

246

BERLIN

NEW HAMPSHIRE



MUNICIPAL ACTIVITIES

JANUARY 31, 1946

1946

FORTY-NINTH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES
AND MUNICIPAL ACTIVITIES

OF THE

CITY OF BERLIN, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1946

TOGETHER WITH OTHER ANNUAL REPORTS
AND PAPERS RELATING TO THE AFFAIRS
OF THE CITY



1946

Smith & Town, Printers
Berlin, N. H.

5515
1946

Index may be found in the back of the book

Inaugural Address

Reverend Clergy, Honorable Ex-Mayors, Gentlemen of the Council, Citizens of Berlin and Welcomed Guests :

It was very gratifying to me to be sworn in again for this third and last term as mayor, particularly so because of the surprising vote of confidence which was given to me at the last municipal election. My sincere thank you to the citizens of Berlin for this splendid support is but a mild form of expression of my real appreciation, and you may be assured of my continued efforts to administer your affairs, for the next twelve months, in the manner which has apparently proved satisfactory during the past two years to the majority of our citizens. To me that fact has been my greatest satisfaction and reward.

If you and I were able to look into the future, intelligent planning would be comparatively easy, and here I have reference to post war projects financed in part by Federal and State funds. Planning by any administration governed by our present City Charter is very limited. Today's plans may wisely or unwisely be thrown overboard by a succeeding administration; there are no safeguards against such an event. The advisability therefore of expenditures in the direction of surveys, plans and drawings is questionable. There are a great many obvious and needed public improvements which can be started immediately after the war, particularly with our sewage system which is in a poor, if not a deplorable condition.

Contrary to what I have just said about planning, there are some types of plans that can be initiated now, and because of their very nature must be carried out to the end by whoever you may elect to govern and direct your affairs in the future.

In this category I include, in their alphabetical order, the following: City Cemetery, City Employees' Insurance, Home for the Aged, Incinerator, Veterans of World War II. Each one of these is worthy in my estimation of very serious consideration, and I shall now deal with each one individually. First the City Cemetery:

Two years ago we began to enlarge our present City Cemetery site by hauling 10,000 cubic yards of gravel fill. The point had been reached where the number of available lots for sale was dangerously low. This work should be continued and even

extended to include steps to set aside an area where lots can be sold at a higher price and where perpetual care would be maintained by the City. Considering the fact that maintenance would only be necessary for approximately 4½ months during the year the expense entailed would be small. The selling price of these lots should be set at a figure which is no higher than ample to maintain this service.

Second, City Employees' Insurance :

On February 1st of this year, I directed a letter to the Acting Attorney General's office, with the consent of the City Council requesting that a bill be drawn up to enable your municipal government to participate jointly, if it so desires, in the purchase of a group insurance policy for all regular City employees covering life, sickness, health, accident and hospitalization benefits or any parts thereof. Senator Emmett Kelley has already introduced this bill and it is expected that it will be reported back to the Senate tomorrow for action thereon. The initial premium payable by the City for its share of the coverage would be comparatively small and offset in great part by amounts which some departments are called upon during the year to pay, due to sickness or accident. After a short experience on this coverage, dividends which will accrue to the City may be used to reduce the premiums or to increase the benefits or to include the retirement of the older employees not now covered by this form of coverage.

Third—Home for the Aged :

I hope that the reception of this idea will be favorable, as I believe that we have a need of such a Home in our community. As the years roll by, we are going to have more and more Social Security and Old Age Pensions which, in some cases, will provide but the bare necessities of life, but which might be enough to pay for the keep of these recipients in a Home in their own city. It seems to me that a Home would be self-supporting or at the very least nearly so. The main problem to overcome is the item of the initial investment, and I am sure that if this idea is sound, and with the backing of the right people, that the fund necessary for this purpose can very easily be started and added to by public subscriptions, by private bequests or from the Community Chest, which in a very few years would be of a size sufficient to buy or build such a Home.

Fourth—Incinerator :

The capacity of the City Incinerator has been doubled at considerable expense, and is nearly ready for total operation. It is thought that we are now sufficiently equipped to eliminate

outside burning at the City dump, and I hope to see an ordinance passed to prohibit the dumping on the part of the public except at the incinerator itself and during certain hours only. It will then be permissible to proceed to exterminate the vermin and to clean up the very unsightly and unhealthy condition existing in that part of the City.

Fifth—Veterans of World War II:

Every community in this country will have to face the very serious economic problem of our returning victorious service men and women; some communities will be more affected than others, and I believe that our problem here will be greater than the average because of the very high percentage of people we have in the service, that figure being approximately 15% of our pre war population as compared with a national average of roughly 10% or even less. We must prepare ourselves now to minimize and cushion this shock when the time comes. The transition from military to civilian life may be slow, but we can feel sure that the readjustment for a great many of these men and women, who are deserving of and entitled to every consideration, will even be slower.

I suggest that every individual in the service, from our City, should be catalogued as to age, education, experience, last place of employment, married or single, number of children if any, aptitude, and as much as possible to try to get an inkling about the things each one would prefer. I also suggest that after this information has been gathered that it be sifted, analyzed and indexed, so that an intelligent picture may be had to serve as a guide for the problem which must be solved. In conjunction with this survey, we should also try to find how many jobs will be available here, what they are and where they are, and this should also be indexed.

I realize that all this is a big job, but I shall not shirk from this duty. Ways and means will be found and I would appreciate any and all suggestions in this direction. I am convinced in my own mind that some good will come from it, and I trust and hope that you will all agree with me and cooperate to your fullest ability.

In conclusion I wish to welcome this new Council, and to say that I feel as sure of their cooperation in the welfare of our community as it can feel sure of mine.

Thank you.

Respectfully submitted,

CARL E. MORIN,

Mayor.

CITY GOVERNMENT

BERLIN, N. H.

1945-1946

EXECUTIVE DEPARTMENT

MAYOR

CARL E. MORIN

Elected annually in March, by the people. Salary \$1,500 per year.

CITY COUNCIL

One Councilman elected annually for term of three years by the voters of each ward. Salary \$6.00 for actual attendance at regular, special and adjourned meetings.

Not to exceed \$250.00 annually.

Ward 1—RENE J. GAGNON
J. SINAI DEMERS
ROLAND MORNEAU

Ward 2—ARTHUR J. RUSSELL
EDMUND CHALOUX
ROMEO DESILETS

Ward 3—ARTHUR BOULANGER
WILLIAM C. THOMAS
OLAF M. NELSON

Ward 4—ALFRED GAUVIN
LEO LEBLANC
ALBERT DESROCHERS

STANDING COMMITTEES 1945-1946

Finance: MAYOR, CHALOUX, Boulanger, Nelson, Demers
Public Works: THOMAS, Gagnon, Russell, Desrochers
Relief: BOULANGER, Morneau, LeBlanc, Chaloux
Accounts and Claims: NELSON, Desilets, Desrochers
Fire Department: GAGNON, Morneau, Gauvin, Thomas
Election Returns: BOULANGER, Nelson, LeBlanc, Gauvin
Salaries: DEMERS, Russell, Gauvin, Thomas
Public Buildings: DESROCHERS, Gauvin, Russell, Morneau
Public Health: RUSSELL, Gagnon, Desilets, LeBlanc
Electric Lights: DESILETS, Desrochers, Chaloux, Morneau
Engrossed Ordinances: GAUVIN, Desilets, Demers, Nelson
Airport: LEBLANC, Thomas, Gagnon, Demers

CITY CLERK

GASTON A. COURNOYER

Elected annually by the City Council. Also Clerk of City Council.
 Office in the City Hall. Salary \$2,080.00 per year and fees.

DEPUTY CITY CLERK

MARY E. MORGAN

Salary \$1,840.00 per year

CITY TREASURER

EDWARD DELISLE

Salary \$400.00 per year.

CITY AUDITOR

PEISCH & ANGELL

Hanover, N. H.

Appointed annually by the Mayor and confirmed by the Council.

CITY ENGINEER—STREET AND SEWER COMMISSIONER

ROLAND BRIDEAU

Appointed by the Mayor and confirmed by the Council.
Office, City Hall. Salary \$3,691.50 per year.

INSPECTOR OF BUILDINGS

GEORGE RHEAUME

Appointed annually by the Mayor and confirmed by the Council.
Residence, 353 High Street. Office, City Hall.
Salary \$264.00 per year.

SEALER OF WEIGHTS AND MEASURES

ARTHUR MICHAUD

Appointed annually by the Mayor and confirmed by the Council.
Residence, 38 High Street. Salary \$300.00 per year.

COLLECTOR OF TAXES

EARLE A. YOUNG

Appointed annually by the Mayor and confirmed by the Council.
Salary \$44.50 per week.

CITY SOLICITOR

ARTHUR O. DUPONT

Appointed annually by the Mayor and confirmed by the Council.
Office, Main Street and City Hall. Salary \$660.00 per year.

BOARD OF ASSESSORS

ARTHUR LETTRE

ROMEO J. BARBIN

THOMAS BELLEFEUILLE

One appointed annually by the Mayor and confirmed by the Council for a term of three years. Meet Assessors' Rooms second Tuesday of each month. Salary \$500.00 each per year.

OVERSEER OF THE POOR

EDGAR BOUTIN

Appointed annually by the Mayor and confirmed by the Council.
Salary \$42.50 per week.

BOARD OF HEALTH

L. P. BEAUDOIN, M. D., Chairman, term expires April 1, 1946
GENEVA BERWICK, Secretary, term expires April 1, 1947.
MARY ANN LAFFIN, term expires April 1, 1948.

Official Staff

CHARLES E. ROSS, Health Officer, Milk Inspector.

*MARIE V. RAMSEY, R. N., Public Health Nurse.

EDNA PROWELL, R. N., Parochial School Nurse.

EMMA E. BIGELOW, R. N., New Hampshire Tuberculosis
Association Nurse.

JEANNETTE COTE, Clerk, Stenographer.

Office and Laboratories, City Hall

*Leave of absence granted to join U. S. Navy. Corrine Gregoire
appointed.**CLINIC PHYSICIANS, 1945**

J. E. LAROCHELLE, M. D., Venereal Diseases.

L. P. BEAUDOIN, M. D., Prenatal, Infant, Pre-School.

L. P. BEAUDOIN, M. D., Diphtheria, Smallpox.

E. R. B. MCGEE, M. D., Crippled Children's Services.

POLICE DEPARTMENT**POLICE COMMISSIONERS**

ARTHUR O. DUPONT

SAMUEL P. NEVINS

W. B. FARQUHARSON

One commissioner appointed annually by the Governor to serve
for three years. Salary, Chairman \$150.00 per year.

Other members \$100.00 per year.

CITY OF BERLIN, N. H.

CITY MARSHAL

WALTER J. HYNES
Salary \$58.00 per week

ASSISTANT CITY MARSHALS

HERMAN OLESON
GEORGE OUELETTE
Salary \$46.85 per week

JUSTICE

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

ASSOCIATE JUSTICE

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

CLERK OF COURT

E. ARTHUR VALLIERS
Salary \$400.00 per year.

DEPARTMENT OF SCHOOLS

BOARD OF EDUCATION

THEODORE BROWN, Chairman
MRS. NORMAN JACOBS
GEORGE MARTIN

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

CALEB H. NILES

Residence, High Street

Salary: City's share \$3,500.00 per year; State's share \$2,000.00 per year.

HEADMASTER OF HIGH SCHOOL

DANIEL W. MacLEAN

Residence, 286 Church Street. Salary \$4,200.00 per year.

PUBLIC LIBRARY

TRUSTEES

CHESTER H. GOLDSMITH, Chairman

KATHERINE G. CYR

MRS. GEORGE F. LOVETT

Elected for three years, one each year, by the people. No salary.

LIBRARIAN

LOTTIE KAILEY SHERIDAN

Salary \$1,431.27 per year.

ASSISTANT LIBRARIAN

GERMAINE LEBLANC

Salary \$1,079.48 per year.

CHILDREN'S LIBRARIAN

JULIA LAFFIN

Salary \$1,300.82 per year.

FIRE DEPARTMENT**CHIEF ENGINEER**

O. B. BERGQUIST

Appointed annually by the Mayor and confirmed by the Council.
Salary \$55.00 per week.

ASSISTANT ENGINEERS

LEO HINCHEY

GEORGE FRECHETTE

Salary \$43.70 per week.

All persons on a regular salary granted, by vote of the Mayor and Council, a war-time bonus of 7½% not to exceed \$108.00 per year, subject to an annual renewal.

WARD OFFICERS

Ward 1—H. T. JEFFERSON

Ward 2—IRA W. THAYER

Ward 3—ALBERT LENNON

Ward 4—EMILE J. PARENT

WARD CLERKS

Ward 1—OLIVER L. DANCOES

Ward 2—HAROLD McPHERSON

Ward 3—OLAF NELSON

Ward 4—LEO LEBLANC

SUPERVISORS OF THE CHECK LISTS

Ward 1—BERNARD COVIEO

LLOYD BUDWAY

ALCIDE VALLIERE

Ward 2—FRANK TILTON
 C. D. SMITH
 DONALD W. HAGGART

Ward 3—CHAS. L. PINETTE
 EMANUEL CHRISTIANSON
 EVAN JOHNSON

Ward 4—GEORGE E. BERGERON
 O. J. CAMPAGNA
 ERNEST J. FONTAINE

BOARD OF PARK COMMISSIONERS

*HENRIETTA MARSH KNAPP

EMMANUEL CHRISTIANSEN

S. D. STORY

*Deceased.

Public Education

Board of Education

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

Herewith we submit a brief report of the Department of Education for the fiscal year ending January 31, 1946. A more detailed report is prepared at the close of the school year, and additional information may be obtained at the office of the Superintendent of Schools.

During the last fiscal year—February 1, 1945 to January 31, 1946—the total expenditures for the Berlin Public Schools were \$183,405.54, an increase of \$6,431.47 over those of the previous year. This increase was due to a slight increase in teachers' salaries, to necessary replacement of typewriters taken by the Navy two years ago, and to the purchase of equipment for a new course in automobile mechanics. To provide for these total expenditures \$178,277.60 was obtained from local taxes, and \$5,127.94 from other sources as shown in the financial statement, a part of this report.

The past year has seen the end of World War II and with it the end of some problems connected with the war. New problems replace the old. Veterans are returning, many of them desiring educational and training facilities, anxious to make up the time lost by interruption of their normal education. Berlin has gladly accepted this responsibility of providing for these returning veterans. At present, there are twenty-one returned veterans enrolled in Berlin High School. Most of them are taking regular academic work preparatory to continuing their education at college or professional school. Some are taking special full time shop courses planning to enter directly into industry. Six teachers, on leave of absence, have returned from the services to again take up their work at Berlin High School. Two others are expected to return next month. All these veterans, both teachers and students, have shown greater interest in their work, and are apparently better teachers or better students because of their experience. The Board of Education, with full approval of the Mayor and Council, has offered to set up special vocational courses as soon as a sufficient number of applications is received to justify

such courses. To date, only ten applications have been received, with no more than two applications for any one subject.

The only major curriculum change is a revision of the shop program. The advanced woodworking has been curtailed, and a new course in automobile mechanics started. The immediate popularity of this new course indicates that instruction in this subject is well worth while. Berlin can take justifiable pride in the vocational work being carried on in the Berlin High School shops. A guidance program is being improved and we hope will be extended next year. Since more than half our pupils, on leaving school, go into some kind of distributive occupation—as store clerks, attendants, or other work dealing directly with the public—it is proposed next year to offer as an elective to seniors a course in Distributive Education. Such a course would receive federal financial aid, and the cost to the city would be slight.

Plant and equipment are for the most part in good condition. The only major repair contemplated at this time is the roof of the Senior High School. This has needed attention for some time, but due to war-time restrictions, copper was unobtainable, and the work had to be postponed. Copper is now available and the work must be done next summer if serious damage to the interior of the building is to be prevented. Arrangements have been made to have this work done as soon as school is out in June.

We believe that plans for a living memorial to our war heroes in the form of increased playground and recreational facilities should be carried out. Proper physical education and recreation play an important part in education, and lack of adequate facilities for outdoor activities has long been a handicap to a strong physical education program. The grounds at the Bartlett, Brown and Marston schools all need immediate attention. Inadequate as these grounds may be, their usefulness would be greatly enhanced by proper grading, drainage, and surfacing. A little landscaping of these yards would also do much to improve the general appearance of our city.

As has been pointed out many times in the past, the chief requisite of a good school is a real teacher. In these days of serious teacher shortage Berlin has been indeed fortunate in retaining an experienced and efficient teaching corps. In view of the rise in cost of living and the general rise in industrial wages, it becomes increasingly evident that teachers will demand and should have compensation more in line with the education and training required, and the quality of work desired. Certainly, if we are to persuade our better boys and girls to consider teaching as a career, and to undertake the education and training re-

quired, we will have to offer greater rewards than are offered by industry as a minimum wage to boys and girls right out of high or even elementary schools.

The new Teacher Retirement Law and the City Employees' Group Insurance are welcome incentives to teachers to remain in teaching. We hope the city will accept the provisions of the law passed by the last legislature permitting all other city employees not otherwise covered to become members of the State Employees' Retirement Association.

We extend our sincere appreciation to the Mayor, the Members of the City Council, to the other City Departments and to the many others who have cooperated generously in our endeavors to make Berlin schools the kind of schools you want for your children.

Respectfully submitted,
 THEODORE M. BROWN,
 Chairman,
 LENA JACOBS,
 GEORGE MARTIN,
 Board of Education.
 CALEB H. NILES,
 Superintendent of Schools.

FINANCIAL STATEMENT—BERLIN PUBLIC SCHOOLS

	Expended 1945-1946
ADMINISTRATION:	
Salaries of district officers.....	\$ 200.00
Superintendent's salary	3,500.00
Truant officer and census	1,817.88
Expenses of administration.....	2,637.84
	<hr/>
	\$ 8,155.72
INSTRUCTION:	
Principals' and teachers' salaries	\$117,151.06
Textbooks	1,785.46
Supplies	3,710.96
Flags and appurtenances	35.90
Other expenses	1,337.67
	<hr/>
	\$124,021.05

OPERATION AND MAINTENANCE OF
SCHOOL PLANT:

Janitors' salaries	\$ 13,967.93
Fuel	7,820.86
Water, light and janitors' supplies.....	4,923.33
Minor repairs and expenses.....	8,638.16

\$ 35,350.28

AUXILIARY AGENCIES AND SPECIAL
ACTIVITIES:

Health supervision	\$ 2,613.49
Transportation	5,960.00
Tuition	0.00
Other special activities.....	1,558.29

\$ 10,131.78

FIXED CHARGES:

Head tax for state-wide supervision..	2,552.00
Insurance and other charges.....	289.56

\$ 2,841.56

OUTLAY FOR CONSTRUCTION AND
EQUIPMENT:

Land and new buildings.....	0.00
Alteration of old buildings.....	288.57
New equipment	2,616.58

\$ 2,905.15

TOTAL EXPENDITURES..... \$183,405.54

SUMMARY:

City of Berlin appropriation	\$177,700.00
Dog licenses	582.44
State of New Hampshire (George-Deen) ...	598.16
Tuition: Dummer, Errol, Milan, etc.....	4,284.18
Miscellaneous	245.60

TOTAL RECEIPTS \$183,410.38
TOTAL EXPENDITURES 183,405.54

BALANCE \$ 4.84

of technical and text books. The State Library has been very helpful in lending books requested by the veterans.

Several reference books have been purchased, among which are the New International Atlas and the 1945 Annual to the Americana Encyclopedia. A new stand was secured for the World News Map and two new American flags to replace those worn out during the war.

The library borrowed 88 records from the State Library during the year and 126 books.

Repairs and Improvements

During the winter it was necessary for the library to undergo extensive cleaning and repairs because the ceiling in the reference room fell down on Christmas Day. This caused so much dust and damage that it was necessary to wash and varnish all the walls and woodwork throughout the library. While the staging was up it was decided to wash the skylight, thus eliminating the use of an electric light over the desk for a number of hours during the day. All the pictures were cleaned, frames retouched, and rehung for safety. The fireplaces were cleaned, andirons painted and the bricks cleaned and treated. The wash room was cleaned, painted and enameled. All radiators were painted. The main desk, which was badly worn, was buffed down and refinished. All window casings were repaired and other necessary carpenter work done. A new reflector light was installed on the entrance porch. The walls and woodwork of the Children's Department were washed and cleaned.

In May, 1942, a modernization program was begun in the Children's Department. Specifications and plans entitled "Suggested Re-equipment for Children's Rooms" were submitted by the Library Bureau Division of Remington-Rand, Inc. Each Board of Trustees has endeavored to continue the work of this program. Kentile flooring, new tables and chairs have been installed. Maple book shelves and other shelving have been on order for over a year and it is hoped they will be put up some time this spring.

Personnel

There were no changes in the regular library staff during the year.

Each member of the staff received a raise of \$4.00 per week from the city when the 7.5% war bonus was discontinued.

The Trustees are very grateful to each member of the staff for her excellent work and cooperation during the past year.

General

The staff attended a North Country meeting of the New Hampshire Library Association at Littleton in June, which was well attended and everyone enjoyed meeting former library school friends. Interesting book discussions were held and children's books reviewed.

In October, Mrs. Sheridan and Miss Laffin spent four days at the Boston Herald Book Fair which proved very instructive, giving them the chance to meet many of the new authors and to discuss their books.

The staff was unable to attend the October meeting of the N.H.L.A. at Laconia as no substitutes were available at that time.

Book Week was held from November 12 to November 16 and during the week Miss Laffin arranged programs put on by various schools in the city. Many parents attended and the rooms were packed to capacity each day. New books were displayed on the tables and many gaily colored posters decorated the walls. During the week there were many new registrations and on Saturday the new books were put into circulation after a very successful Book Week.

Recommendations

The roof of the library needs repairing and the skylight over the main entrance is sagging. The City Engineer advises bracing the skylight when the roof is repaired.

A new lighting system is much needed and when the ceiling was repaired this year it was wired so that at any time new lights may be installed without damage to it.

The main entrance door is badly weather beaten and needs a new lock.

The modernization program for the Children's Department should be continued. The walls should be painted and the wood-work varnished.

Respectfully submitted,
CHESTER H. GOLDSMITH,
KATHERINE G. CYR,
NELLIE R. LOVETT,
Library Trustees.

TREASURER'S STATEMENT

Balance January 31, 1945	\$ 1,540.70
Petty cash	13.00

Receipts

City of Berlin	\$ 8,177.00
Fines	594.00
	<u>\$ 8,771.00</u>
	\$ 10,324.70

Disbursements

Library salaries	\$ 5,494.05
Substitutes' salaries	161.95
Books	1,797.58
Periodicals	251.05
Library supplies	182.12
Postage, express	19.02
Furniture, equipment	46.37
Janitor service	670.66
Binding	444.90
Cleaning supplies	42.36
Repairs	363.72
Heat	253.01
Light	402.36
Telephone	45.51
Miscellaneous	82.41
	<u>\$ 10,257.07</u>
Balance	\$ 67.63
Petty cash	13.00

Balance January 31, 1946, deposited Berlin City National Bank	\$ 54.63
Tax withheld for January, 1946, \$46.90.	

Respectfully submitted,
KATHERINE G. CYR,
Treasurer.

Circulation

	Adult	Juvenile	Total
Fiction	49,381	14,087	63,468
General	26	13	39
Philosophy	231	44	275
Religion	117	47	164
Social Science	498	349	847
Philology	34	2	36
Natural Science	178	238	416
Useful Arts	630	375	1,005
Fine Arts	527	269	796
Literature	762	148	910
History	1,682	205	1,887
Travel	809	254	1,063
Biography	1,482	458	1,940
French and Foreign	340		340
Periodicals	5,602	463	6,065
<hr/>	<hr/>	<hr/>	<hr/>
Total	62,299	16,952	79,251
Percent	.80	.20	100
Inter-Library loan (books)			210
Inter-Library loan (records)			88

Accessions, Registrations, Etc.

Number of volumes in library January 1, 1945	17,687
Volumes purchased in 1945	1,105
Gifts to the library	246
Lost and withdrawn	547
Total volumes in library	18,491
Borrowers' cards in library January 1, 1945	9,742
Books mended	532
New Registrations, 1945	574
Withdrawals	133
Total registrations	10,183

The following have presented the library with gifts of magazines, flowers or books during 1945.

American Legion	Mason, Mrs. Mabel
Berlin Community Concert	Merrill, Mrs. L. P.
Berlin Rotary Club	Metze, Mrs. Wm.
Bisson, Mrs. Ethel	Mooney, Mrs. James
Bowles, Mrs. Evelyn	Morin, Mrs. Carl
Bushheim, Mrs. William	Munro, Mrs. B. S.
Chapman, Mrs. A. R.	Murdock, Mrs. G.

Cooper, Mrs. J. W.
Cross, Mrs. Bertha
Ellingwood, Mrs. Lena
Glasson, Mr. Philip
Glidden, Mrs. K. E.
Goldsmith, Mr. Chester
Lapointe, Mrs. G.
Larocque, Mrs. Louise
Law, Mrs. Jane
Lepage, Mrs. Laura
MacDowell, Mrs. Marie

Newport, Miss Bessie
Osgood, Mr. F.
Pingree, Herbert
Roy, Mrs. Wilfred
Spear, Mrs. Herbert
Stafford, Evelyn
Sylvester, Mr. Ralph
Titus, Mrs. O. E.
Wilde, Mrs. Margaret
Wood, Mrs. Ann

Respectfully submitted,
LOTTIE K. SHERIDAN,
Librarian.

Public Protection

Health Department

PERSONNEL OF THE HEALTH DEPARTMENT

Members of the Board of Health

L. P. BEAUDOIN, M. D., Chairman
Term expires April 1, 1946
GENEVA A. BERWICK
Term expires April 1, 1947
MRS. ANNE LAFFIN, Secretary
Term expires April 1, 1948

Official Staff

CHARLES E. ROSS, B. S.
Health Officer and Milk Inspector
*MARIE V. RAMSEY, R. N.
Public Health Nurse
CORRINE GREGOIRE, R. N.
Public Health Nurse
EDNA M. PROWELL, R. N.
Parochial School Nurse
EMMA B. BIGELOW, R. N.
New Hampshire Tuberculosis Association Nurse
JEANNETTE R. COTE
Clerk, Stenographer
Offices and Laboratory, City Hall
*On leave of absence in armed forces

Clinic Physicians

J. E. LAROCHELLE, M. D.
Venereal Diseases
L. P. BEAUDOIN, M. D.
Infant, Pre-School, Diphtheria, Smallpox

Report of Health Officer

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

I herewith respectfully submit the city's thirty-fifth annual report of Health Department activities for the year ending December 31, 1945.

Communicable Diseases

Comment: The following cases of communicable diseases were reported to the department during 1945.

Chicken Pox	66
Scarlet Fever	9
Whooping Cough	23
Spinal Meningitis	2
Syphilis	14
Gonorrhoea	5

Scarlet Fever cases dropped from 46 during 1944. The spinal meningitis cases fortunately did not enlarge to epidemic proportions. There were undoubtedly many cases of communicable diseases that were not reported to this department. In order to enable this department to perform its proper function, all cases should be reported immediately.

Clinics

Smallpox—Two smallpox clinics were held at the City Hall in May with a total of 187 children being vaccinated. This is a slight increase over the previous year.

Diphtheria—One free diphtheria toxoid clinic was held in January. 191 children received the single dose treatment of alum precipitated toxoid. This is an increase of 60 over 1944.

Venereal Diseases—There were 39 patients under treatment at the clinic during 1945. These patients received 207 injections, 14 spinal punctures, 33 Wassermans and 16 G. C. smears. There were 14 new cases of syphilis and 5 of gonorrhoea reported during the year.

Tuberculosis—Four clinics were held during the year at the City Hall by the New Hampshire Tuberculosis Association. Dr. Robert Kerr of Manchester examined and Emma B. Bigelow, R. N., New Hampshire Tuberculosis Nurse for Coos County, assisted.

Sanitation

Water—City and private water supplies were bacteriologically and chemically analyzed periodically to insure pure water for the city. There were 293 samples of city water taken. Of these,

out of 1,465, 10 ml. portions tested only 46 or 3.14% were positive. This represents a decrease of nearly 50% over last year. We are indebted to Mr. Russell Eckloff for the above figures and for his cooperation in all phases of public health in Berlin.

Milk—305 samples of milk, cream and ice cream were examined bacterially and chemically analyzed. The results from these tests as a whole show considerable improvement over the previous year. Approximately 50% of the milk sold in Berlin is pasteurized. This department, however, would prefer to see more dealers selling pasteurized milk. We issued 64 store dealers', 18 dealers' and 17 producers' licenses. These must be renewed before June 1, 1946.

General Sanitation—Periodic inspections were made of restaurants, beer parlors, barber shops, hotels, etc. Eating and drinking utensils were examined bacteriologically. The standards for some of these places will be raised due to more equipment available on the market and the easing of the labor shortage.

Vital Statistics

Population—Berlin's population has increased during the year due to discharged service men and women, and families returning from defense areas. It is difficult to set an exact figure but for the purposes of this report we will assume a figure of 18,000. There were 137 resident and 19 non-resident deaths in Berlin for a total of 156.

Births and Stillbirths—There were 327 living births and 14 stillbirths. Resident birth rate was 136 per 1,000 population.

Infant Mortality—There were 12 deaths of infants under 1 year of age and 11 of these under 1 month. This gives us an infant mortality rate of 6.7%.

Maternal and Child Health Service

Monthly clinics are held in the Health Office for treating crippled children. The weekly baby clinics and pre-school clinics have been well attended and we wish to thank the Berlin Child Hygiene Association for making these clinics possible.

The Berlin District Nursing Association

We wish to thank the District Nursing Association for the service being rendered to better the health of the citizens of Berlin.

Respectfully submitted,

CHARLES E. ROSS,

Health Officer.

Accepted and Approved:

L. P. BEAUDOIN, M. D., Chairman,

GENEVA A. BERWICK,

MRS. ANNE LAFFIN, Secretary,

Members of the Board of Health.

Report of Fire Department

Public Safety

I herewith submit the annual report of the Berlin Fire Department for the year ending January 31, 1946.

During the year the Department answered 405 calls, 358 still alarms, 25 box alarms, 9 false alarms, 13 out of town calls. The Department traveled 661 $\frac{7}{10}$ miles, worked 150 hours and 33 minutes at fires, and used the following material: 2,915 feet of ladders, 23,646 feet of $\frac{3}{4}$ -in. booster hose, used 13,146 gallons of water from booster tanks, 10,500 feet of $2\frac{1}{2}$ -in. hose, 350 feet of $1\frac{1}{2}$ -in hose, 15 Indian pumps, 4 quarts of pyrene.

Ambulance calls, 67; mill accidents and sickness, 46; drowning, 2; city accidents and sickness, 19.

The fire loss for the year was again the lowest the City has had for a number of years. The fire loss for the year the Department answered was \$9,899.98 on buildings, \$2,533.41 on contents. Department not called on buildings was \$677.46, and \$890.34 on contents, or a total of \$14,001.19.

The new 65 foot aerial ladder truck with equipment which was ordered, and was a much needed piece of equipment, arrived the first of January and has added much needed strength to our Department.

I recommend that the City install a new fire alarm system with an eight circuit repeater, as the present system is forty years old and is not dependable and new parts for it are not available, and more new fire alarm boxes are badly needed.

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

Respectfully submitted,

O. B. BERGQUIST,

Chief Engineer.

Expenditures for 1945

Salaries, permanent men	\$ 54,838.60
Call Department	3,020.00
Cascade Department	156.00
Telephone, telegraph and time service	407.99
Public Service, lights and power	245.60
Gas and oil	340.96
Coal for Central Fire Station and King School	1,116.06
Electric supplies	1,081.26
New equipment	2,419.71
Medical attention	277.50
Repairs to fire alarm	196.79
Laundry	154.67
Repairs to Central and East Side Stations	809.04
Department supplies	469.31
2% Assessment Firemen's pension	651.13
Automotive machinery, supplies and repairs	679.50
	<hr/>
Total Expenditures	\$ 66,864.12
Appropriation	\$ 63,964.00
Credits	3,565.45
	<hr/>
	\$ 67,529.45
Balance unexpended	\$ 665.33

Fire Loss Year 1945

Loss on buildings—Department called	\$ 9,899.98
Loss on buildings—Department not called	677.46
	<hr/>
	\$ 10,577.44
Loss on contents—Department called	\$ 2,533.41
Loss on contents—Department not called	890.34
	<hr/>
	\$ 3,423.75
	<hr/>
Total loss on buildings and contents	\$ 14,001.19

Report of Police Department

POLICE COMMISSION

To His Excellency, the Governor of the State of New Hampshire, and His Honor, the Mayor, and the City Council of the City of Berlin:

We herewith submit our annual report of the activities for the Police Department of the City of Berlin, for the year ending January 31, 1946.

Headquarters

During the year we have made several changes in the Headquarters building. By cutting a new entrance in the southerly wall of the basement, we have enlarged our garage space so as to accommodate all our cars in heated garage. The installation of overhead doors has contributed greatly in the conservation of fuel.

Equipment

We recommend the purchase of two new cars to replace the present cruisers which are a constant source of expenditure by reason of necessary repairs. We also recommend that the Department be equipped with a two-way radio with a hook-up with the New Hampshire State Police.

Personnel

During the past year, a new feature of the Department was the appointment of Dr. Leandre Beaudoin as Department Physician. During the year, the officers took advantage of this service and reported for physical examination.

Officer George C. Daniels returned from military service overseas, and replaced Anthony Beaudoin who resigned to take up other employment.

Sergeant Alfred Landry, the plain clothes man of the Department, has made a total of 750 inspections of vacant property, and found 14 doors and 23 windows unlocked. There was a total of 49 vacant buildings, with a total of 70 vacant rents, checked during the year. Thirty-nine of these were posted as vacant property and came under the close scrutiny of Sergeant Landry and police cruiser cars.

Finance

After making repairs to the building and receiving an increase in salary during the year, we are pleased to report an overdraft of only \$367.53.

Activities

For activities of the Department for the year, we refer you to the report of the City Marshal.

We take this opportunity to thank His Honor, the Mayor, and City Council, and all other departments for assisting us in making this a successful year.

Respectfully submitted,
 SAMUEL P. NEVINS,
 Chairman,
 W. B. FARQUHARSON,
 Clerk,
 ARTHUR O. DUPONT,
 Member.
 Member Police Commissioners.

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, 1945.

Whole number of arrests	597
Males	578
Females	19

Causes

Abusing female child	2
Adultery	1
Assault	26
Bastardy	1
Breaking, entering and larceny	6
Common drunkard	4
Cruelty to animals	1
Derisive words	3
Destroying property	2
Disorderly conduct	8
Disorderly persons	3
Disturbing the peace	2

Drunkenness	425
Automobile, Allowing unlicensed person to operate	1
Automobile, Larceny	1
Automobile, Leaving the scene of an accident	4
Automobile, Operating recklessly	3
Automobile, Operating unregistered car	1
Automobile, Operating while under the influence of liquor	10
Automobile, Operating with improper plates	1
Automobile; Operating without a license	5
Automobile, Parking	1
Automobile	3
Failing to send children to school	1
For other department	2
Gambling	4
Grand larceny	3
Indecent exposure	5
Interfering with officers	4
Keeping gambling machine	5
Keeping gambling place	1
Lewdness	2
Lewd and lascivious	1
Loitering	1
Petty larceny	15
Neglect to send children to school	1
Noise and brawl	2
Non-support	3
Resisting officers	3
Unnatural act	2
Vagrancy	18
Violation of health law	1
Violating liquor law	8
Worthless checks	1
Sent to House of Correction	46

Miscellaneous

Accidentally shot and injured	2
Attacked and robbed	1
Attempted breaks reported, investigated	1
Automobile accidents reported	154
Automobile accidents investigated	26
Bicycles reported stolen	11
Bicycles recovered	9
Boy reported drowned	1
Body reported found in the river	1

Breaks reported, investigated.....	12
Cars reported stolen	26
Cars recovered	25
Coast Guard deserter brought in	1
Cats taken to incinerator plant	460
Complaints reported, investigated	642
Dogs taken to incinerator plant	171
Doors found open and secured	280
Escort to bank	142
Escort to U. S. Post Office.....	6
Escaped from School for Feeble Minded, brought in	2
Escaped prisoners brought in	2
Examined by doctor as to sobriety	2
Fires reported, alarm given	1
Gambling machine seized	7
Girls attacked	5
Girl reported drowned	1
Horse killed by officers	1
Hunting accidents reported	2
Juveniles for safe-keeping	2
Lost children returned to parents	19
Message delivered	27
Persons brought in to be questioned	74
Persons for lodging	375
Persons for safe-keeping for the Army.....	2
Persons for safe-keeping for drunkenness.....	273
Persons for safe-keeping for D.T.'s	7
Persons for safe-keeping for F.B.I.....	1
Persons for safe-keeping for insanity.....	9
Persons for safe-keeping for investigation.....	6
Persons for safe-keeping for other department	1
Persons for safe-keeping for State Trooper.....	3
Persons for safe-keeping for Sheriff.....	23
Persons injured in automobile accidents	29
Persons taken to hospital	14
Persons taken home	31
Persons taken to doctor's office	2
Plate glass reported broken	2
Premises searched for liquor	5
Reprimanded	40
R. R. accident reported	1
R. R. cars checked and found O.K.	49
Reported missing and found	2

Stray dogs returned to owners.....	9
Sudden death reported, investigated.....	2
Suicide reported, investigated	1
Visits to dance halls.....	14
Windows found opened and closed.....	5

Respectfully submitted,
 WALTER J. HYNES,
 City Marshal.

EXPENDITURES FOR YEAR ENDING JANUARY 31, 1946

Personnel

Salaries	\$ 50,078.66
Supplies and expenses	1,028.59
	<hr/>
	\$ 51,107.25

Headquarters

Fuel	\$ 575.07
Lights	311.09
Office supplies	73.24
General supplies	198.81
Repairs and maintenance.....	3,504.02
Miscellaneous	779.70
	<hr/>
	\$ 5,441.93

Telephone and Telegraph

Telephone and telegraph.....	\$ 1,282.36
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Automobile Expenses

Equipment	\$ 356.67
Gasoline	785.70
Oil	120.31
Repairs	937.50
Miscellaneous	294.60
	<hr/>
	\$ 2,494.78

Prisoners' Expenses

Doctors	\$ 11.00
Conveying	26.07
Meals	79.70

Laundry	10.27	
		\$ 127.04
Bicycles		
Plates and registrations.....		\$ 70.00
Traffic		
Material and expenses		\$ 345.97
Commissioners		
Salaries		\$ 350.00
Total Expenditures		\$ 61,219.35
Appropriation	\$ 60,739.30	
Credits	112.50	
Overdraft	367.53	
		\$ 61,219.33

MUNICIPAL COURT

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, 1946.

Amount received from February 1, 1945, to and including January 31, 1946	\$ 4,747.77
Amount paid, fines, fees and State.....	1,557.50
Balance	3,190.27
Amount paid to City Treasurer.....	\$ 3,190.27

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

Report of Building Inspector

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1946.

There were issued during the year 94 permits, with a total estimated \$46,550.00. These permits were divided as follows:

42 Permits for repairs and alterations	\$ 25,195.00
26 Permits for additions and repairs	11,260.00
25 Permits for sheds, henhouses, etc.	8,895.00
1 Permit for new residential building	1,200.00
	<hr/>
	\$ 46,550.00

I wish to express thanks to the City Clerk's office and to the Commissioner of Public Works for their help and cooperation.

Respectfully submitted,
GEORGE RHEAUME,
Building Inspector.

Report of Weights and Measures

I herewith submit my report as Inspector of Seal Weights and Measures for the year ending January 1, 1946.

Scales:

Correct	122
Adjusted	65
Condemned for repairs.....	7
	<hr/>
	194

Avoirdupois Weights:

Correct	158
Adjusted	8
Condemned for repairs	4
	<hr/>
	170

Liquid Measures:

Correct	20
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Automatic Gas Pumps:

Correct	28
Condemned for repairs.....	2
Caution tag	28
	<hr/>
	58

Kerosene Pumps:

Correct	20
Adjusted	4
	<hr/>
	24

Grease Dispensers:

Correct	21
Adjusted	2
	<hr/>
	23

Oil Bottles:

Correct	24
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Tank Trucks: 8

Correct	1
---------------	---

Tank and Truck Meters:	
Correct	9
Package Reweighing:	
Correct	641
Over	53
Under	26
	720
Coal reweighing	4
Over	4
Yard Sticks:	
Correct	4
Incorrect	1
	5
Warnings	24
Violations, etc.	32
Out of business	14
Miscellaneous: 4	
Correct	2
Property owned by the Department: Complete equipment for Sealer of Weights and Measures.	
Total reports	136

Respectfully submitted,
 ARTHUR F. MICHAUD,
 Sealer of Weights and Measures.

Other Activities

Report of City Clerk

January 31, 1946

To the Honorable Mayor and City Council,
Berlin, New Hampshire.

Gentlemen:

I submit herewith my report as City Clerk for the year ending January 31, 1946.

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

Automobile taxes	\$ 7,339.24
Dog licenses	788.73
City Hall	150.00
City Hall Rest Rooms	280.00
Public Works	3,766.72
Fire Department	2,222.46
Cemetery	528.00
Municipal Halls	64.00
Tax Deeds	690.08
Miscellaneous	1,166.33
City Clerk's Department	648.00
	<hr/>
	\$ 17,644.16
Paid City Treasurer	\$ 17,644.16

Vital Statistics

The following tabulation shows the listing of births, deaths and marriages as recorded during the past five years:

	1941	1942	1943	1944	1945
Births	417	428	404	348	327
Marriages	174	132	82	83	118
Deaths	171	163	201	168	171

Respectfully submitted,
GASTON A. COURNOYER,
City Clerk.

Report of Relief Department

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

I herewith submit my report as Overseer of the Poor for the fiscal year ending January 31, 1946.

Total number of cases in all categories receiving public assistance from the Department was 242 or 389 individuals. Cases aided were in the following: 14 Soldiers' Aid, 17 Board and Care of Adults, 10 Board and Care of Children, 86 Direct Relief and 115 Old Age Assistance cases.

During the past fiscal year 2 cases were transferred to the County and they were both active. In turn, the County of Coos transferred to this Department 4 Direct Relief and 11 Old Age Assistance cases.

The unusual fluctuations for the last quarter of 1945 showing an upward trend in the number of cases accepted and increase in obligations are due to large hospital and medical bills and also older men being refused employment.

An appropriation of \$38,500.00 was credited to the Relief Department for total obligations. The sum of \$39,263.73 less credits or refunds of \$763.88 leaving a net expenditure of \$38,499.85 and a 15c unexpended balance.

In conclusion, I wish to thank His Honor, the Mayor, members of the City Council, especially the members of the Relief Committee, and my office staff, for the splendid cooperation and aid shown me in the performance of my duties.

Respectfully submitted,
EDGAR BOUTIN,
Overseer of the Poor.

Financial Statement

Appropriation	\$ 38,500.00
Refunds	763.88
	<hr/>
	\$ 39,263.88

Expenditures

Groceries	\$ 4,889.82
Board and care	6,117.27
Medical	7,256.26
Old Age Assistance	8,780.11
Fuel	1,275.33
Rent	773.44
Footwear	83.81
Clothing	249.05
Miscellaneous	571.41
Cash allowances	2,592.25
Mileage	255.00
Salaries	5,987.13
Office supplies and repairs.....	432.85
	<hr/>
Grand Total Expenditures.....	\$ 39,263.73
	<hr/>
Unexpended Balance	\$.15

Public Service

Twenty-first Annual Report OF THE Berlin Water Works, 1945

Members Who Have Served on the Board

George F. Lovett	1925-1941
Otto J. A. Dahl	1925-1939
Thomas H. Samson	1925-1928
J. J. O'Connell	1925-1931
Henry G. Gosselin	1928-
Ernest J. Gagnon	1932-1942
Richard Christiansen	1939-
Leroy J. Hughes.....	1941-1944
Leo F. Frechette	1942-
Arthur W. O'Connell	1944-

Mayors Who Have Served on the Board Ex-Officio

Joseph A. Vaillancourt	1925-1926
Eli J. King	1926-1928
Edward R. B. McGee.....	1928-1931
William E. Corbin	1931-1932
O. J. Coulombe	1932-1934
Daniel Feindel	1934-1935
Arthur J. Bergeron	1935-1938
Matthew J. Ryan	1938-1939
Aime A. Tondreau	1939-1943
Carl E. Morin	1943-

BERLIN WATER BOARD

Chairman

LEO F. FRECHETTE

Clerk

ARTHUR W. O'CONNELL

Members of the Board

CARL E. MORIN, Mayor, Member Ex-Officio

Leo F. Frechette Term expires 1946

Henry G. Gosselin Term expires 1947

Arthur W. O'Connell Term expires 1948

Richard Christiansen Term expires 1949

Superintendent and Cashier

ERNEST E. TANKARD

Assistant Superintendent

ALPHONSE BISSON, JR.

COMMISSIONERS' REPORT

February 15, 1946

To His Honor, the Mayor, and City Council, Berlin, N. H.

Gentlemen:

During the war all non-essential work was temporarily eliminated, but now, we can look forward to resuming improvements to your plant.

Like other water departments throughout the country, funds ordinarily used for construction have been set aside to be spent for improvements in the emergency now arising.

The program consists of several necessary projects, the most urgent, supplying a steady source of water to the high points in the City. Intermittent flows occur occasionally during heavy demands, but most always during backwashing of the filters. Normally, the deficiency lasts only a few minutes during washing periods for each filter, but when turbidity in the raw water runs high, and backwashing time is longer, the customer is often without water for half hour intervals, although washing is usually done during low peak demands and at night.

We propose to overcome this annoying inconvenience to our customers by setting up a separate wash water system. The proposition will consist of a large storage tank and 400 feet of 12-inch pipe immediately on the hill southerly behind the filter plant. The tank will have an elevation of seventy-five feet above the filters, and be filled by automatic control from the filtered water supply.

Storage of backwash water to relieve the filters of the unusual load on the system while backwashing will not only maintain the

normal pressure in the mains, but relieve the strain on the filters, and thereby eliminate excessive bed penetration, resulting in less maintenance costs and longer filter life.

Storehouse

Although it may not be possible next year to build a centralized storehouse and pipe yard, we can say that after twenty years, a start has finally been made. A plot of land located on York street extension, 170x150 feet, has been purchased and schematic plans are completed. We expect to construct the foundation and grade the lot this coming summer if help is available. Later, we anticipate building a brick storehouse.

Hydrants

The importance of maintaining fire hydrants is only felt when one fails to operate, and the only time they are needed is when an emergency occurs. We do not wish to avoid responsibility, but we do feel obliged to bring to your attention the importance of a thorough knowledge of the operation, maintenance and working parts of the fire hydrant. Several times in the immediate past, there have been occasions when, through lack of knowledge of the theory of operation, unsatisfactory results and public criticism was misconstrued.

Cold weather maintenance of hydrants is a large item financially to this department, most of which is labor. We most urgently recommend, on the basis of necessity, that steps be taken by the Fire Department to educate the members to this all important task.

Coagulating Basin and Chemical Treatment Plant

Funds have been set aside and earmarked to complete this project, and, if materials and labor are available, work will be undertaken next year.

Supplying water to the individual although delivering it for 6½ cents per ton, is one of the prime necessities of life, and is as important to the individual as the food he eats. Therefore every effort is being made to improve, and render a healthful water at minimum cost.

For details of the activities of the department, we refer you to our superintendent's report and for financial condition to the auditors' report on the following pages.

Respectfully submitted,
BOARD OF WATER COMMISSIONERS.
CARL E. MORIN,
Mayor, Member Ex-Officio,
LEO F. FRECHETTE,
Chairman,
A. W. O'CONNELL,
Clerk,
H. G. GOSSELIN,
Commissioner,
RICHARD CHRISTIANSEN,
Commissioner.

SUPERINTENDENT'S REPORT

February 19, 1946

Board of Water Commissioners, Berlin, N. H.

Gentlemen:

Another year has passed with no new extensions having been made. We exceeded our budget by thirteen percent, or \$3,000.00, all of which is reflected on repairs to old pipes, the largest item being replacement of 200 feet of 14-inch wooden stave with cast iron pipe on Russell street. About one mile of wooden pipe within the City limits still remains and is continually causing trouble. Instead of making repairs when leaks appear, as we have done in the past, replacements with cast iron pipe are being planned.

Twelve new services have been added to the system this year as compared to three the year previous. Some two hundred families have moved back into apartments which have been vacant. The increased income amounted to \$3,500.00. This figure is still about \$3,000.00 below normal as derived from water sales before the war.

The temporary moving of residents to war manufacturing plants has made the turn over and changes in occupants of apartments very hard to follow. Therefore we plan to make a thorough house to house inspection of services this coming summer. The increased income derived from past check ups has always increased our income and more than reimbursed the department for the inspectors' time. In addition, much waste of water is discovered, not only to house fixtures, but in service pipes and outside water mains.

Construction

War restrictions have been lifted on materials, but the return to production may not help to any great extent next year. However, many old cross lot and house to house water supply connections still exist; these will be replaced, if conditions permit. There are several houses located on the so-called "Terrace" on Second Avenue, which are a continued source of trouble. The service connection extends from Jolbert Street through several cellars, each house being directly connected. The pipe has been in use since 1900 and is practically rusted out and plugged. Ten families obtain unsatisfactory service through the line. Similar conditions exist both on Norway and York Streets. York Street requires replacement of about 400 feet of existing 2-inch pipe with 6-inch pipe. The pipe has been purchased and is in stock. Norway Street is an expensive proposition. An old pipe supplies water cross lots to several tenement houses, and requires the laying of 400 feet of pipe, some of which is through solid ledge.

Equipment

To maintain efficient service to our customers, a new thawing machine, capable of generating 800 amperes, has been purchased. Our old machine, although efficient within certain limits, has given us excellent service for the past fifteen years, but the generating capacity seldom exceeded 350 amperes, making it unsatisfactory for the thawing of copper pipe.

A high pressure 500 G.P.M. gasoline driven pumper, mounted upon a portable trailer, has also been purchased. The purpose of which will be to supply high velocity hose streams for the washing of reservoir basins.

Ammonoosuc Water Shed

This area is composed of about twenty square miles, much of which is low land and especially suited for a catchment area, practically all being located within limits of the United States National Forest Reserve control area.

There is no human habitation of any sort upon the area, so that water is collected in its natural state of purity. Nevertheless, contamination is increasing from year to year. The City began using water from this source in January, 1928. At that time colon bacillus contamination in the raw water was rare. One and one-half pounds chlorine per million gallons of water was required to obtain a residual of .2 p.p.m. Now, three pounds per million is being used to obtain the same results. Many samples of raw water have been collected at Godfrey reservoir and bacterial analysis made by the State Board of Health. In every case, high

colon contamination was present.

In conjunction with the State Board of Health, a study of the area has been made and we have been advised that until the numerous beaver colonies are removed, conditions will become increasingly more troublesome.

These animals construct dams and cause low areas to become swampy, promoting the growth of many types of algae organisms. As they decompose, disagreeable tastes and odors are thrown off. The flooding of these areas also increases the turbidity and high color which we so often have.

The application of sufficient chlorine dosage to sterilize the water and yet cause no objectionable taste is now beginning to become a problem. Low water periods give the most trouble.

Each year, requests for assistance in the removal of beaver from the catchment area have brought nothing but poor cooperation from the United States Forestry agencies. Last year, the area was limited to only a few trappers with permission to take four beavers each. As a result, less than a dozen were removed.

It is high time that action be taken to dispose of these animals. Almost one-half million dollars has been spent on this supply, and when first tapped showed little, if any, beaver pollution. With present conditions as they are, a bright outlook for an uncontaminated raw water is very poor. The area is leased from the United States Forest Department for water supply purposes, but is under their control.

The leading municipally owned water departments in this State, and other States, own their own water shed areas. They have managed to derive income enough from growing timber to make the investment self liquidating. Whether an undertaking of this proportion could be engineered at the present time is contemplative. We strongly recommend that serious consideration be given the matter, or arrangements made to protect the enormous investment now involved.

Recommendations

We again submit anticipated improvements as carried on in previous reports which are as follows:

Auxiliary Supply to Supplement Ammonoosuc in Case of Break or Drought

Ground water supply at Smith Field and 10-inch main to City in accordance with Department plans and specifications.....	\$ 25,000.00
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That Centralized Quarters for Tools, Equipment and Storing Facilities be Provided	15,000.00
Water Power Generator Plant for Filter Plant	5,000.00

Excerpts from 1938 Report of the National Board of Fire Underwriters (recommendations)

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., 1000 ft. 8-inch pipe	3,300.00
Installing valves on remaining hydrants (four)	400.00
	<hr/>
	\$ 12,100.00

Respectfully submitted,
 ERNEST E. TANKARD,
 Superintendent.

BUDGET FOR 1946

Cash in bank, January 1, 1946	\$ 14,966.91
U. S. Government Bonds	30,000.00
Outstanding uncollected water bills	159.70
1946 commitments (estimated)	88,000.00
	<hr/>
	\$133,126.61
Estimated uncollected for year	\$ 200.00
Abatements	150.00
Discounts	3,800.00
	<hr/>
Less	\$ 4,150.00
	<hr/>
Approximate Working Fund	\$128,976.61

Expenses

Gravity supply expense	\$ 3,000.00
Purification expense	2,000.00
Filter plant expense	1,000.00
Repairs to mains	1,500.00
Repairs to services	500.00
Maintenance	4,000.00
Meter department	500.00
Meter reading	250.00

General office salaries.....	1,976.00
Thawing expense	200.00
Insurance	790.00
Stationery and printing.....	125.00
Garage account	1,500.00
Shop expense	300.00
Superintendence and engineering	3,600.00
Kent Street pump.....	350.00
Storehouse expense	450.00
General expense	1,500.00
Hydrant expense	1,200.00
Commissioners' salaries	1,100.00
	<hr/>
Operating Expenses	\$ 25,841.00
Foundation for storehouse.....	3,000.00
Wash water system	5,000.00
6-inch main, Norway Street.....	3,000.00
Miscellaneous improvements	500.00

Bonds

Interest, March 1st	\$ 87.50
Bonds, April 1st	20,000.00
Interest, April 1st.....	8,500.00
Bonds, September 1st	5,000.00
Interest, September 1st	87.50
Interest, October 1st	8,075.00
	<hr/>
	\$ 41,750.00

Total Estimated Expenses .. \$ 79,091.00

\$ 49,885.61

Emergency Fund (ear marked)

10,000.00

Balance for Improvements \$ 39,885.61

Water Bonds and Interest Payments

Date	Principal	Interest	Issued	Rate	Balance
March 1, 1946	\$	\$ 87.50	1940	1¾	\$
April 1, 1946	20,000.00		1925	4¼	380,000.00

REPORTS OF DEPARTMENTS

April	1, 1946		8,500.00	1925	4¼	
Sept.	1, 1946	5,000.00		1940	1¾	5,000.00
Sept.	1, 1946		87.50	1940	1¾	
Oct.	1, 1946		8,075.00	1925	4¼	
March	1, 1947		43.75	1940	1¾	
April	1, 1947	20,000.00		1925	4¼	360,000.00
April	1, 1947		8,075.00	1925	4¼	
Sept.	1, 1947	5,000.00		1940	1¾	
Oct.	1, 1947		7,650.00	1925	4¼	
April	1, 1948	20,000.00		1925	4¼	340,000.00
April	1, 1948		7,650.00	1925	4¼	
Oct.	1, 1948		7,225.00	1925	4¼	
April	1, 1949	20,000.00		1925	4¼	320,000.00
April	1, 1949		7,225.00	1925	4¼	
Oct.	1, 1949		6,800.00	1925	4¼	
April	1, 1950	20,000.00		1925	4¼	300,000.00
April	1, 1950		6,800.00	1925	4¼	
Oct.	1, 1950		6,375.00	1925	4¼	
April	1, 1951	30,000.00		1925	4¼	270,000.00
April	1, 1951		6,375.00	1925	4¼	
Oct.	1, 1951		5,737.50	1925	4¼	
April	1, 1952	30,000.00		1925	4¼	240,000.00
April	1, 1952		5,737.50	1925	4¼	
Oct.	1, 1952		5,100.00	1925	4¼	
April	1, 1953	30,000.00		1925	4¼	210,000.00
April	1, 1953		5,100.00	1925	4¼	
Oct.	1, 1953		4,462.50	1925	4¼	
April,	1, 1954	30,000.00		1925	4¼	180,000.00
April	1, 1954		4,462.50	1925	4¼	
Oct.	1, 1954		3,825.00	1925	4¼	
April	1, 1955	30,000.00		1925	4¼	150,000.00
April	1, 1955		3,825.00	1925	4¼	
Oct.	1, 1955		3,187.50	1925	4¼	
April	1, 1956	30,000.00		1925	4¼	120,000.00
April	1, 1956		3,187.50	1925	4¼	
Oct.	1, 1956		2,550.00	1925	4¼	
April	1, 1957	30,000.00		1925	4¼	90,000.00
April	1, 1957		2,550.00	1925	4¼	
Oct.	1, 1957		1,912.50	1925	4¼	
April	1, 1958	30,000.00		1925	4¼	60,000.00
April	1, 1958		1,912.50	1925	4¼	
Oct.	1, 1958		1,275.00	1925	4¼	
April	1, 1959	30,000.00		1925	4¼	30,000.00

April	1, 1959	1,275.00	1925	4¼
Oct.	1, 1959	637.50	1925	4¼
April	1, 1960	30,000.00	1925	4¼

Water Department—Bonds

	Interest	Principal
1925 Water Bonds for purchase of plant @ 4¼%:		
Outstanding balance on principal \$400,000.00		
Interest paid 1925 to December 31, 1945	\$498,787.50	
Additional interest to be paid before retirement	137,487.50	
	<u>\$635,700.00</u>	\$700,000.00
1931 Water Improvement Bonds (Ramsey Hill Ext.) @ 4½%:		
Interest paid, retirement 1940	\$ 6,750.00	
	<u>\$ 6,750.00</u>	\$ 25,000.00
1940 Water Purification Bonds @ 1¾%:		
Outstanding balance on principal \$ 10,000.00		
Interest paid 1940 to December 31, 1945	\$ 2,187.50	
Additional interest to be paid before retirement	218.75	
	<u>\$ 2,406.25</u>	\$ 35,000.00

Total Distribution Pipes and Gates in Use December 31, 1945

Size	Cast Iron	Gal Iron	Wood Stave	Cement Lined	Copper	Gates
1½-inch and Smaller		13,485				67
2 - inch		70,473		2,440	324	153
3 - inch	1,061					4
4 - inch	2,853					4
6 - inch	92,476			952		216
8 - inch	24,899					17
10 - inch	10,478					12
12 - inch	10,389		320			15
14 - inch	985		5,379			3
16 - inch			7,500			
Total	153,121	83,958	13,190	3,392	324	491

Hydrants Without Valves

Street	Location
Fourth	End of Street
Goebel	Corner Devens
Union	Near Buber's Mill
Willard	West of Hillside Avenue

Meters in Service December 31, 1945

Make	5-8 in.	3-4 in.	1 in.	1 1/2 in.	2 in.	3 in.	8 in.	Total
Artic	6	11			1			18
Badger	1							1
Empire	43	76	2	5	13	4		143
Gem						1	1	2
Hersey	173	10						183
Imo	5							5
King	1		1					2
Lambert	76	6	6	3	1			92
Lambert F. P.	18	2	5					25
Nash	3							3
Nilo					1			1
Trident	20	17	6					43
Worthington	1							1
Total	347	122	20	8	16	5	1	519

Meters in Stock December 31, 1945

Make	5/8 in.	3/4 in.	1 in.	1 1/2 in.	2 in.	3 in.	Total
Artic		2					2
Empire	11	11	3	2	2		29
Gem						1	1
Hersey	23	2			1		26
Imo	3						3
King					1		1
Lambert	9	17		1	3		30
Lambert F. P.		2	1				3
Trident	1	3				1	5
Total	47	37	4	3	7	2	100

Meters Purchased 1945

Make	Size	Type
Empire	2-inch	2 Cold Water Meters
Trident	2-inch	1 Cold Water Meter
Total		3 Cold Water Meters

Location of Fire Hydrants			
No.	Street	Location	Static Pressure
	Blanchard	Corner Emery	
	Burgess	Corner Grafton	105
	Burgess	Corner Mason	103
	Burgess	Corner Strafford	97
5	Burgess	Corner Merrimack	95
	Burgess	Corner Thomas	
	Burgess	Corner Berwick	
	Bridge	East of Verdun	78
	Bridge	East of Hutchins	82
10	Cascade	Western Avenue	105
	Cascade	Corbin and Gordon Aves	91
	Cascade	Corbin and Gordon Aves.	95
	Champlain	Corner Alpha	
	Champlain	Near No. 388	
15	Champlain	Corner Merrimack	
	Cedar	Near Prospect	123
	Cedar	Corner Summer	83
	Church	Corner Hillside Ave.	
	Church	Near Holt Ave.	
20	Church	West of Portland St.	65
	Church	Hickey Hill	80
	Coos	Corner Hutchins	72
	Coos	Corner King	55
	Coos	Beaudoin	
25	Coos	Rockingham	75
	Coos	Champlain	85
	Derrah	East of Lancaster	80
	Derrah	East of Beaudoin	63
	Denmark	Between 7th and 8th Sts.	65
30	Denmark	North of Eighth Street	65
	Denmark	Near No. 252	25
	Exchange	Front of City Garage	115
	First Avenue	Corner Hill Street	76
	First Avenue	Lower End	74
35	First Avenue	Corner Roderick	96
	First Avenue	South of Green Street	100
	First Avenue	Corner of Clarke Street	
	First Avenue	Corner of Laurel Street	75
	Fourth	Upper end	75
40	Forbush Avenue	Corner Westcott	65
	Forbush Avenue	Corner Beaudoin	57
	Forbush Avenue	Corner Gendron	52

No.	Street	Location	Static Pressure
	Forbush Avenue	East of Howland	85
	Glen Avenue	Glen Motors, Inc.	125
45	Glen Avenue	Top of Glen Hill	130
	Glen Avenue	Opp. Miles residence	137
	Glen Avenue	Cross Machine Company	135
	Glen Avenue	Car Barn	137
	Goebel	Corner Mason	120
50	Goebel	Corner Strafford	120
	Goebel	Corner Merrimack	120
	Goebel	Corner Devens	120
	Gorham Road	Opp. Corbin residence	160
	Grafton	Corner Gendron	
55	Grafton	Corner Lancaster	
	Grafton	Near Hutchins	
	Grafton	Corner Sullivan	
	Green	Green Square	118
	Green	City National Bank	118
60	Green	Near Underpass	115
	Granite	Near York	108
	High	Corner Pleasant	102
	High	East of School Street	100
	High	Opp. Emery Street	95
65	High	Corner Hillside Avenue	85
	High	Opp. State Street	75
	High	Corner of Portland Street	65
	High	East of River Street	60
	High	West of River Street	60
70	Hillsboro	South of Merrimack	
	Hillside Avenue	Near Grand Trunk crossing	115
	Hillside Avenue	Corner Blanchard	
	Hillside Avenue	Corner Spring Street	
	Hillside Avenue	Corner Cedar Street	90
75	Hillside Avenue	Opp. Poplar Street	
	Hillside Avenue	Opp. Lincoln St.	63
	Hillside Avenue	North of Lincoln Street	43
	Hinchey	Corner of Fourth Ave.	
	Hutchins	Blanchard's Mill	
80	Hutchins	Corner Success Road	
	Hutchins	Near Bean Brook crossing	
	Hutchins	Opp. Horn Street	68
	Hutchins	North of Bridge Street	68
	Hutchins	Napert Village	
85	Jericho	Incinerator Plant	

No.	Street	Location	Static Pressure
	Jolbert	Corner Second Ave.	
	Jolbert	Corner Fourth Avenue	72
	Kent	Corner Derrah	42
	Kent	Corner Coos	80
90	Madison Avenue	Corner Hillside Ave.	86
	Madison Avenue	Corner Pine Street	86
	Madison Avenue	Corner Park Street	86
	Madison Avenue	Corner River Street	185
	Madigan	Corner Third Ave.	100
95	Madigan	Corner Fourth Ave.	82
	Madigan	Corner Sixth Ave.	65
	Main	Corner Eleventh	
	Main	Corner Eighth	70
	Main	Opp. Bridge Street	70
100	Main	Corner Seventh	70
	Main	Corner Sixth	70
	Main	Corner Fifth	70
	Main	Opp. hay scales	68
	Main	Opp. Brown Company lab	70
105	Main	Opp. Fourth	72
	Main	Opp. Third	73
	Main	Corner Second	73
	Main	Corner First	73
	Main	Near Chamberlain bldg.	73
110	Main	Opp. Cambridge	75
	Main	Corner Success	
	Main	Corner Pleasant	100
	Main	Near First National Store	115
	Main	Corner Mason	120
115	Main	Opp. Newberry Store	120
	Main	Opp. Brassard's Market	120
	Main	Opp. Mullen Drug Store	120
	Maple	Near Brown Ave.	
	Mason	Corner Granite	108
120	Mason	Corner Cole	108
	Mason	Corner Champlain	
	Mason	Corner Rockingham	93
	Mechanic	Between Main and Pleasant	120
	Mechanic	West of Pleasant	120
125	Mechanic	Opp. Wight bldg.	110
	Mechanic	Berlin Grain Co.	120
	Milan Road	W. S. (Bell ice house)	
	Milan Road	W. S. (near Smith farm)	

No.	Street	Location	Static Pressure
	Milan Road	W. S. (from Demers res.)	
130	Milan Road	W. S. (near Twitchell farm)	
	Milan Road	W. S. (near Gibbons farm)	
	Milan Road	E. S. (Maynesboro farm)	58
	Milan Road	E. S. (Thompson farm)	55
	Mt. Forist	Near Western Avenue	100
135	Mt. Forist	Near Rouleau residence	
	Napert Village	Near Boston & Maine	
	Ninth	Corner Main	
	Norway	Opp. Sixth	
	Norway	Opp. 7th and 8th Sts.	
140	Norway	North of Eighth	
	Norway	Opp. Ninth	
	Norway	Corner Teath	
	Oak	Corner Willard	
	Pershing Avenue	East of Verdun	66
145	Pershing Avenue	West of Verdun	81
	Pleasant	Opp. Carpenter residence	98
	Pleasant	Corner Mason	
	Pleasant	Corner York	120
	Portland	Corner Lincoln	
150	Portland	Corner Willard	80
	Poplar	East of Summer	72
	Poplar	West of Summer	75
	Prospect	Near Perkins Lane	58
	River	Corner Willard	173
155	School	Corner Third	74
	School	Corner First	64
	School	Near Burgess School	
	School	Corner Church Street	97
	School	Corner Washington	97
160	School	Corner Granite	99
	Second Avenue	Corner Harding	80
	Second Avenue	Corner Clarke	83
	Second Avenue	Opp. Hamlin	85
	Second Avenue	Opp. Sessions	103
165	Sixth Avenue	Corner Labossiere	
	Skating Rink	Gilbert Street	
	Spring	West of Guilmette	
	Success	West of School Street	85
	Success	Corner Main	
170	Summer	Corner Guilmette	120
	Summer	East of Spruce	98

No.	Street	Location	Static Pressure
	Sweden	Corner of Seventh	
	Sweden	Corner Eighth	
	Third Avenue	Corner Mt. Forist	70
175	Third Avenue	St. Joseph School	
	Union	Buber's Mill	115
	Watson Village	Main Highway	
	Watson Village	On Flat	
	Western Avenue	South of Gerrish	100
180	Western Avenue	Opp. Glidden residence	95
	Western Avenue	Opp. No. 694	
	Western Avenue	Opp. DeBlois residence	105
	Western Avenue	Opp. Legassie residence	
	Western Avenue	Opp. Birch Street	
185	Western Avenue	Corner William	
	Wight	Corner Third Avenue	
	Wight	Corner Boulay Street	97
	Wight	Opp. Cloutier residence	95
	Wight	Near Duguay	93
190	Wight	City Barn	95
	Wight	Front Incinerator Plant	
	Willard	Corner Emery	97
	Willard	West of Hillside Ave.	85
	Willard	Corner State	84
195	Willow	Corner State	
	Westcott	Corner Marble	71
	York	Front Hamel's	120

Tools and Equipment

- 1 Electric thawing machine
- 1 Gasoline thawing machine
- 1 Steam boiler
- 1 Hercules power engine
- 1 Worthington 105-foot gasoline driven air compressor
- 1 3-inch self-priming gasoline driven Yeager pump
- 1 3-inch self-priming gasoline driven pump
- 1 Smith tapping machine
- 1 Mueller tapping machine
- 1 Electric portable air-painting unit
- 1 Trailer
- 1 Pipe unloading crane
- 1 Sullivan jack hammer
- 1 Ingersoll jack hammer
- 2 Ingersoll paving breakers
- 1 Ingersoll tamper
- 1 Myers force pump
- 2 Diaphragm hand pumps
- 1 Leadite burner
- 6 Wheelbarrows
- 2 Tripods
- 5 Kerosene lanterns
- 1 Grindstone
- 1 1½-ton chain block
- 1 Pair large chain tongs
- 1 Pair small chain tongs
- 6 24-inch pipe wrenches
- 2 18-inch pipe wrenches
- 8 14-inch pipe wrenches
- 2 Vises
- 1 Large pipe cutter
- 3 Beaver die stocks
- 3 Hack saw frames
- 1 Lead melting pot
- 2 Ladles
- 1 Clark meter testing outfit
- 3 Blasting chains
- 2 Blasting batteries
- 1 Electric drill
- 2 Pairs snowshoes
- 1 Gasoline torch and soldering outfit
- 1 Darley leak locator

- 1 Darley pipe locator
- 25 Picks
- 6 Breaker points
- 12 Hand drills
- 6 Crowbars
- 12 Snow shovels
- 5 Square shovels
- 25 Hack hammer drills
- 2 Scythes
- 4 Stone hammers
- 4 Striking hammers
- 25 Plug drills
- 6 Pairs rubber boots

SUMMARY OF STATISTICS

For the Year Ending December 31, 1945

BERLIN WATER WORKS

Coos County, N. H.

General Statistics

Population as of January 1, 1940—19,084.

Date of construction—Main construction, 1892.

Source of Supply—Bean and Horn brooks, Ammonoosuc river.

Mode of supply—Gravity.

Statistics Relating to Distribution System

- 1 Kind of pipe—Cast iron, wrought iron, copper, cement lined and wooden stave.
- 2 Sizes—Two to sixteen inch.
- 3 Extended during year—None.
- 4 Total now in use—48 miles.
- 5 Length of pipe less than 4 inches in diameter—16 miles.
- 6 Number of hydrants set during year—None.
- 7 Number of public hydrants—197.
- 8 Number of private hydrants—97.
- 9 Number of stop gates added during year—One.
- 10 Number of stop gates smaller than 4-inch—223.
- 11 Number of stop gates now in use—491.
- 12 Range of pressure in mains—30 to 150 pounds.

Statistics Relating to Services, Meters, Etc.

- 1 Kind of pipe—Cast iron, wrought iron, brass, copper and

cement lined.

- 2 Sizes— $\frac{3}{4}$ -inch to 6-inch.
- 3 New services added during year—13.
- 4 Total number of services now in use—3,008.

Meters

- 1 Number of meters added for the year—5.
- 2 Number of meters now in use—519.
- 3 Number of meters changed during year—45.
- 4 Number of meters tested—64.
- 5 Percentages of services on meter—16%.

Booster Pumps

- 1 Location—Corner Spring and Guilmette streets.
 Manufactured by DeLaval Steam Turbine Company.
 Description—Two single stage centrifugal pumps in series.
 Pumps from distribution system into a 40,000 gallon emergency storage tank on Hillside Avenue. (Pump to be used only in an emergency.)
- 2 Location—Near junction of Kent Street and Forbush Avenue.
 Manufactured by DeLaval Steam Turbine Company.
 Description—Single stage centrifugal. Direct connected to the distribution mains. Pumps into a 20,000 gallon storage tank on Forbush Avenue.

Purification Equipment

- 1 Chloro-feeder unit, venturi controlled, in service on Ammonoosuc line.
- 2 Chloro-feeder unit, meter controlled, in service on Horn brook supply line.
- 3 Chloro-feeder unit, venturi controlled, in service on Bean brook supply line.
- 4 Chloro-feeder (emergency unit) water meter operated, in stock.

National Defense Equipment

One 700-watt gasoline driven light plant.

SCHEDULE OF WATER RATES

Effective July 1st, 1936

Flat Rate

For first family, per year	\$ 9.90
For second family, per year	8.10
For third family, per year	7.20
For fourth family, per year	6.30

Bath tubs, each	2.25
Water closets, each	4.50
Wash basins, each	2.25
Maximum rate covering private dwelling house occupied by one family.....	22.50
Offices and stores, faucet	9.00
Stable	2.70
Each additional animal90
Hose, to be used not more than two hours per day, May 1st to October 1st	3.60

Fountains

To be used not more than six hours per day from May
1st to October 1st:

For 1/16-inch jet or less	\$ 3.60
For 1/8-inch jet	9.00

All fountains having an orifice or discharge greater than
1/8-inch in diameter, will be supplied with water by meter.

Meter Rates

Service charge	\$0.90 per quarter
First 1,500 feet	\$.27
Next 3,500 feet20
Next 5,000 feet16
Next 10,000 feet13½
Next 20,000 feet11
Over 40,000 feet09
Minimum yearly meter charge	19.80

Report of Public Works

February 21, 1946

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

Herewith I submit for your consideration the report of the Public Works Department for the year ending January 31, 1946.

Expenditures

General Maintenance costs for the past year were \$105,650. This amount is approximately \$5,650.00 more than the previous year. This extra cost may be explained in the higher cost for hired trucks for snow removal. An extra week vacation granted to the employees of the department also accounts for the increase in this division.

Public Improvements expenditures were \$34,400.00 and the cost of new equipment purchased during the year was \$9,121.03.

Tarring Streets. During the past year the Public Works Department used 10,000 gallons of tar for patching streets and 40,000 gallons for tarring streets—this was an increase of 10,000 gallons over the previous year. It is estimated that about eight miles of street were tarred.

Sewers. There was about 450 feet of 36-inch sewer pipe laid on York Street. These pipes were made at the department's pipe plant. There were also 13 new catch basins and blind manholes installed. In addition, the regular sewer maintenance work was carried on.

Street Improvements. The work on the relocation of Enman Hill has been completed and about 4/5 of a mile of new street has been scarafied, graded and tarred.

Miscellaneous. The usual supervision and maintenance of the cemetery, skating rinks, garbage collection and of the airport was performed in the customary manner.

Recommendations. In my report of last year I had recommended the purchase of a new snow-loader; a grader and the replacement of older trucks. We have received the delivery of a new snow-loader and it is now in operation on our city streets. Delivery of a grader, ash truck and body should be made at an

early date. It would be well that a new street sweeper be purchased and also the systematic purchase of trucks from year to year in order to keep all of our public works equipment currently available for service.

Conclusion. I wish to thank the Mayor, City Council, Public Works Committee and the public in general for the many favors, courtesies and understanding which have been extended to me in the performance of my duties.

Respectfully submitted,
ROLAND J. BRIDEAU,
Commissioner of Public Works and City Engineer.

Report of Mayor

To the Citizens of Berlin:

This report, as it has in the past, again gives me the opportunity to sketch quickly the progress which your City has made during the twelve months of the last fiscal year from January 28, 1945, and ending January 31, 1946.

During this period, and I am taking the figures from the Treasurer's report inasmuch as the auditors' report has not been received at this writing, \$709,820.75 was appropriated for the operation of all City departments, of which \$674,279.18 was raised from taxation on real and personal property, \$15,856.00 from poll taxes and finally \$19,685.57 from anticipated miscellaneous income. On the other hand, except for three small overdrafts, almost all other appropriations show unexpended balances with the net result that I am able and indeed pleased to report a budget surplus of \$7,973.78 for the period.

Our citizens are well aware that their own cost of living has risen, and likewise it costs your City Government more money to perform its municipal functions, and I feel that it is proper to expect that the trend in the immediate future will lean toward further increases.

We issued during the year \$70,000.00 of Bonds of which \$35,000.00 were for public improvements and \$35,000.00 for new equipment including a new grader which has been on order for a considerable time but as yet undelivered; \$8,300.00 necessary for its payment has been earmarked in the Treasurer's balance sheet for that purpose when delivery is made.

The public improvements, and here I quote round figures, were divided as follows: York Street improvement \$26,300.00, sewer construction \$1,350.00, street improvements \$7,150.00; the equipment Bonds were issued for the payment of the following, and here again I quote round figures: sidewalk tractor \$2,000.00, one snow loader and extra motor \$6,400.00, Fire Chief's car \$1,300.00, aerial ladder truck \$17,000.00 and the grader mentioned above \$8,300.00.

The Group Insurance plan was inaugurated during the year for all regular City employees, covering sickness, hospitalization

and death, in which the City pays approximately 60% of the premium. The fact that nearly 95% of the employees have joined the plan is proof that the plan has met with favor.

On the subject of the Memorial Park, about which we read so much last year, the acquisition of approximately 240 acres between Dead River and Mt. Jasper from the Brown Company has been assured and title to the land will shortly pass to the City, thanks to the generosity and cooperation of the Company and its officers.

During the past year we have carried on unusual maintenance work which was absorbed by the budget, as more snow was removed from still more streets than ever before; the decorating of the interior of the City Hall was a matter which was long overdue and necessary. For more particulars I refer you to the report of the Commissioner of Public Works.

In closing this short report I want to thank the general public for its courtesies, and I hope that I do not need to assure our citizens that I have tried to fulfill my duties to the best of my ability, which has been made easier through the cooperation of the City Council, department heads and their employees.

Respectfully submitted,

CARL E. MORIN,

Mayor.

REPORT OF TREASURER

CITY OF BERLIN, N. H., REVENUES, JANUARY 31, 1946

DEPARTMENT	Anticipated	Receipts	Income	Deficit
Interest and Dividend tax	\$ 2,705.55	\$ 2,801.73	\$ 96.18	
Railroad tax	3,211.37	2,988.00		223.37
National Forest Land tax	2,000.00	2,091.93	91.93	
Savings Bank tax		572.29	572.29	
Motor Vehicle Permit fees	6,500.00	6,515.45	15.45	
Other Income:	4,000.00			
Milk licenses		152.00		
Bond Premiums		476.00		
Property Sold		605.00		
Interest on taxes		2,571.92		195.08
Total Miscellaneous Revenues	\$ 18,416.92	\$ 18,774.32	\$ 775.85	\$ 418.45
Real Estate and Personal Property Taxes	674,279.18	655,700.32		
National Bank Stock	1,268.65	1,268.65		
Poll Taxes	15,856.00	11,708.00		
Uncollected taxes		22,726.86		
Anticipated Revenue Surplus	\$709,820.75	\$710,178.15		357.40
	357.40			
Anticipated Revenue Surplus	\$710,178.15	\$710,178.15	\$ 775.85	\$ 775.85

CITY OF BERLIN, N. H., 1945 BUDGET, JANUARY 31, 1946

DEPARTMENT	Appropriation		Expended		Credits	Overdraft	Unexpended
	\$		\$				
Airport	600.00		554.98				45.02
Assessors'	3,542.00		3,541.42				.58
Bonds	69,000.00		69,000.00				
Cemetery	1,000.00		1,528.00	528.00			8.72
City Clerk's	5,847.00		6,566.53	728.25			
City Hall	5,790.00		6,039.45	230.95		18.50	
City Hall Rest Rooms	2,600.00		2,825.68	297.82			72.14
City Poor	38,500.00		39,263.73	763.88			.15
County Tax	80,443.04		80,443.04				
Decoration Day	200.00		200.00				146.30
Election Expenses	1,850.00		1,703.70				
Equipment Note	800.00		800.00				
Fire Department	63,964.00		66,864.12	3,565.45			665.33
Forest Fires	100.00		32.50	7.08			74.58
Group Insurance	3,000.00		3,880.95	1,345.75			464.80
Health	8,348.60		8,327.43	10.50			31.67
Insurance	3,000.00		2,956.34				43.66
Interest—Bonds	13,463.76		13,463.75	43.76			43.77
Interest—Notes	500.00		109.50				390.50
Interest Discount—Taxes	2,800.00		2,662.99				137.01
Library	8,177.00		8,177.00				
Lighting Streets	16,200.00		16,059.87				140.13

CITY OF BERLIN, N. H., 1945 BUDGET, JANUARY 31, 1946

Department	Appropriation	Expended	Credits	Overdraft	Unexpended
Miscellaneous.....	6,637.69	7,732.35	1,829.09		734.43
Municipal Court.....	1,000.00	2,042.70	3,190.27		2,147.57
Overlay.....	7,500.00	6,682.91	877.17		1,694.26
Parks and Playgrounds.....	1,500.00	1,436.21			63.79
Police.....	60,739.30	61,219.33	112.50	367.53	
Public Works.....	107,000.00	158,272.81	52,624.42		1,351.61
Salaries.....	6,768.36	6,729.51			38.85
Schools.....	177,700.00	183,405.54	5,710.38		4.84
State Aid.....	1,000.00	1,000.00			
Tax Collector's.....	6,400.00	6,497.99	85.00	12.99	
Treasurer's.....	2,850.00	2,787.16	10.25		73.09
White Mountain Association.....	1,000.00	1,000.00			
	<u>\$709,820.75</u>	<u>\$773,807.49</u>	<u>\$ 71,960.52</u>	<u>\$ 399.02</u>	<u>\$ 8,372.80</u>
Budget Surplus.....				\$ 7,973.78	
Budget Surplus.....			\$ 7,973.78		
Anticipated Revenue Surplus.....			357.40		
			<u>\$ 8,331.18</u>		
				\$ 8,372.80	\$ 8,372.80

City of Berlin, N. H., 1945 Balance Sheet, January 31, 1946

Assets

Cash:

General Account—Berlin City Nat'l Bank	\$ 87,092.51
National Shawmut Bank of Boston	63,094.90
City Treasurer's petty cash	15.00
City Clerk's change fund	75.00

\$150,277.41

Pledged Cash Funds:

Recreational Fund Cash	\$ 325.00
War Bond Fund Cash	258.95
Withholding Tax Fund Cash	2,411.63

\$ 2,995.58

Taxes Receivable:

	Property	Poll			
1936 Levy	\$ 78.75	\$	\$	78.75	
1937 Levy	105.30			105.30	
1938 Levy	42.50			42.50	
1939 Levy		1,989.50		1,989.50	
1940 Levy	35.69	2,638.00		2,673.69	
1941 Levy	155.17	3,822.00		3,977.17	
1942 Levy	125.83	3,446.00		3,571.83	
1943 Levy	34.65	2,406.00		2,440.65	
1944 Levy	71.38	2,176.00		2,247.38	
1945 Levy	18,578.86	4,148.00		22,726.86	
	<u>\$ 19,228.13</u>	<u>\$ 20,625.50</u>		<u>\$ 39,853.63</u>	

1944 Special Polls
 \$ 3,390.00 |

1945 Special Polls
 6,435.00 |

\$ 9,825.00

Other Assets:

Tax Deeds	\$ 5,983.76
Tax Sales	7,738.74

\$ 13,722.50

Water Bonds Outstanding

\$410,000.00

City Debt—Feb. 1, 1945

\$350,969.42

Plus: Bonds Issued 12/31/45

70,000.00

Deficit—Nat'l F. L. Tax

8.98

\$420,978.40

City of Berlin. N., H. 1945 Balance Sheet, January 31, 1946

Less: Checks issued in error... \$	1.00	
Tax Deed—additional.....	38.60	
Profit—Tax Deed Sales.....	163.16	
Equipment Note Paid	800.00	
Bonds Paid	69,000.00	
	<hr/>	\$ 70,002.76
		<hr/>
		\$350,975.64
Surplus—1945		8,331.18
		<hr/>
Net City Debt—January 31, 1946....		\$342,644.46
		<hr/>
		\$969,318.58
		<hr/>

City of Berlin, N. H., 1945 Balance Sheet, January 31, 1946

Liabilities

Bonds Outstanding Feb. 1, 1945...	\$534,000.00	
Bonds Paid in 1945.....	69,000.00	
		\$465,000.00
Pub. Imp. Bonds issued 12/31/45....	35,000.00	
Equipment Bonds issued 12/31/45	35,000.00	
		\$535,000.00
Equipment Note Outstanding		800.00
Pledged Cash Funds—Liabilities:		
Recreational Fund	\$ 325.00	
War Bond Fund.....	258.95	
Withholding Tax Fund.....	2,411.63	
		\$ 2,995.58
Dog licenses		631.61
Water Bonds		410,000.00
Public Improvement Fund L		616.39
Equipment Fund B		8,300.00
Soldiers' Bonus Poll Tax Fund		9,825.00
Accounts Payable		1,150.00
		\$969,318.58

City of Berlin, N. H., Bonded Debt, January 31, 1946

City of Berlin—4½% School Improvement Bonds, issued July 1, 1930; \$10,000 maturing annually to July 1, 1950.	\$200,000.00	\$ 50,000.00
City of Berlin—3½% Public Improvement Bonds, issued June 1, 1936; \$6,000 maturing annually to June 1, 1951.	90,000.00	36,000.00
City of Berlin—3½% Public Improvement Bonds, issued February 1, 1937; \$3,000 maturing annually to February 1, 1952.	45,000.00	18,000.00
City of Berlin—2¾% Public Improvement Bonds, issued July 1, 1937; \$10,000 maturing annually to July 1, 1947.	100,000.00	20,000.00
City of Berlin—3% Public Improvement Bonds, issued December 1, 1937; \$5,000 maturing annually to December 1, 1952.	75,000.00	35,000.00
City of Berlin—2¼% Public Improvement Bonds, issued December 1, 1939; \$6,000 maturing annually to December 1, 1949; \$5,000 maturing annually to December 1, 1954.	85,000.00	49,000.00
City of Berlin—1¾% Public Improvement Bonds, issued November 1, 1940; \$6,000 maturing annually to November 1, 1950; \$5,000 maturing annually to November 1, 1955.	85,000.00	55,000.00
City of Berlin—2¼% Public Improvement Bonds, issued December 1, 1941; \$6,000 maturing annually to Decembre 1, 1956.	90,000.00	66,000.00
City of Berlin—2½% Public Improvement Bonds, issued May 1, 1942; \$4,000 maturing annually to May 1, 1957.	60,000.00	48,000.00
City of Berlin—1¾% Public Improvement Bonds, issued December 30, 1943; \$3,000 maturing annually to December 30, 1955.	36,000.00	30,000.00
City of Berlin—1⅝% Public Improvement Bonds, issued December 30, 1944; \$3,000 maturing annually to December 30, 1959.	45,000.00	42,000.00
City of Berlin—1⅝% Equipment Bonds,	18,000.00	16,000.00

issued December 30, 1944; \$2,000 maturing annually to December 30, 1953.

City of Berlin—1¼% Public Improvement Bonds, issued December 31, 1945; \$2,000 maturing December 31, 1946; \$3,000 maturing annually to December 31, 1957.	35,000.00	35,000.00
City of Berlin—1¼% Equipment Bonds, issued December 31, 1945; \$3,000 maturing December 31, 1946; \$4,000 maturing annually to December 31, 1954.	35,000.00	35,000.00
Total Bonded Debt.....		<u>\$535,000.00</u>

Equipment Note

City of Berlin—2% Equipment Note, issued January 26, 1944; payable \$800.00 annually.	\$ 2,400.00	\$ 800.00
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Indebtedness

Bonds Outstanding	\$535,000.00
Equipment Note	800.00
Total Indebtedness.....	<u>\$535,800.00</u>

Water Bonded Debt

City of Berlin—4½% Water Bonds, issued April 1, 1925. \$10,000 maturing annually to April 1, 1930; \$15,000 maturing annually to April 1, 1940; \$20,000 maturing annually to April 1, 1950; \$30,000 maturing annually to April 1, 1960.	\$700,000.00	\$400,000.00
City of Berlin—1¾% Water Bonds, issued September 1, 1940; \$5,000 maturing annually to September 1, 1947.	\$ 35,000.00	\$ 10,000.00
Total Water Bonded Debt.....		<u>\$410,000.00</u>

BOND RETIREMENT

1946	\$ 69,000.00
1947	71,000.00
1948	61,000.00
1949	61,000.00
1950	60,000.00
1951	49,000.00
1952	40,000.00
1953	35,000.00
1954	33,000.00
1955	24,000.00
1956	16,000.00
1957	10,000.00
1958	3,000.00
1959	3,000.00
	<hr/>
	\$535,000.00

Respectfully submitted,
 E. L. DELISLE,
 City Treasurer.

Parks and Playgrounds

We, the undersigned members of the Parks and Playgrounds Committee of the City, herewith submit our annual report of activities for the summer of 1945.

The four playgrounds were opened for a period of eight weeks under the general supervision of Mr. C. Edward Morton. The full time instructors were Miss Betty Lovering, Miss Barbara Mitchell, Miss Ruby Lapointe and Miss Millie Sheptor. Mr. Donald Tilton and Mr. Paul Connolly resigned after two weeks for more profitable employment. It was impossible to replace these two instructors because of the insufficient salary allowed in our budget.

All playgrounds were active with average attendance. A successful field day, with all playgrounds participating, was held at Horne Field. Each playground held some of the following attractions: Hobby Day, Doll Show, Poster Contest, Pet Show, Checker Contests, Horseshoe Contests, Soft Ball Tournaments, in addition to routine sports, games and handicraft.

Our present budget allows for little in addition to current expenses. We, therefore recommend that more permanent equipment be purchased and that sufficient salary be paid to enable us to secure experienced instructors.

Respectfully submitted,
S. D. STORY,
EMMANUEL CHRISTIANSEN,
Park and Playground Commissioners.

Public Finance

Assessors' Report

February 13, 1946

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

Gentlemen:

We submit herewith our report for the year ending January 31, 1946, being the forty-ninth annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1945.

Lands and buildings	\$ 9,071,828.00
Neat stock	150.00
Cows	7,020.00
Hogs	140.00
Fowls	3,080.00
Horses	6,860.00
Sheep	30.00
Growing wood and timber.....	43,631.00
Vehicles	6,240.00
Oil tanks	38,280.00
Electric plants	371,860.00
Stock in trade	1,869,499.00
Mills and machinery	6,562,160.00
<hr/>	
Total	\$17,980,778.00
Bank stock	1,268.65
Regular poll taxes	15,856.00
Special poll taxes	24,912.00

Uncommitted to Tax Collector

Regular poll taxes—1945	\$ 206.00
Special poll taxes—1945	315.00
Real and personal taxes.....	436.21

Abatements

Years of Commitment	Poll Tax	Real Estate and Property
1945	\$ 546.00	\$ 347.99

1944	406.00	14.99
1943	46.00	41.12
1942	<u> </u>	4.51
1941	<u> </u>	<u> </u>
1940	<u> </u>	<u> </u>
1939	<u> </u>	<u> </u>
1938	4,461.50	728.81
1937	<u> </u>	34.07
1936	<u> </u>	51.92
Total	\$ 5,459.50	\$ 1,223.41

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

Respectfully submitted,
 ARTHUR LETTRE,
 ROMEO J. BARBIN,
 THOMAS BELLEFEUILLE,
 Board of Assessors.

Report of Tax Collector

Berlin, N. H., January 31, 1946
To His Honor, the Mayor, and Members of the City Council of
the City of Berlin:

Gentlemen:

I submit herewith my report as Tax Collector for the year ending January 31, 1946.

LEVY OF 1945:	\$716,315.83
Amount collected	\$682,784.11
Abatements	1,706.99
Discount allowed	2,662.87

Total remittances to treasurer.....	\$687,153.97
-------------------------------------	--------------

Uncollected taxes as per collector's list	\$ 29,161.86
Collections not in original levy	
Added taxes: Property taxes.....	\$ 436.39
Poll taxes	516.00
Interest collected	96.52

Total remittances to treasurer.....	\$ 1,048.91
-------------------------------------	-------------

LEVY OF 1944:	
Uncollected taxes as of February 1, 1945...	\$ 29,758.80
Amount collected	\$ 23,073.43
Abatements	1,047.99

Total remittances to treasurer.....	\$ 24,121.42
-------------------------------------	--------------

Uncollected taxes as per collector's list	\$ 5,637.38
Collections not in original levy	
Added taxes: Property taxes	\$ 76.66
Poll taxes	391.00
Interest collected	880.25

Total remittances to treasurer	\$ 1,347.91
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LEVY OF 1943:	
Uncollected taxes as of February 1, 1945.....	\$ 2,861.83
Amount collected	\$ 334.06

Abatements	87.12	
	<hr/>	
Total remittances to treasurer	\$	421.18
Uncollected taxes as per collector's list	\$	2,440.65
Collections not in original levy		
Added taxes: Poll taxes	\$	2.00
Interest collected		33.81
	<hr/>	
Total remittances to treasurer	\$	35.81
LEVY OF 1942:		
Uncollected taxes as of February 1, 1945	\$	3,827.82
Amount collected—paid treasurer		255.99
	<hr/>	
Uncollected taxes as per collector's list	\$	3,571.83
Interest collected—paid treasurer	\$	66.11
LEVY OF 1941:		
Uncollected taxes as of February 1, 1945	\$	4,063.81
Amount collected—paid treasurer		86.64
	<hr/>	
Uncollected taxes as per collector's list	\$	3,977.17
Interest collected—paid treasurer	\$	27.36
LEVY OF 1940:		
Uncollected taxes as of February 1, 1945	\$	2,747.42
Amount collected—paid treasurer		73.73
	<hr/>	
Uncollected taxes as per collector's list	\$	2,673.69
Interest collected—paid treasurer	\$	31.89
LEVY OF 1939:		
Uncollected taxes as of February 1, 1945	\$	1,990.77
Amount collected—paid treasurer		1.27
	<hr/>	
Uncollected taxes as per collector's list	\$	1,989.50
Poll tax collected not in original levy	\$	2.00
Interest collected		1.53
	<hr/>	
Total remittances to treasurer	\$	3.53
LEVY OF 1938:		
Uncollected taxes as of February 1, 1945	\$	5,427.24
Amount collected	\$	194.43

Abatements	5,190.31	
	<hr/>	
Total remittances to treasurer	\$	5,384.74
	<hr/>	
Uncollected taxes as per collector's list	\$	42.50
Interest collected—paid treasurer	\$	45.44
LEVY OF 1937:		
Uncollected taxes as of February 1, 1945	\$	219.74
Amount collected	\$	80.37
Abatements		34.07
	<hr/>	
Total remittances to treasurer	\$	114.44
	<hr/>	
Uncollected taxes as per collector's list	\$	105.30
Interest collected—paid treasurer	\$	34.07
LEVY OF 1936:		
Uncollected taxes as of February 1, 1945	\$	243.75
Amount collected	\$	113.08
Abatements		51.92
	<hr/>	
Total remittances to treasurer	\$	165.00
	<hr/>	
Uncollected taxes as per collector's list	\$	78.75
Interest collected—paid treasurer	\$	51.92

**SUMMARY OF TAX SALES ACCOUNTS
AS OF JANUARY 31, 1946**

Debit

Tax Sale on Account of Levy of:

	1944	1943	1942	Previous years
Taxes sold to city	\$3,449.53	\$4,356.20	\$2,841.99	\$5,213.61
Interest collected after sale..	12.27	161.29	145.53	983.93
	<hr/>	<hr/>	<hr/>	<hr/>
Total Debits	\$3,461.80	\$4,517.49	\$2,987.52	\$6,197.54
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Credit

Remittances to treasurer				
during year.....	\$ 792.16	\$2,010.76	\$1,738.15	\$4,020.06
Abatements			4.51	
Deeded to city during year	15.87	32.12	22.59	789.39
Unredeemed taxes at close				
of year	2,653.77	2,474.61	1,222.27	1,388.09
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Credits	\$3,461.80	\$4,517.49	\$2,987.52	\$6,197.54
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Respectfully submitted,
 EARLE A. YOUNG,
 Tax Collector.

Report of Auditors

WATER DEPARTMENT

February 27, 1946

Board of Water Commissioners
Berlin Water Works
Berlin, New Hampshire

Gentlemen:

We have examined the books and records of the Berlin Water Works for the year ended December 31, 1945. Our examination included a verification of the assets and liabilities as shown on the attached Balance Sheet and, without making a detailed audit of all the transactions for the period, a review of the income and expense accounts by methods and to the extent we deemed appropriate.

In our opinion the Exhibits and Schedules, as indexed on the preceding page, fairly present the financial condition of the Berlin Water Works on December 31, 1945, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied throughout the period on a basis consistent with that of the preceding year.

Respectfully submitted,
PEISCH, ANGELL & COMPANY

BERLIN WATER WORKS—EXHIBIT I

Balance Sheet—December 31, 1945

Assets

Current Assets

Office Cash Fund.....	\$	75.00
Cash in Bank—Berlin City Nat'l Bank.....		14,514.60
Cash in Bank—Berlin Savings Bank & Trust Co.....		452.31
United States Bonds.....		30,000.00

Accounts Receivable:

Flat Rate	\$ 87.63
Metered	72.07
Miscellaneous	14.55

174.25

Materials and supplies 6,912.04

Total Current Assets \$ 52,128.20

Fixed Assets

Land	\$ 3,825.00
Godfrey Reservoir	69,211.87
Plant and equipment (Schedule 1)	\$996,504.22
Less Reserve for Depreciation	460,321.60

536,182.62

Total Fixed Assets 609,219.49

Total Assets \$661,347.69

Liabilities**Current Liabilities**

Interest Accrued—4½% Bonds	\$ 4,250.00
Interest Accrued—1¾% Bonds	58.33
Withholding Tax Liability	465.95
Group Insurance Liability	12.00

Total Current Liabilities \$ 4,786.28

Bonded Debt

First Mortgage 4½'s of 1945/60	\$400,000.00
First Mortgage 1¾'s of 1945/47	10,000.00

Total Bonded Debt 410,000.00

Contributions in Aid of Construction

58,397.31

Municipal Investment

Balance, January 1, 1945	\$155,746.67
Add:	
Net Profit from Operations (Exhibit II)	17,001.96
Present Depreciated Value of Services	
Relaid since 1926	15,415.47

Balance, December 31, 1945 \$188,164.10

Total Liabilities \$661,347.69

BERLIN WATER WORKS—EXHIBIT II**Statement of Operation—Year Ended December 31, 1945****Operating Income**

Commercial Water—Flat Rate.....	\$ 51,655.56
Commercial Water—Metered	25,085.84
	<hr/>
	\$ 76,741.40

Industrial Water—Flat Rate.....	\$ 1,704.94
Industrial Water—Metered	7,273.50
	<hr/>

8,978.44

Municipal Water:

Sprinkling	\$ 135.00
Hydrants	7,920.00
Flat Rate	201.54
Metered	1,494.68
	<hr/>

9,751.22

Gross Income	\$ 95,471.06
---------------------------	--------------

Operating Expense

Water Supply:

Gravity Supply Labor	\$ 777.70
Gravity Supply Expense.....	719.90
Purification Supplies and Exp.	1,789.37
Repairs to Mains.....	2,564.79
Relaid Services	377.67
Hydrant Expense	1,151.33
Superintendence and Engineering	3,384.00
Maintenance Labor	4,043.76
	<hr/>

\$ 14,808.52

Distribution:

Meter Dept.—Supplies and Exp.\$	263.85
Repairs to Services.....	1,245.53
	<hr/>

\$ 1,509.38

Commercial:

Meter Indexing Salaries	190.86
-------------------------------	--------

General:

Office Salaries	\$ 1,808.00
Office Expense	56.76

General Expense	1,264.90	
		\$ 3,129.66
Miscellaneous Undistributed Expense:		
Commissioners' Salaries.....	\$ 1,100.00	
Thawing Account	281.07	
Insurance	638.38	
Stationery and Printing.....	157.50	
Garage Expense	1,435.23	
Shop Expense	242.70	
Maintenance	489.96	
Filter Plant Expense.....	1,374.93	
River Crib	577.80	
Kent Street Pump.....	345.26	
Worthington Comp. Expense.....	7.50	
Storehouse Expense	498.65	
Lavallee Street	35.93	
		\$ 7,184.91
Total Operating Expense.....		\$ 26,823.33
Income from Operation		\$ 68,647.73
Other Income		
Bond Interest Received.....	\$ 661.53	
Miscellaneous	36.97	
		\$ 698.50
		\$ 69,346.23
Other Expense		
Interest Paid 4½% Bonds.....	\$ 17,212.50	
Interest Paid 1¾% Bonds.....	233.33	
Abatements—Flat Rate	8,822.85	
Abatements—Metered	3,132.32	
Discounts—Flat Rate	2,247.67	
Discounts—Metered	1,395.65	
		\$ 33,044.32
Income Before Depreciation.....		\$ 36,301.91
Depreciation (Schedule 1)		\$ 19,299.95
Net Income for Year.....		\$ 17,001.96

BERLIN WATER WORKS— SCHEDULE I
Plant Assets and Reserves for Depreciation

Fixed Assets	Balances 12-31-44	Additions During Year	Deductions During Year	Balances 12-31-45
Transmission Mains.....	\$206,122.65		\$ 26,000.00	\$240,122.65
Distribution Mains	414,372.53	26,000.00		440,372.53
Hydrants	11,262.04			11,262.04
Meters	11,556.81	167.24		11,724.05
Water Supply Structures	86,857.40			86,857.40
Water Storage Structures	1,200.00			1,200.00
Pumps and Pumping Equipment.....	500.00			500.00
Distribution System Structures	3,904.84			3,904.84
General Office Equipment	1,872.84			1,872.84
Shop Equipment	5,888.18	77.93		5,966.11
Purification Equipment	6,792.93			6,792.93
Trucks and Automobiles	3,171.13			3,171.13
Services	79,499.83	46,029.20	45,749.56	80,379.47
Regulator House and Pipe Line	6,053.97			6,053.97
Filter Plant	51,642.30			51,642.30
Coagulating Basin	41,312.60			41,312.60
Pipe Line Strainer.....	2,246.20	621.40		2,867.60
Filter Agitators	501.76	.		501.76
Totals.....	\$994,756.01	\$ 73,495.77	\$ 71,749.56	\$996,504.22

Reserves for Depreciation

	Balances 12-31-44	Additions During Year	Deductions During Year	Balances 12-31-45
Transmission Mains	\$174,340.79	\$ 6,024.44	\$ 23,400.00	\$156,965.23
Distribution Mains	139,484.30	30,437.90		169,922.20
Hydrants	3,365.62	225.61		3,591.23
Meters	8,416.83	523.33		8,940.16
Water Supply Structures	49,956.31	1,569.73		51,526.04
Water Storage Structures	1,161.00	39.00		1,200.00
Pumps and Pumping Equipment	485.06	14.94		500.00
Distribution System Structures	1,175.12	78.10		1,253.22
General Office Equipment	1,628.69	81.38		1,710.07
Shop Equipment	5,166.28	233.63		5,399.91
Purification Equipment	7,071.20	(444.77)		6,626.43
Trucks and Automobile	1,409.77	642.78		2,052.55
Services	58,269.72	1,198.61	14,950.57	44,517.76
Regulator House and Pipe Line	242.16	121.08		363.24
Filter Plant	2,184.20	1,032.84		3,217.04
Coagulating Basin	1,579.57	826.25		2,405.82
Filter Agitators	35.60	50.18		85.78
Pipe Line Strainer		44.92		44.92
Totals	\$455,972.22	\$ 42,699.95	\$ 38,350.57	\$460,321.60

BERLIN WATER WORKS—SCHEDULE 2

Insurance Coverage

Type	Coverage	Amount
Fire Insurance.....	Buildings and Standpipes	\$ 25,400.00
Riot and Civil Commotion	Buildings and Contents	20,000.00
Property Floater Policy	Equipment	5,058.00
Autos and Trucks	Liability and Property Damage	10/10/5,000.00
Ford Coach	Comprehensive	Actual
Public Liability		5/10,000.00
Workmen's Compensation		— —
Surety Bond	Ernest E. Tankard	10,000.00
Surety Bond	Antoinette Ancil	5,000.00

Report of Auditors

CITY OF BERLIN, N. H.

February 27, 1946

To the Honorable Mayor and City Council
Berlin, New Hampshire
Gentlemen:

We have audited the books and records of the City of Berlin for the year ended January 31, 1946. Our examination included a verification of the assets and liabilities as disclosed by the general ledger on that date, and without making a detailed audit of all transactions for the year, a review of the income and appropriation accounts by methods and to the extent we deemed adequate.

In our opinion, the Exhibits and Schedules, indexed on the preceding page, fairly represent the financial condition of the City of Berlin on January 31, 1946, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied throughout the period under review on a basis consistent with that of the preceding year.

Respectfully submitted,

PEISCH, ANGELL & COMPANY.

EXHIBIT I—CITY OF BERLIN, N. H., JANUARY 31, 1946

Balance Sheet—January 31, 1946

Assets

Cash

Berlin City National Bank	\$ 87,092.51	
National Shawmut Bank	63,094.90	
		<hr/>
		\$150,187.41
Petty Cash Fund City Treasurer	\$ 15.00	
Change Fund—City Clerk	75.00	
		<hr/>
		90.00
		<hr/>
		\$150,277.41

Pledged Cash Funds

Recreation Fund Cash	\$ 325.00
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REPORT OF AUDITORS

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Withholding Tax Fund Cash	2,411.63
War Bond Fund Cash.....	258.95

2,995.58

Taxes Receivable	Property	Poll	Total	
Levy of 1936	\$ 78.75	\$	\$ 78.75	
Levy of 1937.....	105.30		105.30	
Levy of 1938.....	42.50		42.50	
Levy of 1939		1,989.50	1,989.50	
Levy of 1940	35.69	2,638.00	2,673.69	
Levy of 1941	155.17	3,822.00	3,977.17	
Levy of 1942	125.83	3,446.00	3,571.83	
Levy of 1943	34.65	2,406.00	2,440.65	
Levy of 1944	71.38	2,176.00	2,247.38	
Levy of 1945	18,578.86	4,148.00	22,726.86	
Special Poll Tax 1944/45 (Soldiers' Bonus)		9,825.00	9,825.00	
	<u>\$ 19,228.13</u>	<u>\$ 30,450.50</u>	<u>\$ 49,678.63</u>	49,678.63

Other Assets

Tax Sales	\$ 7,738.74
Tax Deeds	5,983.76

13,722.50

Water Works Bonds Outstanding.....	410,000.00
City Net Debt (Exhibit II)	342,644.46

Total Assets and Net Debt

\$969,318.58

Liabilities

Accounts Payable	\$ 1,150.00
-------------------------------	-------------

General City Notes and Bonds

School Improvement 4½—1945/50	\$ 50,000.00
Public Improvement 2¾—1945/47	20,000.00
Public Improvement 3½—1945/50	36,000.00
Public Improvement 3½—1945/51	18,000.00
Public Improvement 3 —1945/53	35,000.00
Public Improvement 2¼—1945/54	49,000.00
Public Improvement 1¾—1945/55	85,000.00
Public Improvement 2¼—1945/57	66,000.00
Public Improvement 2½—1945/58	48,000.00
Public Improvement 1¼—1946/57	35,000.00
Public Improvement 1½—1945/53	42,000.00

CITY OF BERLIN, N. H.

Equipment Bonds	1 $\frac{5}{8}$ —1945/53	16,000.00	
Equipment Bonds	1 $\frac{1}{4}$ —1946/54	35,000.00	
			<hr/>
			\$535,000.00
Equipment Note			800.00
Water Works Bonds			
Water Works	4 $\frac{1}{2}$ —1945/60	\$400,000.00	
Water Works	1 $\frac{3}{4}$ —1945/47	10,000.00	
			<hr/>
			410,000.00
Pledged Cash Fund Liabilities			
Recreation Fund Liability.....	\$	325.00	
Withholding Tax Fund Liability.....		2,411.63	
War Bond Tax Liability.....		258.95	
			<hr/>
			2,995.58
Other Liabilities			
Dog License Net Income—Due Schools.....	\$	631.61	
Public Improvement "L"		616.39	
Equipment Fund "B"		8,300.00	
Special Poll Tax—Soldiers' Bonus		9,825.00	
			<hr/>
			19,373.00
			<hr/>
Total Liabilities..			\$969,318.58

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT II
Analysis of City Net Debt

Balance, February 1, 1945.....		\$350,969.42
Add:		
Overdrafts of Appropriations (Exhibit IV)\$		399.02
Deficiency of National Forest Land Tax		8.98
Public Improvement Bonds (New Issue)		35,000.00
Equipment Bonds (New Issue).....		35,000.00
		<hr/>
		70,408.00
		<hr/>
		\$421,377.42
Deduct:		
Adjustment of Tax Deed Account	\$	201.76
Excess of Realized Revenue (Exhibit III)		357.40
City Bonds Paid During Year		69,000.00

City Notes Paid During Year.....	800.00	
Unexpended Balances of Appropriations (Exhibit IV).....	8,372.80	
Check issued in error.....	1.00	
		78,732.96
Balance January 31, 1946.....		\$342,644.46

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT III
Statement of Estimated Revenues and Receipts
For the Year Ended January 31, 1946

	Estimated Revenue	Realized Revenue	Excess	Deficiency
Automobile Taxes \$	6,500.00	\$ 6,515.45	\$ 15.45	\$
Taxes Receivable—				
State of N. H.:				
Int. and Div. Tax	2,705.55	2,801.73	96.18	
Railroad Tax	3,211.37	2,988.00		223.37
Savings Bank Tax		572.29	572.29	
Nat'l Forest Land Tax	2,000.00	2,091.93	91.93	
Other Income	4,000.00	3,804.92		195.08
Totals	\$ 18,416.92	\$ 18,774.32	\$ 357.40	\$

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT IV
Statement of Appropriations and Expenditures for the Year Ended January 31, 1946

	Appropriations	Income Credits	Expended	Unexpended Balance	Overdrafts
Airport.....	\$ 600.00	\$	554.98	\$ 45.02	\$
Assessors' Department	3,542.00		3,541.42	.58	
Bonds	69,000.00		69,000.00		
Cemetery	1,000.00	528.00	1,528.00		
City Clerk's Department	5,847.00	728.25	6,566.53	8.72	
City Hall	5,790.00	230.95	6,039.45		
City Hall Rest Rooms	2,600.00	297.82	2,825.68	72.14	18.50
City Poor	38,500.00	763.88	39,263.73	.15	
Group Insurance	3,000.00	1,345.75	3,880.95	464.80	
County Tax	80,443.04		80,443.04		
Decoration Day	200.00		200.00		
Election Expense	1,850.00		1,703.70	146.30	
Equipment Note	800.00		800.00		
Fire Department	63,964.00	3,565.45	66,864.12	665.33	
Forest Fires	100.00	7.08	32.50	74.58	
Health Department	8,348.60	10.50	8,327.43	31.67	
Insurance	3,000.00		2,956.34	43.66	
Interest on Bonds	13,463.76	43.76	13,463.75	43.77	
Discount on Notes Payable	500.00		109.50	390.50	
Interest Discounts—Taxes	2,800.00		2,662.99	137.01	
Library	8,177.00		8,177.00		

	Appropriations	Income Credits	Expended	Unexpended Balance	Overdrafts
Lighting Streets.....	16,200.00		16,059.87	140.13	
Miscellaneous.....	6,637.69	1,829.09	7,732.35	734.43	
Municipal Court.....	1,000.00	3,190.27	2,042.70	2,147.57	
Overlay.....	7,500.00	877.17	6,682.91	1,694.26	
Parks and Playgrounds.....	1,500.00		1,436.21	63.79	
Police Department.....	60,739.30	112.50	61,219.33		367.53
Public Works.....	107,000.00	52,624.42	158,272.81	1,351.61	
Salaries.....	6,768.36		6,729.51	38.85	
Schools.....	177,700.00	5,710.38	183,405.54	4.84	
State Aid.....	1,000.00		1,000.00		
Tax Collector's Department.....	6,400.00	85.00	6,497.99		12.99
Treasurer's Department.....	2,850.00	10.25	2,787.16	73.09	
White Mountains Region Association.....	1,000.00		1,000.00		
Totals.....	\$709,820.75	\$ 71,960.52	\$773,807.49	\$ 8,372.80	\$ 399.02
	71,960.52			399.02	
	\$781,781.27				
	773,807.49				
	\$ 7,973.78			\$ 7,973.78	

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT V

Statement of Cash Receipts and Disbursements

For Year Ended January 31, 1946

Cash Balances, February 1, 1945

Berlin City National Bank.....	\$ 81,956.44	
National Shawmut Bank.....	42,000.00	
		\$123,956.44

Receipts

General Property Taxes :

Current Year's Levy.....	\$655,700.32
Prior Year's Levies.....	21,621.91
Tax Sales	8,122.59
Tax Deeds	691.08
Interest on Taxes.....	2,571.92

Total	\$688,707.82
-------------	--------------

Other Local Taxes	\$ 877.17
Bank Stock	1,268.65
Poll Taxes—Current Year.....	11,718.00
Poll Taxes—Soldiers' Bonus.....	20,619.00
Poll Taxes—Prior Years.....	6,427.50

Total	40,910.32
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Licenses and Permits :

Auto Permits	\$ 7,339.24
Milk Licenses	152.00
Dog Licenses	635.21

Total	8,126.45
-------------	----------

Fines, Forfeits and Penalties :

Fines—Municipal Court	3,190.27
-----------------------------	----------

Revenue from Use of Money and Property :

Municipal Hall	\$ 64.00
City Hall Rest Room	297.82
Accrued Interest on Bonds.....	43.76
Premium on Bonds.....	476.00
Rent of City Owned Property....	890.17

Total	1,771.75
-------------	----------

Revenue from Other Agencies

State of New Hampshire :

Bounties	\$ 44.50
Forest Fires	7.08
Gas Tax Refund—Public Works	570.92
National Forest Land	4,082.95
Interest and Dividend Tax	2,801.73
Railroad Tax	2,988.00
Savings Bank Tax	572.29
Total	<u>\$ 11,067.47</u>

Charges for Current Services

Airport	\$ 500.00
Cemetery	528.00
City Clerk	728.25
Fire Department	2,253.93
Health Department	10.50
Police Department	112.50
Public Works Department	4,049.72
School Department	5,127.94
City Poor Department	763.88
Other Departments	326.20
Total	<u>14,400.92</u>

Receipts Other than Current Revenue

Temporary Loans in Anticipation of Taxes	\$100,000.00
Public Improvement Bonds	35,000.00
Equipment Bonds	35,000.00
Group Insurance	1,345.75
Sale of Land	605.00
Total	<u>171,950.75</u>
Total Receipts	<u>\$940,125.75</u>
Total Cash Available	<u>\$1,064,082.19</u>

Disbursements

General Government:

City Officers' Salaries	\$ 6,729.51
City Officers' Expenses	2,527.04
City Hall Expenses	6,039.45
Municipal Hall Expenses	1,785.70
City Clerk	7,390.32

Assessors	3,541.42
Tax Collector	6,497.99
Treasurer	2,637.16
Insurance	2,956.34
Election Expense	1,703.70
Municipal Court	2,042.70
Total	\$ 43,851.33

Protection of Persons and Property

Police Department	\$ 61,219.33
Fire Department	66,864.12
Forest Fires	32.50
Bounties	44.50
Total	128,160.45

Education

Schools	\$183,405.54
Teachers' Retirement	471.21
Total	183,876.75

Health

City Department	\$ 8,327.43
City Hall Rest Room.....	2,825.68
Vital Statistics	154.00
Total	11,307.11

Library

Library	8,177.00
---------------	----------

Public Welfare

Old Age Assistance.....	\$ 8,809.44
Town Poor	19,559.56
Administration	6,674.98
Total	35,043.98

Patriotic Purposes

Decoration Day	\$ 200.00
Aid to Soldiers.....	4,219.75
Total	4,419.75

Recreation

Parks and Playgrounds.....	\$ 1,436.21	
Band Concerts	400.00	
		<hr/>
Total		1,836.21

Public Service Enterprises

Airport	554.98	
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Highways

City Road Aid	\$ 1,269.79	
City Maintenance	72,844.38	
Street Lighting	16,059.87	
Highway Department Expense	37,925.75	
		<hr/>
Total		128,099.79

Outlay for New Construction

City Construction	\$ 6,960.20	
Sewer Construction	30,151.66	
New Equipment	26,121.03	
		<hr/>
Total		63,232.89

Payments to Other Governmental**Divisions**

Coos County Tax	\$ 80,443.04	
Soldiers' Bonus—State Treas.	18,333.00	
		<hr/>
Total		98,776.04

Interest on Debt

Temporary Loans	\$ 109.50	
Bonds	13,463.75	
		<hr/>
Total		13,573.25

Debt Retirement

Temporary Loans	\$100,800.00	
Bonds Paid	69,000.00	
		<hr/>
Total		169,800.00

Unclassified

Tax Deeds	\$ 2,189.39
Tax Sales	3,449.53
White Mountain Association	1,000.00
Discounts on Taxes	2,662.99
Abatements	6,682.91
Miscellaneous	2,018.48
Tax Refunds	15.00
Group Insurance	2,880.95
	<hr/>
Total	\$ 20,899.25
	<hr/>
Total Disbursements	\$911,608.78

Cash Balances—January 31, 1946

Berlin City Nat'l Bank, Soldiers' Bonus	\$ 2,286.00
Berlin City National Bank	\$ 87,092.51
National Shawmut Bank	63,094.90
	<hr/>
	150,187.41
	<hr/>
	\$152,473.41

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE I**Analysis of Changes in Tax Deeds**

	Balances 2-1-45	Additions	Deductions	Balances 1-31-46
Berlin Heights Add.\$	29.94	\$	\$	\$ 29.94
Rose O. Cloutier	31.73		31.73	
Gladys Dale	50.51			50.51
Demers Lots	193.85			193.85
A. B. Forbush	604.39		100.00	504.39
J. C. Footer	247.51			247.51
Patrick Furlong	45.80			45.80
Leo Frechette	25.44			25.44
Marie Harpin	84.50			84.50
W. C. Hoxie	18.92			18.92
William Hickey	50.66		50.66	
Edward R. Marshall	64.35			64.35
George MacArthur	56.69			56.69
A. N. McCreedy	53.13			53.13
Elmer J. Noyes	63.66	50.52		114.18
N. E. Land Lots	258.04			258.04

REPORT OF AUDITORS

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Kathleen Dawson	200.39			200.39
Otis Perry Lots	258.04			258.04
Ernest A. Hilaire	8.91	38.60	22.00	25.51
Est. of Jas. Willey	71.36			71.36
Bert Wood Estate	60.18			60.18
Olie Gunnarson	101.10			101.10
Olie Gunnarson	113.55			113.55
Isaac Wedge	46.69		46.69	
Nils Gunnarson	59.98			59.98
Albert E. Hamel	69.22			69.22
Fred Arenburg	70.90			70.90
Unknown	3.70*	3.76		
Mrs. John Secondini	129.36			129.36
Louis Martel	130.83			130.83
Dina Riis	78.35	157.72		236.07
Richard T. Linnell	114.09			114.09
Heirs of Nathalie T. Oleson	63.12			63.12
Ronaldo Villeneuve	93.63			93.63
Theodore A. Green	663.39			663.39
Philip J. Cooper	75.24		75.24	
Heirs of W. W. Burlingame		89.55		89.55
Green Acq & Land Co.		131.31		131.31
Martin J. Gallus		51.82		51.82
Mary Martin		59.96		59.96
Sarah Martell		111.10		111.10
William Hermanson		62.61		62.61
Wm. E. Lemerise		56.15		56.15
John O'Neill		111.19		111.19
Heirs of Jeannette Turner		49.89	48.89	1.00
Elsie Thomas		42.70		42.70
Unknown		18.82		18.82
Unknown		17.89		17.89
Unknown		33.03		33.03
Unknown		18.64		18.64
Unknown		10.07		10.07
Unknown		17.88		17.88
Unknown		17.88		17.88
Ethel P. Russell		50.26		50.26
Leon T. Dion		29.56		29.56
Sanford R. Swazey		76.83		76.83

CITY OF BERLIN, N. H.

St. Louis Hospital...	668.18	668.18
Mrs. Eli Perry ...	99.36	99.36

Totals	\$ 4,283.69	\$ 2,075.28	\$ 375.21	\$ 5,983.76
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*Credit

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 2
Analysis in Changes in Tax Sales

Year	Balances 2-1-45	Additions for Period	Deductions Abatements Redemptions	Balances 1-31-46
1938	\$ 306.37	\$	\$ 294.14	\$ 12.23
1939	518.98		180.28	338.70
1940	2,019.30		1,667.01	352.29
1941	2,368.96		1,684.09	684.87
1942	2,841.99		1,619.72	1,222.27
1943	4,356.20		1,881.59	2,474.61
1944		3,449.53	795.76	2,653.77
Totals	\$ 12,411.80	\$ 3,449.53	\$ 8,122.59	\$ 7,738.74

SCHEDULE 3
Tax Anticipation Notes Outstanding
NONE

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 4
Analysis of Bonded Debt

		Balance 2-1-45	Paid During Year	Balance 1-31-46
Jr. High School	4½s 1945	\$ 5,000.00	\$ 5,000.00	\$
School Imp	4½s 1945/50	60,000.00	10,000.00	50,000.00
Public Imp.	2½s 1945/51	42,000.00	6,000.00	36,000.00
Public Imp.	3½s 1945/52	21,000.00	3,000.00	18,000.00
Public Imp.	2¾s 1945/47	30,000.00	10,000.00	20,000.00
Public Imp.	3s 1945/53	40,000.00	5,000.00	35,000.00
Public Imp.	2¼s 1945/54	55,000.00	6,000.00	49,000.00
Public Imp.	1¾s 1945/55	61,000.00	6,000.00	55,000.00
Public Imp.	2¼s 1945/57	72,000.00	6,000.00	66,000.00
Public Imp.	2½s 1945/58	52,000.00	4,000.00	48,000.00
Public Imp.	1¾s 1945/55	33,000.00	3,000.00	30,000.00
Public Imp.	1½s 1945/59	45,000.00	3,000.00	42,000.00
Equipment Bonds	1½s 1945/53	18,000.00	2,000.00	16,000.00
		\$534,000.00	\$ 69,000.00	\$465,000.00

Bonds Issued During Year:

Public Imp. ... 1¼s 1946/57	35,000.00	35,000.00
Equipment Bonds 1¼s 1946/54	35,000.00	35,000.00

Bonded Debt—January 31, 1946 \$604,000.00 \$ 69,000.00 \$535,000.00

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 5

Analysis of Changes in Cemetery Trust Funds

	Balances 2-1-45	Income	Expenses	Balances 1-31-46
Joseph A. Wagner Fund	\$ 570.20	\$ 8.57	\$	\$ 578.77
Moses and Sophie Angel- owitz Fund	214.72	3.22		217.94
Nellie Addleson Fund	112.72	1.69		114.41
A. W. Walters Fund	353.25	5.31		358.56
May W. Levy Fund	203.62	3.06		206.68
George E. and Etta H. Kent Fund	313.06	4.71		317.77
A. M. & Hyman Stahl Fund	2,035.45	30.63		2,066.08
Joe Vachon Fund	107.09	1.60		108.69
E. B. Cole	200.50	3.01		203.51
Philip and Ralph Murray	300.75	4.52		305.27
Totals	\$4,411.36	\$ 66.32	\$	\$4,477.68

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 6

Municipal Court—Receipts and Disbursements

Disbursements

	Total Receipts	Expenses	Paid to City Treasurer	Total Dis- bursements
February	\$ 134.20	\$ 30.20	\$ 104.00	\$ 134.20
March	701.74	78.89	622.85	701.74
April	443.50	81.68	361.82	443.50
May	275.00	145.35	129.65	275.00
June	227.65	135.85	91.80	227.65
July	431.00	171.26	259.74	431.00
August	402.18	45.48	356.70	402.18
September	880.62	266.46	614.16	880.62
October	276.72	92.00	184.72	276.72
November	455.55	313.39	142.16	455.55
December	53.90	47.29	6.61	53.90
January	465.71	149.65	316.06	465.71
Totals	\$ 4,747.77	\$ 1,557.50	\$ 3,190.27	\$ 4,747.77

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 7**Receipts and Disbursements—Library Trustees**

Cash in Bank, February 1, 1945.....	\$ 1,540.70
Add Receipts:	
City Appropriations.....	\$ 8,177.00
Fines	594.00
	<hr/>
	8,771.00
	<hr/>
	\$ 10,311.70
Deduct Disbursements:	
Salaries	\$ 5,656.00
Books	1,797.58
Periodicals	251.05
Supplies	182.12
Postage, Freight and Expense	19.10
Janitor	670.66
Cleaning Supplies	42.36
Repairs	363.72
Water, Heat and Lights	655.37
Telephone	45.51
Miscellaneous	77.23
Binding	444.90
Furniture and Equipment.....	46.37
Bank Service Charges.....	5.10
	<hr/>
Total Disbursements	\$ 10,257.07
Cash in Bank, January 31, 1946	\$ 54.63*

*Includes \$46.90 of Tax Withheld in January.

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 8**Surety Bonds**

Earle A. Young, Tax Collector, Term beginning 4/1/45	\$ 35,000.00
Earle A. Young, Tax Collector, delinquent taxes 1936/42	5,000.00
Graziella A. Rousseau, Assistant Tax Collector, Term beginning 3/1/45	1,500.00
Lorraine O. Landry, Clerk, Tax Collector's Office, to 4/1/46	1,000.00
Gaston A. Cournoyer, City Clerk, Term beginning 4/1/45	3,000.00
Edward L. Delisle, City Treasurer, Term beginning 3/30/45	30,000.00
Oscar B. Bergquist, Chief of Fire Dept., continuing	5,000.00

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