Statement of Trust Funds

The trust funds are deposited in various savings banks. The savings bank books were examined in verification of these funds. This procedure disclosed the fact that no interest had been entered on the books of most of the funds during the current fiscal year.

City Clerk's Department

The original records of cash received in the City Clerk's Department were examined. Among these are various receipt stubs, duplicate automobile registration permits, stubs of licenses issued, etc. The automobile registration permits were added and the adding machine tapes preserved. The cards were checked to these tapes, the tapes tested for addition and the totals checked to the City Clerk's cash book. The cash book was then added and cross-footed. Each month all cash receipts were duly paid to the City Treasurer. They agreed with the amounts received for by him.

City Treasurer's Department

The principal books of account kept by the City Treasurer consist of a cash book, journal, general ledger and check register. The journal entries were carefully examined. A trial balance was taken of the general ledger. The aforementioned analysis of the disbursements was prepared from the Register of Disbursements. Comparison with the general ledger proved the debit postings. The cash receipts were analyzed from the cash book, compared with the general ledger thereby proving the credit postings. As stated previously, the bank balances were reconciled and confirmed by the two depositories.

Municipal Court

The Clerk of Court keeps a Criminal Docket, a cash book and a check register. When fines and costs are paid, they are noted in the Criminal Docket on the cases affected. These indications of cash received were checked from the Criminal Docket to the cash book. The expenditures were verified by examination of the canceled checks, comparison with the cases concerned in the Docket and checking to the cash book. The cash book was then added and the bank account reconciled. The net receipts were paid to the City Treasurer once each month.

Receipts	\$ 3,235.61
Expenditures	2,019.52
	\$ 1,216.09

Before closing the cash book for the month, the clerk should enter therein any direct charges made by the bank during the month.

Library Trustees

The books kept by the Library Trustees were examined. No verification could be made of the receipts from fines. The cash book shows proper receipt of amounts received

from the City on account of the library appropriation. The canceled checks were examined and compared with the disbursements recorded in the cash book. The bills approved for payment by the Library Trustees were examined and compared with the disbursements. The bank statement as of January 31, 1940, was reconciled with the records.

February 1, 1939—Cash balance	\$ 151.05
Received on account of appropriation	7,980.00
Received from fines	553.84
	<hr/>
Total to be accounted for	\$ 8,684.89

Disbursements—	
Salaries	\$ 4,278.50
Books	1,492.32
Periodicals	248.23
Stationery and supplies	186.23
Binding	148.51
Postage, freight and express	52.40
Furniture and equipment	370.19
Cleaning supplies and equipment	16.73
Janitor's wages	538.20
Repairs	417.32
Heat and light	687.13

Miscellaneous	69.01
	<hr/>
	8,504.77
	<hr/>
January 31, 1940—Cash balance	\$ 180.12

Bank Reconciliation

Berlin City National Bank	\$ 1,555.82
Less, Outstanding checks	1,375.70
	<hr/>
Cash Balance, as above	\$ 180.12

General

In addition to the numerous verifications already mentioned, any others considered necessary to a thorough audit were also made.

The minutes of the meetings of the Mayor and City Council were read.

In conclusion, I wish to express my appreciation of the courtesies extended and splendid co-operation given during my engagement.

Very truly yours,
 HASKELL & BENNETT,
 By HIRAM B. HASKELL,
 Certified Public Accountant.

EXHIBIT A—CITY OF BERLIN, N. H., BALANCE SHEET, JANUARY 31, 1940

Assets	
Cash—	
Berlin City Nat'l	
Bank	\$ 12,340.94
National Shawmut	
Bank	50,044.55
	<hr/>
	\$ 62,385.49
City Clerk's change fund	75.00
City Treasurer's petty cash fund	15.00
Recreational Fund cash	325.00
Berlin City Nat'l Bank (in liquidation)	1,304.78
Taxes Receivable—	
Levy of 1931	\$ 359.95
Levy of 1932	583.45
Levy of 1933	1,103.60
	<hr/>
	\$ 2,047.00
Levy of 1934—	
Property	\$ 528.86
Poll	1,818.00
	<hr/>
	2,346.86
Levy of 1935—	
Property	\$ 607.17
Poll	3,062.20
	<hr/>
	3,669.37
Levy of 1936—	
Property	\$ 944.14
Poll	4,234.00
	<hr/>
	5,178.14
Levy of 1937—	
Property	\$ 1,035.54
Poll	2,638.00
	<hr/>
	3,673.54
Levy of 1938—	
Property	\$ 1,283.20
Poll	4,628.00
	<hr/>
	5,911.20
Levy of 1939—	
Property	\$ 57,172.62
Poll	6,174.00
	<hr/>
	63,346.62
	<hr/>
	86,172.73
Tax sales	30,189.89
Tax deeds	1,466.57
Accounts Receivable—	
Trustees of Berlin	
Ski Jump	\$ 500.00
Brown Company—	
woods operations	1,155.57
	<hr/>
	1,655.57
	<hr/>
Total Assets	\$183,590.03
Excess of Liabilities Over Assets	
Represented by:	
Net City Debt	\$573,049.47
Water Debt	518,000.00
	<hr/>
	\$1,091,049.47
	<hr/>
Total Assets, Net City Debt and Water Debt	\$1,274,639.50

Liabilities	
Recreational Fund Reserve	\$ 325.00
Notes payable	100,000.00
Accrued interest on bonds	276.25
Dog licenses (due to School Dept.)	738.25
Bonds and Improvement Notes—	
Total outstanding	655,300.00
Water Debt—	
Water Bonds outstanding	518,000.00
	<hr/>
Total Liabilities	\$1,274,639.50

NOTE: The City is contingently liable on the following notes endorsed for the Brown Company:

No.	Date of Note	Date of Maturity	Amount
506	5/14/38	9/1/40	\$ 110,000.00
507	5/14/38	9/1/40	280,000.00
508	5/14/38	9/1/40	500,000.00
509	5/14/38	9/1/40	500,000.00
510	5/14/38	9/1/40	100,000.00
511	5/14/38	9/1/40	100,000.00
512	5/14/38	9/1/40	50,000.00
555	10/31/39	9/1/41	500,000.00
556	10/31/39	9/1/41	500,000.00
557	10/31/39	9/1/41	500,000.00
558	10/31/39	9/1/41	500,000.00
559	10/31/39	9/1/41	500,000.00
560	10/31/39	9/1/41	100,000.00
561	10/31/39	9/1/41	100,000.00
562	10/31/39	9/1/41	50,000.00
			<hr/>
			\$ 4,390,000.00

EXHIBIT B—CITY OF BERLIN, NEW HAMPSHIRE

Statement of Cash Receipts and Disbursements for the
Year Ended January 31, 1940

Cash Balance, February 1, 1939:

Berlin City National Bank	\$ 21,283.13
National Shawmut Bank	3,338.80
First National Bank of Boston	9,156.62

\$ 33,778.55

Receipts During the Year:

Edward J. Legassie, Tax Collector—

1939 Property taxes	\$703,630.69
1939 Poll taxes	12,922.00
Discount—1939 Property taxes	772.10
1939 Uncommitted poll taxes	760.00
1939 Uncommitted property taxes	96.91
1939 Property tax abatements	638.09
1939 Poll tax abatements	878.00
Bank stock	350.20
Interest, 1939 property taxes	192.06
Interest, 1939 poll taxes	4.44

\$720,244.49

Gaston A. Cournoyer, Tax Collector—

1938 Property taxes	\$ 81,948.51
1938 Poll taxes	1,862.00
1938 Uncommitted poll taxes	290.00
Interest, 1938 property taxes	4,833.69
Interest, 1938 poll taxes	71.89
1938 Property tax abatements	42.50
1938 Poll tax abatements	52.00
1938 Tax sales	5,350.83
Interest, 1938 tax sales	119.54

94,570.96

Herbert Schnare, Tax Collector—

1937 Property taxes	\$ 609.94
1937 Poll taxes	12.00
1937 Tax sales	10,006.39
Interest, 1937 property taxes	17.56
Interest, 1937 poll taxes	1.38
Interest, 1937 tax sales	1,262.40
1937 Property tax abatements	23.40
1937 Uncommitted poll taxes	4.00

11,937.07

Dellison C. Conroy, Tax Collector—

1936 Tax sales	\$ 4,704.64
1935 Tax sales	95.99
1934 Tax sales	16.40
Interest, 1936 tax sales	1,154.77
Interest, 1935 tax sales	29.06
Interest, 1934 tax sales	15.76
1935 Property taxes	38.88

Interest, 1935 Property taxes	36.83
1936 Poll taxes	4.00
1936 Property taxes	.08
1935 Uncommitted poll taxes	4.00
Interest, 1936 property taxes	4.32
Interest, poll taxes	.98
Interest, 1935 property taxes	3.46

6,109.17

J. Wilson Gonya, Tax Collector—

1934 Property tax abatements 20.81

Gaston A. Cournoyer, City Clerk—

1939 Auto. regis. permits	\$ 6,424.37
1940 Auto. regis. permits	220.87
City Hall	202.00
City Hall rest room	88.60
Public Works Department	3,415.67
Miscellaneous	351.50
Cemetery	561.00
Municipal halls	205.00
City Clerk's Department	566.00
Tax deeds	76.73
Fire Department	484.14
Dog licenses	861.20

13,457.08

George A. Studd, City Clerk—

1938 Auto. regis. permits	\$ 41.48
1939 Auto. regis. permits	6,879.16
City Hall rest room	12.05
Public Works Department	244.21
Cemetery	30.00
Municipal halls	16.00
Tax deeds	15.50
Dog licenses	.50

7,238.90

Notes Payable—Tax anticipation notes

400,000.00

Christmas decorations 20.00

City Poor Department 5,072.76

Health Department 34.79

Fire Department 860.55

Fire Dept.—Electric division 448.01

Berlin National Bank 5% liquidating dividend 326.19

Police Department 58.65

Treasurer's Department 1.50

Public Works Department 1,635.94

Municipal Court 1,216.09

City Clerk's Department 38.00

Board of Trustees—Berlin ski jump 1,325.00

Other income 6.89

Other income—milk licenses 216.00

Premium on bond issue 669.80

School Department 4,649.79

Tax deeds 35.00

State of New Hampshire—

Public Works Department 539.64

Use of truck	14.30
Rest rooms	100.00
Public Works Department— State aid	1,116.93
Net City Debt—State Ath- letic Commission	12.40
Forest fires	47.46
Insurance tax	7.88
Railroad tax	5,190.33
Savings bank tax	2,849.03
Interest and dividend tax	3,749.66
Bounty on animals	34.40
National Forest reserve fund	157.85
Net City Debt— Relief refund	778.56
Old checks canceled	19.38
National Shawmut Bank	22.25
Tax deed	30.00
Public Improvement Bonds Accrued Interest on Public Improvement Bonds	85,000.00 276.25
Insurance	42.84
Bounty on animals	3.00
	<hr/>
	1,370,185.60
Total	<hr/>
	\$1,403,964.15

Disbursements During the Year:

Assessors' Department	\$ 2,948.47
City Hall rest rooms	2,054.23
City Hall	5,541.00
City Clerk's Department	4,743.68
City Treasurer's Department	2,400.60
City Poor Department	92,939.96
Election expenses	1,741.91
Fire Department	53,245.81
Health Department	7,923.69
Insurance	2,554.34
Interest	23,271.25

Discount—Notes payable	1,895.17
Discount—Taxes	785.70
Library	7,980.00
Lighting streets	15,375.92
Miscellaneous	2,294.60
Municipal Court	1,953.00
Police Department	44,457.41
Public Works Department	181,831.74
Salaries	4,169.00
School Department	170,370.26
Tax Collector's Department	5,177.60
Parks and playgrounds	1,137.99
Woods operations	1,166.57
Automobile registration permits	891.55
Bounty on animals	37.00
Dog licenses	122.95
Municipal halls	403.32
Uncommitted taxes	14.00
Bonds and Public Improvement Notes	103,000.00
Berlin Clean-up campaign	9.00
Forest fires	122.31
Overlay	2,049.80
Notes payable	385,000.00
Decoration Day	100.00
Net City Debt—payment of old claims	36.90
State aid	1,116.93
Tax sales	21,799.16
County tax	187,966.97
Soldiers' memorial	447.37
Trustees of Berlin ski jump	500.00
Delivery charges	1.50

1,341,578.66

1,341,578.66

Cash Balance, January 31, 1940:

Berlin City National Bank	\$ 12,340.94
National Shawmut Bank	50,044.55

62,385.49

EXHIBIT C—CITY OF BERLIN, N. H., STATEMENT OF BUDGET ACCOUNTS

	Appropriation	Credits	Expenditures	Unexpended Balance	Overdraft
Assessors' Department	\$ 3,065.00	\$	\$ 2,948.47	\$ 116.53	\$
Bonds	94,026.67	8,973.33	103,000.00		
Cemetery	1,000.00	591.00	1,591.00		
City Clerk's Department	4,187.00	604.00	4,743.68	47.32	
City Hall	5,240.00	202.00	5,541.00		99.00
City Hall—Rest Rooms.....	1,925.00	200.65	2,054.23	71.42	
City Poor Department	87,868.70	5,072.76	92,939.96	1.50	
County Tax	187,966.97		187,966.97		
Election Expenses	1,500.00		1,741.91		241.91
Fire Department	51,993.40	1,792.70	53,245.81	540.29	
Forest Fires	100.00	47.46	122.31	25.15	
Health Department	7,905.00	66.29	7,964.19	7.10	
Insurance	2,342.40	117.18	2,628.68		169.10
Interest—Bonds	23,371.25	254.69	23,371.25	254.69	
Interest—Notes Payable	3,000.00		1,895.17	1,104.83	
Discount—Taxes	650.00		772.10		122.10
Library	7,980.00		7,980.00		
Lighting Streets	15,400.00		15,375.92	24.08	
Miscellaneous	3,430.00	351.50	2,294.60	1,486.90	
Municipal Court	1,750.00	1,216.09	1,953.00	1,013.09	
Overlay	3,000.00	1,460.91	2,049.80	2,411.11	
Parks and playgrounds	1,000.00	225.66	1,137.99	87.67	
Police Department	44,630.38	58.65	44,457.41	231.62	
Public Works Department	97,358.73	105,465.45	193,729.78	9,094.40	
Salaries	4,311.00		4,169.00	142.00	
School Department	165,000.00	5,385.29	170,370.26	15.03	
Tax Collector's Department	5,225.00		5,177.60	47.40	
Treasurer's Department	2,500.00	1.50	2,402.10	99.40	
Decoration Day	100.00		100.00		
Soldiers' Monument	500.00		500.00		
State Aid	1,116.39	.54	1,116.93		
Total	\$829,442.89	\$132,087.65	\$945,341.12	\$ 16,821.53	\$ 632.11
Unexpended Balances, as above.....				\$ 16,821.53	
Overdrafts					632.11
Net Unexpended Balances				\$ 16,189.42	
Deficit in Estimated Revenue				13,926.08	
Net Amount Applied to Reduction of Net City Debt				\$ 2,263.34	

EXHIBIT D—CITY OF BERLIN, NEW HAMPSHIRE

List of Trust Funds

Joseph A. Wagner Fund

CREATED—January 27, 1930

PURPOSE—Perpetual care of lot in Beth Israel Cemetery

PRINCIPAL—\$500.00

DEPOSITED—Guaranty Trust Company (bank now closed)

Liquidating dividends received from Guaranty Trust Company deposited in the City Savings Bank, Book No. 7387

Balance, January 31, 1940 \$ 529.46

No interest credited during the period Feb. 1, 1939, to Jan. 31, 1940

Moses and Sophie Angelowitz Fund

CREATED—January 22, 1932

PURPOSE—Annual care of lot in Beth Israel Cemetery

PRINCIPAL—\$200.00

DEPOSITED—City Savings Bank, Book No. 7217

Balance, January 31, 1940 \$ 213.97

No interest credited during the period Feb. 1, 1939, to Jan. 31, 1940

Nellie Addleson Fund

CREATED—October 10, 1933

PURPOSE—Perpetual care of lot in Beth Israel Cemetery

PRINCIPAL—\$100.00

DEPOSITED—Berlin Savings Bank and Trust Company, Book No. 16897

Balance, January 31, 1940 \$ 100.10

No interest credited during the period Feb. 1, 1939, to Jan. 31, 1940

A. W. Walters Fund

CREATED—March 15, 1935

PURPOSE—Perpetual care of lot in City Cemetery

PRINCIPAL—\$300.00

DEPOSITED—City Savings Bank, Book No. 9388

Balance, January 31, 1940 \$ 319.00

No interest credited during the period Feb. 1, 1939, to Jan. 31, 1940

May W. Levy Fund

CREATED—March 4, 1938

PURPOSE—Perpetual care of lot in Beth Israel Cemetery

PRINCIPAL—\$197.34

DEPOSITED—City Savings Bank, Book No. 11672

Balance, February 1, 1939 \$ 197.34

Sept. 6, 1939, Deposit 2.45

Sept. 6, 1939, Deposit 2.66

Balance, January 31, 1940 \$ 202.45

EXHIBIT A—SCHEDULE 1—CITY OF BERLIN, NEW HAMPSHIRE

List of Bonds Outstanding

Bonded Debt—\$585,300.00

Public Improvement Notes—\$70,000.00

City of Berlin, 5% Public Improvement Bonds	\$ 6,300.00
Issued July 1, 1921; \$8,000 maturing annually to July 1, 1923; \$7,000 maturing annually to July 1, 1931; \$6,000 maturing annually to July 1, 1940; \$300 payable July 1, 1941.	
City of Berlin, 5% School Bonds	40,000.00
Issued Nov. 1, 1921; \$20,000 maturing annually to Nov. 1, 1941.	
City of Berlin, 4½% School Bonds	12,000.00

Issued August 1, 1922; \$4,000 maturing annually to August 1, 1942.	
City of Berlin, 4½% Junior High School Bonds	35,000.00
Issued December 1, 1925; \$10,000 maturing annually to December 1, 1940; \$5,000 maturing annually to December 1, 1945	
City of Berlin, 4¼% East Side School, Fire Station and Place Bonds	20,000.00
Issued July 1, 1927; \$5,000 maturing annually to July 1, 1943.	
City of Berlin, 4½% School Improvement Bonds	110,000.00
Issued July 1, 1930; \$10,000 maturing annually to July 1, 1950.	
City of Berlin, 3½% Public Improvement Bonds	72,000.00
Issued June 1, 1936; \$6,000 maturing annually to June 1, 1951	
City of Berlin, 2¾% Equipment Bonds	20,000.00
Issued June 1, 1936; \$10,000 maturing annually to June 1, 1941.	
City of Berlin, 3½% Public Improvement Bonds	36,000.00
Issued February 1, 1937; Payable \$3,000 annually 1938 to 1952 inclusive.	
City of Berlin, 2¾% Public Improvement Bonds	80,000.00
Issued July 1, 1937; Payable \$10,000 annually July 1, 1938 to July 1, 1947.	
City of Berlin, 1¾% Public Improvement Bonds	4,000.00
Issued August 1, 1937; Payable \$4,000 annually beginning August 1, 1938.	
City of Berlin, 3% Public Improvement Bonds	65,000.00
Issued December 1, 1937; Payable \$5,000 annually beginning December 1, 1938.	
City of Berlin, 2¼% Public Improvement Notes	70,000.00
Issued, December 1, 1938	
\$ 5,000.00 due December 1, 1939	
10,000.00 due December 1, 1940	
15,000.00 due December 1, 1941	
20,000.00 due December 1, 1942	
25,000.00 due December 1, 1943	
City of Berlin, 2¼% Public Improvement Bonds	85,000.00
Issued December 1, 1939; Payable December 1 \$6,000 each year 1940 to 1949 inclusive and \$5,000 each year 1950 to 1954 inclusive.	

Total Bonds and Notes \$655,300.00

Water Bonds—\$518,000.00

City of Berlin, 4¼% Water Works Bonds	\$700,000.00
Issued on April 1, 1925 under the New Hampshire Acts of 1925.	
Registered as to principal only.	
Payable—	
\$10,000.00 Annually to April 1, 1930	
15,000.00 Annually to April 1, 1940	
20,000.00 Annually to April 1, 1950	
30,000.00 Annually to April 1, 1960	
Total Outstanding	\$515,000.00
City of Berlin, 4½% Water Works Bonds	\$25,000.00
Issued on December 15, 1930, under the New Hampshire Acts of 1925.	
Payable—	
\$2,000.00 on December 15, 1931, to 1935 inclusive	
3,000.00 on December 15, 1936 to 1940 inclusive	3,000.00
Total	\$518,000.00

Report of Mayor

To the Citizens of Berlin :

The City of Berlin has come to the end of another fiscal year, and I think it is well for us all to take a good look at the figures in this city report, to see just what has been accomplished during the year. The report of the City Auditor, an independent professional man from out of town, gives us a clear and complete picture of what happened and how we stand. However, I think some of the results deserve special mention here.

The budget statement shows four overdrafts, totaling \$632.11, but it also shows twenty unexpended balances, totaling \$16,821.53. This speaks very well for the department heads, who certainly spared no effort to meet their individual budgets as set by the City Council. Such co-operation should be recognized.

The City's revenue from sources other than taxes took a sharp drop this year, and we received \$13,926.08 less than we had anticipated. The principal cause of this sharp decrease was the loss of penalty interest on the Brown Company's taxes. For the past few years, the Company has paid the City substantial amounts for interest each year, due to inability to pay their taxes before the penalty date. This year they paid their taxes in full, weeks before the due date. I feel that this marked improvement in the Company's financial position is well worth the loss of interest money to the City.

We sold \$85,000 worth of new bonds in December, but we repaid \$103,000 worth of previous bonds during the year, thereby reducing the City's debt by \$18,000 on this item alone. The coupon rate of $2\frac{1}{4}\%$ on the new bonds, plus the fact that the successful bidder gave us a premium of over \$650 on the purchase of these bonds, would indicate that the City's standing in the financial centers is good. Interest on tax notes has also dropped steadily. The highest rate we paid this year was $\frac{69}{100}$ of 1%, and our best discount rate, $\frac{62}{100}$ of 1%, is the lowest in the City's history.

All in all, I feel that we have had a good year, and that the City is better off than it was a year ago. In spite of reduced revenue, we have maintained essential services, and I feel grateful for the co-operative attitude of our citizens, which has helped immensely in the performance of our duties.

Respectfully submitted,
AIME TONDREAU,
Mayor.

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