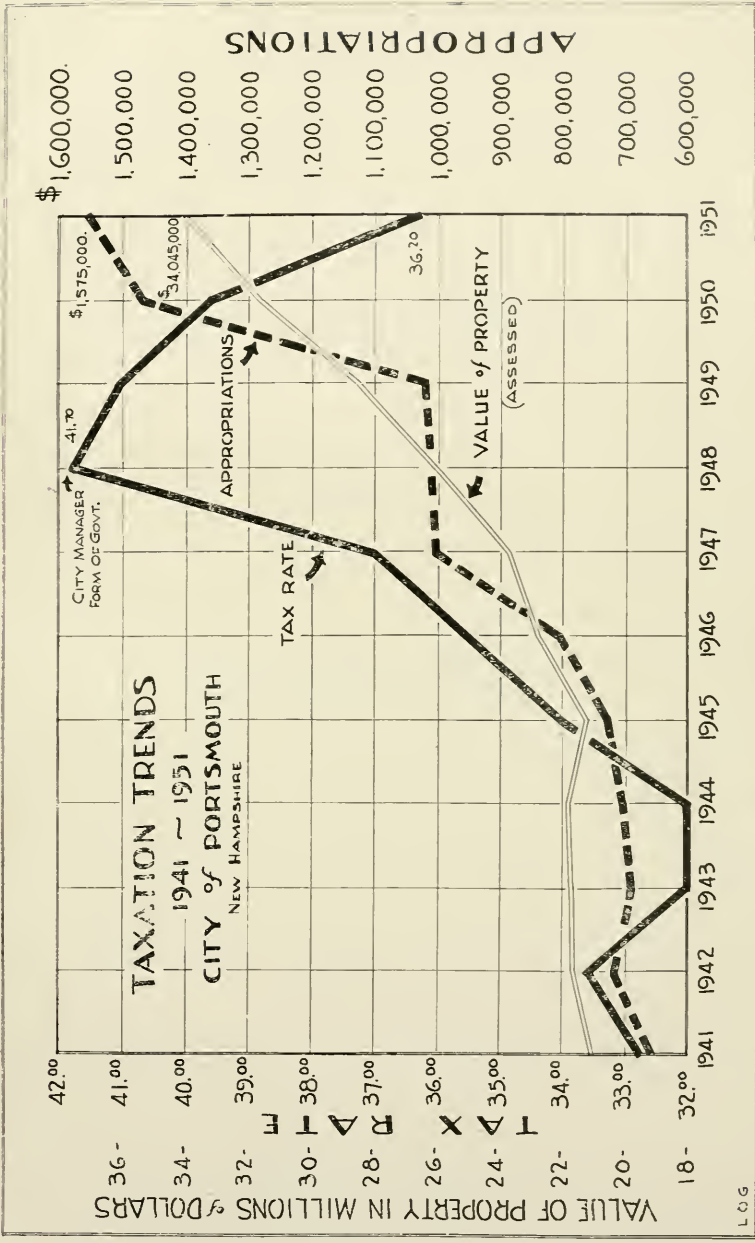




CITY REPORTS

1951

Portsmouth, N. H.



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THE RANDALL PRESS

PORTSMOUTH, N. H.

To The Honorable Mayor and City Council:

The combined reports of the activities of the City of Portsmouth for the year 1951 are hereby submitted for your consideration.

Respectfully submitted,
EDWARD C. PETERSON
CITY MANAGER

Municipal Officers

1951

City Council

Richman S. Margeson, Mayor

Theodore R. Butler
John Leary
Thomas F. Mullen
Cecil M. Neal

Roland I. Noyes
Frank E. Paterson
Thomas H. Simes, Atty.
Lester R. Whitaker, M.D.

City Manager

Edward C. Peterson

City Auditor

Wilfred E. Young

City Clerk

Americo J. Bellucci

City Treasurer

Mrs. Teresa Demarais
to March 28, 1951
Joseph P. Marden

Tax Collector

J. Warren Somerby

Public Works Department

Nat S. Stevens, Supt.

Fire Chief

George T. Cogan

Recreation Department

Francis T. Malloy, Director

Legal Department

Harry W. Peyser, Justice
Oscar Neukom, Assoc. Justice
Ralph Junkins, Clerk of Court
Arthur J. Reinhart, City Solicitor

Board of Appraisers

Robert Herrick, Chairman*
Fred W. Sanborn
T. Wesley Ham, Clerk
to Feb. 22, 1951
Lucien C. Geoffrion

City Physician and Sanitary Inspector

S. Gerard Griffin, M. D.

Meat Inspector
Lionel Trudel, V.M.D.

Plumbing Inspector

Clement R. Moulton

Inspector of Buildings

James T. Whitman

Inspector of Petroleum
Sealer of Weights and Measures

William Thomson

Inspector of Fire Alarms
Inspector of Wires and Poles

William I. Randall

Dog Officer

Joseph J. Perrault

Welfare Department

Mildred Riese, Overseer

Airport Commission

Vincent Taccetta, Manager

Board of Health

S. Gerard Griffin, M. D.

Arthur Healey

Ralph A. Lizio

Library Trustees

Wm. Safford Jones, D. D.

Mrs. Edward T. Wendell, Clerk

E. Curtis Matthews

Mrs. Irving E. Stowe

Katherine P. Flanagan

Mrs. Allen E. Mitchener

Samuel Levy, Atty.

Ellen T. Moses

E. Bliss Marriner

Planning Board

Clyde G. Robinson

John W. Durgin

Maurice Witmer

Lucien Geoffrion

Major Charles A. Johnson

Harry N. Harding

Trustees of Trust Funds

Dorothy Lear, Clerk

Arthur Gorman

William L. Conlon

Personnel Advisory Board

Nathan Wells

Harry Winebaum

Michael Barrett

Board of Adjustment

Timothy Driscoll

Mrs. John C. Sullivan

Clark Coleman

Frederick Pillsbury

Harry Winebaum

Recreation Committee

John E. Kane

Edward Petro

Mrs. Robert Dunn

Mrs. A. C. Warner

Ralph Atwell

Herbert Hagstrom

Joseph Posternak from October

Benjamin Tober to October

W. W. Scott

Edward Shea

Board of Education

Stowe Wilder

Ellis T. Cox

John W. Durgin, Jr.

William M. Farrington, DMD

Kennard E. Goldsmith

William Safford Jones, D.D.

Mrs. Alice M. Lee

Ralph A. Lizio

Mrs. Miriam K. Margeson

E. Curtis Matthews

John E. Seybolt

Mrs. Cornelia B. Walker, M.D.

Raymond I. Beal, Supt. of Schools

Police Commission

Orel A. Dexter, Chairman*
J. Verne Wood

J. Paul Griffin, Clerk
William J. Linchey, City Marshal

*Deceased

FINANCES

On January 1, 1951, the City of Portsmouth began the year with a cash balance of \$58,589.52. On December 31, 1951, the City ended the Municipal Year with a cash balance of \$95,856.84. In addition, the unappropriated surplus for the City on January 1, 1951, amounted to \$82,284.84, and, after deductions from the account, including \$41,784.00 used for supplemental appropriations, the City, on December 31, 1951, had an unappropriated surplus on hand amounting to \$100,953.16.

As further indication of the efficient operation of the City, there remained an unexpended balance of \$34,107.11 from the 1951 appropriations.

Despite the fact that the city, for all general normal functions, has been able to operate on such an efficient scale, the Water Department, meanwhile, is still financially in the struggling stage. This condition was further accentuated during 1951 as a result of the Wentworth Acres Project with-holding payment on all water used in the Project from September 1951. The Project will meet its obligations, but, since the department operates on such a narrow margin, the withholding of 4 months' of water bills by one of our largest takers resulted in financial difficulties which required careful guidance of the department in order that its operations could be maintained.

Bonds. In an effort to correct very unsatisfactory sewer conditions in the city and to extend sewer facilities to residential areas within the city, the City Council voted a Bond Issue in the amount of \$178,000. The purchase of the Rockingham County Jail, and its renovations, together with the purchase of the Benedict House at 30 Middle Street for the expansion of the Public Library, are also to be taken from this issue.

All of this construction and reconstruction for such a comparatively conservative sum was made possible by the use of the sum of \$57,862.22 which was the unexpended balance of a 1946 Public Improvement Bond Issue. The fact that the Maplewood Avenue Bridge Project, for which \$90,000 had been allocated, had been completed in a satisfactory manner by the city for only \$41,329.17, accounted, for the most part, for the unexpended balance. The City Council voted, and the State Legislature approved the appropriation of the \$57,862.22 to be used in conjunction with the \$178,000 for the above named purposes.

Borrowing. The City borrowed \$600,000 in anticipation of taxes at the rate of 00.93%, or \$4,247.00. \$300,000 of this amount was invested in Government Securities which returned interest at the rate of 1.38%, or \$1,050.00. This income, and due to the fact that \$213.46 was saved by the payment in advance of the notes, resulted in a net cost to the city, for the borrowing of the \$600,000, of \$2,983.54 or at a rate of 00.66%.

PERSONNEL

During 1951 there were a few changes in personnel in the Administrative Service of the City.

With the death of Mr. Herrick, and the resignations of the remaining two members of the Board of Appraisers, the City Council determined that there should be one Assessor for the City.

During the year, also, the City Treasurer, Mrs. Teresa Demarais, resigned, and was replaced by Mr. Joseph P. Marden.

Examinations were held to fill vacancies in the following classifications: Assistant Librarian, Clerk-Typist, Assistant Water Department Foreman and Water Department Laborers.

Two employes of the Public Works Department retired, and are receiving benefits from the City's participation in the State Retirement

During this year the majority of the employees of the Public Works Department became affiliated with the American Federation of Labor. Many meetings have been held with the men, or their representatives, and the City Manager, and all have been able to work out any problems in an amicable manner.

In June the City Manager recommended that the City Hall and City Yard be closed on Saturday mornings, the employees making up the time during the week. This policy was adopted by the City Council.

NEW EQUIPMENT

In keeping with the policy which has been in effect during the past four years, the following new equipment was purchased during 1951:

A new Diesel Crawler Tractor equipped with hydraulically operated angle bulldozer blade was purchased for the Public Works Department, replacing one which had outlived its usefulness. This new equipment made it possible, because of its speedy and economical operation, to do a much better cleaning job at the Municipal Dump.

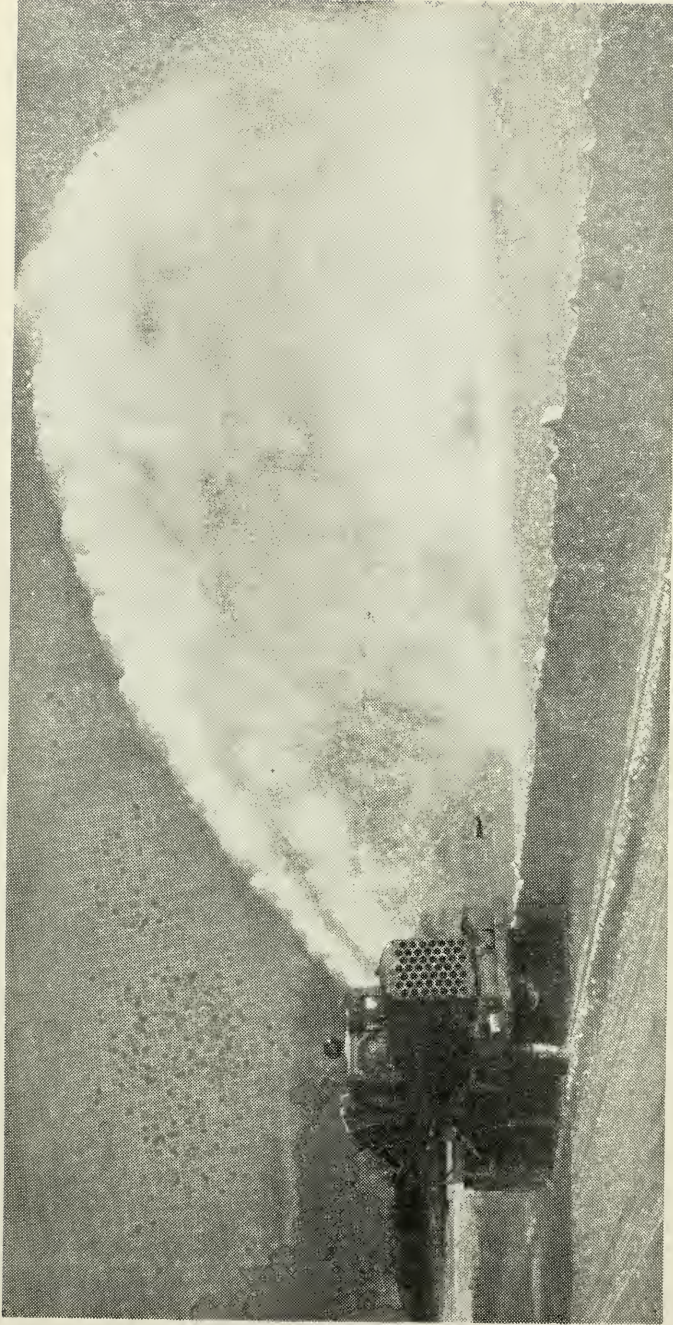
New fluorescent lights were installed in the Reading Room at the Public Library, and new metal chairs were purchased for the Children's Room; also, it was necessary to replace one of the boilers in the library so that adequate heat would be provided.

A new secretarial desk and chair were purchased for the Welfare Department Office.

500 feet of 2½" hose and 200 feet of ¾" hose were purchased for the Fire Department.

Two ½ Ton pickup trucks were purchased for use by the Public Works Department.

382 feet of 6 foot chain link fence was purchased and erected to enclose



Snow Removal Equipment in Operation

the William Cater Playground at State and Columbia Streets, and 529 feet of chain link fencing was erected around the city-owned North Cemetery.

A coin sorting and coin wrapping machine was added to the Office of the City Treasurer. Previously the City had been paying \$600 annually for this service. Henceforth, this work will all be done by the City Treasurer, and will result in a saving to the City.

DISPOSAL OF EQUIPMENT

By open competitive bids, the City sold one used Cletrac Tractor and one used Allis-Chalmers Tractor, which had been useless to the City for some time, for junk, the city realizing the sum of \$967.98 from the sale.

Also, by open competitive bid, the City offered for sale several pieces of land which had been taken on Tax Sale proceedings. This land produced no revenue for the City, and, not only did the City realize \$2144 from its sale, but the land was returned to a taxable property status. Houses have already been started on some of the land, and these also will result in added taxes for the City.

PUBLIC BUILDINGS

As a result of the Bond Issue floated during 1951, two more buildings were purchased by the City. The old Rockingham County Jail on Penhallow Street was purchased to provide adequate facilities for the Police Department, and the Benedict House on Middle Street was acquired to provide additional space for the use of the Public Library in order that the facilities and services of the Library might be expanded.

The new bleachers, which were given to the City by the Army and Navy Association of Portsmouth, have been installed in the Community Center and are proving to be of great value.

It was necessary to make extensive repairs to the roof of the Sherburne Pumping building.

During 1951, at three different City Council meetings, it was recommended that the necessary repairs be made to the Incinerator. Money was appropriated to make the necessary survey from an engineering standpoint, which survey was reported to the City Council. During the year, because of increased costs of materials, the estimated cost of repairs was increased from \$30,000 to \$45,000. It is still hoped that the repairs will be made during the coming year.

HIGHWAY DEPARTMENT

During 1951 it was necessary to do much construction and repair work on the streets of the city.

The rebuilding of Junkins Avenue was started. It was necessary to excavate approximately 1200 feet of fill including clay, ashes, bottles, etc., in depths of from 3 to 5 feet. This was all replaced with heavy gravel. A coat of tar was placed on the road for surface. It was realized at that time that the fill would settle, requiring the application of a permanent surface in 1952.

Sunset Road was graded with gravel after its acceptance by the City Council. Also, a six inch water main and adequate sewage facilities were installed on Sunset Road and Boss Avenue.

In conjunction with City funds and funds of the State Highway Department, Gosling Road, between the By-Pass and Route 6 was gravelled and graded in the Fall of 1951. Sections of this road will be ready for surface treatment in 1952.

Under contract, a section of Ocean Road was constructed with City and State funds, putting it in such condition that the State has accepted it and assumed all maintenance on this road from the Lafayette Highway to the Greenland Town Line.

The following streets received a surface application of asphaltic concrete which was applied by the city workmen using city-owned equipment: State Street from the Memorial Bridge approach to Pleasant Street.

Market Street from Market Square to Deer Street.

Deer Street from Market Street to Bridge Street.

Bridge Street from Deer Street to Islington Street.

The entire length of Raynes Avenue.

State Street was widened for a short distance opposite the South Church, which allowed a much freer and safer movement of traffic in this area.

Street cleaning and ash collections were carried on as usual. The ash collection routes were extended to some of the outlying districts, thus giving this service to more taxpayers than in previous years.

Because of larger appropriations of money for the care of city-owned trees, it has been possible to give them greater attention, and, because of this work, it made it possible for these trees to better withstand strong winds and the rigors of Winter.

WATER DEPARTMENT

The Water Department has installed 73 new services in buildings during 1951.

1200 feet of 2 inch water main was installed as a temporary line on Wentworth Road beginning at Sagamore Road and running to the Rye Town Line.

An 8 inch water main was found to be broken on Deer Street, which

was repaired. This leak had been causing a daily loss of approximately 280,000 gallons of water, and it was difficult to trace because the water drained away underground, and left no visible evidence of the break.

The New Hampshire Electric Company changed the wiring at the pumping station, which required the rewiring of one of the motors and the purchase of new control equipment.

The City Council, during 1951, adopted a new set of Rules and Regulations governing the Water Department, and also a new schedule of water rates affecting industrial users in the city. Due to the financial condition of the Department, it will be necessary in 1952 to increase the cost of water.

HEALTH DEPARTMENT

A sanitary survey was conducted in several restaurants by the U. S. Public Health Service in cooperation with the New Hampshire State Board of Health. This survey indicated that the sanitary conditions of some Portsmouth restaurants were below par, and it was their recommendation that a full-time Sanitarian should be employed by the City.

The dust nuisance, created by the National Gypsum Company in the Atlantic Heights Area, was abated. After many conferences with the officials of the National Gypsum Company, that company expended approximately \$100,000 for equipment to eliminate the dust nuisance. It is hoped that this condition has been eliminated.

PUBLIC LIBRARY

During the year 101,000 books have been circulated by the Portsmouth Public Library. Collections of books were sent to the schools, the Home for Aged Women, the Wentworth Home, and to some shut-ins who were unable to get to the Library.

Three exhibitions were held in the Library during the year: The International Salon Photographs, sponsored by the Piscataqua Camera Club; Art in New Hampshire Schools, conducted by the Art Department of the Portsmouth Schools; and a travelling exhibit of the work of New Hampshire architects.

Saturday morning programs were conducted for children and were well attended.

ASSESSORS DEPARTMENT

During the year the long-needed Property Revaluation Program was begun. It is hoped that this program will eventually place all assessments on sound, scientific, and statistical lines, eliminating valuation inequalities.

As a result of a new law passed by the 1951 State of New Hampshire Legislature, more than 11,000 Head Tax bills were prepared and mailed.

During 1951 over 700 property transfers were recorded, and more than \$700,000 in taxable property was added to the books.

RECREATION DEPARTMENT

At the Community Center, two adult basketball leagues were in operation during the season. Badminton for both men and women was scheduled once each week. Classes in archery, art, and boxing were held. Teen-age dances were held every Saturday night during the Winter months. In addition, the facilities of the Community Center were in constant use by adults and children alike.

Three skating rinks were made available, but, due to unfavorable weather conditions, the amount of skating was limited.

During the Spring an adult softball league was organized, and the winning team took part in the State Softball Tournament.

For the first time, Little League Baseball was organized in Portsmouth. Four teams, sponsored by the Lions, Kiwanis, Moose and the C.Y.O. made up the league. This program proved to be very popular and very successful.

Ten playgrounds were operated during the 10 week Summer period. A well-rounded program of Summer sports was carried out, and an estimated 47,700 children participated in the program.

The swimming pool broke all records for attendance during 1951. The pool was open from 9:00 A.M. to 8:00 P.M. each day, with 6 Life Guards in constant attendance.

PLANNING BOARD

The Planning Board meets regularly on the last Monday of each month to consider any referrals from the City Council for changes in the Zoning Ordinance.

During 1951 a new Building Code was completed and presented to the City Council for consideration and adoption. A new Zoning Ordinance, presented by the Planning Board in 1950, was adopted by the City Council in January 1951.

WELFARE DEPARTMENT

Direct relief expenditures decreased in the year 1951. This was due to increased employment in the area. The cost of board and care for children and adults increased. In order to insure adequate care for the children, the cost per child per month in foster homes was increased from \$30.00 to



Scene at Community Swimming Pool - Pierce Island

\$35.00. This change took place on April 1, 1951. In some institutions the cost per child is \$45.00 and \$60.00 per month.

Lack of private homes for the care of adults has resulted in many placements in the Rockingham County Home. The cost in this institution exceeds the amount paid in private boarding or nursing homes. This fact and the increased number of persons in this category has added to the cost of this item. However, a decrease in this expenditure is expected in 1952, based on two new programs of assistance under the N. H. State Department of Public Welfare, namely, (1) Old Age Assistance to Aliens, and (2) Aid to the permanently and totally disabled. These new programs follow the enactment of specific legislation by the 1951 Session of our General Court.

The Welfare Department has spent considerable time in service and counseling, and in conjunction with this phase of the work we have had excellent cooperation from the American Red Cross, Salvation Army and Family Welfare. The Overseer of the Poor acted in an advisory capacity in the planning of the Christmas Party for Underprivileged Children which was given by the Administrative Department of the Portsmouth Naval Shipyard, and participated in parties given to children of Portsmouth at the University of New Hampshire.

The Department has utilized the resources of the community, and the following are the Service Clubs which have given material help to the needy through this office: The Lions Club, Kiwanis Club, B. P. O. Elks, and the Catholic Daughters of America.

CIVIL DEFENSE

During June, 1951, with the resignation of Mr. Frank J. Massey, your City Manager was appointed to the position of Director of Civil Defense in the City of Portsmouth. Major Charles A. Johnson assumed the duties of Assistant Director, and an organization was set up during July. A report center has been set up in the city, and sirens installed in various school buildings. Air Raid shelters have been designated, and many meetings held, and, in the event of enemy attack, this organization is prepared and ready for action.

Statistics

1951

OFFICE OF THE CITY CLERK:

Americo J. Belluci, City Clerk

Vital Statistics:

	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Births:	43	43	39	36	47	48	45	55	47	56	39	48	546
Deaths:	20	19	36	19	29	20	19	25	18	25	23	23	276
Marriages:	33	33	32	39	33	38	34	28	38	30	21	37	396

A partial comparative summary of 1950 and 1951:

Vital Statistics:	1950	1951	Council Meetings:	1950	1951
Births	542	546	Regular	12	12
Deaths	239	276	Special	19	25
Marriages	482	396	Public Meetings	0	1
			Public Hearings	13	14
Licenses and Permits:	1950	1951	Informal Meetings	1	0
Dog Licenses	1150	1075	Recording of Contracts:	1950	1951
Bicycle Licenses	1120	965	Conditional Sales	720	1159
Taxi Operators	120	173	Personal Mortgages	540	712
Taxicabs	29	32	Miscellaneous	28	22

FIRE DEPARTMENT:

George T. Cogan, Chief

Bell Alarms Answered	28
Still Alarms Answered	290
Double Alarms	2
Ambulance Calls	729
Inhalator (times used)	8
Value of property endangered	\$5,629,275.00
Insurance covered	4,155,200.00
Value of Property damaged by fire	99,914.34
Claims paid by Insurance Companies	97,860.24
Net loss by fire for year	2,054.10

Fires at the Walker Coal Wharf and the Littlefield Lumber Co. accounted for the largest amount of the damage for the year.

STATISTICS — CONTINUED

HEALTH DEPARTMENT:

S. Gerard Griffin, M.D.

City Physician and Sanitary Inspector

Health Examinations	203
City Employment physicals	25
City Office Calls	200
House Calls	110
Hospital Calls	125
Vaccinations	10
School Work Certificates	86
Complaints	155
Licenses Issued	(\$274.00) 274

MEAT INSPECTION:

L. A. Trudel, V.M.D.

Beef	Veal	Lamb	Hogs	Poultry	Total
57	74	16	1	12	160

All passed for human consumption.

OFFICE OF THE ASSESSOR:

Lucien C. Goeffrion, Chief

Gross Valuation of property, 1951:	\$34,740,497.00		
Veterans exemptions	695,010.00		
Net Valuation of property, 1951:	34,045,487.00		
Tax Rate, 1951	36.20		
Tax Forms	No. prepared	Abatements	Exemptions
Poll Tax	7,061	423	2,043 (vet)
Head Tax	11,333	1400	
Property Tax	5,700	126	747 (vet)

BUILDING INSPECTOR:

James T. Whitman

Description	No.	Estimated Cost
Family Dwellings	49	\$ 381,200.00
Family Garages	46	18,875.00
Church	1	150,000.00
Gasoline Service Stations	2	46,000.00
Motel	1	35,000.00
Commercial and Mercantile Bldgs.	8	44,250.00
Electric Plant	1	1,000,000.00

STATISTICS — CONTINUED

Institutional Building	1	200,000.00
Sheds and Barns	5	19,910.00
Buildings demolished	3	
Additions, Alterations and Repairs	176	107,120.00
TOTAL	293	\$2,002,355.00

PUBLIC LIBRARY: Dorothy M. Vaughn, Librarian

Number of Volumes in Library January 1, 1951		62,614
Volumes added by purchase	1,945	
Volumes added by gift	118	2,063
		<hr/>
		64,677
Worn out volumes discarded		403
		<hr/>
Number of Volumes in Library January 1, 1952		64,274
New borrowers registered in 1951:		
Adult	720	
Children	894	
		<hr/>
Total	1614	
Volumes loaned for home use: 100,639		
Fiction	52,254	
Non-Fiction	28,063	
Juvenile	20,322	
Books loaned to other libraries:		98
Books borrowed from other libraries:		89

WELFARE DEPARTMENT: Mildred Riese, Overseer

	No. Family Units	No. Individuals Represented
January	82	297
February	70	263
March	53	179
April	44	155
May	32	116
June	35	127
July	27	110
August	29	115
September	27	116
October	38	135

STATISTICS — CONTINUED

November	37	124
December	41	140

The above figures include Boarding Children and Boarding Adults.

Reimbursement for the year 1951 received by this department amounted to \$3,259.85.

Report of Superintendent of School

To the Board of Education
Portsmouth, New Hampshire

Ladies and Gentlemen:

I herewith submit my sixth annual report as Superintendent of Schools and Secretary of the Board of Education. Attached are copies of the annual reports of the Principals of the Junior and Senior High Schools and of other departments which comprise the report of the Board of Education for 1951.

I have just finished reading two interesting reports, one was written ninety-two years ago and the other just fifty years ago last March. Both of these reports deal with the public schools of this City and any reader would readily recognize the similarity of the problems of yesterday and those of today. The first, titled "Annual Report of the Several Supervising School Committees of the City of Portsmouth for the Year Ending March 31, 1859", speaks of such familiar topics as the need for more suitable rooms, revision of school district lines, teachers' salaries, and "progressive expenditures".

The second report, dated March 5, 1901, was the printed report of the Committee on High School Building. This Committee was appointed by the Board to "investigate the situation and to determine what need, if any, existed for a new high school building". The four page report is comparable in many respects to the Nichols' Report of 1950 with which we are all familiar. The Committee recommended the construction of a new building "located away from the business center" that would provide among other things, "an assembly room in which the whole school may gather, a gymnasium, proper toilet and social conveniences for pupils and teachers, proper bicycle and clothing rooms, and a lunch counter". The Committee further reported that "the building should be provided at once, and if necessary, at the sacrifice of some other things, desirable in themselves, but of less importance to the highest welfare of the City".

This report might well have been the report of the present Special Building Committee. The problem solved by the construction of a new high school in 1903 has returned almost a half century later. It must be faced just as resolutely now as it was then.

The construction of a bomber base in Portsmouth will present many

problems during the next two years. The major problem, of course, will be to provide school housing for the children of those employed at the base. When, where and how are the questions that will have to be answered. The development of a Federal housing unit or an extensive program of private construction will undoubtedly require the construction of an elementary school as our present buildings cannot accommodate any appreciable increase in enrollment.

The Nichols' Report scientifically projects the enrollment by grades to the year 1965. A comparison of the figures for the school year 1951-52 with those of the actual enrollment in October, 1951, proves that they can be used with confidence in future planning. They are as follows:

	Actual Enrollment	Nichols' Report
	Oct. 1951	Estimate 1951-52
Kindergarten	389	409
Grade I	271	Not Reported
Grade II	259	306
Grade III	262	301
Grade IV	251	276
Grade V	227	235
Grade VI	*258	*259
Grade VII	*253)	*240)
Grade VIII	198)698	199)689
Grade IX	247)	250)
Grade X	243)	238)
Grade XI	225)696	218)647
Grade XII	228)	191)

*Includes Opportunity Class Pupils

We are already feeling the effects of the upward trend in elementary school enrollment. An additional first grade had to be established at the Sherburne School in September, a third kindergarten was organized at the Wentworth School and three kindergarten assistants were appointed to assist with the large kindergarten classes at the Whipple, Sherburne and New Franklin Schools. The Junior High School is also beginning to feel the impact as classes are growing in size. Some of them are already too large for efficient teaching.

There seems to be no end in sight for the ever increasing costs of education. Every phase of our educational system is costing more each year. The salaries of our staff have to be maintained at a level commensurate with those of other cities in New Hampshire. Increased enrollment means increased personnel and both of these mean larger expenditures. The school budget for 1952 is the largest in the history of the City. This is a statement that is familiar to all of us, but under existing conditions it is to be expected. Federal financial assistance for current operating expenses lightened the burden of the local taxpayers during 1951 to the amount of \$82,416.71.

Since the close of the fiscal year on December 31 a check for \$34,924.00 has been received. This amount represents the final payment for the school year 1950-51. It is anticipated that Federal assistance for the school year 1951-52 will total more than \$125,000.

Teachers' salaries were once again under discussion during the past year. A request from the Teachers' Association last April for an adjustment in salaries resulted in an upward revision of the salary schedule and a plan for placing all teachers on the new schedule by September, 1954. The new maximums of \$3800 and \$4000 placed the schedule on a par with a number of the cities in New Hampshire as of June, 1951.

Special attention is given each year to one of the fields of our academic education. This year a committee of principals and teachers is working on science and health education for all grades, but more particularly on the elementary level. This entails much study, research and planning and may extend into another school year.

The Zaner-Bloser system of handwriting has been used in our schools for a number of years and there seems to be no reason for changing. Manuscript writing, which heretofore has been taught through the first half of the second grade, has been extended to cover the entire second year. The transition from manuscript to cursive writing takes place at the beginning of the third grade.

The Latin Department of the Senior High School has been awarded a gold Victory Trophy by the Association for Promotion of the Study of Latin. This award was made because Miss Eleanor Arkell's classes have produced three medal winners in the nationwide Latin Competitive Examinations held each spring. To earn a medal and a certificate of superlative merit for outstanding proficiency in Latin, a student must score 115 or more out of a possible 120 points on the examination.

Plans for renovating the Senior High School building were completed during the past summer. One hundred thirty-eight fluorescent light fixtures were installed and the interior was painted. Each classroom is now adequately lighted with twenty-five or thirty foot candles of light in all parts of the room. The equipment in both the Chemistry and Physics rooms was also refinished. About two-thirds of the desk tops have already been sanded and the rest will be finished in a few weeks.

The boilers in the Junior High School were re-covered in September, thereby improving their efficiency. Reports received during the past three months indicate that it will result in a saving in fuel costs.

New school furniture has been purchased for the sixth grade at the Farragut, the first grade at the Whipple and the opportunity room at the Haven School. Chairs have also been purchased for one room at the Junior High School and the kindergarten at the Whipple School. This is the first

step in replacing old, inadequate equipment which I recommended a year ago.

The State Department of Education has recently been conducting a School Facilities Survey, in conjunction with one being conducted by the United States Office of Education on a nationwide basis. Mr. Harlan Skinner visited our buildings during the Christmas vacation and reported that, in comparison with other communities he had visited, the buildings in Portsmouth were outstanding, particularly with regard to lighting facilities, interior decoration and cleanliness.

A real step was taken by the Committee on Schoolhouses when they recommended the inclusion of sufficient funds in the 1952 budget to cover the cost of boiler insurance and the raising of the fire insurance coverage to 75% of the replacement value of the school buildings. This will provide for adequate protection in these days of inflationary prices.

The close of 1951 climaxed the long service of Dr. William Safford Jones as a member of the Board of Education. For twenty-seven years he was a faithful servant of the City and his untiring efforts in behalf of the youth of Portsmouth will long be remembered.

In concluding this report I should like to express to you my appreciation for the cooperation and consideration you have given me during the past year.

Respectfully submitted,

RAYMOND I. BEAL

REPORT OF THE CITY MARSHAL

Portsmouth, N. H., December 31, 1951

To the Board of Police Commissioners,
Portsmouth, N. H.

Gentlemen:

I have the honor to submit the following report for the year ending at date, with amounts of money collected and turned in to the City Treasurer:

Abandonment	1
Arrested for out of town	46
Allowing minor to play pool	1
Assault	16
Automobile offenses	122
Begging	1
Breaking & Entering, with intent	2
Breaking & Entering & Larceny	2
Carrying concealed weapon	1
Cohabitation, Illegal	1
Desertion	4
Disorderly Conduct	6
Disturbance	1
Drunks	199
Embezzlement	1
Evading taxi fare	1
False Claim Unemployment Compensation	1
Forgery	2
Fraud	1
Incest	1
Insanity	3
Investigation	3
Larceny, attempted	2
Larceny	16
Larceny by check	5
Larceny, petty	1
Lewd & Lascivious conduct	4
Lodgers	703
Malicious destruction to property	1
Non-support	6
Obtaining money under false pretenses	3
Operating under the influence	36
Panhandling	2

Permitting minor to remain in pool room	1
Rape, attempt to commit	1
Ringing False Fire Alarm	2
Robbery	1
Safekeeping	9
Selling spirituous liquors to minors	2
Serving person under the influence	1
Suicide, attempted	2
Suicide	6
Suspicion	2
Taking auto without authority	1
Vagrants	2
Violating city ordinance	4
Store doors & Windows found open	429
Police Patrol Trips	2,622
Value of Property recovered and returned to owners	\$17,826.76

The past year has found the Police Department very active in answering and investigating all complaints. We have been very successful in apprehending and prosecuting the perpetrators of all major crimes committed in Portsmouth, N. H. and a large percentage of the lesser crimes.

Officer Earl E. Rogers was appointed a regular officer on August 1, 1951.

Two Patrolmen, George Pappas and Edward J. Shea, were added to the force on July 23, 1951.

Patrolmen, Emerson C. Miles, William F. Early and Earl E. Rogers, attended the Police Training School in Nashua, N. H., sponsored by the New Hampshire Chiefs of Police Association.

All personnel of the department were granted a 5% salary increase and a forty hour work week to take effect on March 1, 1952.

The keys to the new City Jail were turned over to the City Marshal in December of this year.

The subject of Juvenile Delinquency was brought to the attention of boys and girls in our City and to their parents by the City Marshal, by the filming of "A Criminal is Born", which was shown in the various schools and the Community Center; and the distribution of a pamphlet entitled, "A Word to Fathers and Mothers".

Parking meter fines for this year totaled \$2,223.00, which amount was turned over to the Parking Meter Fund.

Three .38 colt revolvers and three .38 special Colt revolvers were purchased for the department.

A wire recorder and investigation unit were also purchased for use in the interrogation of criminals.

The Portsmouth Police Department also serves as Air Raid Warning

Relay Station and relays Civil Air Raid Warning alerts throughout our locality.

Respectfully submitted,

William J. Linchey

City Marshal

Auditor's Report

1951

CITY OF PORTSMOUTH, NEW HAMPSHIRE
ACCOUNTANT'S REPORT AND FINANCIAL STATEMENTS
DECEMBER 31, 1951
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ARCHIBALD M. PEISCH & COMPANY
Certified Public Accountants
Norwich, Vermont

April 30, 1952

To the City Council
Portsmouth
New Hampshire

We have examined the balance sheet of the City of Portsmouth as of December 31, 1951, and the related statements of income and expenditures for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances with the exceptions as noted below.

GENERAL FUND

Our examination of the Tax Collector's Department disclosed the following differences between the amounts of uncollected taxes shown in the records of the Tax Collector and of the City Auditor:

	Difference
	(Tax Collector's Commitment Book Over)
Poll Taxes	
Levy of 1949	\$74.00
Levy of 1950	40.00
Levy of 1951	20.00
Property Taxes	
Levy of 1950	\$123.19
Levy of 1951	105.52
Special Poll Taxes	
Levy of 1944—Soldiers' Bonus	\$ 66.00
Levy of 1945—Soldiers' Bonus	168.00
Levy of 1951—Head Tax	575.00

These differences, believed to arise from clerical errors in the records in the Tax Collector's Department, were adjusted as of December 31, 1951.

It was noted that a reserve has been established for 100% of the uncollected taxes, poll and property, for the levies of 1949 and 1950. We confirmed approximately 52% of the balance of 1951 property taxes outstanding as of March 31, 1952, by corresponding directly with the delinquent taxpayers.

We received the revenue accounts, and the recorded receipts of several departments were compared with the receipts recorded by the City Auditor. Approximately 39% of the total recorded receipts, other than taxes, were verified by direct correspondence with the Treasurer of the State of New Hampshire and various town treasurers.

A test of the vouchers supporting expenditures of the City indicated that proper consideration was being given to the propriety of disbursements and that these were being correctly recorded.

WATER DEPARTMENT

We obtained lists of unpaid customers' accounts at December 31, 1951, the totals of which were in agreement with the general ledger control account at that date. We did not confirm these unpaid balances directly with the customers.

We were not present when the physical inventory of materials and supplies was taken. However, by testing extensions and additions of the inventory lists submitted to us, we satisfied ourselves as to its mathematical accuracy.

INSURANCE COVERAGE

Insurance policies examined by us at March 31, 1952, indicated coverage as follows:

Fire:

Buildings	\$1,130,850
Contents of buildings	173,150
Equipment floater	14,385
Playground grandstand	1,000
Playground poles and equipment	6,000

Public Liability:

Buildings	10/20,000
Automobiles	10/100/5,000

Workmen's Compensation:

Standard

Boiler Explosion:

25,000

Fidelity Bonds:

Tax Collector—Joseph W. Somerby	39,000
Treasurer—Joseph Marden	30,000
Deputy Treasurer	20,000
City Clerk—Americo Bellucci	5,000

Blanket Bond:

City employees	10,000
Money and securities	10,000

A statement from Arthur J. Reinhart, City Solicitor, advised that the following cases against the City were pending as of December 31, 1951:

John J. Shea vs. City of Portsmouth

Mrs. Thelma Robillard vs. City of Portsmouth

Archibald M. Peisch & Company

CITY OF PORTSMOUTH, NEW HAMPSHIRE

GENERAL FUND

BALANCE SHEET—DECEMBER 31, 1951

ASSETS

CURRENT ASSETS

Cash in depositaries	\$95,681.84	
Petty cash	175.00	
	<u> </u>	\$95,856.84
Taxes receivable (Sch. I-1)	\$96,881.50	
Less reserve for uncollected taxes	8,987.16	
	<u> </u>	87,894.34
Total Current Assets		<u> </u> \$183,751.18

OTHER ASSETS

Cash with fiscal agent for payment of bonds and interest		\$5,562.50
Prepaid interest re: bonded debt		312.50
Due from Parking Meter Fund		4,105.22
Other accounts receivable		30.65
Property acquired by tax deed		2,640.13
Unredeemed tax sales		2,813.29
Special taxes receivable (Schedule I-1) (1)	\$22,373.00	
Less reserves for uncollected special taxes	22,373.00	
	<u> </u>
Total Other Taxes		<u> </u> 15,464.29
Total Assets		<u> </u> \$199,215.47

LIABILITIES AND UNAPPROPRIATED SURPLUS

CURRENT LIABILITIES

Accounts payable		\$88,185.04
Bonds and coupons payable through fiscal agent		5,562.50
Unliquidated balances of 1951 appropriations:		
Recreation department	\$1,257.17	
University extension program	413.42	
	1,670.59	
Total Current Liabilities		\$95,418.13

OTHER LIABILITIES 166.85

OVERLAY—1951 2,677.33

UNAPPROPRIATED SURPLUS—December 31, 1951

(Exhibit II) 100,953.16

Total Liabilities and Unappropriated Surplus \$199,215.47

(1) A contingent liability to the State of New Hampshire exists for all 1951 head tax assessments which have not been collected by October 1, 1952.

CITY OF PORTSMOUTH, NEW HAMPSHIRE

GENERAL FUND

SUMMARY OF TAXES RECEIVABLE—DECEMBER 31, 1951

Year	Type of Tax	Balances		Additional Warrants
		12-31-50	Levy of 1951	
1941	Property	\$ 198.48		
1941	Poll	2,202.00		
1942	Property	89.84		
1942	Poll	2,344.00		
1943	Property	12.00		
1943	Poll	2,572.00		
1944	Property	51.84		
1944	Poll	2,868.00		\$2.00
1945	Property	30.42		
1945	Poll	3,038.00		2.00
1946	Property	110.05		
1946	Poll	2,914.00		4.00
1947	Property	101.75		
1947	Poll	2,946.00		8.00
1948	Property	1,343.21		
1948	Poll	2,584.00		8.00
1949	Property	2,696.49		
1949	Poll	3,198.00		10.00
1950	Property	93,593.15		
1950	Poll	5,006.00		244.00
1951	Property		\$1,236,045.13	4,580.32
1951	Poll		14,122.00	524.00
1951	Yield			375.00
	Totals	\$127,899.23	\$1,250,167.13	\$5,757.32
	Special Taxes			
1944	Soldiers' Bonus	\$4,523.00		
1945	Soldiers' Bonus	4,776.00		
1951	Head Tax		\$56,930.00	\$2,845.00
	Totals	\$9,309.00	\$56,930.00	\$2,845.00

CITY OF PORTSMOUTH, NEW HAMPSHIRE

GENERAL FUND

SUMMARY OF TAXES RECEIVABLE—DECEMBER 31, 1951

Refunds	Adjustments	Collections	Abatements	Balances 12-31-51
			\$ 198.48	----
			2,202.00	----
			89.84	----
			2,344.00	----
			12.00	----
			2,572.00	----
			51.84	----
		\$ 10.00	2,860.00	----
			30.42	----
		10.00	3,030.00	----
			110.05	----
		18.00	2,900.00	----
			101.75	----
		22.00	2,932.00	----
			1,343.21	----
		42.00	2,550.00	----
		512.49	337.29	\$1,846.71
	\$ 74.00	144.00		3,138.00
\$ 7.32	(25.31)	92,147.63	389.08	1,038.45
	40.00	1,716.00	610.00	2,964.00
187.51	105.52	1,148,697.56	7,877.58	84,343.34
6.00	20.00	10,456.00	730.00	3,486.00
		310.00		65.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$200.83	\$214.21	\$1,254,085.68	\$33,271.54	\$96,881.50
	\$ 66.00	\$ 15.00		\$ 4,584.00
	168.00	15.00		4,929.00
\$35.00	575.00	40,125.00	\$7,400.00	12,860.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$35.00	\$809.00	\$40,155.00	\$7,400.00	\$22,373.00

CITY OF PORTSMOUTH, NEW HAMPSHIRE
GENERAL FUND
STATEMENT OF UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1951

UNAPPROPRIATED SURPLUS—December 31, 1950		\$82,284.84
ADDITIONS:		
Additional assessments of taxes	\$ 5,757.32	
Adjustments of accounts payable	400.94	
Transfer of balance of 1950 overlay	1,261.75	
Adjustment of taxes receivable	125.52	
Other adjustments—old outstanding checks, etc.	215.99	
Excess of actual revenues over estimated revenues (Exhibit III)	29,412.04	
Excess of appropriations over appropriation expenditures (Exhibit IV-A)	32,436.52	
	69,610 08	
		\$151,894.92
DEDUCTIONS:		
Supplemental appropriations	\$41,784.00	
Increase in reserve for uncollected taxes	8,820.47	
Excess of abatements over reserve for uncollected taxes	337.29	
	50,941.76	
UNAPPROPRIATED SURPLUS—Dec. 31, 1951 (Ex. I)		\$100,953.16

CITY OF PORTSMOUTH, NEW HAMPSHIRE
STATEMENT OF OTHER REVENUE—ESTIMATED AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1951

	Estimated Revenue	Actual Revenue	Excess or (Deficiency)
Fines and costs	\$ 4,000.00	\$ 3,400.00	\$ (600.00)
Interest on taxes and sales	4,000.00	3,140.85	(859.15)
Licenses	5,000.00	6,124.09	1,124.09
Auto registration permits	45,000.00	59,112.36	14,112.36
Fees	4,000.00	3,810.75	(189.25)
State credits:			
Interest and dividends	30,000.00	34,915.75	4,915.75
Railroads	8,500.00	8,198.33	(301.67)
Savings banks	10,000.00	8,588.51	(1,411.49)
Building and Loan Association	250.00	183.74	(66.26)
Schools:			
Tuition	35,000.00	42,576.81	7,576.81
Rental school building, etc.	1,000.00	2,358.28	1,358.28
Dog taxes	2,000.00	1,731.77	(268.23)
Payment in lieu of taxes (N.H.A.)	35,000.00	30,699.04	(4,300.96)
Parking fines	2,000.00	2,223.00	223.00
City ambulance rental	3,000.00	4,197.33	1,197.33
Community center	2,000.00	4,048.04	2,048.04
Miscellaneous—incl. recreation	7,500.00	10,091.28	2,591.28
Rents—City property	2,500.00	2,033.73	(466.27)
Highway Department	5,000.00	7,728.38	2,728.38
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Totals	\$205,750.00	\$235,162.04	\$29,412.04

CITY OF PORTSMOUTH, NEW HAMPSHIRE
SUMMARY STATEMENT OF APPROPRIATIONS
AND EXPENDITURES FOR THE YEAR ENDED
DECEMBER 31, 1951

Department	Appropriation	Transfers In	Transfers Out
Assessors	\$12,245.00	\$2,336.13	\$536.13
Auditor	11,730.00	107.19	107.19
City Clerk	11,710.00	272.59	272.59
City Manager	13,293.87	55.00	55.00
Collector	6,502.16	188.31	188.31
City Treasurer	4,806.00	84.16	84.16
Fire	76,805.00	1,537.17	1,537.17
Fire Alarm	2,230.00		
Health	6,310.00		
Comfort stations	15,025.00	1,756.55	359.86
Highway	258,169.00	36,181.32	34,789.01
Inspection of buildings	1,017.00	.70	.70
Inspection of wires and poles	729.25		
Legal	4,805.00		
Police	108,806.00	1,021.78	1,021.78
Welfare	103,555.00	7,550.23	13,456.18
Planning Board	1,500.00		
Public buildings and places	12,550.00	2,445.80	1,145.80
Public library	16,168.00	957.91	606.35
Recreation	42,004.00	905.30	963.53
School	630,514.24	4,802.78	4,802.78
Weights and measures	505.00	2.35	2.35
Airport commission	12,300.00	120.78	2,120.78
Contingent	10,000.00		2,000.00
County tax	108,652.66		
City celebrations	1,200.00	58.23	
Unclassified	22,505.00	3,665.39	
Municipal indebtedness	69,695.75		
Totals	\$1,565,332.93	\$64,049.67	\$64,049.67

CITY OF PORTSMOUTH, NEW HAMPSHIRE
SUMMARY STATEMENT OF APPROPRIATIONS
AND EXPENDITURES FOR THE YEAR ENDED
DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue Surplus	Carried Forward to 1952
\$ 14,045.00	\$ 14,029.73	\$ 15.27	
11,730.00	11,457.94	272.06	
11,710.00	11,109.03	600.97	
13,293.87	13,179.86	114.01	
6,502.16	6,432.20	69.96	
4,806.00	4,555.68	250.32	
76,805.00	75,224.96	1,580.04	
2,230.00	1,590.02	639.98	
6,310.00	5,253.80	1,056.20	
16,421.69	16,394.69	27.00	
259,561.31	258,973.33	587.98	
1,017.00	1,004.70	12.30	
729.25	669.87	59.38	
4,805.00	4,804.44	.56	
108,806.00	108,404.01	401.99	
97,649.05	86,265.20	11,383.85	
1,500.00	835.11	664.89	
13,850.00	13,631.79	218.21	
16,519.56	16,515.99	3.57	
41,945.77	38,395.69	2,292.91	\$1,257.17
630,514.24	630,507.64	6.60	
505.00	496.96	8.04	
10,300.00	1,855.30	8,444.70	
8,000.00	4,633.39	3,366.61	
108,652.66	108,652.66		
1,258.23	1,253.23	5.00	
26,170.39	25,662.76	94.21	413.42
69,695.75	69,435.84	259.91	
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\$1,565,332.93	\$1,531,225.82	\$32,436.52	\$1,670.59

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED

DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
ASSESSORS:			
Salaries of members	\$8,000.00	1,800.00	\$137.85
Salary of office clerk	1,900.00	.04	
Extra clerical	400.00		24.28
Tax books	200.00		20.00
John W. Green (Registrar of Deeds)	400.00		204.00
John W. Durgin (Plans)	500.00		
Transportation	150.00		150.00
Office supplies	500.00	330.25	
Telephone	175.00		
Insurance	20.00	72.92	
Head tax		132.92	
	<hr/>	<hr/>	<hr/>
Totals	\$12,245.00	\$2,336.13	\$536.13
AUDITOR:			
Salary of Auditor	\$4,300.00		
Office clerical (including extra clerical)	4,400.00		\$107.19
Office expense	600.00	\$107.19	
Telephone	175.00		
Office equipment	225.00		
Insurance	30.00		
Cost of annual audit	2,000.00		
	<hr/>	<hr/>	<hr/>
Totals	\$11,730.00	\$107.19	\$107.19
CITY CLERK:			
Salary of City Clerk	\$4,000.00		
Salaries of office clerical	2,850.00	\$11.75	
Telephone	250.00		\$31.96
Office supplies	800.00	250.84	10.00
Taxi, bicycle and dog supplies	300.00		22.39
Bond and insurance	35.00	10.00	2.25
Jury drawing	75.00		
Vital statistics	400.00		
Elections (one)	3,000.00		205.69
	<hr/>	<hr/>	<hr/>
Totals	\$11,710.00	\$272.59	\$272.59

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue Surplus	Carried Forward to 1952
\$9,662.15	\$9,662.15		
1,900.04	1,900.04		
375.72	375.25	\$.47	
180.00	180.00		
196.00	196.00		
500.00	500.00		
830.25	830.25		
175.00	160.20	14.80	
92.92	92.92		
132.92	132.92		
<hr/>	<hr/>	<hr/>	<hr/>
\$14,045.00	\$14,029.73	\$15.27	
\$4,300.00	\$4,300.00		
4,292.81	4,064.48	\$228.33	
707.19	707.19		
175.00	165.50	9.50	
225.00	212.75	12.25	
30.00	8.02	21.98	
2,000.00	2,000.00		
<hr/>	<hr/>	<hr/>	<hr/>
\$11,730.00	11,457.94	\$272.06	
\$4,000.00	\$4,000.00		
2,861.75	2,861.75		
218.04	218.04		
1,040.84	1,040.84		
277.61	277.61		
42.45	42.45		
75.00	44.30	\$30.70	
400.00	363.75	36.25	
2,794.31	2,260.29	534.02	
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\$11,710.00	\$11,109.03	\$600.97	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
CITY MANAGER:			
Salary of City Manager	\$10,000.00		
Salary of secretary	2,420.00		
Office supplies	400.00		
Telephone expense	175.00	\$55.00	
Transportation and expense	200.00		\$55.00
Insurance	98.87		
	<hr/>	<hr/>	<hr/>
Totals	\$13,293.87	\$55.00	\$55.00
COLLECTOR:			
Salary of Collector	\$3,200.00		
Salary of office clerk	1,900.00		\$30.00
Extra clerical	350.00		70.00
Telephone expense	150.00	\$8.60	
Bonds and insurance	310.00		52.79
Tax sale	75.00		35.52
Office supplies	100.00	179.71	
Cash book	75.00		
Envelopes	310.76		
Newspaper notices	15.00		
Adding machine service	16.40		
	<hr/>	<hr/>	<hr/>
Totals	\$6,502.16	\$188.31	\$188.31
CITY TREASURER:			
Salary of City Treasurer	\$3,000.00		
Clerical	950.00		\$44.66
Telephone expense	160.00	\$15.00	
Typewriter maintenance	19.00	5.14	
Checkwriter repair	45.00		39.50
Office supplies	282.00	64.02	
Bonding and insurance	350.00		
	<hr/>	<hr/>	<hr/>
Totals	\$4,806.00	\$84.16	\$84.16

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue Surplus	Carried Forward to 1952
\$10,000.00	\$10,000.00		
2,420.00	2,420.00		
400.00	372.89	\$27.11	
230.00	229.60	.40	
145.00	66.40	78.60	
98.87	90.97	7.90	
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\$13,293.87	\$13,179.86	\$114.01	
\$3,200.00	\$3,200.00		
1,870.00	1,853.66	\$16.34	
280.00	255.78	24.22	
158.60	158.60		
257.21	257.21		
39.48	27.42	12.06	
279.71	279.71		
75.00	72.66	2.34	
310.76	310.76		
15.00		15.00	
16.40	16.40		
<hr/>	<hr/>	<hr/>	<hr/>
\$6,502.16	\$6,432.20	\$69.96	
\$3,000.00	\$3,000.00		
905.34	746.59	\$158.75	
175.00	165.95	9.05	
24.14	24.14		
5.50	5.50		
346.02	346.02		
350.00	267.48	82.52	
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\$4,806.00	\$4,555.68	\$250.32	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
FIRE:			
Salaries—Board of Engineers	\$10,650.00		
Salaries—permanent men	45,500.00		
Salaries—call men	9,340.00		\$1,412.17
Supplies	500.00	\$665.18	
Gas and oil	400.00		
Auto maintenance	800.00		
Light and power	275.00		
Telephone expense	450.00		
Fuel	1,000.00	125.00	
Water	60.00		
Incidental expense	350.00		
Insurance	1,800.00	154.14	
State Retirement Fund	3,330.00		
Ambulance maintenance	250.00	592.85	
Ambulance gas and oil	250.00		
Building maintenance	300.00		125.00
Radio maintenance	75.00		
Uniform allowance	1,275.00		
New hose (Booster)	200.00		
Totals	\$76,805.00	\$1,537.17	\$1,537.17
FIRE ALARM:			
Salary of superintendent	\$600.00		
Repairs and construction	700.00		
Electric power	125.00		
Time signals	35.00		
Three Gamewell alarm boxes	480.00		
One Gamewell tape register	290.00		
Totals	\$2,230.00		
HEALTH:			
City physician and saniatry inspector	\$1,800.00		
Sanitary inspections	1,000.00		
Plumbing inspector	1,000.00		
Meat inspector	400.00		
Office clerk	1,560.00		
Members—Board of Health	100.00		
Office supplies	300.00		
Portsmouth District Nursing Assn.	100.00		
Portsmouth D. N. A.—serum	50.00		
Totals	\$6,310.00		

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances Reverting to Revenue Surplus	Carried Forward to 1952
\$10,650.00	\$10,650.00		
45,500.00	45,500.00		
7,927.83	7,773.33	\$154.50	
1,165.18	1,165.18		
400.00	194.69	205.31	
800.00	442.49	357.51	
275.00	177.21	97.79	
450.00	414.25	35.75	
1,125.00	1,097.58	27.42	
60.00	40.50	19.50	
350.00	343.44	6.56	
1,954.14	1,954.14		
3,330.00	2,979.00	351.00	
842.85	842.85		
250.00	188.20	61.80	
175.00	76.60	98.40	
75.00	11.25	63.75	
1,275.00	1,216.25	58.75	
200.00	158.00	42.00	
\$76,805.00	\$75,224.96	\$1,580.04	
\$600.00	\$600.00		
700.00	566.74	\$133.26	
125.00	107.76	17.24	
35.00	25.52	9.48	
480.00		480.00	
290.00	290.00		
\$2,230.00	\$1,590.02	\$639.98	
\$1,800.00	\$1,800.00		
1,000.00		\$1,000.00	
1,000.00	1,000.00		
400.00	400.00		
1,560.00	1,560.00		
100.00	100.00		
300.00	256.15	43.85	
100.00	100.00		
50.00	37.65	12.35	
\$6,310.00	\$5,253.80	\$1,056.20	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
COMFORT STATION:			
Salaries of janitors	\$6,760.00	\$194.01	
Salaries of matrons	5,700.00	81.83	
Fuel	800.00	350.00	\$216.90
Lighting	350.00	33.28	
Water	200.00		77.96
Insurance	15.00	218.26	65.00
Supplies	1,200.00	879.17	
Totals	\$15,025.00	\$1,756.55	\$359.86
HIGHWAY DEPARTMENT:			
Salary of superintendent	\$2,500.00		
Salary of office clerk	1,900.00		
Salaries of foremen and engineers	9,000.00	\$1,772.44	\$223.61
Office expense	400.00	413.60	
Street payroll	49,600.00	9,002.55	12,145.21
Street cleaning	14,530.00	3,082.99	3,200.00
Ash collection	28,830.00	1,229.31	3,200.00
Dump maintenance	5,260.00	2,238.95	
Tree expense	6,000.00		581.38
Materials and supplies	3,000.00	511.49	1,500.00
Tools and equipment	1,200.00	50.00	100.78
Repairs to equipment	3,000.00	500.00	36.16
Road materials	22,000.00		10,033.36
Gas and oil	6,700.00	2,037.13	
Repairs to trucks	5,604.00		1,245.89
Sewer maintenance	17,920.00	1,511.11	
Snow removal	30,000.00	3,731.26	23.00
Insurance	5,000.00	1,974.58	
State Aid Class V	1,025.00		141.99
Sidewalk maintenance	1,800.00	475.00	1,204.35
Sidewalk construction	1,500.00	484.63	150.00
Sidewalk construction 50/50	2,000.00	825.00	1,003.28
Bridges	500.00	157.90	
Parks—payroll	5,800.00	6,183.38	
Parks—water	100.00		
Street lights	33,000.00		
Totals	\$258,169.00	\$36,181.32	\$34,789.01

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances Reverting to Carried Forward	
		Revenue Surplus	to 1952
\$6,954.01	\$6,954.01		
5,781.83	5,781.83		
933.10	933.10		
383.28	383.28		
122.04	122.04		
168.26	168.26		
2,079.17	2,052.17	\$27.00	
<hr/>	<hr/>	<hr/>	<hr/>
\$16,421.69	\$16,394.69	\$27.00	
\$2,500.00	\$2,500.00		
1,900.00	1,900.00		
10,548.83	10,548.83		
813.60	813.60		
-46,457.34	46,457.34		
14,412.99	14,412.99		
26,859.31	26,859.31		
7,498.95	7,498.95		
5,418.62	5,418.62		
2,011.49	2,011.49		
1,149.22	1,149.22		
3,463.84	3,463.84		
11,966.64	11,966.64		
8,737.13	8,737.13		
4,358.11	4,358.11		
19,431.11	19,431.11		
33,708.26	33,708.26		
6,974.58	6,974.58		
883.01	883.01		
1,070.65	1,070.65		
1,834.63	1,834.63		
1,821.72	1,821.72		
657.90	657.90		
11,983.38	11,983.38		
100.00	100.00		
33,000.00	32,412.02	\$587.98	
<hr/>	<hr/>	<hr/>	<hr/>
\$259,561.31	\$258,973.33	\$587.98	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
BUILDING INSPECTION:			
Salary of inspector	\$1,000.00		
Office supplies	3.00		\$.70
Transportation for inspections	10.00		
Insurance	4.00	\$.70	
	<hr/>	<hr/>	<hr/>
Totals	\$1,017.00	\$.70	\$.70
INSPECTION OF WIRE AND POLES:			
Salary of inspector	\$600.00		
Telephone expense	36.00		
Use of car	90.00		
Insurance	3.25		
	<hr/>	<hr/>	<hr/>
Totals	\$729.25		
LEGAL:			
Salary of City Solicitor	\$1,800.00		
Justice of Municipal Court	1,800.00		
Associate Justices—Municipal Ct.	400.00		
Clerk of Municipal Court	800.00		
Insurance	5.00		
	<hr/>	<hr/>	<hr/>
Totals	\$4,805.00		
POLICE:			
Salaries—Police Commissioners	\$350.00		
Salary of City Marshal	4,500.00		
Salary of Assistant Marshal	3,800.00		
Salaries of Captains (2 @ \$3600)	7,200.00		
Salary of Inspector	3,600.00		
Salaries of Sergeants (2 @ \$3500)	7,000.00		
Salaries of patrolmen (19—\$3250)	61,750.00		\$385.10
Retirement Fund	5,426.00		498.30
Uniform allowance	2,600.00		
Telephone expense	1,200.00		138.38
Auto maintenance	2,400.00		
Supplies and office equipment	1,200.00	\$798.03	
Insurance	1,800.00	155.75	
Police training and travel expense	1,000.00		
Clerk	2,400.00		
Janitor	2,580.00	68.00	
	<hr/>	<hr/>	<hr/>
Totals	\$108,806.00	\$1,021.78	\$1,021.78

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue	Carried Forward to 1952
\$1,000.00	\$1,000.00		
2.30		\$2.30	
10.00		10.00	
4.70	4.70		
<hr/>	<hr/>	<hr/>	<hr/>
\$1,017.00	\$1,004.70	\$12.30	
\$600.00	\$600.00		
36.00		\$36.00	
90.00	66.89	23.11	
3.25	2.98	.27	
<hr/>	<hr/>	<hr/>	<hr/>
\$729.25	\$669.87	\$59.38	
\$1,800.00	\$1,800.00		
1,800.00	1,800.00		
400.00	400.00		
800.00	800.00		
5.00	4.44	\$.56	
<hr/>	<hr/>	<hr/>	<hr/>
\$4,805.00	\$4,804.44	\$.56	
\$350.00	\$331.05	\$18.95	
4,500.00	4,500.00		
3,800.00	3,800.00		
7,200.00	7,200.00		
3,600.00	3,600.00		
7,000.00	7,000.00		
61,364.90	61,364.90		
4,927.70	4,927.70		
2,600.00	2,584.44	15.56	
1,061.62	931.15	130.47	
2,400.00	2,290.18	109.82	
1,998.03	1,998.03		
1,955.75	1,955.75		
1,000.00	872.81	127.19	
2,400.00	2,400.00		
2,648.00	2,648.00		
<hr/>	<hr/>	<hr/>	<hr/>
\$108,806.00	\$108,404.01	\$401.99	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
WELFARE:			
Salary of overseer	\$3,000.00		
Salary of clerk	1,800.00		
Office expenses and transportation	400.00	\$46.85	
Office supplies	200.00		\$46.85
Insurance	30.00		
Food	27,000.00		11,800.00
Shelter	7,500.00		
Clothing	500.00		
Fuel	4,500.00		1,609.33
Medical	1,500.00		
Hospital	5,000.00		
Gas, light, water	125.00		
Board and care	15,000.00	5,000.00	
Other	1,000.00		
Cash allowance	1,000.00		
Old age assistance	35,000.00	2,503.38	
	<hr/>	<hr/>	<hr/>
Totals	\$103,555.00	\$7,550.23	\$13,456.18
PLANNING BOARD:			
Expenses	\$1,500.00		
PUBLIC BUILDINGS AND PLACES:			
Building supplies	\$700.00	\$75.20	\$104.81
Building repairs	2,000.00	200.00	808.47
Fuel	1,200.00	404.81	
Light	1,000.00	432.36	
Extra labor	250.00		
Janitor	2,875.00		
Cemeteries	2,750.00	648.27	
Care and maintenance of clocks	275.00		
Insurance	500.00	475.00	232.52
Incidental building expense	1,000.00	210.16	
	<hr/>	<hr/>	<hr/>
Totals	\$12,550.00	\$2,445.80	\$1,145.80

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue Surplus	Carried Forward to 1952
\$3,000.00	\$3,000.00		
1,800.00		\$1,800.00	
446.85	446.85		
153.15	95.10	58.05	
30.00	13.32	16.68	
15,200.00	13,881.15	1,318.85	
7,500.00	5,125.16	2,374.84	
500.00	475.28	24.72	
2,890.67	1,913.19	977.48	
1,500.00	1,381.22	118.78	
5,000.00	1,583.30	3,416.70	
125.00	92.43	32.57	
20,000.00	19,901.22	98.78	
1,000.00	278.60	721.40	
1,000.00	575.00	425.00	
37,503.38	37,503.38		
<hr/>	<hr/>	<hr/>	<hr/>
\$97,649.05	\$86,265.20	\$11,383.85	
\$1,500.00	\$835.11	\$664.89	
\$670.39	\$649.62	\$20.77	
1,391.53	1,313.18	78.35	
1,604.81	1,604.81		
1,432.36	1,432.36		
250.00	242.40	7.60	
2,875.00	2,875.00		
3,398.27	3,398.27		
275.00	239.36	35.64	
742.48	666.63	75.85	
1,210.16	1,210.16		
<hr/>	<hr/>	<hr/>	<hr/>
\$13,850.00	\$13,631.79	\$218.21	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
PUBLIC LIBRARY:			
Salaries	\$10,030.00		\$351.14
Books	2,275.00	\$18.16	
Bindings	400.00		84.09
Periodicals	475.00		69.01
Supplies	450.00		9.17
Heat	1,100.00		67.22
Light	500.00		21.84
Water	10.00		3.88
Equipment	150.00	680.89	
Ordinary expense	500.00	258.77	
Insurance	278.00	.09	
Totals	\$16,168.00	\$957.91	\$606.35
RECREATION:			
Playgrounds, incl. salaries	\$10,335.00	\$360.86	\$598.23
Swimming pool, incl. salaries	5,244.00		365.30
Skating rinks	800.00	4.44	
Community center, incl. salaries	19,025.00		
Bleachers	5,000.00		
Maintenance and construction	1,000.00	540.00	
Insurance	600.00		
Totals	\$42,004.00	\$905.30	\$963.53
SCHOOL:			
Supervision	\$4,375.00	\$150.00	
Clerks and truant officer	7,875.00		\$41.60
Other expense of administration	1,200.00	126.39	
Salaries of teachers	429,459.00	2,336.31	
Text books and other instruction aids	6,000.00	1,105.21	
Pupils' supplies	10,000.00	310.88	
Band	500.00		45.35
Other expense of instruction	4,800.00	176.36	
High and junior high clerks	5,375.00		14.58
Salaries of janitors	35,500.00		280.15
Fuel	15,500.00		1,384.03
Water	1,100.00		175.20
Light and power	5,600.00	462.10	
Carried forward	\$527,284.00	\$4,667.25	\$1,940.91

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue Surplus	Carried Forward to 1952
\$9,678.86	\$9,675.29	\$3.57	
2,293.16	2,293.16		
315.91	315.91		
405.99	405.99		
440.83	440.83		
1,032.78	1,032.78		
478.16	478.16		
6.12	6.12		
830.89	830.89		
758.77	758.77		
278.09	278.09		
<hr/>	<hr/>	<hr/>	<hr/>
\$16,519.56	\$16,515.99	\$3.57	
\$10,097.63	\$10,097.63		
4,878.70	4,282.23	\$596.47	
804.44	804.44		
19,025.00	17,878.72	1,146.28	
5,000.00	3,742.83		\$1,257.17
1,540.00	1,532.43	7.57	
600.00	57.41	542.59	
<hr/>	<hr/>	<hr/>	<hr/>
\$41,945.77	\$38,395.69	\$2,292.91	\$1,257.17
\$4,525.00	\$4,525.00		
7,833.40	7,833.40		
1,326.39	1,326.39		
431,795.31	431,795.31		
7,105.21	7,105.21		
10,310.88	10,310.88		
454.65	454.65		
4,976.36	4,976.36		
5,360.42	5,360.42		
35,219.85	35,219.85		
14,115.97	14,115.97		
924.80	924.80		
6,062.10	6,062.10		
<hr/>	<hr/>	<hr/>	<hr/>
\$530,010.34	\$530,010.34		

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
SCHOOL (Brought forward)	\$527,284.00	\$4,667.25	\$1,940.91
Janitors' supplies	3,000.00		639.94
Repairs and replacements	12,800.00		892.13
Insurance	5,400.87		69.21
Health	8,250.00	67.81	
Transportation	16,225.00		304.18
Retirement	38,438.37	61.47	
Per capita tax	6,416.00		24.00
New equipment	2,000.00		932.41
Land for school purposes	10,700.00	6.25	
Totals	<hr/> \$630,514.24	<hr/> \$4,802.78	<hr/> \$4,802.78
WEIGHTS AND MEASURES:			
Salary	\$400.00		
Supplies	30.00		\$2.35
Transportation	75.00	\$2.35	
Totals	<hr/> \$505.00	<hr/> \$2.35	<hr/> \$2.35
AIRPORT COMMISSION:			
Electricity	\$450.00	\$120.78	
Electrician (labor and materials)	750.00		\$120.78
Snow removal	1,800.00		
Grass cutting	800.00		
Clearing approaches	500.00		
Sealing runways	8,000.00		2,000.00
Totals	<hr/> \$12,300.00	<hr/> \$120.78	<hr/> \$2,120.78
CONTINGENT:	\$10,000.00		\$2,000.00
COUNTY TAX:	\$108,652.66		
CITY CELEBRATIONS:			
Memorial Day observance	\$400.00		
Fourth of July	800.00	\$58.23	
Totals	<hr/> \$1,200.00	<hr/> \$58.23	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue Surplus	Carried Forward to 1952
\$530,010.34	\$530,010.34		
2,360.06	2,360.06		
11,907.87	11,901.27	\$6.60	
5,331.66	5,331.66		
8,317.81	8,317.81		
15,920.82	15,920.82		
38,499.84	38,499.84		
6,392.00	6,392.00		
1,067.59	1,067.59		
10,706.25	10,706.25		
<hr/>	<hr/>	<hr/>	<hr/>
\$630,514.24	\$630,507.64	\$6.60	
\$400.00	\$400.00		
27.65	19.61	\$8.04	
77.35	77.35		
<hr/>	<hr/>	<hr/>	<hr/>
\$505.00	\$496.96	\$8.04	
\$570.78	\$570.78		
629.22	335.12	\$294.10	
1,800.00	949.40	850.60	
800.00		800.00	
500.00		500.00	
6,000.00		6,000.00	
<hr/>	<hr/>	<hr/>	<hr/>
\$10,300.00	\$1,855.30	\$8,444.70	
\$8,000.00	\$4,633.39	\$3,366.61	
\$108,652.66	\$108,562.66		
\$400.00	\$395.00	\$5.00	
858.23	858.23		
<hr/>	<hr/>	<hr/>	<hr/>
\$1,258.23	\$1,253.23	\$5.00	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED
 DECEMBER 31, 1951

	Appropriation	Transfers In	Transfers Out
UNCLASSIFIED ACCOUNTS:			
Seacoast Regional			
Development Association	\$1,250.00		
Veterans' temporary memorial	50.00		
Discount on taxes	8,000.000	\$1,163.38	
City reports	1,000.00		
Retirement—City contribution	8,500.00		
Insurance—Trustees of Trust Funds	30.00		
Salaries—Trustees of Trust Funds	175.00		
University extension program	1,000.00		
Civil Defense	2,500.00	2,502.01	
	\$22,505.00	\$3,665.39	
Totals			
MUNICIPAL INDEBTEDNESS:			
Payment on bonded indebtedness	\$58,500.00		
Interest on bonded indebtedness	6,673.75		
Discounts on revenue notes	4,247.00		
Expense re revenue notes	275.00		
	\$69,695.75		
Totals			

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 DETAILED STATEMENT OF APPROPRIATIONS
 AND EXPENDITURES FOR THE YEAR ENDED

DECEMBER 31, 1951

Total Available	Expenditures	Unliquidated Balances	
		Reverting to Revenue Surplus	Carried Forward to 1952
\$1,250.00	\$1,250.00		
50.00	15.50	\$34.50	
9,163.38	9,163.38		
1,000.00	1,000.00		
8,500.00	8,470.29	29.71	
30.00		30.00	
175.00	175.00		
1,000.00	586.58		\$413.42
5,002.01	5,002.01		
<hr/>	<hr/>	<hr/>	<hr/>
\$26,170.39	\$25,662.76	\$94.21	\$413.42
\$58,500.00	\$58,500.00		
6,673.75	6,673.75		
4,247.00	4,023.54	\$223.46	
275.00	238.55	36.45	
<hr/>	<hr/>	<hr/>	<hr/>
\$69,695.75	\$69,435.84	\$259.91	

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 PARKING METER FUND
 BALANCE SHEET — DECEMBER 31, 1951

ASSETS

Cash in bank		\$2,509.55
Loans receivable—Water Department		8,000.00

		\$10,509.55
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LIABILITIES AND UNAPPROPRIATED SURPLUS

LIABILITIES

Accounts payable	\$827.91	
Due to General Fund	4,105.22	\$4,933.13

UNAPPROPRIATED SURPLUS		5,576.42
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Total Liabilities and Unappropriated Surplus		\$10,509.55
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STATEMENT OF INCOME AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1951

Unappropriated surplus—December 31, 1950		\$15,086.48
Receipts		32,758.59
		\$47,845.07
Expenditures:		
Salary of officers	\$7,065.17	
Police clerk	500.00	
Retirement	428.59	
Bank charges	350.00	
New meters	1,520.00	
Meter repairs	2,274.25	
Insurance and bonds	341.08	
Parking area expense	1,381.45	
Public safety signs	5,299.34	
Miscellaneous	247.99	
Junkins Avenue construction, repair	1,300.00	
Uniform allowance	395.15	
Traffic lights—new installations	4,260.19	
Coin machines and equipment	1,553.33	
Gosling Road	352.40	
Paving	14,999.71	42,268.65
		\$5,576.42
Unappropriated surplus—December 31, 1951		\$5,576.42

CITY OF PORTSMOUTH, NEW HAMPSHIRE

BOND PROCEEDS — GENERAL FUND

BALANCE SHEET—DECEMBER 31, 1951

ASSETS

Cash in banks:		
Permanent Improvements—1941	\$1,689.65	
Permanent Improvements—1946	57,862.22	
Improvements and Equipment—1947	10,072.69	
Permanent Improvements and Equipment—1950	18,839.50	
Permanent Improvements—1951	121,095.28	
		<hr/>
Total Assets		\$209,559.34

LIABILITIES

Reserves for authorized expenditures:		
Development and extending municipal airport	\$1,689.65	
Sewer facility construction	57,862.22	
Improvements and Equipment— School Department	10,072.69	
Permanent Improvements and Equipment (1950)	18,839.50	
Permanent Improvements and Equipment (1951)	120,428.57	
Permanent Improvements and Equipment (1951)—premium and accrued interest	666.71	
		<hr/>
Total Liabilities		\$209,559.34

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 BOND PROCEEDS — GENERAL FUND
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1951

	Balances 12-31-50	Receipts	Disburse.	Balances 12-31-51
Permanent Improvements:				
1941	\$1,689.65			\$1,689.65
1946	57,862.22			57,862.22
Improvements and Equipment—1947	18,520.81		\$8,448.12	10,072.69
Permanent Improvements and Equipment—1950	34,138.35		15,298.85	18,839.50
Permanent Improvements: 1951	—	\$178,666.71	57,571.43	121,095.28
Totals	\$112,211.03	\$178,666.71	\$81,318.40	\$209,559.34

CITY OF PORTSMOUTH, NEW HAMPSHIRE
STATEMENT OF BOND INDEBTEDNESS

	Rate	Date of Issue
General Fund Bonds		
Public Improvements and Equipment	3½ %	4-1-34
Sewer, Highway and Equipment	2½ %	8-1-35
Sewer, Street and Equipment	2½ %	3-1-36
Permanent Improvements	1¼ %	8-1-41
Permanent Improvements	1¼ %	3-1-42
Atlantic Heights Bridge	1¼ %	11-1-42
Permanent Improvements	1¼ %	8-1-46
Improvements and Equipment	1¼ %	10-1-47
Permanent Improvements and Equipment	1¼ %	7-1-50
Permanent Improvements	1 %	12-1-51
Totals		
Water Department Bonds		
Water	1¼ %	3-1-42
Water	1.6 %	11-1-51
Totals		

CITY OF PORTSMOUTH, NEW HAMPSHIRE
STATEMENT OF BOND INDEBTEDNESS

Balances Outstanding 12-31-50	Bond Issues 1951	Retired During 1951	Balances Outstanding 12-31-51
\$12,000.00		\$3,000.00	\$9,000.00
10,000.00		2,000.00	8,000.00
15,000.00		2,500.00	12,500.00
2,000.00		2,000.00	—
12,000.00		6,000.00	6,000.00
8,000.00		4,000.00	4,000.00
320,000.00		20,000.00	300,000.00
58,000.00		9,000.00	49,000.00
60,000.00		10,000.00	50,000.00
	\$178,000.00		178,000.00
<hr/>		<hr/>	<hr/>
\$497,000.00	\$178,000.00	\$58,500.00	\$616,500.00
\$15,000.00		\$10,000.00	\$5,000.00
	\$200,000.00		200,000.00
<hr/>	<hr/>	<hr/>	<hr/>
\$15,000.00	\$200,000.00	\$10,000.00	\$205,000.00

CITY OF PORTSMOUTH, NEW HAMPSHIRE

TRUST FUNDS — DECEMBER 31, 1951

City Funds	Principal	Unexpended	
		Income	Total Fund
Mary Clark	\$100.00	\$11.46	\$111.46
Horace Haven	1,200.00	31.11	1,231.11
Christopher S. Toppan	300.00	34.40	334.40
Frank Jones	500.00	52.83	552.83
Daniel Austin	500.00	12.99	512.99
Martha A. DeMerritt	500.00	52.72	552.72
Haven Park	6,071.16	910.51	6,981.67
Lewis A. Drake	500.00	51.18	551.18
South Playground	15.00	36.42	51.42
Annie Fields	5,000.00	254.95	5,254.95
Pickering Fund	5,113.23	681.30	5,794.53
T. A. Harris	10,000.00	1,884.19	11,884.19
Louise Hovey	500.00	308.91	808.91
Eclectic Benevolent Society	8,990.00	535.07	9,525.07
Theodora Lyman	3,000.00	216.22	3,216.22
Totals	\$42,289.39	\$5,074.26	\$47,363.65
Library Funds			
Harriet L. Penhallow	\$1,000.00	\$16.12	\$1,016.12
Ellen T. Pickett	76.00	.76	76.76
Eliza Brooks	528.00	6.56	534.56
Mary S. Goodwin	150.00	1.75	151.75
Louise Simes	100.00	1.25	101.25
Haven Fund	6,000.00	75.00	6,075.00
Mary D. Parker	500.00	6.28	506.28
Mercy E. Ladd	1,821.00	22.71	1,843.71
Eldredge Legacy	5,028.58	62.78	5,091.36
Frank Jones Bequest	5,028.58	62.78	5,091.36
John J. Pickering	2,045.34	25.45	2,070.79
Alfred Gooding	500.00	6.25	506.25
Thomas P. Salter	5,000.00	62.50	5,062.50
Joseph B. Upham Bequest	580.58	7.05	587.63
George T. Vaughn	10,000.00	125.21	10,125.21
Totals	\$38,358.08	\$482.45	\$38,840.53
Totals Trust Funds	\$80,647.47	\$5,556.71	\$86,204.18

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 WATER DEPARTMENT
 BALANCE SHEET — DECEMBER 31, 1951

ASSETS

CURRENT ASSETS:

Cash on hand and in bank	\$2,136.93	
Accounts receivable	\$27,750.22	
Less reserve for doubtful accounts	3,000.00	24,750.22
Materials and supplies		13,911.18
Total Current Assets		\$40,798.33

CASH IN SPECIAL FUNDS:

1940 bond issue proceeds	\$36.88	
1942 bond issue proceeds	376.35	
1951 bond issue proceeds	200,000.00	
Federal contribution for plant expansion	62.73	
Total Cash In Special Funds		200,475.96
FIXED ASSETS (Net) (Schedule IX-I)		962,509.66

Total Assets		\$1,203,783.95
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LIABILITIES AND CAPITAL

CURRENT LIABILITIES:

Accounts payable	\$18,571.15	
Due to Parking Meter Fund	8,000.00	
Total Current Liabilities		\$26,571.15

FUNDED DEBT (Exhibit VII)		205,000.00
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CAPITAL:

Municipal investment	958,737.19	
Surplus (Exhibit X)	13,475.61	
Total Liabilities and Capital		\$1,203,783.95

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 WATER DEPARTMENT
 SUMMARY OF FIXED ASSETS — DECEMBER 31, 1951

	Cost	Reserve for Depreciation	Net Book Value
Structures			
Water supply	\$83,224.37	\$20,190.46	\$63,033.91
Pumping station	46,986.75	13,156.04	33,830.71
Stores department	3,834.44	933.40	2,901.04
Stable and garage	2,500.00	800.00	1,700.00
Other structures	2,500.00	800.00	1,700.00
	<hr/> \$139,045.56	<hr/> \$35,879.90	<hr/> \$103,165.66
Distribution System			
Transmission mains	\$39,295.23	\$13,219.24	\$26,075.99
Water storage	91,905.04	32,422.07	59,482.97
Distribution mains	897,238.62	306,855.83	590,382.79
Services	5,301.92	1,003.99	4,297.93
Hydrants	25,826.65	10,685.25	15,141.40
Meters	53,772.16	18,431.46	35,340.70
	<hr/> \$1,113,339.62	<hr/> \$382,617.84	<hr/> \$730,721.78
Equipment			
Water supply	\$40,221.23	\$17,653.85	\$22,567.38
Pumping station	112,516.22	31,492.88	81,023.34
Purification	3,997.75	1,849.66	2,148.09
Stores department	2,134.55	2,053.84	80.71
Other	2,112.70	1,030.00	1,082.70
	<hr/> \$160,982.45	<hr/> \$54,080.23	<hr/> \$106,902.22
Land	<hr/> \$21,720.00		<hr/> \$21,720.00
Total Fixed Assets	<hr/> \$1,435,087.63	<hr/> \$472,577.97	<hr/> \$962,509.66

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 WATER DEPARTMENT
 STATEMENT OF SURPLUS FOR THE YEAR ENDED
 DECEMBER 31, 1951

Balance—December 31, 1950		\$29,214.82
Add:		
Outstanding check adjustment		5.60
		\$29,220.42
Deduct:		
Net loss for the year (Exhibit XI)	\$14,592.58	
Town of Newington—		
1938-1950 property tax	425.06	
Fiscal agent's fees—sale of water bonds	629.96	
Miscellaneous 1950 operating expenses	97.21	15,744.81
		15,744.81
Balance—December 31, 1951 (Exhibit IX)		\$13,475.61

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 WATER DEPARTMENT
 CONDENSED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED DECEMBER 31, 1951

SALES:	
Commercial—water	\$117,856.31
Industrial—water	27,644.10
Municipal	3,185.59
Merchandise and job order (net)	6,632.48
Total Sales	\$155,318.48
OPERATING EXPENSES:	
Water supply expense (Schedule XI-1)	\$68,866.21
Distribution expense (Schedule XI-1)	36,465.39
General and misc. expense (Schedule XI-1)	24,834.03
Depreciation	40,638.86
Total Operating Expenses	170,804.49
NET OPERATING LOSS	\$(15,486.01)
OTHER INCOME	1,018.43
	\$(14,467.58)
OTHER CHARGES:	
Interest paid	125.00
NET LOSS FOR THE YEAR (Exhibit X)	\$(14,592.58)

CITY OF PORTSMOUTH, NEW HAMPSHIRE
 WATER DEPARTMENT
 OPERATING EXPENSES FOR THE YEAR ENDED
 DECEMBER 31, 1951

Water supply Expense	
Superintendence	\$5,550.00
Pumping station labor	34,427.52
Pumping station supplies and expense	1,120.88
Purification system supplies and expense	367.87
Fuel for power	2,415.09
Power purchased	21,387.13
Repairs to structures and equipment:	
Water supply	37.21
Pumping station	3,560.51
	<hr/>
Total	\$68,866.21
Distribution Expense	
Superintendence	\$8,625.26
Meter department:	
Supplies and expense	15.18
Repairs to meters	5,544.36
Other distribution supplies and expense	140.95
Repairs to mains	2,757.80
Repairs to services	18,334.39
Repairs to hydrants	1,047.45
	<hr/>
Total	\$36,465.39
General and Miscellaneous Expense	
Commercial office salaries	\$7,401.00
Meter reading salaries	5,475.60
General office rent and expense	1,673.03
Insurance	1,503.67
Stores department and shop expense	2,969.12
Stable and garage expense	1,721.93
Employees' retirement expense	4,089.68
	<hr/>
Total	\$24,834.03

