

PUBLIC DOCUMENT

CITY OF MANCHESTER

NEW HAMPSHIRE



ANNUAL REPORT
for the Year 1923

NEW HAMPSHIRE
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City Auditor



Hon. GEORGE E. TRUDEL, Mayor

SEVENTY-FOURTH
ANNUAL REPORT

OF THE

Receipts and Expenditures

OF THE

CITY of MANCHESTER
NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1923

TOGETHER WITH

Other Annual Reports and Papers Relating
to the Affairs of the City



PRINTED BY JOHN B. CLARKE CO.
MANCHESTER, N. H.
1924.

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1923

MANCHESTER CITY GOVERNMENT

1923

Mayor

GEORGE E. TRUDEL.....Office, City Hall
Residence, 489 North River Road

Chosen at election in November, 1921. Salary, \$3,000 per annum, payable semi-monthly.

Mayor's Secretary

Guy L. Foster.....Office, City Hall
Residence, 44 Pennacook Street

Salary, \$1,500

Aldermen

- Ward 1. Dana A. Emery, 53 Monroe Street.
 - Ward 2. Albert L. Clough, 698 Beech Street.
 - Ward 3. George C. Vail, 596 Belmont Street.
 - Ward 4. Charles A. Allen, 585 Belmont Street.
 - Ward 5. Francis X. Carroll, 174 Green Street.
 - Ward 6. John Dana French, 132 Massabesic Street.
 - Ward 7. James J. Hogan, 241 Green Street.
 - Ward 8. William O. Corbin, 443 Holly Avenue.
 - Ward 9. Charles E. Chapman, 65 Market Street.
 - Ward 10. William N. Brown, 653 South Main Street.
 - Ward 11. Charles J. McLaughlin, 66 North Main Street.
 - Ward 12. Joseph Alphonse Hebert, 350 Bartlett Street.
 - Ward 13. Romeo A. Gelinax, 593 Hevey Street.
-

Board of Aldermen*

Standing Committees

*First named, Chairman.

Accounts—Aldermen Vail, Emery, Clough.

Bills on Second Reading—Aldermen Clough, Allen, Chapman.

Cemeteries—Aldermen Vail, French, Chapman, Clough, Emery.

Assessors

Joseph O. Tremblay, Chairman. Term expires January, 1927.

William P. Farmer. Term expires January, 1925.

Joseph H. Geisel. Term expires January, 1923. (Resigned in March.)

*Michael J. Healy. Term expires January, 1929.

*Appointed to fill vacancy.

Clerks

Arthur W. Rowell

Harry J. Briggs

City Solicitor

Thomas J. Bois.....Office, 814 Elm Street
Residence, 51 High Street Salary, \$1,600

City Clerk

Arthur W. Phinney.....Office, City Hall
Residence, 606 Belmont Street Salary, \$3,000
Also clerk of all committees of the Board of Aldermen

Clerks

M. Hazel Elmes

Lillian M. Dubey

Regina Landregan

Superintendent of Public Buildings

Created by Chapter 284 of the Session Laws of 1911. Elected in the month of April by Board of Aldermen for a term of four years. Salary, \$2,700.

James A. Rogers.....Office, City Hall
Term expires April, 1927

Inspector of Buildings

Jean B. Lariviere

Inspector of Petroleum

Herman A. Schellenberg

Paid by fee, $\frac{1}{4}$ of one per cent per gallon

Registrars of Voters

George Taylor, Chairman. Term expires April, 1925.

George O. West. Term expires April, 1924.

Alfred Forant, Clerk. Term expires April, 1926.

Police Commissioners

*Frank W. Sargeant, Chairman. Term expires September, 1923.

Louis A. Dozois, Clerk. Term expires September, 1924.

Charles D. Barnard. Term expires September, 1925.

Appointed by the Governor for a term of three years.

*Serving pending appointment of successor.

Chief of Police

Michael J. Healy.....Office at Police Station
Residence, 304 Central Street Salary, \$4,500
Appointed by Commissioners

Deputy Chief

Charles R. Healy.....Office at Police Station
Appointed Deputy July, 1922 Salary, \$2,700

Captains

Martin O'Rourke James J. Hampston
Salary, \$2,400

Lieutenants

John J. Lynch. Salary, \$5.75 per day.

William F. Foye. Salary, \$5.75 per day.

Joseph J. Gorey. Salary, \$5.75 per day.

Sergeants

James Hackett. Salary, \$5.50 per day.
 John F. O'Malley. Salary, \$5.50 per day.
 Michael J. Whalen. Salary, \$5.50 per day.
 David Sarette. Salary, \$5.50 per day.

Inspectors

Martin E. Sullivan. Salary, \$5.50 per day.
 Thomas E. Manning. Salary, \$5.50 per day.

Electrician

Edward H. McQuaid. Salary, \$5.50 per day.

Clerk and Stenographer

George A. Freeman. Salary, \$5.50 per day.
 Thomas H. Wolahan. Salary, \$5.50 per day.

Municipal Court

Charles A. Perkins, Justice.
 Arthur S. Healy, Associate Justice.
 Robert C. Laing, Clerk and Probation Officer.

Fire Commissioners

William B. Burpee, Chairman. Term expires April, 1926.
 Joseph E. Lachance, Clerk. Term expires April, 1924.
 Charles E. Dufort. Term expires April, 1925. (Resigned.)
 *Arthur E. Moreau. Term expires April, 1925.

One member appointed by the Mayor annually, for a term of three years.

*Appointed to fill vacancy.

Chief Engineer

Charles H. French.....Office, Central Station, Vine Street
 Residence, 94 Ashland Street Salary, \$3,800

Deputy Chief Engineers

Edwin W. Merrill

Arthur J. Provost

Clerk

Tom R. Kellogg

Superintendent of Fire Alarm Telegraph

John E. Rogers

Elected by Board of Fire Engineers

Scaler of Weights and Measures

Rollin B. Johnston.....Office, City Hall
 Residence, 479 Spruce Street Salary, \$2,100

Board of Health

One member appointed by the mayor annually in the month of January. Salary, \$200 each per annum. Office, Court House, West Merrimack Street, corner Franklin Street.

Emile D. Miville, M. D., Chairman. Term expires February 1, 1924.

Maurice Watson, M. D. Term expires February 1, 1926.

Michael F. Sullivan, Clerk. Term expires February 1, 1925.

Office Clerks

Louise Freeman

Laurette Dionne

Health Officer

Howard A. Streeter, M. D.

Inspectors

Carl O. Seaman, Milk.

William B. Blake, Sanitary. (Retired.)

Harold E. Hartford, Sanitary. (Appointed to fill vacancy.)

John F. Looney, Sanitary.

Albert J. Parent, Market.

Dr. E. N. Olzendam, Assistant Market.

School Physicians

Dr. George T. Sheehan

Dr. Bruce Snow

Dr. Emile A. Sylvain

School Dentists

Dr. Paul C. Boire

Dr. Floyd Williams

City Hospital

Dr. Thomas J. Connor, Resident Physician. (Resigned.)

Dr. Clara Israeli. (Appointed to fill vacancy.)

Board of Examiners of Plumbers

Michael F. Sullivan, Chairman. Term expires November 1, 1924.

Surveyor H. S. R. McCurdy, Clerk, ex officio.

Auguste Houle. Term expires November 1, 1927.

Appointed by Mayor

City Physician

Joseph N. Friberg, M. D.....Office, 913 Elm Street
Residence, 738 Hall Street Salary, \$1,200

DEPARTMENT OF HIGHWAYS

Commissioners

Dr. John H. Gleason, Chairman. Term expires January, 1925.

Joseph Quirin. Term expires January, 1924.

Leonard J. Farrell, Clerk. Term expires January, 1926.

One member annually appointed by Mayor and confirmed by Board of Mayor and Aldermen for a term of three years.

Surveyor

*E. R. Conant.....	Office, City Hall
Residence, 121 Bay Street	Salary, \$5,000
†H. S. R. McCurdy.....	Office, City Hall
Residence, 309 Ash Street	Salary, \$5,000
Elected by the Commissioners of Department of Highways	

*Resigned.

†Elected May, 1923.

Stenographer

Antonia M. Dionne

Superintendent

Daniel F. Cronin

Office Clerks

James M. Fradd

Robert Caron

F. W. Bodwell

Assistant Engineer

G. W. Wales

Office Engineer

Alfred T. Dodge

Commissioner of Charities

Thomas J. Quirk.....	Office, City Hall
Residence, 264 Pearl Street	Salary, \$2,100

Clerk

Mrs. Elizabeth J. Quirk

SCHOOL DEPARTMENT**School Committee**

Chosen at the election in December, 1921, the Mayor member, ex-officio. The Board of School Committee choose the Clerk of the Board, the Superintendent of Public Instruction, the Truant Officers, and the teachers in the public schools, and determine their salaries. They have charge of the purchase of free text-books and other supplies and are limited by the appropriations of the city councils. The salary of the committee is \$25 each per year.

	George E. Trudel, Mayor, ex-officio, Chairman.
Ward 1.	Allan M. Wilson, 18 Clarke Street.
Ward 2.	Edward H. Chadbourne, 87 Russell Street.
Ward 3.	L. Ashton Thorp, 445 Lowell Street.
Ward 4.	J. Arthur Kennedy, 472 Merrimack Street.
Ward 5.	William F. Glancy, 214 Bell Street.
Ward 6.	George Waldo Browne, 329 Massabesic Street.
Ward 7.	Daniel F. Shea, Jr., 247 Central Street.
Ward 8.	Edwin A. Dunbar, 1018 Merrill Street.
Ward 9.	Timothy C. Cronin, Jr., 74 Spring Street.
Ward 10.	Benjamin J. Mack, 145 Boynton Street.
Ward 11.	Daniel A. McDonnell, 5 Parker Avenue.
Ward 12.	L. Philippe Doucet, 398 Notre Dame Avenue.
Ward 13.	Francois J. Houlne, 434 Notre Dame Avenue.
	William F. Glancy, Vice-Chairman of the Board.
	Charles H. Martel, Clerk of the Board, 261 Orange Street.

Superintendent of Schools

*Herbert F. Taylor.....	Office, City Hall
Residence, 1041 Union Street	Salary, \$4,000
†Frank A. Morris.....	Office, City Hall
Residence, 248 Prospect Street	Salary, \$4,000

*Resigned.

†Appointed to fill vacancy.

Assistant Superintendents

Austin M. Gibbons	Lorena Frost
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Clerks

Frances Abbott	Esther Nordstrom
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Truant Officers

T J. Fellows	Edward C. Healy
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Attendance Officer

Alexander J. Demers

Trustees of Carpenter Memorial Library

(Law of 1854, chapter 1588. See contract with Manchester Athenaeum, printed on pages 107 and 108 of City Report for fiscal year ending January 31, 1855.) Board of seven trustees, one of which is elected by Aldermen and Board of Trustees in joint convention in September annually. Term of service, seven years; no salary.

George E. Trudel, Mayor, ex-officio.

*Wilfrid J. Lessard, 299 Merrimack Street. Term expires October 1, 1929.

Frank P. Carpenter, Elm corner West North Street. Term expires October 1, 1930.

William P. Farmer, Candia Road. Term expires October 1, 1924.

Allan M. Wilson, 18 Clarke Street. Term expires October 1, 1925.

John J. Holland, 39 Carpenter Street. Term expires October 1, 1926.

Walter M. Parker, 1883 Elm Street. Term expires October 1, 1927.

Herman F. Straw, 607 Chestnut Street. Term expires October 1, 1928.

*Re-elected.

Carpenter Memorial Library

Pine Street between Concord and Amherst Streets, facing Victory Park. Open from 9 a. m. to 9 p. m. Sundays, 1:30 p. m. to 6 p. m.

Librarian

F. Mabel Winchell.....Residence, 593 Union Street
Elected by the Trustees of Library Salary, \$1,800

Water Commissioners

Office at Court House, corner Franklin and West Merrimack Streets. Telephone at office and pumping station.

George E. Trudel, Mayor, ex-officio.

Walter G. Africa, Chairman. Term expires January, 1926.

Gedeon Lariviere, Term expires January, 1924.

J. Brodie Smith. Term expires January, 1925.

Patrick B. Maloney. Term expires January, 1927.

Edgar J. Knowlton, Clerk. Term expires January, 1928.

Albert J. Precourt. Term expires January, 1926.

Edgar J. Knowlton, Clerk of the Board of Water Commissioners.

Chosen by Water Commissioners annually. Office, Court House, Franklin Street.

Superintendent of Water Works

James H. Mendell.....Office, Court House, Franklin Street
 Residence, 1019 Union Street Salary, \$4,500
 Chosen by Water Commissioners annually.

Water Registrar

F. E. Pettigrew.....Office, Court House, Franklin Street

Engineer at Old Pumping Station

J. H. Read

Engineer at New Pumping Station

Samuel McDonald

City Weigher

Herman Hayes.....Office, City Scales, Franklin Street
 Salary, \$1,200

All fees for weighing returned monthly to City Treasurer with sworn statement.

Trustees of Cemeteries

Two Trustees elected by Board of Aldermen in January annually, for the term of four years.

Alderman George C. Vail, Chairman.

Alderman John Dana French.

Alderman Charles E. Chapman.

Alderman Albert L. Clough.

Alderman Dana A. Emery.

Mrs. Emma Hanscom. Term expires January, 1923.

*Charles H. Giles. Term expires January, 1923.

Charles F. Read. Term expires January, 1923.

Judge Robert J. Peaslee. Term expires January, 1924.

Harrie M. Young. Term expires January, 1924.

Frank C. Livingston. Term expires January, 1925.

Johann A. Graf. Term expires January, 1925.

Albert A. Smith. Term expires January, 1926.

George W. Cheney. Term expires January, 1926.

*Deceased, and Charles F. Read elected to fill vacancy.

Superintendent of All Cemeteries

John H. Erskine.Office and residence at Pine Grove Cemetery

Trustees of Cemetery Funds

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Norwin S. Bean, Clerk. Term expires January, 1930.

Charles H. Anderson. Term expires January, 1925.

George E. Trudel, Mayor, ex-officio, Chairman.

William O. McAllister, Treasurer.

Sinking Fund Commissioners

John H. Gleason, Chairman.

William O. McAllister, Clerk and Treasurer.

Walter G. Africa.

Selectmen

Salary, \$60 each, payable in December of each year, in equal payments.

WARD 1

Charles B. Bodwell

Vernon C. Hawley

Arthur W. Chase

WARD 2

Alfred Anderson

Augusta Pillsbury

Donald Gregoire

WARD 3

Clara L. Downs

John A. Friberg

Willie F. Bean

WARD 4

Warren A. Bodwell

Frederick N. Walker

Fred W. Lamb

WARD 5

John C. O'Brien

John J. Kelley

Robert Orr

	WARD 6	
Robert Bunton	John Jacobson, Jr.	Edgar E. Goulet
	WARD 7	
Jeremiah Healy, Jr.	Francis Sheehan	Bernard McLaughlin
	WARD 8	
Michael F. O'Connor	Damis Bouchard	Albert J. Smith
	WARD 9	
William A. Burlingame	Andrew S. Smith	John L. Mitchell
	WARD 10	
Fred E. Dow	Ralph R. Underwood	Harry E. Curtis
	WARD 11	
Frank H. Cadwell	Alexander McCabe	Ellsworth F. Roukey
	WARD 12	
Louis Gauthier	Napoleon Lamontagne	Antoine J. Gagne
	WARD 13	
Moise Charette	Euclide Petrin	Hermenegilde Lesmerises

Moderators

Ward 1.	Edward C. Smith.
Ward 2.	Hobart Pillsbury.
Ward 3.	John A. Grace.
Ward 4.	John B. Finnigan.
Ward 5.	Peter J. Magan.
Ward 6.	Owen Kenney, 2d.
Ward 7.	John A. Connelly.
Ward 8.	Mark B. Flanders.
Ward 9.	Thomas H. Carr.
Ward 10.	Richard S. Carr.
Ward 11.	Thomas J. Kane.
Ward 12.	Antoine Letendre.
Ward 13.	Romeo M. Janelle.

Salary, \$15 for each election or primary, payable in the month of December in each year.

Ward Clerks

Ward 1.	Frederic S. Nutting.
Ward 2.	Clyde A. Gray.
Ward 3.	Stanislaw Kazanowski.
Ward 4.	John F. County.
Ward 5.	Daniel A. Sheehan.
Ward 6.	Thomas J. Cavanaugh.
Ward 7.	Frank D. Murphy.
Ward 8.	Thomas F. Laughlin.
Ward 9.	Thomas E. Linehan.
Ward 10.	George I. VanVliet.
Ward 11.	Edward A. Clear.
Ward 12.	Arthur A. Olivier.
Ward 13.	Edmond Croteau.

Salary, \$80 each, payable in December of each year, in equal payments.

REPORT OF THE CITY AUDITOR

REPORT OF THE CITY AUDITOR

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF MANCHESTER FOR THE YEAR 1923.

RECEIPTS

TAXES

Received from:	
Current year poll taxes	\$74,635.00
Current year property taxes	2,407,232.19
Previous years poll taxes	22,105.87
Previous years property taxes ...	206,189.62
State:	
Savings Bank	127,706.62
Railroads	62,801.44
Insurance	10,922.06
Tax Title Redemptions.....	14,972.32
Tax Deeds	118.41
Excess	32.44
	\$2,926,715.97

LICENSES

Received from:	
Liquor	\$16.00
Dog	2,799.17
Amusement	2,650.50
Pool, Billiards, etc.....	2,066.00
Milk	424.00
Garbage	46.00
Junk	167.00
Plumbers	125.50
All Other	2,188.53
	\$10,482.70

PERMITS

Received from:	
Marriage	\$841.00
Sewer	3,093.73
Automobile	100,484.83
	\$104,419.56

FINES AND FORFEITS

Received from:		
Municipal Court	\$26,006.64	
Departmental Penalties:		
Night School Forfeitures.....	226.25	
	<hr/>	\$26,232.89

OTHER GENERAL REVENUE

Received from:		
Rents—Parks and Commons.....	\$195.00	
Rents—City Clerk	920.00	
	<hr/>	\$1,115.00

GENERAL GOVERNMENT

Received from:		
Tax Collector:		
Costs of Tax Collections	\$4,174.04	
Costs of Tax Titles Redeemed ..	268.35	
City Clerk:		
Fees for Candidates for School Board	81.00	
City Hall:		
Commission on Telephone Booth. .	14.65	
Assessors:		
Knife sharpener	2.00	
	<hr/>	\$4,540.04

PROTECTION OF PERSONS AND PROPERTY

Received from:		
Fire Department:		
Sale of horses, junk, etc.....	\$869.20	
Robie Concrete Co.....	5.00	
Town of Bedford—Fire.....	30.25	
State Forest Fire Service.....	3.00	
Credit for Carboys.....	51.00	
	<hr/>	\$958.45

HEALTH AND SANITATION

Received from:		
Board of Patients at Hospital.....	\$1,360.50	
Public Comfort Station.....	827.53	
	<hr/>	\$2,188.03

HIGHWAYS

Received from:

Streets (Repairs, Cleaning, etc.)	\$11,624.38	
City Stables (Material Sold, etc.)	1,725.92	
Highways Maintenance (Grading, etc.)	1,939.49	
Engineers (Sale of Maps)	100.50	
	<hr/>	\$15,390.29

EDUCATION

Received from:

Tuition	\$4,391.79	
Sale of books, etc.	302.55	
Rental of West Side School Hall.	75.00	
Rental of Practical Arts School Hall	2,550.00	
U. S. Veterans' Bureau	3,431.92	
	<hr/>	\$10,751.26

LIBRARIES

Received from:

Carpenter Memorial Library:		
Fines	\$1,019.67	
Sales, miscellaneous	103.70	
	<hr/>	\$1,123.37

RECREATION

Received from:

Parks and Commons:		
Sale of old buildings, wood, etc.	\$337.50	
	<hr/>	\$337.50

UNCLASSIFIED

Received from:

Building Department:		
Sale of junk	\$74.21	
Broken windows	12.50	
Joint School Committee:		
Sale of 2 houses	475.00	
Lands and Buildings Committee:		
Sale of land	100.00	
Miscellaneous 1922 licenses	43.80	
	<hr/>	\$705.51

PUBLIC SERVICE ENTERPRISES

Water Department

Received from:

Water Receipts	\$178,395.95	
	<hr/>	\$178,395.95

Other Enterprises.

Received from:

Public Scales	\$523.40	
	<hr/>	\$523.40

CEMETERIES

Received from:

Pine Grove:

Sale of Lots and Graves.....	\$18,323.34	
Care of Lots and Graves.....	1,100.00	
Interments	3,421.50	
Miscellaneous	5,020.50	

Valley:

Care of Lots and Graves.....	392.00	
Interments	249.00	
Miscellaneous	447.00	

Merrill:

Care of Lots and Graves.....	3.00	
Miscellaneous	36.00	

Piscataquog:

Care of Lots and Graves.....	123.00	
Interments	86.00	
Miscellaneous	9.00	

Amoskeag:

Interments	19.00	
Miscellaneous	51.25	
	<hr/>	\$29,280.59

INTEREST

Received from:

Bank Deposits	\$6,065.70	
Soldiers' Bonus Fund.....	758.47	
Deferred Taxes	6,774.09	
Costs of Tax Titles Redeemed....	600.53	
Perpetual Care Funds.....	78.00	
	<hr/>	\$14,276.79

MUNICIPAL INDEBTEDNESS

Received from:

Temporary Loans	\$1,700,000.00	
General Loans (Bond Issue).....	1,426,088.25	
		<u>\$3,126,088.25</u>

AGENCY

Received from:

State Soldiers' Bonus Fund.....	\$56,886.00	
		<u>\$56,886.00</u>

TRUST FUNDS

Received from:

Pine Grove Perpetual Care Fund.	\$2,863.25	
Valley Perpetual Care Fund.....	2,014.50	
Merrill Perpetual Care Fund.....	472.50	
Amoskeag Perpetual Care Fund..	200.00	
Piscataquog Perpetual Care Fund	133.00	
Special Trust Funds:		
Pine Grove	1,800.00	
Valley	100.00	
Income from Pine Grove Funds.	166.65	
Income from Valley Funds	63.00	
Income from Library Funds	468.31	
Trustees of Cemetery Funds:		
Pine Grove	8,017.00	
Merrill	69.00	
Valley	1,440.50	
Piscataquog	209.00	
For Vault Rental.....	25.00	
		<u>\$18,041.71</u>

REFUNDS.

Received from:

Appropriation Overdrafts:

Treasurer	\$3.95
Assessors	12.00
City Clerk .....	.85
Building Department	56.38
Police Commission	8.91
Health Department	25.65
Highway Department	58.84

Street Lighting	\$0.60	
Charities	58.71	
School Department	443.97	
Pine Grove Cemetery.....	1,788.00	
New Schools	200.95	
Tailings	418.42	
Accrued Interest	9,180.54	
		<u>\$12,257.77</u>
Total Receipts	\$6,540,711.03	
Cash on hand January 1, 1923.....	41,172.47	
		<u><u>\$6,581,883.50</u></u>

EXPENDITURES

GENERAL GOVERNMENT

Mayor, Salaries	\$4,595.83
Other Expenses	869.03
Incidentals	599.91
Aldermen, Salaries	2,600.00
Other Expenses	165.50
Auditor, Salaries	3,800.00
Other Expenses	371.71
Treasurer, Salaries	4,065.00
Other Expenses	1,132.69
Tax Collector, Salaries.....	5,786.25
Other Expenses	2,639.42
Assessors, Salaries	16,910.88
Other Expenses	1,963.93
Finance Commission, Salaries.....	1,300.00
Other Expenses	1.40
Law, Salary	1,600.00
Other Expenses	90.29
City Clerk, Salaries.....	6,328.34
Other Expenses	1,234.58
Engineers, Salaries	8,371.94
Other Expenses	946.48
Superintendent of Buildings, Salaries..	11,712.64
Other Expenses	1,310.76
Repairs to Public Buildings, Salaries..	24,002.95
Other Expenses	23,375.91
Board of Registration, Salaries.....	2,150.00
Other Expenses	1,284.00

Election Officials, Salaries.....	\$3,580.00	
Other Expenses	1,598.99	
City Hall, Salaries.....	3,402.00	
Other Expenses	3,337.00	
Old Court House, Salaries.....	1,362.50	
Other Expenses	1,259.38	
Care of City Clocks.....	624.31	
	<hr/>	\$144,373.62

PROTECTION OF PERSONS AND PROPERTY

Police Commission, Payroll.....	\$220,994.75	
Pensions	4,448.50	
Other Expenses	7,821.54	
Police Station, Payroll.....	2,737.50	
Other Expenses	2,994.89	
Municipal Court, Salaries.....	3,650.00	
Fire Department, Payroll.....	194,724.65	
Pensions	4,051.41	
Commissioners	329.17	
Other Expenses	26,028.49	
Call Members, Payroll.....	10,154.30	
Fire Alarm Telegraph, Payroll.....	11,219.20	
Other Expenses	2,269.63	
Motor Fire Apparatus.....	48,784.09	
Sealer of Weights and Measures, Salary	2,100.00	
Other Expenses	53.61	
	<hr/>	\$542,361.73

HEALTH AND SANITATION

General Administration, Payroll.....	\$37,648.70	
Other Expenses	8,956.13	
City Hospital, Payroll.....	12,113.15	
Other Expenses	12,091.29	
Vital Statistics, Payroll.....	999.75	
Other Expenses	106.50	
City Physician, Salary.....	1,200.00	
Other Expenses	59.65	
Public Comfort Station, Payroll.....	4,536.00	
Other Expenses	1,360.75	
Board of Examiners of Plumbers, Expenses	50.00	
	<hr/>	\$79,121.92

HIGHWAYS

General Administration, Salaries.....	\$14,877.39	
Other Expenses	1,004.87	
Highways Maintenance, Payroll.....	36,765.52	
Other Expenses	7,580.54	
Sewers Maintenance, Payroll.....	2,480.46	
Other Expenses	901.54	
Sewers, New, Payroll.....	82,117.80	
Other Expenses	170,035.45	
Scavenger Division, Payroll.....	60,917.72	
Other Expenses	2,578.73	
Street Cleaning, Payroll.....	65,842.88	
Other Expenses	16,388.96	
City Stables, Payroll.....	78,298.52	
Other Expenses	188,429.08	
Highways, New, Payroll.....	37,729.50	
Other Expenses	10,581.81	
Bridge over Manchester and Ports- mouth R. R. Tracks, Other Ex- penses	4,360.00	
Queen City Bridge, Payroll.....	925.32	
Other Expenses	722,164.72	
Street Lighting	76,384.29	
	<hr/>	\$1,580,365.10

CHARITIES

General Administration, Salaries.....	\$3,165.00	
Other Expenses	396.03	
Outside Relief	25,167.58	
Indigent Soldiers	301.00	
Charitable Gifts	5,300.00	
	<hr/>	\$34,329.61

EDUCATION

General Control, Payroll.....	\$8,706.58	
Other Expenses	9,619.86	
Instruction, Payroll	471,047.98	
Other Expenses	36,574.83	
Operation of School Plant, Payroll....	50,018.05	
Other Expenses	68,650.83	
Schools Maintenance	295.68	
Auxiliary Agencies	4,295.33	
Miscellaneous Expenses	3,211.13	
Outlays	2,808.22	
	<hr/>	\$655,228.49

LIBRARIES

Carpenter Memorial Library, Salaries.	\$25,547.24	
Other Expenses	12,058.58	
Purchases—Books	3,517.16	
Currier Fund, Books.....	194.16	
Hosley Fund, Books.....	184.44	
Mead Fund, Books.....	13.76	
	<hr/>	\$41,515.34

RECREATION

Parks and Commons, Payroll.....	\$17,740.58	
Other Expenses	22,493.60	
Playgrounds, Payroll	2,488.75	
Blister Rust Spraying.....	550.00	
Public Bath Houses, Payroll.....	1,086.99	
Other Expenses	413.01	
Band Concerts	400.00	
Free Sunday Concerts.....	500.00	
	<hr/>	\$45,672.93

UNCLASSIFIED

Damages to Persons and Property....	\$25,673.06	
Memorial Day, G. A. R.....	411.77	
Patriotic Purposes (Gifts).....	1,417.24	
Printing and Stationery.....	950.10	
Auditing	995.00	
Incidentals	6,325.91	
	<hr/>	\$35,773.08

PUBLIC SERVICE ENTERPRISES

Water Department, Payroll.....	\$71,132.67	
Pensions	2,090.28	
Other Expenses	104,939.11	
Public Scales, Salary.....	1,250.00	
Other Expenses	56.98	
	<hr/>	\$179,469.04

CEMETERIES

Pine Grove, Payroll.....	\$27,868.55	
Other Expenses	10,542.08	
Valley and Piscataquog, Payroll.....	6,853.47	
Other Expenses	1,469.95	
Amoskeag and Others, Payroll.....	988.75	
Other Expenses	46.75	
	<hr/>	\$47,769.55

INTEREST

Temporary Loans	\$39,302.01	
General Loans	216,407.50	
Water Loans	3,200.00	
	<hr/>	\$258,909.51

MUNICIPAL INDEBTEDNESS

Temporary Loans	\$1,730,000.00	
General Loans	333,000.00	
Water Loans	20,000.00	
	<hr/>	\$2,083,000.00

SINKING FUND

General Loans	\$5,000.00	
	<hr/>	\$5,000.00

AGENCY

State Tax	\$226,377.50	
County Tax	205,732.50	
State Soldiers' Bonus, 1922	58,660.00	
State Soldiers' Bonus, 1923	56,886.00	
State Soldiers' Bonus Transfer	2,356.00	
Per Capita School Tax.....	20,168.00	
	<hr/>	\$570,180.00

TRUST FUNDS

Trustees of Cemetery Funds.....	\$5,851.60	
Special Trust Funds.....	1,900.00	
Pine Grove Perpetual Care.....	13,605.92	
	<hr/>	\$21,357.52

REFUNDS.

Taxes	\$59.18	
Auto Taxes	269.35	
Tax Titles	15,394.27	
Tailings	65.98	
Loans Authorized—Transfer	200.00	
	<u> </u>	\$15,988.78

NOT PREVIOUSLY LISTED

New Schools and Equipment.....	\$50,210.42	
Weston School	2,033.00	
Highland School	40,978.41	
Hospital Construction	236.00	
	<u> </u>	\$93,457.83
		<u> </u>
Total Expenditures		\$6,433,874.05
Cash on hand December 31, 1923.....		148,009.45
		<u> </u>
		<u><u>\$6,581,883.50</u></u>

CITY OF MANCHESTER, N. H.
REVENUE ACCOUNTS
December 31, 1923

Financial Statement

		Assets	Liabilities
Accounts Receivable:			
Taxes, 1911	\$183.00		Non-Revenue Cash used for Revenue Pur-
Taxes, 1912	179.18		poses
Taxes, 1913	90.04		Appropriation Balances
Taxes, 1914	23.56		Revenue of 1923 and Prior Years
Taxes, 1915	13.05		(Excess of income over expenditures)
Taxes, 1916	701.53		Water Revenue
Taxes, 1917	142.95		(Reserved for Appropriation when col-
Taxes, 1918	21.77		lected)
Taxes, 1919	6,351.20		Tailings
Taxes, 1920	17,220.36		\$66.99
Taxes, 1921	42,156.77		1,488.14
Taxes, 1922	55,675.71		
Taxes, 1923	292,636.97		
	\$415,396.09		
Tax Titles (Purchased by			
City)	7,917.59		
Tax Deeds (City Posses-			
sions)	1,072.88		
Departmental Bills Receivable:			
Health	\$386.57		
Highways	5,035.65		
Schools	121.96		
Pine Grove Cemetery	284.70		
Valley Cemetery	78.00		
Piscataquog Cemetery	32.00		
Water	5,938.88		
	866.99		
	\$431,192.43		

NON-REVENUE ACCOUNTS, GENERAL

Cash, in Banks and Offices.....	\$176,498.03	Appropriation Balances	\$226,298.03
Loans Authorized	49,800.00		
	<u>\$226,298.03</u>		<u>\$226,298.03</u>

INDEBTEDNESS

Sinking Funds (Cash and Securities).....	\$206,710.14	Bonded Debt (with Sinking Funds) :	
Net Bonded Debt (Balancing Account).....	5,715,289.86	Municipal Loan of 1905-1909	\$150,000.00
		Improvement Loan of 1910..	100,000.00
			<u>\$250,000.00</u>

Bonded Debt (Serial Bonds) :

Fire Loans	\$184,500.00
Health Loans	38,500.00
Sewer Loans	926,498.00
Highway Loans	770,334.00
Bridge Loans	1,096,000.00
School Loans	2,566,168.00
Water Loans	60,000.00
Cemetery Loans	15,000.00
Trucks and Equipment.....	15,000.00
	<u>5,672,000.00</u>

	<u>\$5,922,000.00</u>		<u>\$5,922,000.00</u>
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NON-REVENUE ACCOUNTS, TRUST AND INVESTMENT FUNDS

Cash and Securities.....	\$559,618.26	
Trust Funds:		
Library Funds:		
Dean Fund.....	\$13,669.06	
Mary A. Elliott Fund.....	5,357.77	
Eliza A. Eaton Fund.....	4,479.18	
Emily A. Smith Fund.....	5,643.66	
Michael Prout Fund.....	8,065.70	
Moody Currier Fund.....	5,000.00	
Edwin Jones Fund.....	5,362.28	
John Hosley Fund.....	5,000.00	
John Hosley Income Account..	1,708.24	
Income Account.....	890.37	\$55,176.26
Cemetery Funds:		
Pine Grove, Perpetual Care..	\$352,698.12	
Valley, Perpetual Care.....	74,817.52	
Piscatacong, Perpetual Care..	10,136.43	
Merrill Yard, Perpetual Care..	3,635.22	
Amoskeag, Perpetual Care...	301.88	
Oliver Gould, P. G. Fund....	500.00	
Emily E. Killey, P. G. Fund..	2,546.21	
Mary F. Nichols, P. G. Fund..	572.97	
Edith F. Stark, P. G. Fund..	1,323.61	
Antoinette Hill, P. G. Fund..	1,467.52	
Lucy E. Hodge, P. G. Fund..	220.01	
James R. Straw, P. G. Fund..	210.08	
C. M. Woodbury, P. G. Fund..	102.68	
Mrs. C. D. Welch, P. G. Fund	200.00	
Ellen Washburn, P. G. Fund	100.00	
Eleanor J. Annis, P. G. Fund	100.00	
Wm. W. Ingham, P. G. Fund	700.00	
Eliz'th. Alexander, P. G. Fund	100.00	
S. P. Cannon, P. G. Fund...	200.00	
Holmes and Corey, P. G. Fund	100.00	
Flora A. Cleworth, P. G. Fund	150.00	
George F. Sargent, P. G. Fund	401.50	
Silas C. Stetson, P. G. Fund..	150.00	
Hannah A. Currier, Valley F'd	693.03	
E. W. Harrington, Valley F'd	2,562.33	
Sawyer & Breen, Valley Fund	100.00	
Gale Fund, Income Account..	352.89	
Saucook Val. Railroad Stock	50,000.00	
		\$504,442.00
		<u>\$559,618.26</u>

NON-REVENUE ACCOUNTS, PERSONAL PROPERTY

Departmental Inventories:		
Mayor	\$942.50	
Aldermen	488.00	
Auditor	1,451.50	
Treasurer and Collector.....	1,784.60	
City Clerk	1,093.50	
Assessors	16,064.25	
City Messenger	145.00	
City Hall	219.00	
Registrars	566.00	
Buildings	5,073.00	
Police	18,784.88	
Fire	232,370.15	
Sealer of Weights and Measures	120.00	
Health	7,511.00	
Board of Public Works.....	148,581.50	
Charities	326.00	
Schools	82,140.49	
Library Books	75,000.00	
Library Furniture	32,000.00	
Parks and Playgrounds.....	1,612.50	
Water	65,260.15	
Public Scales	10.00	
Pine Grove Cemetery.....	10,153.73	
Valley Cemetery	784.50	
Amoskeag Cemetery	74.95	
Piscataquog Cemetery	10.00	
Engineers	3,205.65	
		<u>\$705,772.85</u>
		<u><u>\$705,772.85</u></u>

City of Manchester (Balancing Account)..... \$705,772.85

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
Mar. 1, 1915	20 Yrs. 1935	Destructor Plant Highways Sewers Schools	C	4	\$150,000.00	\$115,000.00	\$5,000.00	\$ 4,500.00			\$2,300.00 2,300.00	Annual payments from 1926 to 1935 inc. \$10,000.00			
June 1, 1915	15 Yrs. 1930	Hospital Construction	C	4	75,000.00	40,000.00	5,000.00	1,500.00						\$800.00 700.00	
July 1, 1915	11 Yrs. 1926	Refunding Water Loan	C	4	100,000.00	80,000.00	20,000.00	3,200.00	\$1,600.00 1,600.00					Payable 1922 to 1926 Inclusive	
Aug. 1, 1915	15 Yrs. 1930	Elm St. Bridge Sewer	C	4	75,000.00	40,000.00	5,000.00	1,600.00		\$ 800.00 800.00					
Aug. 1, 1916	20 Yrs. 1936	Highways Sewers	C	4	100,000.00	70,000.00	5,000.00	2,800.00		1,400.00 1,400.00					
Aug. 1, 1916	20 Yrs. 1936	Bakersville Schl. Sprinkling System	C	4	100,000.00	70,000.00	5,000.00	2,800.00		1,400.00 1,400.00					
July 1, 1917	11 Yrs. 1928	Refunding Cemetery Loan	C	4	30,000.00	18,000.00	3,000.00	720.00	360.00 360.00						
Aug. 1, 1917	20 Yrs. 1937	Highways, Sew- ers, Sidewalks Playgrounds, Fire Alarm Sys- tem, School- Hospital	C	4	200,000.00	150,000.00	10,000.00	6,000.00		3,000.00 3,000.00					
Mar. 1, 1919	20 Yrs. 1939	Highways Sewers	C	4	300,000.00	225,000.00	25,000.00	8,600.00			4,500.00 4,000.00			\$25,000 annual to 1929 inc. 1930-1939 inc. \$5,000	
Aug. 1, 1920	20 Yrs. 1940	New School Bldgs., Equip- ment and Fur- chase of Land	C	5	350,000.00	315,000.00	17,500.00	15,750.00		7,875.00 7,875.00					
Sept. 1, 1920	10 Yrs. 1930	Cemetery Brook Culvert	C	5	25,000.00	20,000.00	2,500.00	1,000.00			500.00 500.00				
Jan. 1, 1921	20 Yrs. 1941	New Schools and Equipment	C	5	300,000.00	285,000.00	15,000.00	13,875.00	7,125.00 6,750.00						

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1923—Continued.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
April 1, 1921	9 YRS. 1930	Drill Tower 6000 Motor Fire Apparatus 12,000	C	5	\$ 18,000.00	\$16,000.00	\$ 2,000.00	\$ 750.00				\$ 400.00 350.00			
April 1, 1921	20 YRS. 1941	Weston School Bldg., Land and Equipment	C	5	63,000.00	59,000.00	4,000.00	2,850.00				1,475.00 1,375.00	\$4,000.00 annual to 1924 inc. 1925-1941 inc. \$3,000.00		
May 1, 1921	20 YRS. 1941	New Schools and Equipment	C	5	300,000.00	285,000.00	15,000.00	13,875.00					\$7,125.00 6,750.00		
June 1, 1921	5 YRS. 1925	Trucks and Equipment Highway Dept.	C	5	25,000.00	20,000.00	5,000.00	875.00						\$ 500.00 375.00	
June 1, 1921	15 YRS. 1936	Amoskeag Bridge	C	5	145,000.00	135,000.00	10,000.00	6,500.00						3,375.00 3,125.00	
July 1, 1921	20 YRS. 1941	New Sewers	C	5	50,000.00	47,000.00	3,000.00	2,350.00	\$1,175.00 1,175.00						\$3,000.00 from 1922-1931 inc. \$2,000.00 from 1932-1941 inc.
Aug. 1, 1921	5 YRS. 1926	Macadamizing and New High ways	C	5	150,000.00	120,000.00	30,000.00	6,000.00							
Oct. 1, 1921	20 YRS. 1941	New Schools and Equipment	C	5	300,000.00	285,000.00	15,000.00	14,250.00							
Jan. 1, 1922	20 YRS. 1942	Repairs to Spring St. School	C	4 1/2	20,000.00	20,000.00	1,000.00	877.50	450 427.50						
Oct. 1, 1921	20 YRS. 1941	Kelley St. Sewer	C	4	100,000.00	95,000.00	5,000.00	3,800.00							
Mar. 1, 1922	20 YRS. 1942	New Schools and Equipment	C	4	600,000.00	600,000.00	30,000.00	23,400.00							\$12,000.00 11,400.00
July 1, 1922	5 YRS. 1927	Macadamizing and New Highways	C	4	150,000.00	150,000.00	30,000.00	6,000.00	3,600.00 3,000.00						

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1923—Continued.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
July 1, 1922	20 YRS. 1942	New Sewers	C	4	\$ 300,000.00	\$300,000.00	\$15,000.00	\$12,000.00	\$ 6,000.00 6,000.00						
Sept. 1, 1922	20 YRS. 1942	New Schools	C	4	300,000.00	300,000.00	15,000.00	12,000.00			\$6,000.00 6,000.00				
Oct. 1, 1922	20 YRS. 1942	Motor Fire App.	C	4	60,000.00	60,000.00	3,000.00	2,400.00				\$1,200.00 1,200.00			
Dec. 1, 1922	20 YRS. 1942	New Schools	C	4	300,000.00	300,000.00	15,000.00	12,000.00						\$6,000.00 6,000.00	
		City Debt				4,800,000.00									
		Payments on General Debt					333,000.00								
		Payments on Water Debt					20,000.00								
		Payments on General Interest						200,407.50							
		Payments on Water Interest						3,290.00							

FINANCIAL RESOLUTIONS DURING THE YEAR.

RESOLUTION relating to transfers for the year 1922.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the City Auditor be and hereby is authorized to make the following transfers to balance department accounts for the year 1922:

Transfer to balance deficit:

Mayor	\$57.57
Auditor	1.63
Election Expenses	688.81
City Hall	932.46
Police Commission	4,617.74
Municipal Court	50.00
Public Comfort Station	626.53
Schools	17,379.41
Damages and Claims	4,568.51
Incidentals	2,875.84
Public Scales	18.92

Transfer to balance credit:

Mayor's Incidentals	\$97.25
Aldermen	116.70
Treasurer	13.43
Tax Collector	41.69
Assessors	6.90
Finance Commission	383.33
Law	63.49
City Clerk	422.78
Engineers	34.60
Board of Registrars	375.35
Old Court House	358.19
Care of City Clocks	95.51
Fire Department	809.55
Fire Alarm Telegraph.....	68.36
Sealer of Weights and Measures	38.18
Health Department	33.22
City Physician	96.76

Vital Statistics	\$62.25
Board of Examiners of Plumbers.....	.12
Sewer Maintenance	5,749.79
Street Cleaning	1,898.55
Street Lighting	1,044.72
Charities	754.90
Indigent Soldiers	10.00
Carpenter Library	4,428.37
Parks and Commons	1.60
Bath Houses	313.26
Printing City Report	187.66
Patriotic Purposes	74.83
Printing and Stationery	124.15
Repairs to Public Buildings	3,964.95
Repairs to Old Court House.....	192.00
Supervision of Construction of New Schools.....	817.04
Municipal Gardens	1,514.22
Soldiers' and Sailors' Medals	25.00
Pine Grove Cemetery	8,811.60
Valley Cemetery	2,592.84
Amosekag Cemetery	36.48
Interest on Temporary Loans.	22,792.34
Interest on General Loans	425.00
Maturing Debt	500.00
Taxes abated after payment	42.40

January 2, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION making a temporary loan of One Million Dollars (\$1,000,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due before the thirty-first day of December, 1923, the City Treasurer of said city be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said city of sums not exceeding the aggregate amount of One Million Dollars (\$1,000,000); said loans being in anticipation of the taxes of the present year and hereby expressly made payable therefrom; said Treasurer giving for the said loans the notes of the said city bearing the authenticating certificates of the Manchester Safety Deposit and Trust Company of Manchester, New Hampshire; said notes to be signed by the City Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

January 2, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION raising money and making appropriations for the year
1923.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Two Million, Forty-one Thousand, Five Hundred Ninety Dollars (\$2,041,590), plus the state, county and per capita school tax, be raised for the use of said city for the year One Thousand Nine Hundred Twenty-three (1923), by tax upon the estates liable to be taxed thereon in said city, which sum together with such unappropriated money as may now be in the city treasury or may hereafter come into it by tax on polls or any other source, shall be appropriated as follows:

MAYOR

Salaries and Expenses	\$5,400.00	
Incidentals	600.00	
		\$6,000.00

ALDERMEN

Salaries and Expenses	\$2,800.00
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CITY AUDITOR

Salaries and Expenses	\$3,990.00
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CITY TREASURER

Salaries and Expenses	\$5,500.00
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TAX COLLECTOR

Salaries and Expenses	\$9,500.00
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ASSESSORS

Salaries and Expenses	\$19,000.00
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CITY SOLICITOR

Salary and Expenses	\$1,900.00
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CITY CLERK

Salaries and Expenses	\$8,500.00
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BOARD OF REGISTRARS

Salaries and Expenses	\$3,500.00
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CITY HALL

Salaries and Expenses.....	\$6,800.00
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ENGINEER'S DEPARTMENT

Salaries and Expenses	\$10,000.00
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POLICE DEPARTMENT

Police Station: Salaries and Expenses.....	\$6,500.00	
Police Commission: Salaries and Expenses	233,500.00	
Police Court: Salaries and Expenses.....	4,000.00	
		\$244,000.00

FIRE DEPARTMENT

Salaries and Expenses	\$235,000.00
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FIRE ALARM TELEGRAPH

Salaries and Expenses	\$13,500.00
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SEALER OF WEIGHTS AND MEASURES.

Salaries and Expenses	\$2,300.00
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WATER DEPARTMENT

Hydrant Service	\$20,000.00
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HEALTH DEPARTMENT

Salaries and Expenses	\$65,000.00
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PUBLIC COMFORT STATION

Salaries and Expenses	\$6,000.00
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CITY PHYSICIAN

Salary and Expenses	\$1,300.00
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DEPARTMENT OF HIGHWAYS

Administration, Maintenance, etc., etc.	\$350,000.00
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STATE AND COUNTY TAXES.

State, County and per capita school taxes.....	\$524,485.52
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STREET LIGHTING

Lighting Streets	\$76,500.00
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DEPARTMENT OF CHARITIES

Salaries and Expenses and Indigent Soldiers.....	\$29,000.00
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BOARD OF EXAMINERS OF PLUMBERS

Expenses	\$0.50
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LIBRARY

Salaries and Expenses.....	\$40,000.00
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BAND CONCERTS

Expenses	\$400.00
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GIFTS

Women's Aid Home	\$300.00
Elliot Hospital	300.00
Sacred Heart Hospital	300.00
Notre Dame Hospital	300.00
District Nursing Association	300.00
Mercy Home	200.00
Infant Home	200.00
Boys' Club	200.00
St. Peter's Orphanage	200.00
Animal Rescue League	200.00
St. Vincent De Paul Hospice.....	200.00
St. John's Home	200.00
St. Patrick's Girls' Home	200.00
Y. M. C. A.	200.00
Settlement Association	200.00
St. Joseph's Boys' Orphanage.....	200.00
Notre Dame Girls' Orphanage	200.00
Girls' Club	200.00
Salvation Army	200.00
Annie Squire Helping Hand Society	200.00
N. H. Children's Aid Society	200.00
Louis Bell Post G. A. R. Graves.....	500.00
Decoration of World War Soldiers' Graves.....	150.00
Louis Bell Post G. A. R.	100.00
Manchester War Veterans	100.00
Spanish War Veterans	100.00
Thornton Naval Veterans' Association.....	100.00
Sweeney Post, American Legion.....	100.00
William Jutras Post; American Legion	100.00
Amoskeag Old Home Week Celebration.....	200.00
Manchester Post Legion.....	100.00
Veterans of Foreign Wars	100.00
Y. W. C. A.	200.00

Free Sunday Concerts	\$500.00	
Manchester Children's Home	200.00	
Boy Scouts	200.00	
Battery A, 172d Field Artillery N. H. N. G.	100.00	
Battery B, 172d Field Artillery N. H. N. G.	100.00	
Service Battery, Field Artillery N. H. N. G. ...	100.00	
Headquarters Co., Field Artillery N. H. N. G. .	100.00	
		\$7,850.00

SCHOOL DEPARTMENT

Expenses of General Control	\$13,000.00	
Expenses of Instruction	500,000.00	
Expenses of Operation Schools	95,000.00	
Expenses of Maintenance Schools	2,500.00	
Expenses of Auxiliary Agencies	7,000.00	
Miscellaneous Expenses	3,000.00	
Outlays	4,000.00	
		\$624,500.00

PARKS AND PLAYGROUNDS

Salaries and Expenses	\$42,000.00
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DEPARTMENT OF BUILDINGS

Salaries and Expenses	\$60,000.00
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CITY WEAVER

Salary and Expenses	\$1,350.00
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FINANCE COMMISSION

Salaries and Expenses	\$1,350.00
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CEMETERIES

Pine Grove and Merrill Yard:		
Salary and Expenses	\$40,000.00	
Valley and Piscataquog	8,500.00	
Amoskeag	1,000.00	
		\$49,500.00

INTEREST

General and Temporary Loans	\$260,950.00
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MUNICIPAL INDEBTEDNESS

General Loans	\$333,000.00
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SINKING FUND

General Loans	\$5,000.00
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REFUNDS

Abatements and Payments.....	\$500.00
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UNCLASSIFIED

Damages to persons and property.....	\$12,000.00
Care of City Clocks.....	600.00
Incidentals	8,000.00
Old Court House	2,500.00
Printing and Stationery	1,000.00
City Reports	1,500.00
Vital Statistics	1,200.00
Election Officials	4,400.00
Rock Rimmon Park	1,000.00
Blister Rust	750.00
Revision of City Ordinances	2,500.00

February 12, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION amending "Resolution authorizing an issue of Nine Hundred Thousand Dollars (\$900,000) Municipal Bonds" passed September 30, 1921.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the resolution passed September 30, 1921, and approved by the Mayor and the Finance Commission, authorizing an issue of Nine Hundred Thousand Dollars (\$900,000) for the "purchase of land and the construction of a bridge spanning the Merrimack River in the vicinity of Byron Street on the east side and between Woodbury and Frederick Streets on the west side" be amended

- (1) by reducing the interest rate provided therein from five (5) per cent per annum to four (4) per cent per annum.
- (2) by changing date of said bonds from November 1, 1921, to May 1, 1923, and
- (3) by changing dates of payment of principal from

November 1, 1922	November 1, 1923	November 1, 1924
November 1, 1925	November 1, 1926	November 1, 1927
November 1, 1928	November 1, 1929	November 1, 1930
November 1, 1931	November 1, 1932	November 1, 1933
November 1, 1934	November 1, 1935	November 1, 1936
November 1, 1937	November 1, 1938	November 1, 1939
November 1, 1940	November 1, 1941	

to

May 1, 1924	May 1, 1925	May 1, 1926
May 1, 1927	May 1, 1928	May 1, 1929
May 1, 1930	May 1, 1931	May 1, 1932
May 1, 1933	May 1, 1934	May 1, 1935
May 1, 1936	May 1, 1937	May 1, 1938
May 1, 1939	May 1, 1940	May 1, 1941
May 1, 1942	May 1, 1943	

Said resolution in all other particulars and all acts done or performed under authority thereof being hereby ratified, confirmed and approved, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

March 27, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION authorizing an issue of One Hundred Thousand Dollars
(\$100,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Hundred Thousand Dollars (\$100,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize municipal corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of One Hundred Thousand Dollars (\$100,000) to be appropriated as follows:

NEW SEWERS \$100,000.00

Said bonds to be dated April 1, 1923, and payable to the bearer as follows:

Five Thousand Dollars (\$5000) on each of the following dates:

April 1, 1924	April 1, 1925	April 1, 1926
April 1, 1927	April 1, 1928	April 1, 1929
April 1, 1930	April 1, 1931	April 1, 1932
April 1, 1933	April 1, 1934	April 1, 1935
April 1, 1936	April 1, 1937	April 1, 1938
April 1, 1939	April 1, 1940	April 1, 1941
April 1, 1942	April 1, 1943	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually on the first days of October and April of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

April 3, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION making a temporary loan of One Million Dollars (\$1,000,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due before the thirty-first day of December, 1923, the City Treasurer of said city be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said city of sums not exceeding the aggregate amount of One Million Dollars (\$1,000,000); said loans being in anticipation of the taxes of the present year and hereby made expressly payable therefrom; said Treasurer giving for the said loans, the notes of the said city bearing the authenticating certificate of the Amoskeag Trust Company of Manchester, New Hampshire; said notes to be signed by the City Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

July 3, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION authorizing an issue of One Hundred Twenty-five Thousand Dollars (\$125,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Hundred Twenty-five Thousand Dollars (\$125,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An Act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of One Hundred Twenty Five Thousand Dollars (\$125,000) to be appropriated as follows:

MACADAMIZING AND NEW HIGHWAYS.....\$125,000.00

Said bonds to be dated July 1, 1923, and payable to the bearer as follows:

Twenty-five Thousand Dollars (\$25,000) on each of the following dates:

July 1, 1924	July 1, 1925	July 1, 1926
July 1, 1927	July 1, 1928	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semiannually on the first days of January and July of each year, and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

August 7, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed) A. W. PHINNEY,
City Clerk.

RESOLUTION authorizing an issue of Fifty Thousand Dollars (\$50,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Fifty Thousand Dollars (\$50,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the legislature of 1895, entitled, "An Act to authorize municipal corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Fifty Thousand Dollars (\$50,000) to be appropriated as follows:

NEW SEWERS \$50,000.00

Said bonds to be dated July 1, 1923, and payable to the bearer as follows:

Twenty-five Hundred Dollars (\$2500) on each of the following dates:

July 1, 1924	July 1, 1925	July 1, 1926
July 1, 1927	July 1, 1928	July 1, 1929
July 1, 1930	July 1, 1931	July 1, 1932
July 1, 1933	July 1, 1934	July 1, 1935
July 1, 1936	July 1, 1937	July 1, 1938
July 1, 1939	July 1, 1940	July 1, 1941
July 1, 1942	July 1, 1943	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have

coupons attached bearing the fac-similie signature of the City Treasurer for the payment of interest at said rate, semi-annually on the first days of January and July of each year, and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

August 7, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION authorizing an issue of Sixty Thousand Dollars
(\$60,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Sixty Thousand Dollars (\$60,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An Act to authorize Municipal Corporations to issue Bonds," as amended by Chapter 129 Session Laws of 1917; said sum of Sixty Thousand Dollars (\$60,000) to be appropriated as follows:

For purchase of motor driven fire apparatus and for extension of fire alarm telegraph system.

Said bonds to be dated October 1, 1923, and payable to the bearer as follows:

Three Thousand Dollars (\$3000) on each of the following dates:

October 1, 1924	October 1, 1925	October 1, 1926
October 1, 1927	October 1, 1928	October 1, 1929
October 1, 1930	October 1, 1931	October 1, 1932
October 1, 1933	October 1, 1934	October 1, 1935
October 1, 1936	October 1, 1937	October 1, 1938
October 1, 1939	October 1, 1940	October 1, 1941
October 1, 1942	October 1, 1943	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer: to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-similie signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of April and October of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

September 4, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed) A. W. PHINNEY,
City Clerk.

RESOLUTION authorizing an issue of One Hundred Thousand Dollars (\$100,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Hundred Thousand Dollars (\$100,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize municipal corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of One Hundred Thousand Dollars (\$100,000) to be appropriated as follows:

NEW SCHOOLS \$100,000.00

Said bonds to be dated December 1, 1923, and payable to the bearer as follows:

Five Thousand Dollars (\$5000) on each of the following dates:

December 1, 1924	December 1, 1925	December 1, 1926
December 1, 1927	December 1, 1928	December 1, 1929
December 1, 1930	December 1, 1931	December 1, 1932
December 1, 1933	December 1, 1934	December 1, 1935
December 1, 1936	December 1, 1937	December 1, 1938
December 1, 1939	December 1, 1940	December 1, 1941
December 1, 1942	December 1, 1943	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-similie signature of the City Treasurer for the payment of interest at said rate, semi-annually on the first days of December and June of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

November 20, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION authorizing an issue of Forty Thousand Dollars (\$40,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Forty Thousand Dollars (\$40,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Forty Thousand Dollars (\$40,000) to be appropriated as follows:

FOR NEW SEWERS..... \$40,000.00

Said bonds to be dated July 1, 1923, and payable to the bearer as follows:

Two Thousand Dollars (\$2000) on each of the following dates:

July 1, 1924	July 1, 1925	July 1, 1926
July 1, 1927	July 1, 1928	July 1, 1929
July 1, 1930	July 1, 1931	July 1, 1932
July 1, 1933	July 1, 1934	July 1, 1935
July 1, 1936	July 1, 1937	July 1, 1938
July 1, 1939	July 1, 1940	July 1, 1941
July 1, 1942	July 1, 1943	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-similie signature of the City Treasurer for the payment of interest at said rate, semi-annually on the first days of January and July of each year, and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

RESOLVED, that this resolution shall take effect upon its passage.
September 4, 1923. In Board of Mayor and Aldermen. Passed to
be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

RESOLUTION relating to final transfers, for the year 1923.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-three.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the City Auditor be and hereby is authorized to make the following transfers to balance departmental accounts for the year 1923.

From—

Mayor's Incidentals	\$0.09
Aldermen	34.50
Treasurer	306.26
Tax Collector	1,091.12
Assessors	137.19
Finance Commission	48.60
Law	209.71
City Clerk	937.93
Engineers	504.78
Repairs to Public Buildings	121.16
Board of Registration	66.00
City Hall	61.00
Public Commission	208.02
Police Station	767.61
Municipal Court	350.00
Fire Department	214.56
Fire Alarm Telegraph	11.17
Sealer of Weights and Measures.....	146.39
City Physician	40.35

Vital Statistics	\$93.75
Public Comfort Stations	359.69
Sewers Maintenance	677.69
Bridge over Manchester and Portsmouth Railroad..	59.86
Street Lighting	116.31
Indigent Soldiers	99.00
Carpenter Memorial Library .....	.39
Parks and Commons	40.49
Blister Rust Spraying	200.00
Patriotic Purposes (Gifts)	220.99
Printing and Stationery	49.90
Incidental Expenses	679.09
Public Scales	43.02
Pine Grove Cemetery	11,630.02
Valley Cemetery	1,852.33
Amoskeag and Other Cemeteries.....	11.25
Interest on Temporary Loans.....	21,240.49
State Tax	72,207.52
Taxes abated after payment.....	171.47

From money unappropriated:

To—

Mayor	\$64.86
Auditor	181.71
Election Expenses	778.99
Old Court House	121.88
Care of City Clocks	24.31
Health Department	5,783.62
Charities Department	69.90
School Department	31,621.55
Damages and Claims	13,673.06
Interest on General Loans.....	16,000.00

and be it further

RESOLVED, that this resolution shall take effect upon its passage.

December 31, 1923. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor.

A true Copy. Attest:

(Signed)

A. W. PHINNEY,
City Clerk.

TREASURER'S REPORT

REPORT OF THE CITY TREASURER FOR THE YEAR 1923.

Cash on hand January 1, 1923..... \$41,172.47

RECEIPTS.

January Receipts	\$611,934.70	
February Receipts	50,538.11	
March Receipts	385,187.50	
April Receipts	96,125.65	
May Receipts	446,580.98	
June Receipts	461,691.74	
July Receipts	666,352.17	
August Receipts	143,022.96	
September Receipts	473,246.65	
October Receipts	230,559.81	
November Receipts	550,949.04	
December Receipts	2,424,501.72	
		<hr/>
Total Receipts	6,540,711.03	
		<hr/>
		\$6,581,883.50
		<hr/> <hr/>

EXPENDITURES.

January Warrants

Warrant No. 1	\$13,998.21	
2	31,969.26	
3	65,957.62	
4	17,395.48	
5	84,510.76	
		<hr/>
		\$213,831.33

February Warrants

Warrant No. 6	\$15,734.18	
7	238,222.49	
8	13,770.76	
9	28,441.52	
10	86,618.64	
		<hr/>
		\$283,222.23

March Warrants

Warrant No. 11	\$6,649.06	
12	12,825.11	
13	142,616.62	
14	28,675.16	
15	59,825.12	
16	32,631.16	
	<hr/>	\$283,222.23

April Warrants

Warrant No. 17	\$14,897.75	
18	111,344.28	
19	28,989.07	
20	13,403.94	
21	81,020.34	
	<hr/>	\$249,655.38

May Warrants

Warrant No. 22	\$14,489.13	
23	117,468.12	
24	31,549.90	
25	16,124.63	
26	78,163.87	
	<hr/>	\$257,795.65

June Warrants

Warrant No. 27	\$17,246.21	
28	16,544.22	
29	266,935.08	
30	75,281.96	
31	14,942.75	
32	33,627.38	
	<hr/>	\$424,577.60

July Warrants

Warrant No. 33	\$16,502.61	
34	435,716.32	
35	30,035.92	
36	14,870.23	
37	33,835.99	
	<hr/>	\$530,961.07

August Warrants

Warrant No. 38	\$15,432.70	
39	262,852.29	
40	15,773.75	
41	31,374.67	
42	16,632.10	
43	34,851.60	
	<hr/>	\$376,917.11

September Warrants

Warrant No. 44	\$15,764.52	
45	211,313.16	
46	30,668.63	
47	15,684.81	
48	80,093.25	
	<hr/>	\$353,524.37

October Warrants

Warrant No. 49	\$18,446.96	
50	303,674.52	
51	32,629.30	
52	14,752.88	
53	17,933.81	
54	74,116.20	
	<hr/>	\$461,553.67

November Warrants

Warrant No. 55	\$8,018.44	
56	209,661.71	
57	16,836.11	
58	32,790.59	
59	19,259.98	
60	82,494.76	
	<hr/>	\$369,061.59

December Warrants

Warrant No. 61	\$13,601.40	
62	2,034,638.03	
63	30,063.42	
64	68,812.23	

Warrant No. 65	\$30,512.98	
66	352,358.40	
		<hr/>
		\$2,529,986.46
		<hr/>
Total Expenditures	\$6,433,874.05	
Cash on hand December 31, 1923.....	148,009.45	
		<hr/>
		\$6,581,883.50
		<hr/> <hr/>

Respectfully submitted,

WM. O. McALLISTER,

Treasurer.

TAX COLLECTOR'S REPORT

MANCHESTER, N. H., February 7, 1924.

MR. LUCIEN MARTIN,
City Auditor.

DEAR SIR:

I submit, herewith, statement of taxes collected from December 26, 1922, and ending December 22, 1923, for the year 1923.

Yours truly,

ARTHUR J. BEAUDET,
Tax Collector.

STATEMENT OF OLD TAXES

Year.	Balance.	Add'l W.	Collected.	Abatement.	Balance.
1911	\$407.60	.....	\$4.80	\$219.80	\$183.00
1912	398.26	.....	.....	219.08	179.18
1913	167.56	.....	.....	77.52	90.04
1914	71.92	.....	.....	48.36	23.56
1915	105.05	.....	.....	92.00	13.05
1916	910.29	.....	.....	208.76	701.53
1917	340.95	.....	.....	198.00	142.95
1918	4,650.96	\$4.00	16.00	4,617.19	21.77
1919	6,457.93	17.00	96.68	25.05	6,353.20
1920	17,998.41	78.00	753.89	100.16	17,222.36
1921	47,049.34	305.00	4,377.48	814.09	42,162.77
1922	289,410.44	5,318.00	230,968.64	8,175.59	55,584.21
Total	\$367,968.61	\$5,722.00	\$236,217.49	\$14,795.60	\$122,677.62

COLLECTIONS FOR THE YEAR

Original Warrants	\$2,823,286.79
Additional Warrants	6,205.26
Total	\$2,829,492.05
Polls Collected	\$121,235.00
Property Collected	2,407,232.19
	\$2,528,467.19
Abatements	8,387.89
Total	2,536,855.08
Uncollected 1923 Taxes	\$292,636.97

MISCELLANEOUS COLLECTIONS

Interest on Deferred Taxes	\$6,774.09
Cost on Deferred Taxes	4,174.04
Tax Titles (Redemptions)	14,972.32
Tax Titles (Interest)	600.53
Tax Titles (Cost)	268.35
Tax Titles (Deeds)	118.41
Excess Receipts from Sale of Property.....	32.44
	<hr/>
Total	\$26,940.18.

REPORT OF CITY PHYSICIAN

1923

To the Board of Mayor and Aldermen:

GENTLEMEN :

I respectfully submit the following report as City Physician for the year 1923.

House Calls	391
Office Visits	194
Operations—Surgical—Minor	43
Adeno Tonsillectomies	1
Confinements	11
Surgical and Medical Cases—Police Headquarters.....	67
Physical Examinations—Police Department	34
Physical Examinations—Fire Department	10
Vaccinations	412
Hospitalized Cases	23

Truly yours,

JOSEPH N. FRIBORG,

City Physician.

REPORT OF THE COMMISSIONER OF CHARITIES

(For Year Ending December 31, 1923)

SALARIES

Thomas J. Quirk, Commissioner of Charities.....	\$2,100.00
Elizabeth S. Quirk, Clerk	1,020.00
Emma Looney, extra Clerk	45.00

Total Salaries

\$3,165.00

	January.	February.	March.	April.
Provisions	\$1,237.62	\$1,229.39	\$1,143.20	\$1,111.95
Board and Care.....	917.96	905.88	737.07	801.12
Rent	83.50	68.50	66.50	79.50
Fuel	293.70	295.63	247.75	289.18
Shoes	65.86	39.99	15.84	28.16
Milk	14.76	4.03	3.03	20.60
Medicine	27.20	16.20	38.45	30.15
Transportation	31.00	13.11	15.50	6.92
Clothing	00.00	00.00	00.00	00.00
Burials	00.00	00.00	25.00	25.00
Miscellaneous	5.00	00.00	37.90	13.84
Office Supplies	37.30	133.28	2.95	158.15

Total

\$2,713.90

\$2,706.01

\$2,333.19

\$2,564.57

Indigent Soldiers	\$30.00	\$30.00	\$30.00	\$28.00
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	May.	June.	July.	August.
Provisions	\$903.33	\$1,063.60	\$834.52	\$1,059.32
Board and Care.....	648.74	644.66	576.88	506.30
Rent	70.50	52.50	68.50	52.50
Fuel	124.25	40.75	22.75	15.00
Shoes	59.97	12.00	3.50	26.47
Milk	00.00	00.00	00.00	00.00
Medicine	28.60	11.87	7.75	23.65
Transportation	5.00	00.00	00.00	5.00
Clothing	11.00	00.00	4.95	00.00
Burials	38.00	00.00	00.00	25.00
Miscellaneous	00.00	00.00	00.00	00.00
Office Supplies	3.75	3.30	22.70	3.65

Total

\$1,893.14

\$1,828.68

\$1,541.55

\$1,716.89

Indigent Soldiers	\$28.00	\$28.00	\$30.00	\$27.00
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	September.	October.	November.	December.
Provisions	\$829.00	\$1,028.80	\$985.46	\$1,224.24
Board and Care.....	770.80	689.24	726.10	525.00
Rent	61.50	71.50	45.50	45.50
Fuel	11.00	26.00	166.00	320.53
Shoes	8.48	58.84	112.77	98.55
Milk	8.68	4.20	4.34	4.50
Medicine	13.20	11.50	97.66	17.55
Transportation	00.00	6.50	24.50	7.00
Clothing	00.00	00.00	10.29	00.00
Burials	00.00	00.00	20.00	00.00
Miscellaneous	00.00	00.00	00.00	00.00
Office Supplies	3.40	20.10	3.30	4.15
Total	\$1,706.06	\$1,916.68	\$2,395.92	\$2,247.02
Indigent Soldiers	\$20.00	\$20.00	\$20.00	\$10.00
Amount returned to Charities Department during year 1923			\$58.71	
Amount appropriated for Charities Department for year 1923			29,000.00	
Total			\$29,058.71	
Amount expended by Charities Department during year 1923			\$25,563.61	
Salaries			3,165.00	
Amount expended for Indigent Soldiers during year 1923			301.00	
Total amount expended			\$29,029.61	
General Cash				\$29.10

Respectfully submitted,

THOMAS J. QUIRK,

Commissioner of Charities.

EXEMPT PROPERTY FOR 1923

AS APPRAISED BY BOARD OF ASSESSORS.

CITY SCHOOLS.

High School, Beech and Lowell Sts.			
Building	\$320,300.00		
59,400 sq. ft. land	29,700.00		
		<u> </u>	\$350,000.00
Practical Arts High School, Concord St.			
Building	\$948,000.00		
65,560 sq. ft. land	32,780.00		
		<u> </u>	\$980,780.00
Franklin St. School, Franklin St.			
Building	\$273,800.00		
19,200 sq. ft. land	24,000.00		
		<u> </u>	\$297,800.00
Spring St. School, Spring St.			
Building	\$13,000.00		
11,550 sq. ft. land	11,550.00		
		<u> </u>	\$24,550.00
Lincoln School, Lincoln St.			
Building	\$57,000.00		
40,000 sq. ft. land	20,000.00		
		<u> </u>	\$77,000.00
Ash St. School, Bridge-Maple Sts.			
Building	\$68,188.00		
57,530 sq. ft. land	21,812.00		
		<u> </u>	\$90,000.00
Main St. School, Main St.			
Building	\$583,320.00		
66,724 sq. ft. land	16,680.00		
		<u> </u>	\$600,000.00
Webster St. School, Webster-Chestnut Sts.			
Building	\$53,290.00		
55,714 sq. ft. land	16,710.00		
		<u> </u>	\$70,000.00

Manual Training School, Lowell St.		
Building	\$7,350.00	
9,650 sq. ft. land	9,650.00	
	<hr/>	\$17,000.00
Maynard School, Merrimack-Union Sts.		
Building	\$76,000.00	
22,200 sq. ft. land	9,000.00	
	<hr/>	\$85,000.00
Parker School, South Main St.		
Building	\$36,120.00	
19,402 sq. ft. land	3,880.00	
	<hr/>	\$40,000.00
Bakersville School, Elm-Shasta Sts.		
Building	\$95,220.00	
23,937 sq. ft. land	4,780.00	
	<hr/>	\$100,000.00
Stark District School, River Road.		
Building	\$1,800.00	
1 acre land	500.00	
	<hr/>	\$2,300.00
Amoskeag School, Front St.		
Building	\$14,100.00	
6,000 sq. ft. land	900.00	
	<hr/>	\$15,000.00
Rimmon School, Dubuque-Amory Sts.		
Building	\$40,850.00	
16,600 sq. ft. land	4,150.00	
	<hr/>	\$45,000.00
Goffs Falls School, Brown Ave.		
Building	\$23,100.00	
47,646 sq. ft. land	1,900.00	
	<hr/>	\$25,000.00
Harvey District School, Willow St.		
Building	\$2,200.00	
19,800 sq. ft. land	100.00	
	<hr/>	\$2,300.00

Webster Mills School, Pond Road.		
Building	\$500.00	
5,685 sq. ft. land	100.00	
	<hr/>	\$600.00
Mosquito Pond School, Derry Road.		
Building	\$1,550.00	
10,074 sq. ft. land	100.00	
	<hr/>	\$1,650.00
Youngsville School, Candia Road.		
Building	\$16,130.00	
43,560 sq. ft. land	870.00	
	<hr/>	\$17,000.00
Pearl St. School, Pearl St.		
Building	\$25,740.00	
21,331 sq. ft. land	4,260.00	
	<hr/>	\$30,000.00
Varney School, Bowman-Mast Sts.		
Building	\$51,440.00	
57,128 sq. ft. land	8,560.00	
	<hr/>	\$60,000.00
Hallsville School, Jewett St.		
Building	\$50,600.00	
44,000 sq. ft. land	4,400.00	
	<hr/>	\$55,000.00
Straw School, Chestnut St.		
Building	\$33,800.00	
32,400 sq. ft. land	16,200.00	
	<hr/>	\$50,000.00
Wilson School, Wilson-Auburn Sts.		
Building	\$74,680.00	
41,600 sq. ft. land	8,320.00	
	<hr/>	\$83,000.00
South Manchester School, Beech-Titus Ave.		
Building	\$14,100.00	
48,400 sq. ft. land	2,400.00	
	<hr/>	\$16,500.00

Chandler School, Concord-Ashland Sts.

Building	\$14,460.00	
22,683 sq. ft. land	5,540.00	
		<u>\$50,000.00</u>

Brown School, Amory-Alsace Sts.

Building	\$52,150.00	
39,250 sq. ft. land	7,850.00	
		<u>\$60,000.00</u>

Weston School, Hanover-Briar Ave.

Building	\$55,700.00	
58,122 sq. ft. land	3,500.00	
		<u>\$59,200.00</u>

CITY ENGINE HOUSES

Central Fire Station, Vine St.

Building	\$134,750.00	
12,625 sq. ft. land	25,250.00	
		<u>\$160,000.00</u>

No. Main St. Engine House, No. Main St.

Building	\$30,513.00	
17,950 sq. ft. land	4,487.00	
		<u>\$35,000.00</u>

Webster St. Engine House, Webster St.

Building	\$32,350.00	
8,510 sq. ft. land	2,650.00	
		<u>\$35,000.00</u>

Merrimack Engine House, Lake Ave.

Building	\$26,500.00	
10,000 sq. ft. land	3,500.00	
		<u>\$30,000.00</u>

Hose House & Cottage, Nashua-Maple Sts.

Building	\$5,410.00	
10,370 sq. ft. land	2,590.00	
		<u>\$8,000.00</u>

Engine House, Rimmon-Amory Sts.

Building	\$33,800.00	
6,000 sq. ft. land	1,200.00	
		<u>\$35,000.00</u>

South Manchester Hose House, Elm St.		
Building	\$4,620.00	
4,425 sq. ft. land	880.00	
	<hr/>	\$5,500.00
Hose House, Ward Room, Somerville St.		
Building	\$20,420.00	
10,527 sq. ft. land	1,580.00	
	<hr/>	\$22,000.00
Engine House, Weston St.		
Building	\$12,000.00	
15,000 sq. ft. land	1,500.00	
	<hr/>	\$13,500.00
Hose House, Brown Ave.		
Building	\$1,184.00	
2,337 sq. ft. land	116.00	
	<hr/>	\$1,300.00
Engine House, South Main-McDuffie Sts.		
Building	\$29,200.00	
7,993 sq. ft. land	800.00	
	<hr/>	\$30,000.00
Hose House, Candia Road.		
Building on Water Works land	\$850.00	\$850.00
Hose House, Mammoth Road.		
Building	\$1,250.00	
28,580 sq. ft. land	2,850.00	
	<hr/>	\$4,100.00
OTHER PUBLIC BUILDINGS.		
Carpenter Memorial Library, Pine St.		
Building	\$327,730.00	
48,180 sq. ft. land	72,270.00	
	<hr/>	\$400,000.00
City Hall, Elm-Market Sts.		
Building	\$70,000.00	
10,000 sq. ft. land	230,000.00	
	<hr/>	\$300,000.00

City Farm, Mammoth Road.

Building	\$80,000.00	
107.26 acres land	129,230.00	
	<hr/>	\$209,230.00

Old Court House, Franklin St.

Building	\$21,000.00	
19,000 sq. ft. land	19,000.00	
	<hr/>	\$40,000.00

Old Battery Building, Manchester St.

Building	\$11,450.00	
3,400 sq. ft. land	2,550.00	
	<hr/>	\$14,000.00

Police Station, Manchester-Chestnut Sts.

Building	\$70,750.00	
11,000 sq. ft. land	19,250.00	
	<hr/>	\$90,000.00

Police Station, Clinton St.

Building	\$4,780.00	
3,600 sq. ft. land	720.00	
	<hr/>	\$5,500.00

City Stables, Granite-Depot Sts.

Building	\$27,100.00	
61,936 sq. ft. land	92,900.00	
	<hr/>	\$120,000.00

City Yard, Hayward-Valley Sts.

Building	\$5,800.00	
231,000 sq. ft. land	46,200.00	
	<hr/>	\$52,000.00

Ward Room, Lake Ave.

Building	\$6,500.00	
3,000 sq. ft. land	1,500.00	
	<hr/>	\$8,000.00

Ward Room, Blodget St.

Building	\$3,500.00	
9,000 sq. ft. land	4,500.00	
	<hr/>	\$8,000.00

Bath House, Railroad St.		
Building	\$500.00	
2.42 acres land	950.00	
		<hr/>
		\$1,450.00
City Stable, District No. 10, land		\$1,200.00
City Scales, Franklin St.		\$300.00
Bath House, Corning Road		\$500.00
Bath House, Willow rear		\$1,300.00

OTHER PROPERTY OWNED BY CITY.

Public Comfort, Merrimack Common	\$15,000.00
Soldier's Monument, Merrimack' Common	25,000.00
Amoskeag Bridge, over Merrimack River	150,000.00
City Tomb, Valley Cemetery	10,000.00
McGregor Bridge, over Merrimack River	100,000.00
Granite Bridge, over Merrimack River	150,000.00
South Main St. Bridge, over Piscataquog River	40,000.00
Second St. Bridge, over Piscataquog River	60,000.00
Kelley St. Bridge, over Piscataquog River	103,500.00
Granite St. Bridge, over Railroad	6,000.00
Print Works Bridge, over Canal	15,000.00
Elm St. Bridge, South Manchester	50,000.00
Two Bridges, District No. 9	2,000.00
Brown Ave. Bridge, Goffs Falls	3,500.00
Sewer Construction	1,434,368.00
Gravel Lot, Bridge St. Ext.	100.00
Gravel Lot, Wilkins rear	400.00
Fountains and Water troughs, various streets	3,600.00

PARKS AND CEMETERIES.

Valley Cemetery, Pine St., 19.7 acres	\$230,000.00
Pine Grove Cemetery, Brown Ave., 265.75 acres	412,644.00
Ursula Chapel, Pine Grove Cemetery	16,000.00
Amoskeag Cemetery, Goffstown Rd., 1.27 acres	1,107.00
Stark Park, River Road, 30 acres	60,000.00
Derryfield Park, Bridge St., 76 acres	114,000.00
Concord Common, 183,000 sq. ft.	183,000.00
Tremont Common, 98,065 sq. ft.	49,000.00
Hanover Common, 132,000 sq. ft.	99,000.00
Park Common, 157,800 sq. ft.	78,900.00
Cemetery Brook Park, 758,700 sq. ft.	22,761.00
Merrimack Common, 256,500 sq. ft.	769,500.00
Wagner Park, 429,250 sq. ft.	6,430.00

Lafayette Park, 90,500 sq. ft.	\$45,200.00
Simpson Park, 37,227 sq. ft.	11,170.00
Prout Park, 223,601 sq. ft.	22,300.00
East Side Park, 19,363 sq. ft.	5,000.00
Parker Common, 114,000 sq. ft.	11,400.00
Rock Rimmon Park, 42.88 acres	17,152.00
Walker Park, 69,688 sq. ft.	20,900.00
Calef Road, 3 acres	1,306.00
Lots added to Rock Rimmon Park, 47,288 sq. ft.	3,777.00
Front St., .94 acres	100.00
Lake Shore Road, 20.76 acres	520.00
Willow-Goffs Falls Road, 37.26 acres	930.00
Goffs Falls Road, 56.37 acres	2,818.00
Merrill Road Cemetery, Merrill Road, 51,400 sq. ft.	200.00

LAND DEEDED TO CITY, ON SALE FOR TAXES.

Lot 29 Blk., 30 Albany St., 3,000 sq. ft.	\$10.00
Lots 803 to 812 Sampson Ave., 25,000 sq. ft.	20.00
Land Neal Road, rear, .57 acres	20.00
Lots 175 to 182 Third St., 20,000 sq. ft.	16.00
Lots 332-333-334 Hartt Ave., 7,381 sq. ft.	110.00
Land So. Main St., 11,829 sq. ft.	1,500.00
Lots 120-121 Berwick St., 8,000 sq. ft.	20.00
Lot 144 Brewster St., 4,000 sq. ft.	10.00
Lot 26 D & S Pl., Orchard Ave., 5,000 sq. ft.	150.00
Lots 439-448 Sixth, Mammoth Pk., 5,000 sq. ft.	10.00
Lots 17-18 Rhododendron St., Blk. 25, 10,000 sq. ft.	10.00
Lot 28 Laxson Ave., 5,000 sq. ft.	30.00
Lot 263 Caron Ave., 3,342 sq. ft.	50.00
Lot 36 Reed Pl., Derry St., 3,833 sq. ft.	38.00
11/20 of 8.19 acres Merrill Rd., rear	45.00
L & B, 433 Cartier St., 5,300 sq. ft.	3,000.00
Lots New Mast, rear, 1,400 sq. ft.	1,500.00
Lots 68-69-70 Brunswick St., 12,000 sq. ft.	30.00
Lots 837-838 Sampson Ave., 5,000 sq. ft.	10.00
Lots 248-249 Boynton St., 7,870 sq. ft.	118.00
Lot 79 Brunswick St., 4,000 sq. ft.	10.00
Lot 80 Brunswick St., 4,000 sq. ft.	10.00
Lots 24-25 Blk., 25 Rhododendron St., 10,000 sq. ft.	10.00
Lot 349 Sixth St., 2,500 sq. ft.	10.00
Lots 11-12-13-14-15 near Derry Rd., 6,975 sq. ft.	10.00
Lots 309-310 Fifth, 5,000 sq. ft.	10.00
Lot 37 Boylston St., 4,000 sq. ft.	10.00
Lots 94-95-96-97-98 Woodlawn Ave., 11,050 sq. ft.	50.00
Lots 90-91-92-93 Brunswick St., 16,000 sq. ft.	40.00

Lots 82-83-84 Brunswick St., 12,000 sq. ft.	\$30.00
Lot 158 Woodlawn Ave., 4,325 sq. ft.	10.00
Lots 101-102-103 Berwick St., 12,000 sq. ft.	30.00
Lots 109-110-111-112 Berwick St., 16,000 sq. ft.	40.00
Lot 155 Brewster St., 4,000 sq. ft.	10.00
Lots 9-10 Boylston St., 8,000 sq. ft.	20.00
Lot 30 Mammoth Rd., 4,867 sq. ft.	100.00
Lot 117 Groveland Ave., 2,310 sq. ft.	20.00
½ Lot 157 Groveland Ave., 1,260 sq. ft.	30.00
Lot 433 Dunbar St., 1,390 sq. ft.	56.00
Lot 79 Myrtle Ave., 5,000 sq. ft.	25.00
Lots 13-14 Blk., 17 Waltham St., 10,000 sq. ft.	20.00
Lot 65 Cody St., 5,000 sq. ft.	100.00
Lots 2 to 16 Blk., 30 Springfield St., 75,000 sq. ft.	75.00
Lot 8 Boylston St., 4,000 sq. ft.	10.00
Lots 3 to 16 Blk., 34 Pembroke St., 70,000 sq. ft.	70.00
Lots 17 to 30 Blk., 34 Waltham St., 70,000 sq. ft.	70.00
Lots 1 to 10 Blk., 23 Massachusetts Ave., 50,000 sq. ft. ..	55.00
Lots 310-311, 150 Woodbine Ave., 14,796 sq. ft.	295.00
Lots 379-380 Fifth St., 5,000 sq. ft.	10.00
Lot 49 Boylston St., 4,000 sq. ft.	10.00
Lot 22 Centennial St., 5,000 sq. ft.	20.00
Lot 73 Centennial St., 5,000 sq. ft.	20.00
Lot Valley-Foster Ave., 1,110 sq. ft.	277.00
Land rear Beacon, 239 sq. ft.	220.00
Lot 43 Fogg Ave., 3,769 sq. ft.	60.00
Lot 297 Revere Ave., 5,000 sq. ft.	50.00
Lot 195 Grant St., 5,250 sq. ft.	50.00
Lots 6-7 Blk., 17 Pembroke St., 10,000 sq. ft.	10.00
Lots 15-16-17 Blk., 17 Waltham St., 15,000 sq. ft.	15.00
Lot 81 Brunswick St., 4,000 sq. ft.	10.00
Lots 18 to 25 Boylston St., 31,900 sq. ft.	80.00
Lot 41 Boylston St., 4,000 sq. ft.	10.00
Lot 71 Brunswick St., 4,000 sq. ft.	10.00
Lot 88-89 Brunswick St., 8,000 sq. ft.	20.00
Lots 104-105-106-107-108 Berwick St., 20,000 sq. ft.	50.00
Lots 135-136 Woodlawn Ave., 6,500 sq. ft.	20.00
Lots 140-141 Brewster St., 8,000 sq. ft.	20.00
Lot 138 Brewster St., 4,000 sq. ft.	10.00
Lots 50-51 Boylston St., 8,000 sq. ft.	20.00
Lots 113 to 117 Berwick St., 20,000 sq. ft.	50.00
Lot 168 Bradford St., 3,100 sq. ft.	10.00
Lot 166 Bosworth St., 2,975 sq. ft.	10.00
Lot 162 Bradford St., 4,000 sq. ft.	10.00
Lots 11-12 Boylston St., 8,000 sq. ft.	20.00
Lots 1-2-3 Woodlawn Ave., 10,500 sq. ft.	30.00

Lot 7 Boylston St., 4,000 sq. ft.	\$10.00
Lots 156-157 Brewster St., 8,575 sq. ft.	20.00
Lots 7 to 14 Blk., 31 Massachusetts Ave., 40,000 sq. ft. ..	40.00
Lot 11 Brown Ave., 2,500 sq. ft.	100.00
Lots 291-292-293 Dunbar St., 5,551 sq. ft.	110.00
Lot 72 Centennial St., 5,000 sq. ft.	20.00
Lots 21 to 23 Blk., 32 Massachusetts Ave., 15,000 sq. ft. .	15.00
Land Willow St., 2,585 sq. ft.	10.00
Lot 7 Blk, 29 Albany St., 5,000 sq. ft.	10.00
Lots 8-9-10 Blk., 17 Pembroke St., 15,000 sq. ft.	15.00
Land Merrill Road, 4,059 sq. ft.	20.00
Lots 437-438 Sixth St., 5,000 sq. ft.	10.00
Land Goffstown Rd., 20,550 sq. ft.	205.00
Lot 223 Revere Ave., 5,000 sq. ft.	100.00
Lots 74-75-76 Brunswick St., 12,000 sq. ft.	30.00
Lot 109 Grand Ave., Manch. Highlands, 4,500 sq. ft.	135.00
Lot 123 Home Park, Marguerite St., 1,875 sq. ft.	25.00
Lot 20 Blk., 32 Massachusetts Ave., 5,000 sq. ft.	10.00
Lot 119 Woodlawn Park, Berwick St., 3,796 sq. ft.	10.00
Lot 4 Blk., 5 Springfield St., 5,000 sq. ft.	5.00
Lots 1-2-3- Blk., 5 Massachusetts Ave., 17,350 sq. ft.	20.00
Lot Highland Park Ave., 10,000 sq. ft.	150.00
Lots 109-110-111 Villa Boulevard, 6,002 sq. ft.	240.00
Lot 99 Centennial St., 5,198 sq. ft.	20.00
Lots 19 to 26 Blk., 22 Massachusetts Ave., 40,000 sq. ft.	40.00
Lots 5-6-7-8 near Derry Rd., 6,300 sq. ft.	10.00
Lots 13-14 Blk., 35 Pembroke St., 10,000 sq. ft.	10.00
Lots 3-4-5-6-7 Blk., 26 Rhododendron St., 25,000 sq. ft....	25.00
Lot 164 Bradford St., 4,000 sq. ft.	10.00
Lots 142-143 Brewster St., 8,000 sq. ft.	20.00
Lots 145-146-147 Brewster St., 12,000 sq. ft.	30.00
Lots 159-160-161 Woodlawn Ave., 11,900 sq. ft.	30.00
Lots 22-23 Exeter St., 10,000 sq. ft.	330.00
Lot 834 Sampson Ave., 2,500 sq. ft.	10.00
Lots 16-18 S. Pl., Sagamore St., 9,269 sq. ft.	138.00
Lot 63 Isabella St., 5,000 sq. ft.	20.00
Lot Cilley Road, 5,000 sq. ft.	80.00
Lot 62 Brunswick St., 4,000 sq. ft.	10.00
Lot 19 Blk., 25 Rhododendron St., 5,000 sq. ft.	5.00
Lots 17-18 Blk., 22 Massachusetts Ave., 20,000 sq. ft.	20.00
Lots 29-30-31-32 Blk., 22 Massachusetts Ave., 10,000 sq. ft.	10.00
Lots 8-9 Blk., 29 Albany St., 10,000 sq. ft.	10.00
Lot 344 Fifth Ave., 2,500 sq. ft.	10.00
Lots 8-9 Blk., 26 Rhododendron St., 10,000 sq. ft.	10.00
Lots 1-2 Blk., 26 Rhododendron St., 10,000 sq. ft.	10.00
Lot 833 Sampson Ave., 2,500 sq. ft.	10.00

Lot 832 Sampson Ave., 2,500 sq. ft.	\$10.00
Lots 121-122-123 Groveland Ave., 7,620 sq. ft.	38.00
Lot 188b View St., 1,194 sq. ft.	17.00
Lots 123-124 Donahoe St., 1,000 sq. ft.	100.00
Land Corning Rd.	10.00
Lot 10 Greenough Pl. near Derry Rd., 1,500 sq. ft.	10.00
Lots 26-27-28 Bowditch St., 9,760 sq. ft.	30.00
Land near Neal Rd., 3.45 acres	120.00
Lot 29 Bowditch St., 3,300 sq. ft.	10.00
Land Whalley Rd., Lot 99 Pine Is. Terrace, 2,400 sq. ft. ..	36.00
Lots 11-12 Blk., 32 Worcester St., 10,000 sq. ft.	10.00
Lots 15-16 Blk., 35 Pembroke St., 10,000 sq. ft.	10.00
½ Lot Merrill Rd., 5.75 acres	30.00
Lot 108 Hillside Ave., 5,000 sq. ft.	25.00
Lots 124-125 Hillside Ave., 6,272 sq. ft.	31.00
Lots 124-125 Groveland Ave., 5,070 sq. ft.	25.00
Lots 445-446-447 Sixth St., 7,500 sq. ft.	12.00
Lots 61-77 Clay St., 14,352 sq. ft.	715.00
Lot 36 Boylston St., 4,000 sq. ft.	10.00
Lot 21 Centennial St., 5,000 sq. ft.	20.00
Lot 165 Bosworth St., 4,280 sq. ft.	10.00
Lot 52 Boylston Woodlawn Park, 4,000 sq. ft.	10.00
Lot Massabesic St., 9,870 sq. ft.	1,480.00
Land & Bldg. 461-467 Maple St., 8,458 sq. ft.	8,300.00
Lot 159 Pleasant Hill, Dickey St., 5,000 sq. ft.	100.00
Lots 20-21 Blk., 25 Rhododendron St., 10,000 sq. ft.	10.00
Lots 16-19 near Derry Rd., 2,910 sq. ft.	10.00
Lots 46-47 Myrtle Ave., 10,000 sq. ft.	75.00
Lot 9 Greenough Pl. near Derry Rd., 2,210 sq. ft.	10.00
Lot 469 Mammoth Park, Seventh St., 2,500 sq. ft.	10.00
Lot 163 Bradford St., 4,000 sq. ft.	10.00
Lots 359-360 Mammoth Rd., Sixth, 5,000 sq. ft.	10.00
Lot 45 Centennial St., 5,000 sq. ft.	33.00
Lots 154-155 Manchester Gardens, Wilson Ave., 5,705 sq. ft.	30.00
Lot 42 Harwich St., 3,262 sq. ft.	16.00
Lot 245 Walcott St., 2,434 sq. ft.	25.00
Lots 361-362 Mammoth Pk., Sixth, 5,000 sq. ft.	10.00
Lot 32 Blk., 3 Franklin Park., Michigan Ave., 5,000 sq. ft.	25.00
Lot Hapgood Land	10.00
Lots 56-57-58-59 Woodlawn Ave., 15,900 sq. ft.	40.00
Lot 67 Brunswick St., 4,000 sq. ft.	10.00

PROPERTY OWNED BY CATHOLIC CHURCHES, SCHOOLS AND PARSONAGES.

St. Augustine Church and School, Spruce and Beech Sts.		
Building	\$95,000.00	
26,000 sq. ft. land	13,000.00	
		\$108,000.00
St. Augustine School, Spruce and Beech Sts.		
Building	\$11,500.00	
15,000 sq. ft. land	7,500.00	
		\$19,000.00
St. Augustine Orphanage, 251 Lake Ave.		
Building	\$19,000.00	
10,000 sq. ft. land	3,000.00	
		\$22,000.00
St. Augustine Convent, Cedar and Beech Sts.		
Building	\$45,000.00	
10,000 sq. ft. land	5,000.00	
		\$50,000.00
St. Augustine Convent, Jesus and Mary, Spruce St.		
Building	\$10,780.00	
13,000 sq. ft. land	3,220.00	
		\$14,000.00
St. Augustine Parsonage, 205 Spruce St.		
Building	\$7,250.00	
7,500 sq. ft. land	3,750.00	
		\$11,000.00
St. Marie's Church, Wayne St. and Notre Dame Ave.		
Building	\$171,000.00	
72,500 sq. ft. land	29,000.00	
		\$200,000.00
St. Marie's Parsonage, 378 Notre Dame Ave.		
Building	\$33,000.00	
10,000 sq. ft. land	5,000.00	
		\$38,000.00
St. Marie's College, Cartier St.		
Building	\$60,000.00	
20,000 sq. ft. land	5,000.00	
		\$65,000.00

St. Marie's Brothers' Home, 279 Cartier St.		
Building	\$5,850.00	
5,000 sq. ft. land	1,150.00	
		\$7,000.00
St. Marie's Convent, Holy Angels, Notre Dame Ave.		
Building	\$29,000.00	
22,500 sq. ft. land	9,000.00	
		\$38,000.00
St. George's Church, Pine and Orange Sts.		
Building	\$85,655.00	
18,690 sq. ft. land	9,345.00	
		\$95,000.00
St. George's School, Pine and Orange Sts.		
Building	\$50,000.00	
10,000 sq. ft. land	5,000.00	
		\$55,000.00
St. George's Convent, St. Isidor, Orange St.		
Building	\$46,000.00	
10,000 sq. ft. land	4,000.00	
		\$50,000.00
St. George's Parsonage, 517 Pine St.		
Building	\$6,135.00	
5,930 sq. ft. land	2,865.00	
		\$9,000.00
St. Joseph's Church and Girl's School, Pine and Lowell Sts.		
Buildings	\$150,463.00	
46,050 sq. ft. land	34,537.00	
		\$185,000.00
St. Joseph's Holy Rosary School, 30 Cedar St.		
Building	\$12,750.00	
2,500 sq. ft. land	1,250.00	
		\$14,000.00
St. Joseph's Catholic Library, Union St.		
Building	\$6,550.00	
4,900 sq. ft. land	2,450.00	
		\$9,000.00

St. Joseph's High School, Lowell and Birch Sts.		
Building	\$13,000.00	
8,000 sq. ft. land	12,000.00	
	<hr/>	\$25,000.00
St. Joseph's Bishop's House, Myrtle and Beech Sts.		
Building	\$15,900.00	
48,400 sq. ft. land	12,100.00	
	<hr/>	\$28,000.00
St. Joseph's Infants' Home, Concord and Dutton Sts.		
Building	\$37,140.00	
51,433 sq. ft. land	12,860.00	
	<hr/>	\$50,000.00
St. Patrick's Orphanage, Hanover and Pine Sts.		
Building	\$55,100.00	
39,900 sq. ft. land	39,900.00	
	<hr/>	\$95,000.00
St. Joseph's School, 121 Cedar St.		
Building	\$12,000.00	
5,000 sq. ft. land	2,000.00	
	<hr/>	\$14,000.00
St. Joseph's Brothers' Home, 462 Pine St.		
Building	\$5,112.00	
16,775 sq. ft. land	8,388.00	
	<hr/>	\$13,500.00
St. Joseph's Parsonage, 145-147 Lowell St.		
Building	\$25,975.00	
18,050 sq. ft. land	9,025.00	
	<hr/>	\$35,000.00
Sacred Heart Hospital, Amherst St.		
Building	\$25,075.00	
39,900 sq. ft. land	29,925.00	
	<hr/>	\$55,000.00
Sacred Heart Nurses Home, 192 Amherst St.		
Building	\$3,000.00	
15,000 sq. ft. land	5,250.00	
	<hr/>	\$8,250.00

Sacred Heart Parish Church, So. Main St.		
Building	\$35,000.00	
25,083 sq. ft. land	5,000.00	
	<hr/>	\$40,000.00
Sacred Heart Parish Sisters' Home, 223 So. Main St.		
Building on Church lot	\$5,500.00	\$5,500.00
Sacred Heart Parish Parsonage, 247 So. Main St.		
Building	\$6,037.00	
19,596 sq. ft. land	3,963.00	
	<hr/>	\$10,000.00
St. Edmond's Church, Pinard and Henriette Sts.		
Building	\$10,800.00	
43,905 sq. ft. land	1,200.00	
	<hr/>	\$12,000.00
St. Edmond's Sisters' Home, 48 Henriette St.		
Building	\$2,315.00	
4,647 sq. ft. land	185.00	
	<hr/>	\$2,500.00
Our Lady of Perpetual Help Church, Hayward St.		
Building	21,308.00	
56,915 sq. ft. land	5,692.00	
	<hr/>	\$27,000.00
Monastery Precious Blood, 555 Union St.		
Building	\$31,525.00	
26,950 sq. ft. land	13,475.00	
	<hr/>	\$45,000.00
St. Patrick's Church and School, Coolidge Ave.		
Building	\$68,000.00	
56,281 sq. ft. land	22,550.00	
	<hr/>	\$90,550.00
St. Patrick's Parsonage, 138 Coolidge Ave.		
Building on Church lot	\$6,000.00	\$6,000.00
St. Francis Church, So. Elm St.		
Building	\$4,260.00	
18,972 sq. ft. land	4,740.00	
	<hr/>	\$9,000.00

St. Francis Xavier Parsonage, 14 Elm St.		
Building	\$7,132.00	
73,905 sq. ft. land	9,868.00	
	<hr/>	\$17,000.00
St. Anne's Church, Merrimack and Union Sts.		
Building	\$54,000.00	
20,520 sq. ft. land	6,000.00	
	<hr/>	\$60,000.00
St. Anne's Parish School, Cedar and Union Sts.		
Building	\$34,000.00	
15,000 sq. ft. land	6,000.00	
	<hr/>	\$40,000.00
St. Anne's McDonald School, Laurel and Union Sts.		
Building	\$46,760.00	
15,300 sq. ft. land	3,240.00	
	<hr/>	\$50,000.00
St. Anne's Parsonage, 231 Merrimack St.		
Building	\$4,968.00	
10,080 sq. ft. land	4,032.00	
	<hr/>	\$9,000.00
St. Anne's Brothers' Home, 251 Merrimack St.		
Building	\$4,500.00	
9,000 sq. ft. land	4,500.00	
	<hr/>	\$9,000.00
St. Antoine de Padoue's Church, Belmont St.		
Building	\$11,650.00	
55,700 sq. ft. land	8,350.00	
	<hr/>	\$20,000.00
St. Antoine de Padoue's Parsonage, 172 Belmont St.		
Building	\$7,930.00	
50,586 sq. ft. land	6,070.00	
	<hr/>	\$14,000.00
St. Antoine de Padoue School, Hall St.		
Building	\$8,714.00	
10,717 sq. ft. land	1,286.00	
	<hr/>	\$10,000.00

St. Antoine de Padoue School, Hall and Silver Sts.		
Building	\$4,940.00	
5,606 sq. ft. land	560.00	
	<hr/>	\$5,500.00
St. Raphael's Church, Order of St. Benedict.		
Building	\$45,200.00	
59,239 sq. ft. land	14,800.00	
	<hr/>	\$60,000.00
Order of St. Benedict Parsonage, Ferry St.		
Building	\$6,500.00	
4,025 sq. ft. land	1,000.00	
	<hr/>	\$7,500.00
Order of St. Benedict School, Ferry and Fourth Sts.		
Building	\$5,556.00	
13,775 sq. ft. land	3,444.00	
	<hr/>	\$9,000.00
St. Hedwidge Parish Church, Pine and Merrimack Sts.		
Building	\$30,500.00	
9,000 sq. ft. land	4,500.00	
	<hr/>	\$35,000.00
St. Hedwidge Parish Parsonage, Pine St.		
Building on Church lot	\$5,500.00	\$5,500.00
St. Hedwidge Parish School, Merrimack and Union Sts.		
Building	\$45,590.00	
8,820 sq. ft. land	4,410.00	
	<hr/>	\$50,000.00
St. Hedwidge Parish Sisters' Home, 166-168 Merrimack St.		
Building	\$4,150.00	
6,300 sq. ft. land	3,150.00	
	<hr/>	\$7,300.00
L'Hopital Notre Dame, Notre Dame Ave.		
Building	\$55,800.00	
60,500 sq. ft. land	24,200.00	
	<hr/>	\$80,000.00
L'Hopital Notre Dame, Kelley St.		
94,660 sq. ft. land	\$14,200.00	\$14,200.00

L'Hopital Notre Dame, Orphanage School.		
Building	\$26,000.00	
30,000 sq. ft. land	9,000.00	
	<hr/>	\$35,000.00
L'Orphelinat St. Pierre, 55 Alsace St.		
Building	\$44,780.00	
101,477 sq. ft. land	15,220.00	
	<hr/>	\$60,000.00
L'Hopital Notre Dame, Nurses' Home, Main St., rear.		
Building	\$4,700.00	
1,500 sq. ft. land	300.00	
	<hr/>	\$5,000.00
L'Hopital Notre Dame, 448 Main St.		
Building	\$9,500.00	
5,000 sq. ft. land	2,500.00	
	<hr/>	\$12,000.00
Sisters of Mercy Convent, 435 Union St.		
Building	\$34,240.00	
12,600 sq. ft. land	3,760.00	
	<hr/>	\$38,000.00
Sisters of Mercy, Mt. St. Mary's Convent, Laurel St.		
Building	\$30,550.00	
31,500 sq. ft. land	9,450.00	
	<hr/>	\$40,000.00
Sisters of Mercy, 151 Ray St.		
Building	\$5,165.00	
26,250 sq. ft. land	2,835.00	
	<hr/>	\$8,000.00
Sisters of Mercy, 1004 Union St		
Building	\$3,392.00	
10,721 sq. ft. land	1,608.00	
	<hr/>	\$5,000.00
Sisters of Mercy, Mt. St. Mary's Convent.		
Lots 68-69-70 Union St.	\$1,310.00	\$1,310.00
Sisters of Mercy, Mt. St. Mary's Convent.		
11,549 sq. ft. land	\$925.00	\$925.00

Sisters of Mercy, St. Martha's Home, Laurel St.		
Building	\$4,850.00	
4,500 sq. ft. land	1,350.00	
	<hr/>	\$6,200.00
Sisters of Mercy, House of St. Martha's, 131 Laurel St.		
Building	\$11,600.00	
10,800 sq. ft. land	5,400.00	
	<hr/>	\$17,000.00
Sisters of Mercy, 147 Laurel St.		
Building	\$2,650.00	
6,300 sq. ft. land	3,150.00	
	<hr/>	\$5,800.00
St. Jean de Baptiste Church and School, Kelley St.		
Building	\$68,750.00	
25,000 sq. ft. land	4,250.00	
	<hr/>	\$73,000.00
St. Jean de Baptiste Parish, 79-80 Youville St.		
Building	\$6,750.00	
5,000 sq. ft. land	1,250.00	
	<hr/>	\$8,000.00
St. Jean de Baptiste Parish, Youville and Bremer Sts.		
5,000 sq. ft. land	\$500.00	\$500.00
St. Jean de Baptiste Parish, Youville St.		
5,000 sq. ft. land	\$500.00	\$500.00
St. Jean de Baptiste Parish, Youville St.		
5,000 sq. ft. land Co. Pl. 3507	\$500.00	\$500.00
St. Jean de Baptiste Parish, Youville St.		
5,000 sq. ft. land Co. 3510	\$600.00	\$600.00
St. Jean de Baptiste Parish, Youville St.		
5,000 sq. ft. land Co. Pl. 3414	\$750.00	\$750.00
St. Jean de Baptiste Parish, Youville St.		
25,000 sq. ft. land Pl. 3639	\$2,500.00	\$2,500.00
St. Jean de Baptiste Parish, Youville St.		
Building	\$4,500.00	
10,000 sq. ft. land	1,000.00	
	<hr/>	\$5,500.00

St. Jean de Baptiste Parish, Youville St. 15,000 sq. ft. land Pl. 3681-3682	\$300.00	\$300.00
St. Paul's Home for Women, 235 Hanover St. Building	\$39,000.00	
7,500 sq. ft. land	6,000.00	
	<hr/>	\$45,000.00
Roman Catholic Bishop, So. Main and Mast Sts. Building	\$17,000.00	
80,058 sq. ft. land	8,000.00	
	<hr/>	\$25,000.00
Roman Catholic Bishop, Bridge and Highland Sts. 278,593 sq. ft. land	\$13,930.00	\$13,930.00
Roman Catholic Bishop, 198 Pearl St. Building	\$32,218.00	
31,130 sq. ft. land	7,782.00	
	<hr/>	\$40,000.00
Roman Catholic Bishop, Edmond St. 28,086 sq. ft. land	\$280.00	\$280.00

CATHOLIC CEMETERIES.

St. Augustine Cemetery, So. Beech St. 4.12 acres	\$2,060.00	\$2,060.00
St. Augustine Cemetery, So. Beech St. 20.72 acres	\$10,360.00	\$10,360.00
St. Augustine Cemetery, So. Beech St. 4.06 acres	\$1,760.00	\$1,760.00
St. Joseph's Cemetery, Donald St. 27.88 acres	\$60,710.00	\$60,710.00
Mt. Calvary Cemetery, Champlain St. 16.07 acres	\$28,000.00	\$28,000.00
Roman Catholic Bishop, Goffstown Rd. 4 acres land	\$870.00	
Building 353 Goffstown Rd. rear	350.00	
5,000 sq. ft. land	50.00	
	<hr/>	\$1,270.00

OTHER RELIGIOUS BODIES.

Hellenic Orthodox Community, 261 Pine St.		
Building	\$16,250.00	
5,000 sq. ft. land	3,750.00	
	<hr/>	\$20,000.00
Hellenic Orthodox Community School, 247 Pine St.		
Building	\$2,687.00	
3,750 sq. ft. land	2,813.00	
	<hr/>	\$5,500.00
Hellenic Orthodox Community Church, Pine St.		
Building	\$11,200.00	
10,000 sq. ft. land	1,800.00	
	<hr/>	\$13,000.00
Russian Orthodox Church, Beech and Green Sts.		
Building	\$11,950.00	
7,000 sq. ft. land	1,050.00	
	<hr/>	\$13,000.00
Holy Cross Polish Catholic Church and School, Pearl St.		
Building	\$54,967.00	
14,383 sq. ft. land	5,033.00	
	<hr/>	\$60,000.00
Rutherian Catholic Church and Parsonage, Lowell St.		
Building	\$12,300.00	
9,400 sq. ft. land	4,700.00	
	<hr/>	\$17,000.00
St. Peter and Paul Parish House, 413 Merrimack St.		
Building	\$3,200.00	
5,000 sq. ft. land	1,000.00	
	<hr/>	\$4,200.00

PROTESTANT CHURCHES AND PARSONAGES.

First Baptist Church, Union and Concord Sts.		
Building	\$30,750.00	
18,500 sq. ft. land	9,250.00	
	<hr/>	\$40,000.00
First Baptist Church Parsonage, 25 Lodge Ave.		
Building	\$5,180.00	
5,469 sq. ft. land	820.00	
	<hr/>	\$6,000.00

First Free Baptist Church, Merrimack and Chestnut Sts.		
Building	\$6,100.00	
12,600 sq. ft. land	18,900.00	
	<hr/>	\$25,000.00
Merrimack St. Baptist Society, 112 Oak St.		
Building	\$4,244.00	
5,040 sq. ft. land	756.00	
	<hr/>	\$5,000.00
People's Baptist Church Parsonage, Weston St.		
Building	\$2,590.00	
16,267 sq. ft. land	2,115.00	
	<hr/>	\$4,705.00
Second Congregational Church, Franklin St.		
Building	\$40,952.00	
42,560 sq. ft. land	34,048.00	
	<hr/>	\$75,000.00
Second Congregational Church, Franklin St.		
Building	\$32,000.00	
10,000 sq. ft. land	25,000.00	
	<hr/>	\$57,000.00
Third Congregational Church, Milford St.		
Building	\$35,600.00	
20,465 sq. ft. land	2,400.00	
	<hr/>	\$38,000.00
Third Congregational Church Parsonage, Carroll St.		
Building	\$3,300.00	
5,000 sq. ft. land	500.00	
	<hr/>	\$3,800.00
First M. E. Church, Valley St.		
Building	\$10,132.00	
11,400 sq. ft. land	1,368.00	
	<hr/>	\$11,500.00
Trus. First M. E. Church, Valley St. and Foster Ave.		
Building	\$58,209.00	
14,930 sq. ft. land	1,791.00	
	<hr/>	\$60,000.00

St. Paul's M. E. Church, Amherst and Union Sts.		
Building	\$28,250.00	
13,500 sq. ft. land	6,750.00	
	<hr/>	\$35,000.00
St. Paul's M. E. Church Parsonage, Union St.		
Building on Church lot	\$2,500.00	\$2,500.00
Trinity M. E. Church, School St.		
Building	\$4,220.00	
8,604 sq. ft. land	2,580.00	
	<hr/>	\$6,800.00
St. James M. E. Church, Pennacock St.		
Building	\$11,570.00	
17,160 sq. ft. land	3,430.00	
	<hr/>	\$15,000.00
Grace Episcopal Church, Lowell and Pine Sts.		
Building	\$73,113.00	
15,850 sq. ft. land	11,887.00	
	<hr/>	\$85,000.00
Grace Episcopal Church Parsonage, Harrison St.		
Building	\$2,300.00	
19,000 sq. ft. land	5,700.00	
	<hr/>	\$8,000.00
First Christian Church, Merrimack and Hall Sts.		
Building	\$10,005.00	
9,975 sq. ft. land	1,995.00	
	<hr/>	\$12,000.00
German Presbyterian Church, Second and Bath Sts.		
Building	\$5,000.00	
10,000 sq. ft. land	2,500.00	
	<hr/>	\$7,500.00
German Church, Conant and Green Sts.		
Building	\$6,100.00	
5,000 sq. ft. land	900.00	
	<hr/>	\$7,000.00

First Unitarian Church, Concord St.		
Building	\$28,600.00	
13,500 sq. ft. land.....	5,400.00	
	<hr/>	\$34,000.00
First Universalist Church, Myrtle and Union Sts.		
Building	\$19,250.00	
11,000 sq. ft. land	5,750.00	
	<hr/>	\$25,000.00
First Church of Christ Scientist Church, Harrison St.		
Building	\$21,500.00	
17,000 sq. ft. land	8,500.00	
	<hr/>	\$30,000.00
Swedish Lutheran Church, Sagamore St.		
Building	\$9,800.00	
11,000 sq. ft. land	2,200.00	
	<hr/>	\$12,000.00
Swedish Lutheran Church Parsonage, Sagamore St.		
Building	\$3,450.00	
10,200 sq. ft. land.....	2,550.00	
	<hr/>	\$6,000.00
Swedish Evangelical Mission Church, Orange St.		
Building	\$8,200.00	
5,600 sq. ft. land	2,800.00	
	<hr/>	\$11,000.00
Swedish Baptist Church, Arlington St.		
Building	\$6,036.00	
4,822 sq. ft. land	964.00	
	<hr/>	\$7,000.00
Swedish Evangelical Lutheran Church, Beech Ave.		
Building	\$2,225.00	
5,500 sq. ft. land	275.00	
	<hr/>	\$2,500.00

Bethel Advent Church, Amherst St.		
Building	\$6,425.00	
4,500 sq. ft. land.....	1,575.00	
	<hr/>	\$8,000.00
City Mission Church, Merrimack and Beech Sts.		
Building	\$8,220.00	
12,600 sq. ft. land.....	3,780.00	
	<hr/>	\$12,000.00
Westminster Presbyterian Church, Brook St.		
Building	\$16,500.00	
10,000 sq. ft. land	2,500.00	
	<hr/>	\$19,000.00
Friends' Chapel, Elm St.		
Building	\$3,500.00	
10,747 sq. ft. land	1,500.00	
	<hr/>	\$5,000.00
St. Andrew's Protestant Episcopal Church, Main and Conant Sts.		
Building	\$35,150.00	
19,412 sq. ft. land	4,850.00	
	<hr/>	\$40,000.00
St. Andrew's Protestant Episcopal Church, Parsonage, Main St.		
Building	\$4,000.00	\$4,000.00
First German Church, Conant St.		
Building	\$8,552.00	
9,650 sq. ft. land	1,448.00	
	<hr/>	\$10,000.00
Pentacostal Church, Manchester St.		
Building	\$4,740.00	
4,200 sq. ft. land	1,260.00	
	<hr/>	\$6,000.00
St. Jean's Methodist Church, Concord St.		
Building	\$2,000.00	
2,500 sq. ft. land	2,500.00	
	<hr/>	\$4,500.00

St. Jean's Methodist Church Parsonage, Arlington St.		
Building	\$4,309.00	
2,764 sq. ft.	691.00	
	<hr/>	\$5,000.00
Congregation Adath Yashuran, Central St.		
Building	\$20,950.00	
7,000 sq. ft. land	1,050.00	
	<hr/>	\$22,000.00
Congregation Ashay Aford, Central St.		
Building	\$10,000.00	
5,000 sq. ft. land	1,750.00	
	<hr/>	\$11,750.00
Salvation Army, 40-42 Concord St.		
Building	\$15,150.00	
2,425 sq. ft. land	4,850.00	
	<hr/>	\$20,000.00
United Baptist Convention, 404 Walnut St.		
Building	\$4,152.00	
6,740 sq. ft. land	1,348.00	
	<hr/>	\$5,500.00
PROTESTANT ORGANIZATIONS EXEMPT.		
German School Society, Ferry and Third Sts.		
Building	\$5,500.00	
10,190 sq. ft. land.....	2,500.00	
	<hr/>	\$8,000.00
Baleb Hospital, Oak and Myrtle Sts.		
Building	\$13,500.00	
66,000 sq. ft. land	16,500.00	
	<hr/>	\$30,000.00
Elliott Hospital, Hospital Ave.		
Building	\$154,025.00	
1,074,692 sq. ft. land	90,498.00	
	<hr/>	\$244,523.00

Woman's Aid Home, Pearl St.		
Building	\$25,870.00	
57,530 sq. ft. land	14,380.00	
	<hr/>	\$40,250.00
Woman's Aid Home, 510-514 Chestnut St.		
Building	\$8,963.00	
6,037 sq. ft. land	6,037.00	
	<hr/>	\$15,000.00
Woman's Aid and Relief Society, Cody St.		
Building .....	.....
5,000 sq. ft. land.....	\$50.00	
	<hr/>	\$50.00
Manchester Children's Home, Walnut St.		
Building	\$41,250.00	
55,000 sq. ft. land	13,750.00	
	<hr/>	\$55,000.00
Manchester Children's Home, 915 Elm St.		
Building	\$2,080.00	
1,271 sq. ft. land	25,420.00	
	<hr/>	\$27,500.00
Manchester Children's Home, 1/2 266-274 Pearl St.		
Building	\$2,650.00	
9,406 sq. ft. land	2,350.00	
	<hr/>	\$5,000.00
Manchester Children's Home, 1/2 193 Pearl St.		
Building	\$484.00	
7,191 sq. ft. land	2,516.00	
	<hr/>	\$3,000.00
Masonic Home, Beech and Salmon Sts.		
Building	\$35,810.00	
56,762 sq. ft. land	14,190.00	
	<hr/>	\$50,000.00
Masonic Home, 1/2 266-274 Pearl St.		
Building	\$2,650.00	
9,405 sq. ft. land	2,350.00	
	<hr/>	\$5,000.00

Masonic Home, $\frac{1}{2}$ 193 Pearl St.		
Building	\$484.00	
7,191 sq. ft. land	2,516.00	
	<hr/>	\$3,000.00
Gale Home, Ash St.		
Building	\$48,500.00	
57,530 sq. ft. land	11,500.00	
	<hr/>	\$60,000.00
Gale Home, $\frac{1}{2}$ a 1083 Elm St.		
Building	\$20,900.00	
2,500 sq. ft. land	27,500.00	
	<hr/>	\$48,400.00
New Hampshire Settlement Association, Walnut St.		
Building	\$11,800.00	
8,000 sq. ft. land	3,200.00	
	<hr/>	\$15,000.00
Mercy Home, Mammoth Rd.		
Building	\$3,200.00	
11.4 acres land	4,500.00	
	<hr/>	\$7,700.00
Manchester Y. M. C. A., Mechanic St.		
Building	\$176,718.00	
18,626 sq. ft. land	23,282.00	
	<hr/>	\$200,000.00
Manchester Institute of Arts and Sciences, Concord St.		
Building	\$210,000.00	
15,000 sq. ft. land	15,000.00	
	<hr/>	\$225,000.00
Manchester Historic Association, 1678 Elm St.		
Building	\$9,160.00	
7,680 sq. ft. land	3,840.00	
	<hr/>	\$13,000.00
District Nursing Association, 194 Concord St.		
Building	\$4,400.00	
13,500 sq. ft. land.....	8,100.00	
	<hr/>	\$12,500.00

Congregation Ashay Aford, 237 Central St.		
Building	\$1,525.00	
2,500 sq. ft. land	875.00	
		<u>\$2,400.00</u>
Young Men's Hebrew Association, 275 Han- over St.		
Building	\$7,250.00	
5,500 sq. ft. land	2,750.00	
		<u>\$10,000.00</u>
H. J. Sweeney Post, American Legion, Con- cord St.		
Building	\$18,000.00	
7,500 sq. ft. land	15,000.00	
		<u>\$33,000.00</u>

PROTESTANT CEMETERIES

Congregation Anshay Aford, So. Beech St., 58,657 sq. ft.	\$1,175.00
Derry Road, 1 acre land	850.00
Young Road, 23,809 sq. ft. land.....	475.00
Mammoth Rd., 1 acre land.....	870.00
Bowman St., 79,777 sq. ft. land.....	7,977.00
Milford and Bowman Sts., 12,902 sq. ft. land.....	1,450.00
Brown Avenue, 12,025 sq. ft. land.....	200.00
Jewish, So. Beech St., 1.3 acres land.....	800.00

COUNTY PROPERTY

Hillsborough County Court House, Market St.		
Building	\$62,000.00	
19,200 sq. ft. land	48,000.00	
		<u>\$110,000.00</u>
Hillsborough County Jail, Willow St.		
Building	\$110,000.00	
147,000 sq. ft. land.....	36,750.00	
		<u>\$146,750.00</u>

STATE PROPERTY

State Armory, Pleasant St.

Building	\$56,000.00	
24,000 sq. ft. land	24,000.00	
	<hr/>	\$80,000.00

State Industrial School, River Road.

Building	\$175,720.00	
171.1 acres land	112,263.00	
	<hr/>	\$287,983.00

UNITED STATES PROPERTY

United States Post Office, Hanover St.

Building	\$150,000.00	
30,322 sq. ft. land	37,900.00	
	<hr/>	\$187,900.00

REPORT OF THE BUILDING DEPARTMENT

OFFICE OF

SUPERINTENDENT OF PUBLIC BUILDINGS.

To His Honor the Mayor and the Board of Aldermen of the City of Manchester, N. H.

GENTLEMEN :

I herewith submit my annual report of the Department of Buildings for the year ending December 31, 1923.

In submitting and before entering upon the detail part of this report I desire to express to you my appreciation of the supporting coöperation of yourselves and to the several committees which it has been my privilege to meet in conference; also to the various other departments who in their relations with this department have always rendered a ready assistance whenever occasion required.

The Department as a whole has by earnest efforts done everything in its power, with the funds at its disposal, to improve the condition of the many public buildings of the city.

The aforesaid is not confined wholly to the repair department, the enforcement of the building and plumbing laws as set forth in the building code; and the interpretation and application of same from the time of making application to the completion of work it requires the combined efforts of all those connected with this department to check up on the many and varied building operations, and every effort has been made to carry on this work in a conscientious manner, in justice to all to the end that all the regulations and requirements would be complied with. The activities of this branch of the department pertaining to the building operations are shown in table form elsewhere in this report.

While I have not been able to accomplish all of the work contemplated as shown by the estimate submitted, I am pleased to be able to say that I have not only succeeded in taking care of all necessary repairs, many of them unforeseen, but have in addition to that been able to make many such needed improvements in and about the various public buildings, but only by practicing the most rigid economy have I been able to do this and not exceed the amount appropriated to this department.

I will call to your attention as briefly as possible a few of the many notable improvements made in the school buildings and other buildings of the city, and other work which we are called upon to do during the year.

The boiler at the Amoskeag School was overhauled and repaired and all of the steam pipes were covered.

At the Ash Street School new partitions were built to make additional room in the hall, and the steam radiator extended; all of the steam pipes were covered with pipe covering; new blackboards were installed; and the interior painted. Also the tin roofs were painted.

New partitions were built and a new hot water heater installed, and a considerable amount of electrical work done on the lights, bells and motors at the Bakersville School.

At the Brown School a considerable amount of electrical work was done on the lights, bells and motors.

At the Chandler School the copper roof and rain leaders were renewed and all the ceilings calcimined. New blackboards and bulletin boards were installed, and a considerable amount of electrical work done at the Franklin Street School.

At the Goff's Falls School new steel ceilings were put in and new blackboards installed. A basket ball court was built, and a portion of the slate roof of the school building was relaid.

At the Hallsville School new steel ceilings were put on, new blackboards and new bells and gongs were installed. New grates were put in the boiler and the steam radiation extended. New rain leaders were constructed and put on.

At the old High School the water closets and blackboards were painted. A new door was placed at tunnel entrance, and new blackboards, new outside electric gongs, and a new water closet were installed. New cupboards were built and the mastic floor in the entrance and hallway was relaid.

At the Lincoln Street School new steel ceilings were put on, the stairs were rebuilt, and blackboards and tin roof were painted.

One of the ceilings in the Maynard School which had become loosened was braced up and repaired. A new drinking fountain was installed. The vacuum cleaner and motor were overhauled and repaired, and a new ventilator hood was built on the roof.

New water closets were installed and a new front door put on at the Mosquito Pond School.

At the Practical Arts High School the throat castings and fire boxes of the boiler were in a bad condition, and new throat castings were put in and the fire boxes relined.

At the Pearl Street School the sewer from the building to the main sewer was relaid and a new fence was built.

A new water closet was installed at the Rimmon School.

A new fence was built at the Stark School and at the Spring Street School the return pipe to the boiler was changed.

At the Straw School new steel ceilings were put on and additional electric lights were installed.

At the West Side High School new cupboards were built, the motor was overhauled and repaired, and the rain leader cleaned and repaired and a considerable amount of glass was set.

At the Weston School it was necessary to remove the water from the basement and repair the sewer.

At the Wilson School new steel ceilings were put on, new electric lights and a new lavatory were installed; a new book room was partitioned off; the sewer cleaned and repaired; the basement cemented, and the gutter and conductor pipe rebuilt.

At the Youngsville School the work of putting on steel ceilings started in 1922 was finished. A new cupboard was built, new rooms were partitioned off in the basement; the brick arches over door and plastering and window sills were repaired and an outside light installed.

At the Central Fire Station the floors of Truck 1, Engine 1 and 4 and Hose 4 were reinforced to receive the new apparatus and a new bulkhead was built.

New floors were laid at the Fire King Engine No. 2.

At Engine 5, Webster Street, the boiler was retubed.

A new shed door was put on and a platform for shower bath was built at Fulton Engine 6.

At Engine 7, Somerville Street, a new door was built and put on and all the window sash reputtied and the interior painted.

All the steam pipes at Hose 3, South Manchester, were recovered.

At Truck 8, South Main Street, the parapet wall was rebuilt and a considerable amount of painting done on the interior.

At the City Hall the location of the meters was changed.

At the Old Isolation Hospital a new smoke pipe was made and put on and the interior painted.

At the Old Court House repairs were made to the boiler and chimney and change made for the telephone.

At the Police Station the interior of the judge's room and the court room was painted and the basement floor waterproofed. A flagpole was erected and repairs made to the wagon.

The boiler at the Public Library was overhauled and repaired.

On the following pages of this report will be found a financial statement of the expenditures of this department, and summary tables, showing the cost of different classes of work for repairs, new work and improvements, and miscellaneous expenditures. Also an inventory of office equipment, and of machinery, tools and equipment at the department work shop, and a summary of the total amount paid to various persons and firms during the year, and a list of all the public buildings and places, and location of same under the jurisdiction of this department as pertains to repairs, also a record of building operations for the year.

Tables No. 1 and No. 3 show the cost of the various classes of work of ordinary repairs, and Tables No. 2 and No. 4 show the cost of new work and improvements on the schools, engine houses and other buildings. Table No. 5 shows the number of different types of new buildings constructed, and the kind of material used, also the number of families and the estimated cost.

Table No. 6 shows the number of different types of buildings enlarged, altered or repaired of either wood, brick, stone, concrete or metal, and the number of families added and estimated cost. Table No. 7 shows the number of permits granted for new dwellings and business, and the total estimated cost of same for each month. Table No. 8 shows the number of permits granted for the enlargement, alterations and repairs of the old buildings, both dwelling and business, and the estimated cost of same for each month. Also the total estimated expenditures for building operations for the year, the total number of building and plumbing inspections made, and the number of electric signs erected.

FINANCIAL STATEMENT

Appropriation	\$60,000.00	
Department Transfers	523.42	
		<hr/>
		\$60,523.42
Total Expenditures		<hr/>
		60,402.26
		<hr/>
Balance Unexpended		\$121.16

OFFICE EXPENDITURES

Salaries	\$11,712.64	
Printing, Stationery and Supplies.....	617.70	
Telephone Service	40.25	
Street Railway Car Tickets	123.00	
Automobile Liability Insurance	266.73	
Dept. Automobile No. 1—Ford Maintenance.	130.84	
Dept. Automobile No. 2—Essex Maintenance	79.88	
Miscellaneous	52.36	
		<hr/>
		\$13,023.40

EXPENDITURES FOR REPAIRS OF PUBLIC BUILDINGS

Materials, Tools and Equipment	\$23,351.71	
For Labor as per Payroll	24,027.15	
		<hr/>
		\$47,378.86
		<hr/>
Total Expenditures		\$60,402.26

STOCK ON HAND

Stock on hand December 31, 1922.....	\$3,562.98	
Stock received, 1923	3,525.45	
		<hr/>
		\$7,088.43
Material used from stock, 1923.....		4,071.05
		<hr/>
Stock on hand December 31, 1923.....		\$3,017.38

SCHOOLS.

Summary of Classified Expenditures.

ORDINARY REPAIRS.

	Carpentry.	Painting.	Plumbing.	Steam-fitting.	Elec. Work.	Setting Glass.	Roof Repairs.	Mason Work.	Misc.	Total.
Amoskeag	\$81.26		\$30.56	\$221.37	\$12.36	\$35.05			\$4.40	\$385.00
Ash Street	65.66	\$136.02	8.10	123.74	9.81	44.14	\$24.00		11.50	422.97
Bakersville	86.57	3.30	13.39	56.29	78.45	42.50		\$55.50	13.20	349.20
Brown	9.90	5.30	8.90	37.00	45.00	22.70				128.80
Chandler	62.70	3.30	52.85	20.45	57.75	30.83	16.00	283.98	3.20	531.06
Franklin Street		4.50		13.27	185.61					203.38
Goffe's Falls	5.40		20.75	47.03	16.87	19.04	139.73	16.75		265.57
Hallsville	94.74		67.67	156.35	26.00	20.11		35.12		399.39
Harvey District	34.30		9.90	4.86						76.19
High	173.03	940.83	47.14	28.50	51.29	37.18		210.92		1,488.89
Highland	53.80	16.68	8.40		29.61	12.22				86.81
Lincoln Street	19.90	267.76	2.00	77.02	39.28	18.09			25.89	457.95
Manual Training	10.59				2.00	21.65			42.15	345.12
Maynard	107.17	3.30	20.80	48.29	102.22	21.19				79.75
Mosquito Pond	50.77		25.38			3.60				157.37
North Main Street	49.23	3.30	34.40	31.23	17.00	22.21				130.13
P. A. High	62.21		38.75		8.00	21.17				188.63
Parker	13.54	3.30	91.46	24.73	9.20	46.40				149.31
Pearl Street	163.17	42.63	136.30	45.35	20.74		11.12			419.31
Rimmon	1.80	44.13	42.63	25.95	24.39	41.15				150.22
Spring Street	24.04		63.06	66.17	17.80	12.28			9.60	192.95
Stark	21.64		11.40	6.00		1.12				40.16
Straw	335.47	328.67	42.28	16.35	78.80	56.98		109.93		968.48
Varney		53.02		42.72	9.90	15.93			6.05	127.62
West Side High	58.73		132.09	13.60	62.82	76.43				343.67
Weston	27.48		129.75	14.70	18.26	22.61			39.20	252.03
Webster Mills	22.56		9.10						8.65	40.31
Webster Street	72.73	43.50	46.00	33.91	14.70	15.04				225.88
Wilson	43.38	315.38	116.27	25.99	26.58	21.65			38.68	587.93
Youngsville	87.97	217.54	66.00	26.96	30.54	44.32		101.75		575.68
Total	\$1839.74	\$2432.46	\$1245.50	\$1207.83	\$994.98	\$726.22	\$190.85	\$813.95	\$229.65	\$9681.17

Table No. 2.

SCHOOLS (Continued).

Summary of Expenditures, New Work and Improvements.

BUILDING.	NATURE OF WORK.	COST.
Ash Street	New partition in hall (bal. of cost)	\$65.00
Ash Street	New blackboards	108.16
Ash Street	Extending steam radiator	70.08
Bakersville	Building partition	57.90
Bakersville	New hot water heater	77.32
Chandler	Renew copper roof and rain conductors	515.80
Franklin Street	New blackboards and bulletin board	92.22
Goffe's Falls	New steel ceilings	1,004.21
Goffe's Falls	New blackboards	65.33
Goffe's Falls	Basket ball court	54.95
Hallsville	New steel ceilings	227.14
Hallsville	New blackboards	61.17
Hallsville	New bell and gongs	129.17
Hallsville	Renew rain leaders	220.48
High	Building partition	221.04
High	New door at tunnel entrance	49.91
High	New blackboards	124.54
High	New cupboards	86.54
High	New water closet	111.62
High	New outside electric horns	252.68
High	Relaying new mastic floor in entrance and hallway	583.91
Lincoln Street	Steel ceilings	198.47
Lincoln Street	Rebuild stairs	1,366.79
Maynard	New drinking fountain (continued 1924)	77.18
Maynard	New ventilation hood	317.30
Mosquito Pond	New water closets	268.70
P. A. High	New screens for basement	68.80
P. A. High	New throat castings and reline fire boxes	602.75
Pearl Street	Steel ceiling	58.32
Pearl Street	Building fence	176.76
Rimmon	New water closet	64.84
Stark	New fence	219.70
Straw	New electric lights	1,052.44
Straw	Steel ceilings	2,974.10
W. S. High	New cupboards	120.73
Wilson	New lights	140.22
Wilson	Steel ceilings	1,413.13
Wilson	Building book room	110.01
Wilson	Rebuild gutter and conductor pipe	271.21
Youngsville	Steel ceilings (balance of cost from 1923)	81.06
Youngsville	New cupboards	101.62
Youngsville	Partition off new rooms in basement (continued in 1924)	88.70
		\$13,952.00

Table No. 3.

FIRE ENGINE HOUSES AND OTHER BUILDINGS.
Summary of Classified Expenditures.

BUILDING.	ORDINARY REPAIRS.										Total.
	Carpentry.	Painting.	Plumbing.	Steam-fitting.	Electrical work.	Setting Glass.	Roof Repairs.	Stall Repairs.	Miscellaneous.		
Central Fire Station.....	\$134.97	.....	\$78.60	\$60.51	.....	\$39.21	\$11.05	\$5.41	\$14.60	\$344.35
Fire King, Engine 2.....	101.36	225.80	42.42	56.47	.....	4.22	64.96	.....	.....	295.23
Engine 3, Lake Ave.....	79.02	.....	41.31	14.64	.....	27.05	.....	.....	.....	162.02
Engine 5, Webster St.....	24.01	.....	51.03	95.73	.....	9.42	.....	.....	.....	180.19
Fulton, Engine 6.....	113.48	32.10	15.50	4.00	.....	19.60	.....	45.14	.....	229.82
Engine 7, Somerville St.....	34.41	391.84	42.09	17.50	.....	100.47	17.93	72.15	26.30	702.69
Goffe's Falls Hose House.....	.....	.....	.....	.....	.....	34	.....	.....	.....	34
E. Manchester Indp. Hose.....	94.34	98.65	70.68	39.67	.....	.91	.....	.....	.....	99.56
Hose 3, Maple St.....	.....	.....	59.77	72.16	.....	15.02	2.75	.....	.....	222.46
Hose 3, South Manchester.....	.....	17.41	8.80	14.60	.....	5.58	.....	.....	.....	154.92
Hose 4, Wilson Hill.....	.....	.....	966.59	28.74	.....	9.98	.....	.....	.....	33.13
Truck 8, South Main St.....	52.22	.....	39.00	33.68	.....	33.13	441.82	.....	816.93	1,910.14
City Hall.....	197.65	11.94	30.99	34.72	\$137.29	.....	.....	.....	251.20	1,146.75
City Farm.....	6.25	.....	30.87	.....	.....	5.41	.....	.....	.....	42.65
Clinton St. Ward Room.....	30.67	.....	3.85	.....	.....	2.59	.....	.....	.....	37.11
New City Hospital.....	232.29	30.37	49.82	159.11	39.60	16.49	.....	.....	28.10	555.98
Old Isolation Hospital.....	72.35	1,048.89	42.78	49.79	.....	13.64	144.43	.....	2.00	1,373.88
Oak Hill Hospital.....	16.51	.....	.....	.....	.....	.....	.....	.....	.....	16.51
Oak Court House.....	98.82	1.60	42.09	60.82	169.86	7.84	.....	.....	.....	381.03
Police Station.....	267.22	504.32	54.49	25.05	22.68	6.48	17.70	.....	74.25	972.19
City Library.....	10.21	1.20	17.80	315.40	.....	.....	.....	.....	.....	334.40
Battery Building.....	.....	.....	191.85	6.85	.....	18.50	.....	.....	134.05	169.61
Public Comfort.....	30.99	.....	4.00	25.87	93.08	10.78	.....	.....	6.40	358.97
Lake Ave. Ward Room.....	4.20	.....	.....	.....	.....	8.60	.....	.....	7.60	19.40
Blodgett St. Ward Room.....	.....	.....	37.42	.....	.....	.....	.....	.....	4.40	41.82
	\$1,600.97	\$3,130.91	\$953.03	\$1,088.57	\$462.51	\$359.99	\$700.64	\$122.70	\$1,365.83	\$9,375.15	

Table No. 4.

FIRE ENGINE HOUSES AND OTHER BUILDINGS.

Summary of Expenditures of New Work and Improvements.

BUILDING.	NATURE OF WORK.	COST.
Central Fire Station.....	Bracing floors	\$469.54
Fire King, Engine 2.....	New floor	465.07
Engine 3, Lake Ave.	Changing partition	126.48
Engine 7, Somerville St. .	New doors	90.89
E. Manchester Indp. Hose.	Shingling roof	380.12
Hose 3, South Manchester.	New screens and screen doors.....	72.68
City Hall	New floor in Treasurer's office.....	78.68
City Hall	Repairing furniture in aldermanic chamber	65.33
City Hall	Cleaning clock face.....	58.00
New City Hospital.....	New porch	565.89
New City Hospital.....	New racks and case.....	102.14
New City Hospital.....	Retubing boiler	269.59
New City Hospital.....	New radiator	30.40
New City Hospital.....	Recover roof	379.81
Old Isolation Hospital...	Recover roof	473.23
Old Isolation Hospital...	Rebuilding piazza	449.72
Old Isolation Hospital...	Repairing walks	640.46
Old Court House.....	Changing B. of H. rooms.....	314.92
Police Station	Changing partition	109.88
Police Station	New radiator	83.62
Police Station	New cement floor in lobby.....	581.90
Police Station	New sewer	79.57
Battery Building	Repairing roof and cementing walls.....	471.20
		\$6,359.12

MAINTENANCE OF WORK SHOP

Clerk	\$1,716.00	
Stationery and supplies	12.90	
Gas and Service charge	34.22	
Electricity for lights	61.32	
Electricity for power	24.00	
Miscellaneous	45.90	
		\$1,894.34

GRADING AND CONCRETING YARDS

Straw School	\$464.97	
Lincoln St. School	518.27	
Webster St. School	422.71	
Chandler School	129.83	
		\$1,535.78

OUTSIDE WINDOWS

Repairing, putting on and removing.....	\$373.34
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MAINTENANCE OF AUTO TRUCKS

Auto Liability Insurance	\$117.00	
Gasoline	190.71	
Auto Oil	27.09	
Alcohol	1.22	
Driving	557.80	
Repairs Auto Truck No. 2.....	200.17	
Repairs Auto Truck No. 3.....	217.13	
	<hr/>	\$1,311.12

ELECTION BOOTHS

Erecting, removing and repairing	\$1,018.85
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DEPARTMENT AUTOMOBILES

Ford Auto No. 1:

Gasoline	\$126.16	
Auto Oil	24.20	
Alcohol61	
Repairs	57.61	
	<hr/>	\$208.58

Essex Auto No. 2:

Gasoline	\$148.44	
Auto Oil	27.09	
Alcohol	1.22	
Repairs	69.34	
	<hr/>	\$246.09

CLEANING SNOW AND ICE.

Ash Street School	\$20.40
Chandler School	61.33
Hallsville School	36.98
High School	23.80
Lincoln Street School.....	39.52
Maynard School	73.85
No. Main Street School	10.95
Parker School	9.15
Spring Street School ..	2.97
Straw School	10.20
Varney School	21.50

Webster Street School	\$70.60	
Wilson School	112.63	
Youngsville School	25.05	
Lake Ave. Ward Room	14.03	
New City Hospital	49.00	
		\$581.96

MISCELLANEOUS

Freight	\$49.96	
Street Railway Car Tickets.....	312.00	
Boiler Inspection	62.60	
Plumbing Inspection	48.70	
Department of Highways.....	54.10	
General Repairs	312.54	
Stock	3,525.45	
Tools and Equipment	251.63	
		\$4,616.98

INVENTORY OF OFFICE EQUIPMENT.

1 18 Draw Plan File	\$50.00
1 Counter	25.00
1 Roll Top Desk (large)	40.00
2 Roll Top Desks (small).....	50.00
1 Flat Desk	35.00
1 Typewriter Desk	15.00
1 Typewriter (Fox)	25.00
1 Adding Machine	150.00
2 7 Drawer Filing Cases	70.00
1 Book Case	25.00
2 Filing Cabinets (large)	45.00
1 Filing Cabinet (small)	15.00
1 Stationery Cabinet (2 sections).....	25.00
1 Bill Filing Cabinet	20.00
5 Chairs	25.00
1 Electric Fan	20.00
1 Clock, Seth Thomas (weight).....	15.00
1 Drawing Table	35.00
1 Desk Lamp	5.00
1 Sanborn Map	90.00
	\$780.00

INVENTORY OF SHOP EQUIPMENT

The estimated valuation of the machinery, tools and equipment owned by the city and located at the Building Department Workshop are as follows:

1	No. 50 Special Patent Band Saw.....	\$195.00
1	20" Hand Planer and Jointer.....	210.00
1	No. 187 Double Circular Saw.....	230.00
1	Surfacer	100.00
1	Motor Air Pump	30.00
1	Boring and Drilling Machine.....	75.00
1	Key Grinding Machine	15.00
1	Edger	50.00
3	Emery Wheels	25.00
6	Motors	350.00
2	7' Step Ladders	8.00
1	12' Step Ladder	4.00
1	16' Step Ladder	5.00
1	25' Extension Ladder,	9.00
1	35' Extension Ladder	16.00
1	Tungar Rectifier	28.00
1	Swinging Stage	45.00
1	Micrometer	6.00
1	Athol Vice	7.75
1	Set Dies	15.00
2	3' Steel Clamps	5.00
	Pulleys, Shafting and Belts	90.00
	Small tools for various classes of work.....	250.00
		<hr/>
		\$1,768.75

TRANSPORTATION EQUIPMENT

1	Ford Automobile (Touring 1922).....	\$300.00
1	Essex Automobile (Coach 1922).....	800.00
1	1913 Cadillac Auto (Rebuilt for truck).....	200.00
1	1913 Cadillac Auto (Rebuilt for truck).....	300.00
		<hr/>
		\$1,600.00

PUBLIC BUILDINGS

SCHOOLS	LOCATION
Amoskeag School	Front St., east side in Amoskeag.
Ash Street School.....	Bridge St., north side, between Ash and Maple Sts.
Bakersville School	So. Elm St., west side, cor. Shasta St.
Brown School	Amory St., north side, between Alsace and Jolliet Sts.
Chandler School	N. E. Corner Concord and Ashland Sts.
Franklin Street School.....	Franklin St., east side, between W. Central and Pleasant Sts.
Goff's Falls School	Brown Ave., east side, south of Londonderry Rd., Goff's Falls.
Hallsville School	Jewett St., east side, between Harvard and Merrill Sts.
Harvey District School	East side of So. Willow St., 700 ft. north of Merrill St.
High School	Beech St., east side, between Concord and Lowell Sts.
Highland School	Titus Ave., north side, east of Calef Rd.
Lincoln Street School.....	Lincoln St., west side, between Merrimack and Laurel Sts.
Manual Training School.....	N. E. Cor. Lowell and Chestnut Sts.
Maynard School	S. W. Cor. Union and Merrimack Sts.
Mosquito Pond School	N. W. Cor. Derry Rd. and Corning Rd.
No. Main Street School.....	No. Main St., west side, between Conant and Wilton Sts.
Parker School	A St., north side, between So. Main and Bowman Sts.
Pearl Street School	Pearl St., north side. jct. of Ashland St.
Practical Arts High School..	Beech St., east side, between Concord and Amherst Sts.
Rimmon School	N. W. Cor. Dubuque and Amory Sts.
Spring Street School.....	Spring St., north side, between Elm and Charles Sts.
Stark School	No. River Rd., opp. Traverse St.
Straw School	N. W. Cor. Chestnut and Harrison Sts.
Varney School	S. E. Cor. Mast and Bowman Sts.
Webster Mills School.....	Island Pond Rd., west side, west of Lake Shore Rd.
Webster School	Webster St., south side, between Chestnut and Pine Sts.

West Side High School.....	Notre Dame Ave., east side, between Conant and Wilton Sts.
Weston School	N. E. Cor. Hanover St. and Michigan Ave.
Wilson School	Wilson St., east side, between Auburn and Cedar Sts.
Youngsville School	North side of Candia Rd., 400 ft. south of Madison Ave.

ENGINE HOUSES

LOCATION

Central Fire Station	Vine St., between Amherst and Concord Sts.
Fire King Engine 2	No. Main St., west side, between Douglas and Conant Sts.
Fulton Engine 6	S. E. Cor. Amory and Rimmon Sts.
Goff's Falls Hose House	East side of Brown Ave., Goff's Falls.
Hose 3, So. Manchester	So. Elm St., east side, opp. Shasta St.
East Manchester Ind. Hose.....	Jct. Mammoth and Old Falls Rd.
Engine 3, Lake Ave.	South side Lake Ave., jct. Massabesic St.
Hose 2	S. E. Cor. Maple and East High Sts.
Riverside Hose	West side of Front St., Amoskeag.
Engine 7	Somerville St., south side, between Belmont and Hall Sts.
Engine 5	Webster St., north side, opp. Chestnut St., N. E. Corner.
Hose 4	N. E. Cor. Concord and Weston Sts.
Truck 8	N. W. Cor. So. Main and McDuffie Sts.
Massabesic Hose	Massabesic Lake, S. W. Cor. Candia Rd. and Londonderry Rd.

OTHER BUILDINGS

LOCATION

City Hall	N. W. Cor. Elm and Market Sts.
City Scales	Franklin St., west side, Cor. Granite St.
City Farm Buildings	Mammoth Rd., jct. of Lowell St.
Clinton St. Ward Room.....	Clinton St., north side.
New City Hospital	Mammoth Rd., north of Hanover St.
Old Isolation Hospital.....	Mammoth Rd., north of Hanover St.
Oak Hill or Pest House.....	Off Park Ave., Derryfield Park.
Merrimack St. Clinic (leased)	Merrimack St., north side, between Pine and Chestnut Sts.
No. Main St. Clinic (leased)	No. Main St., west side, south of Wayne St.
Old Court House	S. E. Cor. Merrimack and Franklin Sts.
Police Station	S. E. Cor. Chestnut and Manchester Sts.
Carpenter Memorial Library	Pine St., east side, between Amherst and Concord Sts.

- Mosquito Pond Bath House..Crystal Lake, So. Derry Rd., west of Con-
ant Rd.
- Nutt's Pond Bath House.....Nutts' Pond, west side of So. Willow St.
- West Side Bath House.....River St., Squog River.
- Battery BuildingSouth side of Manchester St., west of
Pine St.
- Public ComfortMerrimack Common.
- Lake Ave. Ward Room.....South side of Lake Ave., east of Pine St.
- Blodgett St. Ward Room....Blodgett St., north side, east of Pine St.
- Dorr's Pond Pavilion.....S. E. End of Dorr's Pond.

Table No. 5.
NEW BUILDINGS.

TYPE OF BUILDING.	WOOD.			BRICK.			CONCRETE.			METAL.						
	No. of Permits.	No. of Families.	No. of Stores.	Cost.	No. of Permits.	No. of Families.	No. of Stores.	Cost.	No. of Permits.	No. of Families.	No. of Stores.	Cost.	No. of Permits.	No. of Families.	No. of Stores.	Cost.
Summer Dwellings	22	22	..	\$11,425	..	..	..	.....	..	..	..	.....	..	..	..	.....
Dwellings	134	134	..	417,373	..	..	..	.....	..	..	..	.....	..	..	..	.....
Two-Family Dwellings	58	116	..	337,950	..	..	..	.....	..	..	..	.....	..	..	..	.....
Tenements	19	72	..	172,780	..	..	..	.....	..	..	..	.....	..	..	..	.....
Private Garages	272	..	..	66,285	4	..	..	\$8,900	3	..	..	\$1,800	6	..	..	\$1,260
Stall Garages	88	..	..	46,760	..	..	..	.....	2	..	..	2,700	..	..	..	.....
Public Garages	1	..	..	2,200	2	..	..	6,630	..	..	..	.....	..	..	..	.....
Barns	11	..	..	8,640	..	..	..	.....	..	..	..	.....	..	..	..	.....
Stores and Dwellings	6	7	6	23,700	1	1	1	400	..	..	..	.....	..	..	..	.....
Stores	15	..	16	20,980	1	1	6	12,000	..	..	..	.....	..	..	..	.....
Shelter Sheds	41	..	..	10,540	..	..	..	.....	..	..	..	.....	..	..	..	.....
Industrial Plants	16	..	..	46,895	6	..	..	206,300	..	..	..	.....	..	..	..	.....
Willing Stations	5	..	..	7,275	..	..	..	.....	..	..	..	.....	..	..	..	.....
Warehouses	1	..	..	1,200	1	..	..	45,000	1	..	..	800	..	..	..	.....
Miscellaneous	32	..	..	42,948	2	..	..	1,420	1	..	..	1,600	1	..	..	400
Office Buildings	..	..	..	.....	..	..	..	1,500	..	..	..	.....	..	..	..	.....
Masonic Foundation	..	..	..	.....	1	..	..	24,000	..	..	..	.....	..	..	..	.....
Total	721	351	22	\$1,217,951	19	1	7	\$306,150	8	8	7	\$16,900	7	7	7	\$1,660

Table No. 6.
 ADDITIONS, ALTERATIONS, REPAIRS.

TYPE OF BUILDING.	WOOD.		BRICK.		STONE.		CONCRETE.		METAL.	
	No. of Permits.	No. of Families.	No. of Permits.	No. of Families.	No. of Permits.	Cost.	No. of Permits.	Cost.	No. of Permits.	Cost.
Summer Dwellings	4	..	..	..	..	..	..	..	..	..
Dwellings	202	50	..	..	1	\$60	..	..	..	..
Two-Family Dwellings	123	23	..	..	..	..	..	..	..	..
Tenements	96	1	..	..	..	..	..	..	..	..
Apartments	7	12	3	39	..	\$31,000	..	..	..	..
Private Garages	60	..	..	..	..	7,070	3	\$3,000	1	\$100
Stall Garages	21	..	..	..	..	7,970	..	..	..	..
Public Garages	3	..	3	..	..	1,100	..	..	..	..
Barns	17	..	..	..	1	250	..	..	..	..
Stores and Dwellings	32	..	..	..	..	9,430	..	..	..	..
Stores	23	..	..	..	..	20,469	..	..	..	..
Industrial Plants	7	..	..	..	..	20,170	7	6,900	..	..
Filling Stations	1	..	..	..	..	7,545	..	..	..	..
Theatres	..	..	..	..	..	50	..	..	..	..
Office Buildings	1	..	..	..	2	6,900	..	..	..	..
Miscellaneous	33	..	..	..	10	19,950	..	..	..	..
Churches	1	..	..	..	5	6,260	..	..	..	..
Schools	..	..	..	..	..	2,000	..	..	..	..
Club Houses	..	..	1	..	..	60,000	..	..	..	..
	..	..	1	..	..	20,000	..	..	..	..
Total	631	86	32	39	2	\$310	3	\$3,000	1	\$100
						\$342,603				

TABLE SHOWING NUMBER OF PERMITS ISSUED EACH MONTH FOR NEW BUILDINGS WITH THE ESTIMATED COST.

	Jan.	Feb.	Mar.	Apr.	May	June	
Dwellings	1	1	8	30	33	36	
Business	7	1	18	98	81	59	
	—	—	—	—	—	—	
	8	2	26	128	114	95	
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings	27	36	15	27	31	14	259
Business	41	43	45	55	30	21	499
	—	—	—	—	—	—	—
	68	79	60	82	61	35	758

ESTIMATED COST

	Dwellings	Business
January	\$4,000.00	\$2,600.00
February	200.00	50.00
March	34,080.00	19,480.00
April	122,105.00	39,985.00
May	108,950.00	47,375.00
June	102,388.00	216,177.00
July	93,558.00	44,620.00
August	129,825.00	16,368.00
September	50,950.00	55,900.00
October	95,725.00	27,375.00
November	143,000.00	61,855.00
December	74,700.00	68,445.00
	—	—
	\$959,481.00	\$600,230.00

TABLE SHOWING NUMBER OF PERMITS ISSUED EACH MONTH FOR ALTERATIONS, ENLARGEMENTS, AND REPAIRS OF OLD BUILDINGS.

	Jan.	Feb.	Mar.	Apr.	May	June	
Dwellings	8	6	27	64	72	57	
Business	6	5	12	32	45	19	
	—	—	—	—	—	—	
	14	11	39	96	117	76	
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings	51	47	37	35	18	8	430
Business	23	22	15	25	13	12	229
	—	—	—	—	—	—	—
	74	69	52	60	31	20	659

ESTIMATED COST

	Dwellings	Business
January	\$4,010.00	\$9,815.00
February	3,450.00	8,750.00
March	28,610.00	13,610.00
April	40,390.00	9,765.00
May	30,017.00	38,500.00
June	36,786.00	16,265.00
July	29,425.00	17,745.00
August	19,260.00	12,940.00
September	30,260.00	65,979.00
October	28,940.00	35,615.00
November	33,330.00	3,040.00
December	2,900.00	4,195.00
	<hr/>	<hr/>
	\$287,378.00	\$236,219.00

Total expenditures for all building operations during 1923..	\$2,083,308
Number of building permits issued during the year.....	1,417
Number of permits issued for electric signs.....	14
Number inspections made of buildings during the year.....	5,475
Number plumbing inspections made during the year.....	1,224

Respectfully submitted,

JAMES A. ROGERS,

Superintendent of Buildings.

Report of the

DEPARTMENT OF HIGHWAYS

For the Year Ending 1923

H. S. R. McCURDY, Surveyor

Commissioners

DR. JOHN H. GLEASON, Chairman

JOSEPH QUIRIN

LEONARD J. FARRELL

REPORT of the HIGHWAYS SURVEYOR

H. S. R. McCURDY, Surveyor

To the Honorable Board of Highway Commissioners, Manchester,
N. H.:

Gentlemen:—In accordance with an Act of the General Court, approved April 13, 1921, creating a Department of Highways for the City of Manchester, I respectfully submit herewith the annual report for the fiscal year ending December 22, 1923, containing a review of the affairs of the department, together with a financial statement.

Respectfully yours,

H. S. R. McCURDY,

Surveyor.

Introduction

The work of the Department of Highways embraces the construction and maintenance of highways and sewers; the disposal of wastes, including ashes, garbage and other refuse; the cleaning of the streets; the removal of snow from the roadways and sidewalks; the maintenance of the city yards; and the regulation of obstructions, encumbrances and traffic upon the streets.

A brief review of the affairs of the department, including works constructed, office administration and finances, appears in this report. In the office files a complete record of all purchases, expenditures and detailed costs is maintained for ready reference and in the engineering department record drawings of all construction works can be consulted.

General Statistics.

Population, 1920 Census,	78,384
Area of City	33.906 Square Miles

Mileage of Streets

Durable Pavements.	Linear	Miles.	Percent
	Feet.		of Total.
Stone Block	12,680	2.40	1.21
Wood Block	820	0.15	0.08
Bituminous Concrete	82,430	15.61	7.88
Bituminous Macadam	3,005	0.56	0.28
Tar Concrete	22,385	4.23	2.13
Total Durable Pavements...	121,320 ft.	22.95 mi.	11.58%
Improved Surfaces.	Linear	Miles.	Percent
	Feet.		of Total.
Bituminous Surfacing	118,070	22.36	11.29
Waterbound Macadam	73,050	13.85	7.00
Gravel	192,120	36.40	18.37
Total Improved Surfaces...	383,240 ft.	72.61 mi.	36.66%
Graded but not Paved.	Linear	Miles.	Percent
	Feet.		of Total.
Dirt Roads	520,178	98.52	49.73
Not Constructed.	Linear	Miles.	Percent
	Feet.		of Total.
Ungraded Layouts	21,240	4.02	2.03
Grand Total	1,045,978 ft.	198.10 mi.	100.00%

Mileage of Sewers

Year.	Miles Constructed	Miles Constructed
	During Year.	from 1880 to date.
1922	3.61	108.53
1923	3.11	111.64

Organization

On May 1, 1923, E. R. Conant resigned as Surveyor and H. S. R. McCurdy was appointed. Daniel F. Cronin has continued as Superintendent, George W. Wales as Field Engineer, Alfred T. Dodge as Office Engineer, and James M. Fradd as Chief Clerk.

During the year the department lost by death two of its oldest and most valued members, Burton H. Elliott, shop foreman, and Timothy O'Connor, foreman of one of the sewer gangs. These men have filled positions of responsibility with credit for many years and their loss to the city service is deeply felt.

Finance.

Funds for the work under the supervision of the Department of Highways have been received from two sources. All permanent highway and new sewer construction was financed from bond issues voted from time to time by resolution of the Board of Mayor and Aldermen. The maintenance of highways and sewers, the cleaning of the streets, the removal of wastes, and the miscellaneous maintenance items were paid for from the yearly budget appropriations. Following is a financial statement for the fiscal year ending December 22, 1923.

BUDGET APPROPRIATION**Maintenance Accounts**

	Appropriation.	Expenditure.	Balance.
Highway Maintenance	\$150,000.00	\$150,000.00	\$0.00
Sewer Maintenance	15,000.00	14,322.31	677.69
Scavenger	95,000.00	95,000.00	0.00
Street Cleaning	70,000.00	70,000.00	0.00
City Stables	20,000.00	20,000.00	0.00
Total	\$350,000.00	\$349,322.31	\$677.69

Special Account

Engineers	\$10,000.00	\$9,495.22	\$504.78
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BOND ISSUES**Permanent Construction**

	Balance from 1922.	Bond Issues 1923.	Total Amt. Available.	Expenditure.	Balance.
Highway Con- struction	\$5,425.03	\$125,000.00	\$130,425.03	\$130,425.03	\$0.00
Sewer Con- struction	117,005.09	190,000.00	307,005.09	298,786.29	8,218.80
Queen City Bridge	900,000.00	0	900,000.00	754,009.07	145,990.93

NOTE:—The foregoing expenditures under Bond Issues include discount on bonds.

Highway Construction

Embraced under the heading of Highway Construction, paid for from bond issues, were the grading of new streets, the improvement in the alignment and profile of existing highways and the construction of durable pavements. The principal items included in this classification for the year are shown in Table No. 1.

TABLE NO. 1.

DURABLE PAVEMENT CONSTRUCTION.

CITY OF MANCHESTER

119

Street.	Limits.	Length in Feet.	Width Between Curbs.	Base.	Pavement.	Cost.
Bridge St.	East of Elm St. to Pine St.	769	39 to 40 ft.	8" Macadam	2" Asphaltic Concrete	\$7,751.29
Canal St.	Middle St. to W. Central St.	732	30 ft.	8" Macadam	2" Asphaltic Concrete	10,773.70*
Chestnut St.	Webster St. to Clarke St.	1,196	30 ft.	8" Macadam	2" Asphaltic Concrete	13,707.19
Elm St. (East Side)	Valley St. to Brown Ave.	1,990	20 to 42 ft.†	8" Macadam	2" Asphaltic Concrete	21,474.77
Hayward St.	Elm St. to Willow St.	275	30 ft.	8" Macadam	2" Asphaltic Concrete	2,990.49
Jewett St.	Massabesic St. to Somerville St.	1,933	30 ft.	6" Macadam	2" Asphaltic Concrete	23,489.26
Notre Dame Ave.	Coolidge Ave. to Amory St.	570	30 ft.	6" Macadam	2" Asphaltic Concrete	5,452.22
Notre Dame Ave.	Wayne St. to Putnam St.	603	24 ft.	Existing Macadam	2" Asphaltic Concrete	1,545.25
Orange St.	Oak St. to Russell St.	367	30 ft.	6" Macadam	2" Asphaltic Concrete	3,690.29
Queen City Ave.	McElwain St. to Brown Ave.	590	60 ft.	8" Macadam	Not Placed	11,138.99
Union St.	Lake Ave. to Valley St.	2,110	30 ft.	Existing Macadam	2" Asphaltic Concrete	19,289.79
Union St.	Hanover St. to Merrimack St.	506	29 ft.	8" Macadam	2" Asphaltic Concrete	17,523.62
Union St.	Webster St. to Clarke St.	1,234	30 to 40 ft.	8" Macadam	2" Asphaltic Concrete	17,523.62

*One-half the cost of Canal St. borne by Amoskeag Mfg. Co.

†Curb to car tracks.

Type of Pavement.

For durable pavement the department has standardized on a 2-inch asphaltic concrete wearing surface upon a 6-inch or an 8-inch macadam base, the thickness of the base depending upon the location and importance of the street. All asphaltic concrete was mixed at the municipal asphalt plant.

In the construction of the asphaltic concrete the ingredients were carefully selected. For most of the aggregates crushed trap rock, trap rock screenings and a limited amount of granite screenings were imported from quarries in Massachusetts. These materials were supplemented by local sand from land owned by the City and a small proportion of screened gravel delivered by a local contractor. From mechanical analyses of the ingredients a formula for the mixture was worked out with a view to combining the materials into such proportions as to yield a product of maximum durability.

The operations of mixing and placing were in the hands of men trained by long experience and were subject to careful inspection. Samples of the raw materials and of the finished product were sent regularly to the State Highway Laboratory at Concord for test.

In constructing those features of a new pavement which are of a permanent nature, and which cannot later be changed without considerable cost and inconvenience to the traveling public, it was kept in mind that the tendency of the future is towards increasingly heavier motor traffic. Such features include grade, alignment, drainage and foundation. The top surfacing, while of a durable nature, can readily be renewed at a nominal cost; but a foundation cannot be thickened, provided the grade of the street is fixed, without removing the entire pavement, foundation and all, and lowering the sub-grade. Alignments can only be improved in the built-up sections at the expense of heavy land damages; changes in grade also are liable to involve land damages as well as serious interference with traffic. With the foregoing in mind, on streets to be subjected to the heavier traffic, an 8-inch water bound macadam base was selected as conforming to modern standard practice. In the residential districts not on interurban thoroughfares a 6-inch macadam base was considered sufficient.

Queen City Avenue.

In order to afford a suitable approach to the Queen City Bridge from the east, a strip of land was acquired along the south side of Byron and Shasta Streets, extending from McElwain Street to Elm Street, thereby providing an 80-foot right of way, with a 60-foot roadway and two 10-foot sidewalks. To improve the grade of this

approach, a hump in Byron Street was flattened out, necessitating a maximum cut of about 5 feet. These changes required the removal of a considerable amount of material. Competitive bids were received for this work and the contract awarded to T. Stuart and Son Company of Newton, Mass., the lowest bidders. Under this contract, 9,883 cubic yards of earth were excavated at a price of \$0.50 per cubic yard.

Miscellaneous Street Grading.

Kimball St., between Kelley and Amory Sts.; Montgomery St., from Bremer to Mason Sts.; Boutwell St., north of Bremer St.; Laval St., north of Bremer St.; and Cumberland St., north of Putnam St., were all graded to conform to the established profile. The larger cuts were excavated with the steam shovel and the smaller by means of wheel scrapers and hand work.

Curbing.

An Act of the legislature dated May 2, 1923, provides that:

"Section 1. The Board of Highway Commissioners for the City of Manchester, whenever in their judgment the public interest requires, shall lay out and construct curbing where such has not been laid along the sides of such streets as are being improved with durable paving.

"Sect. 2. In constructing such curbing the Board shall assess upon the owners of the property abutting such streets as are being paved, one-half the cost of constructing the same; and all assessments thus made shall be valid and binding upon the owners of such land . . ."

In accordance with this statute the City installed granite curbing on the streets being permanently paved, where such curbing was not already in place. Straight curbing was delivered at desired locations for \$0.85 per linear foot. Three-foot radius curves, 4 ft., 8½ in. long, cost \$5.00 delivered, and ten-foot radius curves, 15 ft., 8½ in. long, cost \$19.00 delivered. Catch basin stones were purchased at a price of \$7.00 delivered.

A total of 11,887 feet of straight curbing, 659 feet of corners and 68 feet of catch basin stone were set at a cost of \$15,710.81. Of this the City and the abutting property owners each paid half.

Sewer Construction

Table No. 2 shows the principal items of sewer construction for the year.

TABLE NO. 2.
SEWERS CONSTRUCTED DURING 1923.

Location.	Description.	Length (Feet).	Cost.
Beech Street Storm Drain: Beech St., Litchfield Lane to Merrimack St..... Merrimack St., Beech St. to near Maple St.....	78" and 84" reinforced concrete pipe	1,144	\$68,569.82
Outfall Sewer: Private Land, Elm St. to Merrimack River..... Elm Street, south Elm Street, north	9 ft. reinforced concrete sewer 54" reinforced concrete pipe 48" reinforced concrete pipe	936 152 92	
Hanover Hill Sewer: Mammoth Road, Nelson St., south..... Nelson St., Mammoth Rd. to Grand Ave..... Grand Ave., Nelson St. to near Lake Ave.....	24" Vit. pipe 15" Vit. pipe { 10" Vit. pipe } 15" Vit. pipe	1,180 76 498 270 868	\$150,567.56
Tannery Brook Sewer: Private Land, Edgemere Ave. to Calef Rd..... Calef Rd., Harrington Ave. to Rosemont Ave.....	{ 10" Vit. pipe 15" Vit. pipe 18" Vit. pipe } 8" Vit. pipe } 10" Vit. pipe	1,712 361 330 506 246 225	\$14,761.68

Rosemont Ave., Calef Rd. to near Elm St.....	8" Vit. pipe	648
Elmwood Ave., Calef Rd. to near Elm St.....	8" Vit. pipe	505
Elmhurst Ave., East of Elm St. to West of Elm St.....	8" Vit. pipe	376
Harrington Ave., Calef Rd. to near Elm St.....	8" Vit. pipe	623
Glenridge St., Harrington Ave., northerly.....	8" Vit. pipe	148
Maplewood St., Harrington Ave., northerly.....	8" Vit. pipe	220
Miscellaneous Laterals:		
Alfred St., north of Hanover St. to Amherst St.....	10" Vit. pipe	214
Amory St., Moore St., westerly.....	8" Vit. pipe	145
Ashland St., Concord St., northerly.....	8" Vit. pipe	165
Belmont St., south of Pearl St., southerly.....	8" Vit. pipe	42
Bowman St., south of Milford St., northerly.....	8" Vit. pipe	34
Canal St., West Central St. to Pleasant St.....	12" Vit. pipe	270
Cartier St., south of Sullivan St., southerly.....	8" Vit. pipe	91
Cilley Road, east of Beech St. to Maple St.....	8" Vit. pipe	300
Clay St., west of Cypress St., westerly.....	8" Vit. pipe	54
Clarke St., Union St., easterly.....	8" to 10" Vit. pipe	162
Cove Lane, West Valley St., southerly.....	8" Vit. pipe	346
Cumberland St., Putnam St., northerly.....	8" Vit. pipe	253
Dix St., west of Hall St. to east of Hall St.....	8" Vit. pipe	264
Forest St., Sylvester St. to north of Babel St.....	8" Vit. pipe	620
Green St., Wilson St., easterly.....	8" Vit. pipe	447
Hall St., Prescott St., southerly.....	8" Vit. pipe	177
Harrison St., east of Linden St., easterly.....	10" Vit. pipe	270
Hayward St., Porter St., westerly.....	10" Vit. pipe	500
Holly Ave., east of Taylor St., easterly.....	10" Vit. pipe	38
Hudson St., Knowlton St., easterly.....	10" Vit. pipe	174
Lafayette St., north of Kelley St., northerly.....	8" Vit. pipe	148
Malvern St., East High St., southerly.....	8" Vit. pipe	278
Maple St., Cilley Road, northerly.....	8" Vit. pipe	145
McNeil St., Second St., westerly.....	10" Vit. pipe	165
Mercier Ave., east of Paris Terrace, westerly.....	8" to 10" Vit. pipe	72
		4,188
		\$12,762.52

TABLE NO. 2.—Concluded.

Location.	Description	Length (Feet).	Cost.
Middle St., Canal St. to Franklin St.....	10" to 12" Vit. pipe	709	
Montgomery St., Premier St., southerly.....	8" Vit. pipe	68	
North Adams St., north of Carpenter St., northerly.....	10" Vit. pipe	97	
Porter Ave., north of Amherst St., northeasterly.....	8" Vit. pipe	156	
Prescott St., west of Hall St. to Hall St.....	8" Vit. pipe	87	
Queen City Ave., Brown Ave., easterly.....	8" Vit. pipe	569	
Queen City Ave., west of Brown Ave., easterly.....	8" Vit. pipe	66	
Queen City Ave., Second St., easterly.....	8" Vit. pipe	293	
Reed E. B. St., north of Kelley St., northerly.....	10" Vit. pipe	51	
Somerville St., east of Lincoln St., easterly.....	10" Vit. pipe	142	
Somerville St., west of Belmont St., easterly.....	8" Vit. pipe	66	
Second St., south of Frederick St. to Queen City Ave.....	10" Vit. pipe	334	
Silver St., east of Belmont St., easterly.....	8" Vit. pipe	62	
Young St., west of Belmont St., westerly.....	10" Vit. pipe	116	
		8,190	\$38,139.33

Outfall Sewer.

A comprehensive sewer survey, made during the year 1922 by Fay, Spofford & Thorndike, Consulting Engineers, developed, among other things, the imperative need of a new main outfall sewer in the vicinity of Valley St. A location was selected crossing the Boston & Maine railroad yard and property of the Amoskeag Mfg. Co. from Elm St., near Valley St., to the Merrimack River.

The accepted design called for a reinforced concrete conduit, 9 ft. in diameter and 1,368 ft. long, with brick-lined invert and sides, terminating at the river end in a 300-foot cast iron pipe line, of 30 in. diameter, discharging under water through two 30 in. by 24 in. three-way branches. The new sewer intercepts, near Valley St., the existing sewers from the north and from the south in Elm St. and from the east in Valley St. These sewers formerly discharged through an old, dilapidated 57-in. brick sewer into the river. The new Outfall connects also with the existing Cemetery Brook culvert beneath Elm St. and diverts to the Merrimack River the flow of this brook, which formerly emptied through an old stone culvert into the lower Amoskeag canal.

The construction of the Outfall Sewer was begun in September, 1922, by T. Stuart and Son Co., of Newton, Mass., the lowest of the six bidders. Work was suspended during the severe weather of the winter and resumed April 13, 1923. The contract was completed and the work accepted by the City September 1, 1923.

The total cost of this sewer to the City was \$201,842.88, of which \$150,567.56 was expended in 1923.

The agreement with the Boston and Maine Railroad Company, by which the City received the right to construct the new sewer across railroad property, required the City of Manchester to fill the discontinued portion of the old outfall sewer where it passes through the railroad property. As the working room in a sewer of this size is extremely restricted and access thereto difficult, it was decided to place the material by the sluicing process. With this method fine material is washed in by water action. A bulkhead was built at the lower end of the sewer and material dumped in through the manhole in Elm St., using the flow of the Elm St. sewers as sluicing water. This work was progressing favorably when the advent of cold weather made it advisable to suspend operations for the winter.

Beech St. Storm Drain.

The construction of the Beech St. storm drain progressed throughout the winter and was continued until May, 1923, when work was stopped owing to lack of appropriations. During the

year 648 ft. of 78-in. and 496 ft. of 84-in. reinforced concrete pipe were laid, extending from Litchfield Lane northerly in Beech St. to Merrimack St. and easterly in Merrimack St. to within 115 feet of Maple St. The cost of this work for the year was \$68,569.83, of which \$14,217.41 was paid under contract with the Lock Joint Pipe Co. for the manufacture of reinforced concrete pipe.

Hanover Hill Sewer.

On September 4, 1923, the Board of Mayor and Aldermen voted a bond issue of \$25,000 for the construction of a so-called "Hanover Hill" sewer. This sewer connects with an existing sewer in Mammoth Road near Nelson St. and extends easterly in Nelson St., northerly in Grand Ave., easterly in Lake Ave., northerly across private land to Hanover St. near the intersection of Salisbury St., westerly in Hanover St. to near Mammoth Road and northerly in Salisbury St., in Garmon St. and in Gertrude St., from Hanover St. to Amherst St. Work was begun in September and at the end of the year the work was completed to near the corner of Grand and Lake Avenues. The cost of this sewer to the end of the year was \$14,761.68. The details of pipe laid are shown in Table No. 2.

Tannery Brook Sewer.

A bond issue of \$15,000 was voted on September 4, 1923, for an extension of the Tannery Brook Sewer. Details of location and size of pipe are shown in Table No. 2. Work was started in September and the proposed extension completed in December, at a cost of \$12,762.52.

Miscellaneous Laterals.

From time to time during the year, as occasion demanded, extensions to the existing sewer system were made to satisfy the requirements of new building construction and to furnish sanitary relief to built-up portions of the city not previously provided for. A total of 8,190 feet of vitrified pipe, ranging from 8-in. to 12-in. in size, was laid at a cost of \$38,139.33, exclusive of the Hanover Hill and Tannery Brook extensions. The details of location and size of these laterals are shown in Table No. 2.

HIGHWAY MAINTENANCE

Scraping Roads.

Various expedients were in practice for the general upkeep of the highway system. In the spring of the year, after the frost was out of the ground, the road machine was run over the dirt roads, filling in the ruts, restoring the crown and clearing the gutters. Culverts were cleaned out, side ditches dug and drainage conditions generally improved.

Surfacing with Cinders.

Many of the roads in sandy soil were surfaced with cinders, as were others where the grade was low or drainage conditions generally poor. Dependence was placed upon the large factories for cinders, but early in the summer the available supply was so much reduced that the department was badly handicapped in this method of road repair. However, arrangements have been made whereby an increased supply of cinders will be available during the coming season and more of this kind of work will be possible.

Surfacing with Gravel.

The use of bank-run gravel, i. e., gravel as it comes from the pit without screening, was tried during the past season with marked success. This gravel was spread over the road for a thickness of from four to six inches and rolled with a steam roller. The result was a hard gravel road which, with proper maintenance, is capable of sustaining moderate traffic for an indefinite period.

Bituminous Surfacing.

Some of the more important streets, which were not on the program for durable paving, were surfaced with a carpet of 90 per cent asphalt binder on a waterbound macadam foundation. Ordinarily this treatment was used only on roads having a good proportion of stone in the base to start with. In general the method was to scarify the existing surface, add screened gravel where necessary and bind with sand, rolling with a steam roller to a hard, true surface. Surplus sand was swept off, exposing the surface of the stones, and asphalt binder to the amount of 0.6 gal. per sq. yd. applied hot with a pressure distributor. Coarse sand or pea stone was then spread over the asphalt surface to the amount that could readily be absorbed. A total length of 6.8 miles, amounting to 78,691 sq. yds., were treated with bituminous surfacing at a cost of \$9,006.04, or \$0.114 per square yard, exclusive of the foundation. In Table No. 3 is given a list of bituminous surfaced streets.

TABLE NO. 3.
BITUMINOUS SURFACING.

Street.	Limits.	Length (Feet)	Sq. Yards.
Amherst St.	Beech St. to Belmont St.	2,600	5,555
Belmont St.	Hanover St. to Bridge St.	1,600	3,556
Boynton St.	A St. to foot of hill.	2,000	4,827
Bridge St.	Pine St. to Maple St.	1,350	2,721
Brown Ave.	Pine Grove Cemetery to foot of Webster Hill.	2,400	4,266
Carpenter St.	Union St. to Elm St.	1,360	3,600
East High St.	Highland St. to Belmont St.	1,350	1,933
Elm St.	Carpenter St. to Monroe St.	1,880	4,222
Hall St.	Concord St. to Prospect St.	2,170	5,400
Hecker St.	Main St. to Cartier St.	520	1,600
Kelley St.	Kelley Bridge to Electric St.	550	1,033
Pearl St.	Elm St. to Belmont St.	4,370	10,855
Pinard St.	Kelley Bridge to Goffstown Line.	600	1,600
Prospect St.*	Goffstown Line to Mast Road.	474	1,264
South Main St.	Walnut St. to Union St.	220	488
Thayer St.	A St. to Second St.	4,000	9,348
Union St.	Elm St. to River Road.	420	736
Walnut St.	Clarke St. to Trenton St.	1,680	3,777
West Clarke St.	Prospect St. to Harrison St.	220	488
West Hancock St.	Elm St. to River Road.	430	955
Wilson St.	South Main St. to Goff St.	820	1,493
	Hanover St. to Somerville St.	4,850	8,974
	Total	35,864 ft.	78,691 sq. yds.

*Charged to Town of Goffstown.

Miscellaneous Patching.

Throughout the season it was necessary to patch holes in the permanent pavement and to repair areas over refilled trenches and other places where the highway surface needed attention. In some cases this work was done by the department forces, using the output of the asphalt plant. When the municipal plant was not running, however, it was the custom to contract the patching work to the Robie Construction Co. Where the patching in the streets was occasioned by openings made by public service companies, the cost of the work was billed to these companies.

Setting Curbing.

Where durable paving is not being placed, abutters desiring curbing in front of their property can purchase the curbing and the city forces will do the setting without cost to the abutter. In such cases the necessary radius curbing, or "circles," as they are termed locally, are furnished and set by the City without cost to the property owner. Under this item 7,022 feet of straight curbing, 34 three-foot radius curves and 38 ten-foot radius curves were set at a total cost to the City, including the circles, of \$6,591.75.

Dust Prevention.

As soon as the roads dried up in the spring those that needed it were sprinkled with water, using the city truck sprinkler, in order to lay the dust. Later in the season a more permanent treatment was resorted to, a 45 percent asphaltic oil being applied by the pressure distributor. A total length of 16.5 miles of streets, aggregating 189,481 sq. yds., were oiled at a cost of \$2,620.97, or \$0.014 per square yard.

Sanding Sidewalks.

It has been the custom for the Highway Department to sprinkle sand on the sidewalks during slippery weather. For a number of reasons this is one of the most difficult operations which the department has to handle. In the first place, the mileage of sidewalks to be covered is very great. The time when sanding can be done to advantage is limited. In many cases freezing does not occur until after midnight and spreading sand on any but frozen surface is liable to be a waste of labor. To render the maximum service the sand should be on the sidewalks by six o'clock in the morning, at which time many of the mill operatives and others

are on their way to work. The force of men necessary to cover all the sidewalks in the limited time between midnight and six o'clock taxes the department beyond its capacity. It would not be feasible to keep a large number of men on the payroll for this purpose alone, as the occasions when they would be called into service are extremely irregular and the men could not be used to advantage on other work at the odd times. It is therefore the practice to use what forces the department has at its disposal which, when not sanding sidewalks, are legitimately occupied upon other regular work. The whole task of sanding sidewalks is one that can be improved only at an expense to the City out of all proportion to the benefits derived.

SEWER MAINTENANCE

At various times it was necessary to replace broken sewer pipe and to clear plugged sewers. The sewer maintenance gang was frequently called upon to free house connections which had become stopped up, but in such cases the cost was billed to the property owners. In the spring and again in the fall it was necessary to clean out practically all of the catch basins in the streets. A gang was always available from which emergency workmen could be recruited at short notice any time of the day or night to repair sewer breaks.

STREET CLEANING

Cleaning Pavements.

Under the head of street cleaning are included the cleaning of the pavements and the removal of snow from the streets and sidewalks.

The pavements were cleaned principally by "White Wings" equipped with push brooms and barrel carts. An average of 20 of these men were continued in service throughout the season when the snow was off the ground and cleaned the principal paved thoroughfares, aggregating 13.1 miles of streets.

In the early spring, when the snow has melted and the streets are littered with an accumulation of the winter's refuse, the horse-drawn rotary broom is used for a preliminary cleaning. At such times as seems necessary, principally in the spring and fall, the gutters are cleaned by hand work.

Snow Removal.

The winter of 1922-3 was a particularly severe one as regards the frequency of snowfall. As a result a severe burden was placed upon the department in keeping the streets passable. The equipment for handling this work consisted of three Champion blade plows, attached to the front of 5-ton motor trucks, and one 10-ton Holt Caterpillar tractor equipped with a Sargent tractor plow. The latter outfit was purchased February 24, and greatly simplified the problem of opening up the outlying districts and the hill streets. In general it was the practice to plow the snow to the sides of the streets, where it remained until it melted; but on some of the main thoroughfares and in front of churches and public buildings the surplus snow was shoveled by hand into trucks or sleighs and hauled away.

It is the custom in Manchester for the City to plow the sidewalks in the winter time. As this is seasonal work only and comes at irregular times, it is not a reasonable proposition for the Highway Department to maintain a force of horses and men sufficient for the purpose. It is the practice, therefore, to divide the city into districts and to engage farmers, truckmen and others owning horses to do the work, each patrol having his particular district to cover. The City furnishes the plows and a stated amount is paid for each trip over the sidewalks. For this work 65 plows are necessary and the entire City is opened up.

REFUSE DISPOSAL

Removal of Ashes and Rubbish.

City forces have maintained a regular collection of ashes and rubbish during the year with a force of 3 motor trucks, 10 to 15 teams and 40 to 50 additional men, depending upon the season, more being used in the winter time than in the summer owing to the heavier accumulation of ashes and the poor condition of the roads during the cold weather. Collections were made daily in the business districts, and once, twice or three times a week in the residential districts, depending upon local requirements. During the year service was extended to Goffe's Falls, a local man being employed to make weekly collections, using his team and two additional laborers.

Material was hauled to dumps favorably located in various parts of the city convenient to the different districts. Some of the dumps were located on city property and others on private property, where the City filled in by request of the owners. During the winter time 10 or 11 dumps were in use, but in the summer about half of these

were discontinued owing to the fact that there is an objection in some quarters to a dump of this nature in a thickly settled district in the warm weather.

A total of 21,018 loads of rubbish, amounting to 129,000 cu. yds., were collected and disposed of at a cost of \$4.80 per load, or \$0.78 per cu. yd. Approximately 10 percent more material was handled in 1923 than during the previous year.

Garbage Collection.

All household garbage was taken care of by volunteer collectors, who obtained licenses from the Highway Department at a cost of \$0.50 and gave a bond of \$100.00 binding them to conform to the department regulations and to those of the Board of Health. This method effects a great saving in cost to the City over any other plan that could be devised under the conditions existing in Manchester. However, these men are not entirely reliable and are inclined to make their collections more to suit their own convenience than to give service to the householders. As a result numerous complaints would come to the department. This objectionable feature has been alleviated to a large extent by employing a paid collector whose duty it is to follow up all cases of non-collection. Where, for any reason, the garbage is not being regularly collected, it is necessary only to notify the Highway Department and the matter is attended to by the paid collector within the next 24 hours. Since installing this system complaints have been reduced to a minimum and those coming in corrected at once. During the year the number of volunteer garbage collectors has averaged 92.

BRIDGES

Queen City Bridge.

For some years there had been an insistent demand for a bridge across the Merrimack River near the south end of the City. As a result of this agitation an exhaustive investigation of the possibilities was made during the year 1922 by the consulting firm of Fay, Spofford and Thorndike. A location was adopted beginning at Second St., between Frederick and Woodbury Sts., on the west side, and crossing the river to a point near the junction of McElwain and Byron Sts., a distance of about 2,100 feet. Land for the bridge was donated by the New Hampshire Improvement Co., the Manchester Rendering Company, and the McElwain Co. Supplementing these grants, additional land was purchased at a cost of \$2,000.00. Settlement for one piece of property is outstanding at the present time, owing to demands from the property owners which must be adjusted by litigation.

Various types of bridge were investigated and the plan adopted as being most economical embodies a viaduct on the west about 350 ft. long with seven reinforced concrete spans; a three-span steel truss bridge, 460 ft. long, over the river, carrying a reinforced concrete deck; a viaduct on the east, 370 ft. long, with six reinforced concrete spans and one steel girder span encased in concrete over the B. & M. Railroad; and the necessary approaches.

As a result of competitive bids the contract was awarded to T. Stuart and Son Co., of Newton, Mass., at a price of \$824,500.00. A revision of the plans, with a view to reducing the cost, resulted in credits of \$28,644, making the final contract figure \$795,856.00. Including the December draft, the contractor has been paid \$674,050.00, leaving a remainder of \$2,427.60 due on estimate, and a retained percentage of \$119,378.40, due 65 days after the date of completion of the contract. The total cost of the bridge, including land damages, engineering fees, preliminary investigations, discount on bonds and miscellaneous bills, but not including payment for the tract of land which is under litigation, the amount of which should not exceed \$500.00, will be \$895,438.91. Work on the construction of the bridge was started in April and prosecuted with vigor throughout the season. As a result of the resources in finances, in plant and equipment and in skilled workmen possessed by the contractor, the bridge was sufficiently completed to open for general traffic on December 4. On that date appropriate opening exercises were conducted by Dr. John H. Gleason, Chairman of the Board, and addresses were made by Mayor George E. Trudel, Ex-Governor A. O. Brown, and Alderman Albert L. Clough. The bridge was officially inspected on December 31, 1923, and the contract declared satisfactorily completed.

Granite St. Bridge.

In 1922 a contract for painting the Granite St. Bridge was entered into with Maurice M. Devine, at a price of \$5,900.00. This work was suspended during the winter and was completed in the spring of 1923.

McGregor Bridge.

Various renewals were made to the sidewalk planking of the McGregor Bridge during the year. Two hatchways with removable trap doors were installed in the sidewalk on the south side of the bridge directly over the river for the purpose of dumping snow. This work was done with the City's own forces.

Kelley's Falls Bridge.

The planking on the sidewalks of the Kelley's Falls Bridge had become so dilapidated that its renewal was imperative. The work was done by the Highway Department forces at a cost of \$2,823.73.

Derry Road Bridge.

The wooden truss bridge on the Derry Road over Cohas Brook became unsafe during the year. It was necessary to renew the floor beams and the planking. At the same time the bridge was raised about 6 inches to provide better drainage. The trusses originally were incased and as a result moisture had penetrated and the timbers were beginning to rot. The board covering was taken off and the timbers thoroughly cleaned and painted.

Proctor Ave. Bridge.

The contract with W. A. Norton Co., for the construction of the bridge over the Manchester and Portsmouth tracks at Proctor Ave., begun during 1922, was completed early in the season.

ADMINISTRATION AND ENGINEERING**Methods of Purchasing.**

Where possible to foresee the need of materials in large quantities competitive bids were invited. Purchases in every case were made from concerns offering the lowest price, provided always that the quality was standard. Where the price would permit, local dealers were favored over those out of town and in cases where more than one local dealer gave the same price orders were distributed as fairly as possible. Records of prices and bids offered were preserved and filed with the bills and can be consulted at any time. An effort was made to acquaint dealers with the needs of the department at all times in order to take full advantage of as large a trading field as possible.

Accounting Practice.

A system of accounting was followed that distributed all expenditures among the various items of work. A job order was made out for each piece of work and expenditures entered in the ledger in sufficient detail not only to determine the total cost of the job, but to show the expenditure for each class of work. A monthly

statement was made out and a balance struck for each appropriation. Expenditures were charted, indicating graphically the rate of expenditure and giving warning as to the probable time when an appropriation would be exhausted.

Issue of Permits.

The department office issued 438 permits to excavate the streets, 650 permits for temporary encumbrances, 33 permits for parades and 26 blanket permits for delivering coal, opening manholes and other similar operations.

Ninety-two licenses to collect garbage were issued, for which the City received \$46.00.

This office issued 206 licenses for sewer entrances, \$3,093.73 being certified to the City Clerk for collection. The Board of Mayor and Aldermen granted 4 free permits for sewer entrances.

Office Records.

Record plans were made and filed in the Engineering Department of all new highway and sewer construction.

Miscellaneous plans as follows were completed:—6 House numbering plans, 11 Lot subdivision plans, 27 Grade plans and profiles for establishing street grades, 37 Sewer plans, 7 Miscellaneous tracings, and 248 Miscellaneous blue prints.

Petitions to the Board of Mayor and Aldermen for the laying out and acceptance of new highways, to the number of 104, were made out as follows:—For new highways, 51, and for establishing grades, 53. One petition for a new sewer was prepared.

The Engineer's Department has furnished 807 new house numbers and replaced 33 numbers.

Fieldwork.

The field force gave lines and grades and furnished inspection for all construction work. Street lines were staked out for 21 applicants; 2 surveys were made for petitions for new highways; 14,119 linear feet, or 2.17 miles, of sewer line and grade were given in the field; 26,660 linear feet, or 5.05 miles, of curbing were staked out for setting or resetting; sidewalk grades covering 12,400 linear feet, or 2.35 miles, were given and levels for profile for establishing street grades, covering 25,838 linear feet, or 4.9 miles, were taken. Twelve cement bounds to define street lines have been set and 1 cement bound and 3 stone bounds reset.

EQUIPMENT AND MATERIALS.

New Equipment.

One 5-ton White truck, with dump body; two 1-ton Ford trucks, with dump bodies; one Ford runabout, with truck body; and two used passenger cars were added to the motor equipment during the year, principally for replacements.

One Barber-Greene snow loader and one 10-ton Holt Tractor, to which was attached a Sargent Tractor snow plow, were purchased for removing snow from the streets.

A pressure scarifier was added to one of the steam rollers which had formerly not been so equipped.

Inventory.

In Table No. 4 appears a list of the principal items of plant, equipment and construction materials as at the end of the year.

TABLE NO. 4.
INVENTORY OF EQUIPMENT AND CONSTRUCTION
MATERIALS.

—————
TRANSPORTATION EQUIPMENT.

Motor Trucks.

1	White 5-ton truck.....	1914	\$400.00
3	White 5-ton trucks.....	1915	1,500.00
1	White 5-ton truck.....	1923	5,500.00
1	Kelley 3-ton truck.....	1915	150.00
1	Kelley Oil Sprinkler.....	1918	2,000.00
1	Packard 5-ton truck.....	1917	1,500.00
1	Federal 5-ton truck.....	1917	500.00
1	Federal 1½-ton truck.....	1915	300.00
2	Mack 2½-ton trucks.....	1921	3,000.00
1	Mack Water Sprinkler.....	1921	4,500.00
1	Ford Runabout, Commercial body	1915	50.00
2	Ford Runabouts, Commer- cial body	1917	100.00
1	Ford Runabout, Commercial body	1922	250.00
1	Ford 1-ton truck, Commer- cial body	1922	300.00

2	Ford 1-ton trucks, dump body	1923	\$1,000.00	
1	Ford Roadster, Commercial body	1923	400.00	
			<hr/>	\$21,450.00

Passenger Cars.

1	Dodge Roadster	1918	\$150.00	
1	Ford Coupe	1922	315.00	
1	Buick Coupe	1921	750.00	
1	Studebaker Special Six Coupe	1921	850.00	
			<hr/>	2,065.00

Tractors.

1	Holt 10-ton Caterpillar tractor....		\$5,500.00	
1	Fordson tractor		350.00	
			<hr/>	5,850.00

Wagons.

1	Watson Bottom-dump wagon.....		\$100.00	
1	Studebaker 4-yd. dump wagon....		100.00	
5	Steel water sprinklers.....		750.00	
1	Wooden water sprinkler.....		100.00	
1	Oil tank wagon, 800 gal.....		100.00	
1	Oil tank wagon.....		50.00	
12	Watson 5-yd. dump wagons.....		900.00	
2	Waste paper wagons.....		150.00	
2	Two-horse dump carts.....		150.00	
1	Stone wagon		50.00	
5	Two-wheel, 1 horse, dump carts...		100.00	
1	Swing drag		50.00	
			<hr/>	2,600.00

Sleds.

13	Two-horse refuse collection sleighs		\$1,950.00	
1	One-horse refuse collection sleigh.		75.00	
			<hr/>	2,025.00

Horses.

21	Horses		\$4,200.00	
			<hr/>	4,200.00

Stable Equipment.

11	Sets double harness.....	\$550.00	
1	Set single harness.....	25.00	
21	Stable blankets	100.00	
21	Wool stable blankets.....	105.00	
24	Storm blankets	48.00	
	Miscellaneous equipment	75.00	
			<hr/>
			\$903.00

EXCAVATING MACHINERY.

1	Lidgerwood cableway trench machine	\$2,500.00	
1	Erie type A steam shovel.....	8,000.00	
2	Ingersoll-Rand steam drills.....	500.00	
1	Baby Ingersoll-Rand steam drill...	125.00	
1	Air drill sharpener.....	825.00	
4	Jack hammer drills.....	300.00	
	Miscellaneous small tools.....	904.00	
			<hr/>
			13,154.00

MIXING PLANTS.

1	Warren Bros. asphalt mixing plant.	\$5,000.00	
1	Boss concrete mixer, No. 3.....	200.00	
1	Self-propelling concrete mixer.....	100.00	
			<hr/>
			5,300.00

ROAD MACHINERY.

1	Acme stonecrusher and bins.....	\$1,000.00	
5	Road machines	500.00	
4	Gutter plows	100.00	
2	15-ton Buffalo steam rollers.....	4,800.00	
2	12-ton Buffalo steam rollers.....	8,400.00	
1	Buffalo Tandem steam roller.....	2,000.00	
	Miscellaneous equipment and small tools	1,297.00	
			<hr/>
			18,097.00

STREET CLEANING EQUIPMENT.

1	Two-horse street sweeper.....	\$150.00	
18	Hokey carts	72.00	
65	Sidewalk snow plows.....	1,300.00	
1	Barber-Greene snow loader.....	5,100.00	

3	Champion blade snow plows.....	\$825.00	
1	Sargent tractor plow.....	1,000.00	
	Miscellaneous equipment and small tools	230.00	
		<hr/>	\$8,677.00

MACHINE SHOP EQUIPMENT.

1	Champion No. 0 trip hammer	\$150.00	
1	Champion No. 2 tire shrinker	100.00	
4	Portable forges	300.00	
1	Built-in forge	100.00	
1	Set carpenter tools.....	200.00	
3	Sets spur gear chain hoist.....	600.00	
	Miscellaneous equipment and small tools	860.00	
		<hr/>	2,310.00

GARAGE EQUIPMENT.

1	Electric air pump.....	\$240.00	
1	Westinghouse battery charging outfit	35.00	
1	Weaver truck hoist.....	242.00	
	Spare auto parts.....	300.00	
	Spare tires	136.00	
	Gas, oil, grease, etc.....	330.00	
	Miscellaneous tools	240.00	
		<hr/>	1,523.00

MISCELLANEOUS PLANT.

1	Traveling crane, with clam shell bucket	\$2,000.00	
1	Twenty-ton Standard Fairbanks scale	600.00	
1	Varney steam boiler.....	200.00	
1	Hosley boiler	200.00	
1	Horizontal steam boiler.....	200.00	
1	Upright Putnam boiler.....	200.00	
12	Lengths of fire hose.....	200.00	
1	Sewer cleaning outfit.....	200.00	
5	Edson sewer pumps.....	125.00	
1	Air compressor	500.00	
3	Atlantic sewer pumps.....	450.00	
1	Tool house on wheels.....	100.00	
1	20,000 gal. gasoline tank.....	1,200.00	
1	Wooden derrick	250.00	
	Miscellaneous tools	1,035.00	
		<hr/>	\$7,460.00

CONSTRUCTION MATERIALS.

6,486	Lin. ft. Vitrified sewer pipe, 6-22 in.	\$5,400.00	
689	Y branches, Vit. pipe.....	2,415.00	
315	Vitrified stoppers, 6-10 in.....	63.00	
9,096	Lin. ft. Reinforced concrete sewer pipe	51,506.00	
306	Tons crushed trap rock.....	1,152.00	
678	Tons crushed native stone.....	1,008.00	
30	Tons granite pea stone.....	75.00	
13	Tons lime dust	78.00	
30	Tons marble dust	240.00	
700	Drums (160 tons), asphalt.....	3,520.00	
10,600	Gals. fuel oil.....	530.00	
63	Curbing circles	3,350.00	
20,200	Sewer brick	401.00	
38	Sewer castings	530.00	
300	Bbls. Portland cement.....	900.00	
18	Bbls. 600-W oil.....	504.00	
50	Gals. White traffic paint.....	105.00	
			71,750.00

OFFICE FURNISHINGS.

Furniture, Fixtures, Instruments, etc., in			
Offices	\$4,500.00		
			4,500.00
Total		\$171,864.00	

City Yards.

The City yard at Granite and Franklin Sts. and that at Valley and Maple Sts. were maintained as heretofore.

At the Granite St. yard is located the city stable containing the horses and barn equipment. Here also are the City garage and repair shop, with facilities for housing and repairing the motor equipment, and the machine-, the blacksmith- and the carpenter-shops. In addition, most of the hand tools and some miscellaneous equipment are stored at this yard.

The Valley St. yard contains the asphalt mixing plant, stores of crushed stone, sand, asphalt and other roadbuilding material, sewer pipe, sewer castings, curbing, brick and miscellaneous construction

materials. Here are stored the larger items of plant when not in use upon the work. A siding from the Manchester and Portsmouth branch enters the yard and affords freighting facilities.

ACKNOWLEDGMENTS

Acknowledgment is due His Honor the Mayor, the Board of Aldermen, and the various City officials for their helpful cooperation with the department at all times. The services of all the employees of the Highway Department have been so uniformly excellent that to single anyone for special commendation would be to work an injustice upon the others. Suffice it to say that the business of the department has been handled with the same conscientious application that is to be found in the better types of commercial organizations.

REPORT OF THE SCHOOL COMMITTEE 1923

SCHOOL COMMITTEE

GEORGE E. TRUDEL, <i>Mayor</i> ,	<i>Ex-Officio Chairman</i>
WILLIAM F. GLANCY.	<i>Vice-Chairman</i>
CHARLES H. MARTEL, 261 Orange St.,	<i>Clerk of School Board</i>

- Ward 1. Allan M. Wilson, 18 Clarke St.
- Ward 2. Edward H. Chadbourne, 87 Russell St.
- Ward 3. L. Ashton Thorpe, 445 Lowell St.
- Ward 4. J. Arthur Kennedy, 472 Merrimack St.
- Ward 5. William F. Glancy, 214 Bell St.
- Ward 6. G. Waldo Browne, 329 Massabesic St.
- Ward 7. Daniel F. Shea, Jr., 247 Central St.
- Ward 8. Edwin A. Dunbar, 1018 Merrill St.
- Ward 9. Timothy C. Cronin, Jr., 74 Spring St.
- Ward 10. Benjamin J. Mack, 145 Boynton St.
- Ward 11. Daniel A. McDonnell, 5 Parker Ave.
- Ward 12. L. Phillippe Doucet, 398 Notre Dame Ave.
- Ward 13. Francois J. Houlne, 434 Notre Dame Ave.

STANDING COMMITTEES

Finance—Mayor Trudel, Committeemen Wilson, Houlne, Cronin, McDonnell.

Text Books—Committeemen Browne, Thorpe, Dunbar, Mack, Shea.

Houses—Committeeman Chadbourne, Mayor Trudel, Committeemen Glancy, Doucet, Kennedy.

Athletic Council—Committeeman Dunbar, Supt. H. F. Taylor, Principal H. R. Eaton, Principal John Gault, and High School Representative Jack Anthony.

DEPARTMENT OF EDUCATION

City Hall

SUPERINTENDENT OF PUBLIC INSTRUCTION

*HERBERT F. TAYLOR

Residence, 1051 Union St.

**FRANK A. MORRIS

Residence, 248 Prospect St.

Office Hours—4-5 p. m. on School Days; 7-8 p. m.
on Thursday Evenings.

*Resigned August 1.

**Elected August 1.

ASSISTANT SUPERINTENDENTS

AUSTIN J. GIBBONS

73 Walnut St.

Office Hours—4-5 p. m. on School Days; 7-8 p. m.
on Thursday Evenings.

LORENA M. FROST

543 Lincoln St.

Supervisor of Kindergartens and Grades 1-3

Office Hours—4-5 p. m. on School Days; 7:30-8:30
p. m. on Thursday Evenings

SUPERINTENDENT'S SECRETARY

FRANCES ABBOTT

14 Harrison St.

Office Hours—8-12 a. m. and 1:30-5 p. m. on School Days;
9-12 a. m. on Saturdays.

ASSISTANT

ESTHER A. NORDSTROM

319 Pearl St.

Office Hours—9-11:30 a. m., 1-5 p. m. on School Days;
9-12 a. m. on Saturdays.

CERTIFICATING OFFICER

ALEXANDER J. DEMERS
240 Union St.

Office Hours—9-1 p. m., 2:30-5 p. m.; and 7-9 p. m.
on Thursdays.

ATTENDANCE OFFICERS

THOMAS J. FELLOWS
1436 Elm St.

EDWARD C. HEALY
45 Taylor St.

RULES OF ORDER

The regular meetings of the Board shall be held on the first Friday evening of each month, at 7:30 p. m., and special meetings at the call of the clerk, upon the written request of the chairman, vice-chairman, or two members of the Board.

At regular meetings, business shall proceed in the following order, unless otherwise directed by the Board:

1. Reading of the record of the previous meeting.
2. Petitions, applications and notices.
3. Report of the superintendent.
4. Reports of standing committees.
5. Reports of select committees.
6. Unfinished business.
7. New and miscellaneous business.

A majority of the members of the Board shall constitute a quorum; but a majority of the whole Board voting in the affirmative shall be necessary to elect or remove teachers, to fix salaries, to appropriate money, or to amend or suspend the rules.

The rules of parliamentary practice comprised in "Cushing's Rules of Proceeding and Debate in Deliberate Assemblies" shall govern in all cases in which they are not inconsistent with the "Rules and Regulations" of the Board.

FINANCE COMMITTEE

Meets once a month to approve bills.

TEACHERS' SALARY COUPONS

Are to be returned to the clerk upon the dates designated by him. Payment will be made by the City Treasurer on the last school day of each month.

SALARY SCHEDULE

(In effect September 24, 1923)

High School:

Headmaster	\$4,750.00
Sub-Master	4,000.00

	Minimum.	Maximum.
Men teachers	\$1,700	\$2,200
Women teachers	1,500	2,000
Heads of Departments \$400 more than teachers.		
Assistant Heads, \$200.		

Junior High School:

Headmaster	\$3,100.00
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	Minimum.	Maximum.
Men teachers	\$1,500	\$2,000
Women teachers	1,300	1,800

Elementary Schools:

	Minimum.	Maximum.
	\$1,000	\$1,500

Principals vary according to size of building from \$1,500 to \$2,400. Principal's assistants receive \$100 more than teachers of equal experience.

Yearly increase \$100.00.

REPORT OF SUPERINTENDENT OF SCHOOLS

December 21, 1923.

To His Honor the Mayor and Members of the Board of School Committee, Manchester, N. H.:

Gentlemen—This is the seventy-seventh report of the school committee of the City of Manchester, and the sixty-eighth of the superintendent of schools. As a matter of record, I wish to include a report of some of the accomplishments of the school system during the last twelve months.

During the spring term there was completed by a group of committees of teachers a course of study in history for the elementary schools. This is the first attempt, so far as I know, to institute the committee idea of management in Manchester. The idea met with considerable approval from the teachers, and the course as prepared has been very useful.

Following out the recommendation of Mr. Taylor, your committee voted to institute a program of physical education in the schools.

During the summer Superintendent Herbert F. Taylor resigned, and the assistant superintendent, Frank A. Morris, was elected to succeed him. Mr. Austin J. Gibbons of the high school was promoted to the position of assistant superintendent.

Professional interest of teachers is shown by the large attendance at summer schools. Twenty-seven of our teachers attended sessions at different schools during the past summer. Several teachers have also asked for leave of absence for a year, to continue studies at advanced institutions.

This fall the most outstanding accomplishment has been the introduction of extension courses for teachers, under the auspices of Harvard and Boston University. Three courses are being given, one in Tests and Measurements in the high school, one in Supervision for elementary principals and supervisors, and one in the teaching of English for elementary school teachers. About one hundred fifty teachers are enrolled in these three courses, and I am informed by officials of Boston University that Manchester is leading New England in this respect this year. This is the first extension work which has been provided in Manchester.

In connection with the course in teaching of English, committees have been formed for the purpose of constructing a course of study in English for the Manchester schools, following out the same idea of teacher participation as was instituted last year in the history course.

A new five-room addition to the Highland School was started early in the fall, and is practically completed. This will care for the overcrowded condition in the Highland School for the present.

The Music Department, under the direction of Mr. Whittemore and his assistants, has instituted a series of concerts in the Practical Arts and the West Side High School Auditoriums, showing the citizens the ordinary school work in music. Practically the entire hall has been filled for every concert, and the interest in school music has been increased considerably. Owing to the increase in the personnel of this department, it has been possible to introduce orchestra work as a part of the regular curriculum, and orchestras are now in operation, giving ensemble training to pupils representing nine elementary schools. A movement is now under way to secure school credit for the study of music. Such a movement is very meritorious, and deserves the serious consideration of the members of the school committee.

Mr. Gibbons has given intelligence tests to all the freshmen in both high schools. This work is of considerable value, and is already proving useful, as the teachers are coming more and more to consult such data when studying the causes of failure in connection with the regular school work. It is planned, if possible, to test annually the freshman class in high school, the fourth grade, and the first grade. In this way, in a few years we will have a complete record of all the pupils in the school system.

Because of the large waiting lists in four of the kindergartens, we have this fall instituted afternoon sessions. Reports from teachers and parents are very satisfactory concerning this innovation. A new kindergarten is included in the Highland School addition. There have been for some time requests for kindergartens at the Lincoln, at the Hallsville, and at the Weston School.

Miss Frost, with the assistance of the kindergarten teachers, this year gave reading tests in all of the third grades. She reports that due to the interest caused by these tests, and to special emphasis which has been laid on silent reading, the amount of material read by the pupils has more than tripled.

National Education Week was observed under the general leadership of Miss Frost, and more than two thousand parents visited the classrooms.

The evening schools have been this year under the direction of Mr. Gibbons, and have been very successful.

A truant class has been opened for habitual truants, who otherwise would have been sent to the industrial school. Since the opening of this school, there has been in the group of students attending this class but one case of unexcused absence.

The success of the truant class brings out more strongly the need for more adjustment of curriculum to the individual needs. The principal cause of truancy was the fact that these boys did not fit into the traditional class, but as soon as special provision could be made for their peculiarities, their interest in school increased to such an extent that there was no desire to remain away.

We have in the fourth, fifth, and sixth grades a large number of over-age pupils who will leave school as soon as they become sixteen. In addition, we have in the seventh and eighth grades a large number of pupils who will never go beyond the grammar school. Our present course is made entirely with the idea of preparing pupils for high school. We should plan in time so to arrange our curriculum that pupils of this type may have instruction which will allow them to go out into outside activities better prepared for citizenship than they now are. Such a program should be taken into consideration in the planning of a new building program. Consolidation of the upper grades and older pupils in a few schools would permit of differentiation of courses without any appreciable increase of cost.

There are in the schools this fall about four hundred more pupils than there were last year. The increase since the fall of 1919 has been fourteen hundred. Construction of new buildings has not kept pace with this increase in the school population. It was necessary to put classes in the Harvey District and Highland Schools on half time. As mentioned before, the Highland School situation is now provided for, but no relief is in sight for the Harvey District. We have also found it necessary to open a considerable number of classes in basement and third-story rooms in various schools. These are unsatisfactory. Your committee this fall voted to request the aldermen to make an appropriation of \$5,000 for a building survey, and the preparation of a building program. Such a program is badly needed, and once made should be put into effect and closely followed.

While the recommendations made may seem very brief, yet a close examination of them will disclose the fact that the accomplishment of the two items mentioned will require a great expenditure of study, time, and money, and will result in a considerable improvement in the educational situation locally. Such a program cannot be completed in one year, but should be considered with the idea of making it the foundation upon which to plan the work for several years in the future.

I wish to express my personal appreciation of the excellent and earnest work which is being done by every person connected with the school force. The intelligent interest which has been shown by the citizens of Manchester has been most helpful, and in particular, the advice and co-operation which I have received from the city officials and the Board of School Committee have been very material factors in the promotion of whatever of good has been done in the schools during this fall.

Yours very truly,

FRANK A. MORRIS,

Superintendent.

MANCHESTER CITY LIBRARY

1923

Trustees

George E. Trudel, Mayor, ex-officio.	
William P. Farmer.....	Term expires 1924
Allan M. Wilson.....	Term expires 1925
John J. Holland.....	Term expires 1926
Walter M. Parker.....	Term expires 1927
Herman F. Straw.....	Term expires 1928
Wilfrid J. Lessard.....	Term expires 1929
Frank P. Carpenter.....	Term expires 1930

Officers

President, ex-officio

George E. Trudel

Clerk and Treasurer

Allan M. Wilson

Bequests.

Oliver Dean	\$5,000 in 1872; used for works of science, technology and fine arts.
Mary E. Elliot	\$2,000 in 1885; given for the purchase of medical books.
Eliza A. Eaton	\$2,887 in 1892; used for biographical and historical works.
Emily A. Smith	\$5,150 in 1911; used for children's literature.
Michael Prout	\$8,115 in 1912; used for reference and historical works.
Sarah J. Mead	\$10.92, income for one year; used for books for youngest readers.
Moody Currier	\$5,000 in 1917; used largely for works of foreign and standard literature.
Edwin F. Jones	\$5,000 in 1919; given for the purchase of biographical and historical works.
John Hosley	\$5,000 in 1921; given for the purchase of non-sectarian newspapers and magazines.

LIBRARY SERVICE

Librarian

F. Mabel Winchell

Assistants

(In order of appointment)

Caroline B. Clement, Assistant Librarian.
 Maria F. Kidder, in charge of Order Department.
 Ruth C. Dudley, in charge of Reference Room.
 Mary E. Holland, in charge of Periodical Room.
 R. Winifred Tuttle, Cataloger.
 Mary N. McClure, Accessions.
 Mary Isabel Lee.
 Walter W. Cook.
 Helene B. Mansur, in charge of Open Shelf Room.
 Gertrude M. Fessenden.
 Hazel E. Joslyn, Classifier.
 Madge B. Shaw, in charge of Art Room.
 Mary E. Russell, Children's Librarian.
 Harriette C. Bell.
 Madeleine V. Davis.
 Jennie D. Lindquist, Page.
 Grace Hernandez, Page.

Changes.

Anna B. Murphy, left April 28.
 Florence Archibald, from June 25.
 Dennis W. Patnode, left July 13.
 Marion D. Page, from August 2.
 Miriam B. Kennett, from August 23.
 Charlotte R. Garvin, from October 1.

Sunday Attendants.

Mary E. Bulman

Hazel J. Struthers

Janitors

George E. Boulton

Joseph F. Soucie, from Apr. 19-Dec. 1

Frank W. Luby, left April 14

Timothy Linehan, from Dec. 3

Cleaner

Mrs. Dora Hunt

Officer

Elmer E. Somers, left April 16 Michael H. Corbett, from Nov. 22

LIBRARY HOURS

Reading, Reference and Open Shelf Rooms: Week days, 9 a. m. to 9 p. m. Sundays, 1:30 to 6 p. m. Reference and Open Shelf Rooms closed on Sundays from July 1 to September 2.

Delivery Hall: Week days, 9 a. m. to 9 p. m. Sundays closed.

Children's Room: 11 a. m. to 9 p. m. Saturdays, 9 a. m. to 9 p. m. Sundays, 1:30 to 6 p. m.

East Manchester Delivery Station: Tuesdays, 3:45 to 8:30 p. m. (Closed temporarily.)

West Manchester Deposit Station: Wednesdays, 3:30 to 5:30 and 6:30 to 8:30 p. m.

Goffe's Falls Deposit Station: Fridays, 3:30 to 7:30 p. m.

All departments of the Library are closed on legal holidays.

No books are issued from the building on Sundays.

REPORT OF THE TRUSTEES OF THE CITY LIBRARY

To His Honor The Mayor and the Board of Aldermen of the City of
Manchester, N. H.:

Gentlemen:—

The Trustees of the City Library herewith present the report
of the Librarian as their report for the year 1923.

TRUSTEES OF CITY LIBRARY.

ALLAN M. WILSON, Clerk.

LIBRARIAN'S REPORT

To the Trustees of the City Library, Manchester, N. H.:

For several years these reports have told of the inadequacies and inconveniences of the Clinton Street Ward Room as quarters for the West Manchester Library station. It is with great pleasure, therefore, that we record the change on January 3, to the new West Side High School building. Miss Lee, who has had charge of this station since Miss Murphy left in April, reports that "The new room in the basement of the building is large, well-lighted and clean, delightfully cool thru the summer and as comfortably warm thru the winter," which is as great a contrast to previous conditions as one could well imagine.

It is with regret that we report a drop in the circulation, in spite of the more attractive quarters. The loss is wholly from adult patronage, for the use by children has increased. This is quite in accordance with the experience of other cities where library stations or branches have been housed in school buildings. It works well with the children but not so well with adults. What West Manchester really needs is a branch library in a home of its own situated in a conspicuous place on one of the busy streets, where it may be seen by all. The West Side is large enough to have such a library and to have it open every afternoon and evening.

East Manchester also greatly needs similar service. An effort has been recently made to find some place suitable for opening a deposit station but so far without success.

The lack of branches, stations and other agencies of various sorts continues to be the weak point in the development of our library. Not until this means of contact reaches out to all parts of the city can we hope to show a circulation comparable to that of other cities of our size.

This year shows a slight decrease in the circulation compared with the previous year, the loss being among the juvenile borrowers. The use of books by business men for further education or help in their work is gratifying but in spite of much publicity, generously given by the local papers, there are yet many people in the city who have not formed the habit of thinking of the library when they want information or help on any given subject.

An exhibition of books and pictures suitable for the use of Sunday school teachers, together with some illustrated posters to advertise the same, was shown at the convention of the **Sunday School** New Hampshire Sunday School Association held in September in one of the local churches. The librarian also **exhibit** addressed the convention to call attention to the exhibit and to the service which the library stands ready to render not only to residents of this city but to Sunday School workers thruout the state.

During Education week slides advertising the library were shown at all the moving picture theatres.

Books for teachers For years special care has been taken to provide a generous supply of books for teachers' reading. A list of such books was compiled this year and sent to the Superintendent of Schools that it might be brought to the attention of all teachers.

The regular work of the library has gone on about as usual, though there was much illness among the staff during the winter. It is with special pleasure that we vary the oft-repeated **Full number of assistants** tale of a lack of assistants and report that the year closes with full ranks. This desirable condition was not reached until fall so the full benefit has not been felt as yet, but we look forward with new courage to 1924.

Miss Murphy, who had been a capable assistant in the Children's department for six years, left in April to be married, and Miss Davis was promoted to her place. During the summer Miss Lee went to the summer school at Columbia University for special studies, as did Miss Tuttle last year.

Simmons College student Simmons College requires its students who take the library course to give a certain amount of time before graduation for practice work in some library. In order to get this practice work Miss Lucille M. Chandonnet of this city, a student at Simmons, spent a month or more in our library both last summer and this.

It is with regret that the resignation of all three leaders of the library clubs is reported. Mrs. Monroe, who had had charge of a club since the inception of the work, left town and the **Library clubs** other leaders felt that they could no longer give the necessary time. Miss Russell and Miss Lindquist of the Children's department offered to take the older girls and the younger boys respectively and Miss Hilda L. Davis the older boys.

As Miss Russell reports, "In the summer, from June twenty-fifth to September first, a vacation reading contest was conducted for the children above the third grade. Of those who en-

Vacation reading clubs tered the contest, twenty-one successfully completed the requirements and were admitted to membership in the library reading clubs. The boys and girls of the clubs gave a welcoming party to these new members on October twenty-seventh, at which time the pantomime, 'Sleeping Beauty,' was presented. After this entertainment, games were played and refreshments served.

Pantomime given Early in November the library clubs met for their selection of officers. Meetings are held every two weeks at the library with a good attendance. The clubs are organized and the children are learning how to conduct their business meetings in the proper way. Interesting book discussions are held and educational games played. On two occasions the clubs have met together—once to listen to a talk on the process of book-making, and again for a Christmas program. The purpose of the club work is to teach loyalty to the library and care of its property, to guide the boys and girls in the selection of their reading, and to help them to appreciate more fully the best in literature.

Purpose of clubs

"In observing Children's Book Week—November 11th to 17th—the library distributed the Jessie Wilcox Smith posters to churches and schools, and notices were printed in the church calendars. Letters stating the purpose of the week and giving practical suggestions for its observance were sent to the schools—these bringing forth interesting results. The Federation of Women's Clubs provided speakers for the Parent-Teacher Associations which met during the week. A child's model library was arranged in the delivery hall to exhibit attractive copies of juvenile books. The children showed much enthusiasm in a contest which was held for them. Illustrations from well-known books were displayed for a week, and those who could give correctly the twelve titles represented had their names posted in the children's room. The library club members repeated the pantomime, 'Sleeping Beauty,' on Thursday of Children's Book Week before an enthusiastic audience of parents and children.

Children's Book Week "Graded reading lists of books in the juvenile department were printed in April and have been freely distributed among the children, parents and teachers.

Reading lists "Story hours were continued until May and were resumed the first of December to continue every Saturday afternoon during the winter and spring months.

Story hours "Instruction in the use of the library was given to thirteen classes during the spring term of school. Three hundred and seventy-two pupils of the seventh grade learned the arrangement of books on the shelves and also how to use the card catalog. For a number of them it was the first

Classes taught

visit to the City Library, and an opportunity was given to them to register as borrowers."

The library was visited by classes from several of the evening schools and from two of the French parochial schools.

The problem of pleasing all the library's borrowers with the kind of books desired by each is always a perplexing one, for, as Miss Kidder said in her report last year, "One patron is surprised and

shocked to find on our shelves some volumes . . .
Permission which other patrons would be equally surprised and
shelves shocked not to find there." With the hope of improv-

ing the situation an effort has been made to remove from the Open Shelf room such works as might offend. These books have been put on shelves which are designated as "Permission shelves" and are available to sophisticated readers.

"Permission shelves" of another kind have also been started this year, namely, those for specially attractive editions. Finely illustrated or expensive editions when placed in the Open Shelf room, available to all, are often carelessly handled by those who have no fine feeling for books and consequently soon become soiled and uninviting. We believe, therefore, that such books will have a longer life and serve a better purpose by being segregated and issued only to discriminating borrowers.

It has been found by experience that so many people mislay and forget that they have books which have been borrowed on
Change the study plan that it has become necessary to shorten
of the time for which such books may be kept without re-
rules charging. It is with regret that we deprive those who are careful of the books of the fuller privilege, but it is only one of many instances where the innocent must suffer with the guilty.

Several marked improvements have been made in the building this year. Glass partitions have been put between the Periodical room and the Children's room resulting in much more
Partitions quiet for the magazine readers. Oak doors have been
and placed at the front entrance just inside the bronze
doors ones to be used thru the day in their stead, as the bronze doors proved too heavy for the constant use to which they were subjected.

The use of the hall for dramatic entertainments has made the need of a stage curtain keenly felt. Finances not per-
Fixtures mitting anything expensive, a very modest hanging was
for obtained in a color which harmonizes with the finish of
Hall the hall. A dark lamp for the speaker's desk adds one more convenience to this popular meeting place.

The poor light on the books in the free-standing bookcases in the Reference room has long been a source of trouble

Reference but a solution of the problem was not easy. This year
room a way was found to make the electric connection, and
lights overhanging lights were installed, greatly to the com-
 fort and convenience of those who consult the books.

The disturbance caused by noisy book trucks has been done away with by replacing the old wheels with quiet ones.

An adding machine is an acquisition which is proving a great convenience and time-saver.

For several years considerable trouble has been experienced with the batteries which operate the clocks and telephones.

Storage It was therefore decided to change from dry cells to a
battery storage battery and since the installation of the latter there has been a marked improvement in the service.

Another important change was in the passenger elevator, the motor of which, thru some unknown cause, had caught fire and burned out. As there had been more or less trouble with the motor and the brake for some time, it was decided to change to Otis equipment. A new motor, controller and brake were consequently installed making it practically an Otis elevator excepting for the car.

The Medical room, which was sadly in need of painting, has been put into excellent condition. It was necessary to remove all books from the shelves during the renovation and this occasion was taken advantage of to weed out all out-of-date books so that the collection is no longer clogged with a lot of useless works.

The doors, windows and transoms of the building had reached the stage where they needed considerable adjustment in order to give satisfactory service. These were fixed and the two delivery desks, the window seats and sills, the stage floor and some of the furniture were refinished. Not all that was needed was done but all that our finances would allow.

A leak in the Open Shelf room revealed the fact that a section of steam pipe had rotted out, which necessitated breaking up some of the cement floor to remove the old pipe and put in a new one.

We may conclude from the above list that we have reached the time when we must count on a larger expenditure for repairs.

During the first years in the new building we were practically free from this expense but from now on a generous annual outlay will be needed to keep so large a building in good condition. This year the only walls painted were those of the Medical room and the back of the stage in the hall. Next year all walls on the main floor and some others should be done.

Twice during the year the library was closed for an hour during the funeral of a prominent citizen. The first instance **Library** was on January 30 during the services held for the late **closed** Hon. Sherman E. Burroughs, Representative to the United States Congress. The second, on February 6, was during those for Ex-Governor Charles M. Floyd.

The library was represented at the meeting of the American Library Association held at Hot Springs, Arkansas, by the **Library** Librarian, and at the Hampton Beach meeting of the **meetings** New Hampshire Library Association by the Librarian and eight assistants.

For the first time during her twenty-two years in Manchester, the Librarian was obliged to ask for a somewhat extended leave of absence (three months) on account of ill health. **Librarian's** Probably congratulation rather than condolence **leave of** would be appropriate in this case because it is un- **absence** likely that many librarians can record twenty-nine consecutive years of library work with so little time lost thru illness. The work of the library was well taken care of during this absence by Miss Clement, the assistant librarian.

Very respectfully submitted,

F. MABEL WINCHELL,
Librarian.

APPENDIX I

Accessions

Increase by purchase	3,091
Increase by gift	533
Increase by binding periodicals	165
Total increase for the year.....	3,789
Accession number last reported.....	102,011
Latest accession number.....	105,800
Number of volumes purchased from the Currier fund	109
Number of volumes purchased from the Dean fund..	238
Number of volumes purchased from the Eaton fund..	49
Number of volumes purchased from the Elliot fund..	5
Number of volumes purchased from the Jones fund..	48
Number of volumes purchased from the Mead fund..	23
Number of volumes purchased from the Prout fund..	60
Number of volumes purchased from the Smith fund..	128
Number of volumes replaced	1,340
Worn-out volumes withdrawn from circulation.....	1,354
Number of volumes lost and paid for	44
Number of volumes lost and not paid for.....	71
Number of volumes burned on account of contagious diseases	1
Number of volumes unaccounted for.....	560
Total number of volumes lost and withdrawn.....	2,030
Number of volumes previously missing, accounted for	78
Number of volumes reported lost, returned.....	13
Number of magazines subscribed for (including 43 ad- ded copies)	349
Number of magazine subscriptions given (including 6 added copies)	75
Number of newspapers subscribed for.....	12
Number of newspaper subscriptions given (including 4 added copies)	10
Total number of periodicals received, including addi- tional copies	446
Number of pamphlets purchased.....	41

APPENDIX II.

CIRCULATION AND REGISTRATION.

Circulation.

Home circulation	194,676
Average daily use.....	640
Number of days open for circulation of books.....	304
Largest number any day (January 31).....	1,151

Smallest number any day (August 10, Harding's burial)	267
Largest number any month (November).....	20,188
Smallest number any month (July).....	12,822
Number of volumes issued to schools	2,465
Number of volumes issued on Inter-library loan.....	271

Record, by classes, of volumes issued

	No. vols.	Per cent.
General works	7,709	3.9
Philosophy and religion.....	3,492	1.8
Biography	4,910	2.5
History	7,339	3.8
Geography and travels.....	4,420	2.3
Social sciences	3,484	1.8
Science and useful arts.....	10,854	5.6
Fine arts	7,339	3.8
Literature	22,930	11.8
Fiction	112,540	57.8
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Total volumes	185,017	
Pictures	9,589	4.9
Clippings	66	.0
Games	4	.0
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Grand total	194,676	100.00

Registration.

Active borrowers December 31, 1922.....	18,023
New borrowers registered in 1923.....	2,091
Registrations renewed in 1923.....	1,116
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Total number registered in 1923.....	3,207
<hr/>	
	21,230
Registrations lapsed in 1923.....	2,389
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Active borrowers, December 31, 1923.....	18,841

Juvenile department

Home circulation	65,780
Average daily circulation.....	216
Number of days open for circulation of books (Central library)	304

Number of hours open for circulation of books (Central library)	3,367
Largest number any day (November 21)	472
Smallest number any day (August 10, Harding's burial)	67
Largest number any month (November)	7,202
Smallest number any month (September)	4,296
Total number of registrations	1,219
Attendance (Central library)	68,026
Number of Sundays open	52
Sunday attendance	4,741

West Manchester deposit station

Number of volumes issued	16,328
Average circulation	320
Number of days open	51
Largest number any day (November 7)	445
Smallest number any day (July 11)	192
Registrations	237
Number of volumes in permanent collection	266

Goffe's Falls deposit station

Number of volumes issued	7,313
Average circulation	141
Number of days open	52
Largest number any day (December 7)	204
Smallest number any day (August 10)	82
Registrations	20

APPENDIX III

Miscellaneous statistics

Number of volumes classified	2,626
Number of volumes cataloged	2,799
Number of volumes bound and repaired at bindery	1,568
Number of volumes repaired at library	6,799
Number of volumes covered at library	1,535
Number of pictures mounted	241
Mail notices for overdue books	8,309
Reserve notices paid for	3,368
Number of gatherings held in lecture hall and club rooms	248
Attendance	7,004
Number of times historical rooms open to visitors	56
Attendance	2,678

SUNDAY STATISTICS

Adult department

	Periodical room	Ref. and Open shelf rooms
Attendance	4,254	3,174
Average per Sunday.....	82	76

Juvenile department

Attendance	4,741
Average per Sunday.....	91

All departments

Total Sunday attendance.....	12,169
Average per Sunday.....	234
Number of Sundays open.....	52

APPENDIX IV

Receipts from January 1, 1923, to December 31, 1923

Received from fines	\$1,032.68	
books lost or injured and paid for	59.96	
reserve notices	33.68	
miscellaneous sales	48.18	
	<hr/>	
	\$1,174.50	
Paid for expressage, books and sundries...	80.02	
	<hr/>	
Balance		\$1,094.48

APPENDIX V

Donations to library, 1923

The library has received as gifts 662 volumes, 3472 pamphlets, 668 magazines, 1269 pictures, 1514 postals, and many newspapers. Of these 143 volumes and 2721 pamphlets were from the government.

	Vols.	Pams.	Mags.
Adams, Samuel	1		
Advance Club.....1 program			
Appelman, Rev. Hiram H.....39 leaflets			6
Arnott, Mrs. Emily Moore 1 clipping, 52 pictures	2	30	
Baker, Wilson		4	
Bartlett, Ruth H.....65 pictures			1
Beals, Rev. Charles E.....		1	
Bell, Harriette C.....23 postals		1	27
Buck, Burton W.....	3	45	
Business and Professional Women's Club 1 program			
Christian Science Church, City Subscription to Christian Science journal			
Christian Science Committee on Publication for State of New Hampshire Subscription to Christian Science monitor			
Clarke, William C.....		2	
Clement, Caroline B.....4 postals			
Colby, Mrs. Annie R....45 pictures, 256 postals 1 manuscript			
Davis, Hilda L.....	26	2	
Dudley, Ruth C.....42 postals	1	7	
First Congregational Church Subscription to Congregationalist			
First National Bank....Subscription to Review			
Gilman, C. R.....			1
Granite Club.....1 program			
Guillemette, Anna P. and Georgine.....	67	2	
Historic Art Club.....1 program			
Hobbs, Mrs. Charles E.....	2		
Hollrigl, Joseph Subscription to Rays from the rose cross			
Interrogation Club.....1 program			
James, Susan H.....85 pictures, 86 postals			
Johnston, Emily		82	
Joslyn, Hazel E.....5 pictures, 4 postals	2	6	3
Lacomb, Mrs. Andrew J.....			12
McLean, Mrs. Jennie Moulton.....		1	
Manchester Board of Health.....		1	4
Manchester Building & Loan Association Subscription to American home builder			
Manchester Chamber of Commerce.....	27		
Manchester Federation of Women's Clubs 1 program			

	Vols.	Pams.	Mags.
Manchester Historic Association	74		
Manchester Institute of Arts and Sciences 1 program			
Manchester Savings Bank Subscription to Opportunity			
Manchester School Committee		1	
Manchester Shakespeare Club1 program			
Manning, Mrs. Charles B.			12
Moberg, Helga C.	1		
Molly Stark Chapter, D. A. R.1 program			
Mount St. Mary Academy Subscription to Mount St. Mary record			
Natural Science Club1 program			
New England Telephone & Telegraph Co. Subscription to Bell Telephone quarterly			
Subscription to Bell system technical journal			
New Hampshire Anti-Saloon League Subscription to New Hampshire issue			
New Hampshire Board of Health Subscription to Quarterly bulletin			
New Hampshire Fire Insurance Co. 9 calendars Subscription to Whittlings			
New Hampshire Manufacturers' Association Subscription to New Hampshire manufacturer			
New Hampshire Public Library Commission . .	1		
Subscription to Bulletin of New Hampshire public libraries			
New Hampshire State Industrial School		1	
Orient Club1 program			
Palisoul, Mrs. Emile J.12 pictures			
Parker, Kate C.436 postals, 35 pictures			
Piper, Bertha J.			6
Prime, Mrs. Minnie E.	3		
Review Club1 program			
Rogers, Dr. Franklin N.	1		
Rotary ClubSubscription to Rotarian			
Russell, Mary E.		2	
Sander, George H.		1	
Shaw, Madge B.7 postals, 69 pictures			
Sisters of Mercy, City Subscription to Magnificat			
Smith, Stanton E.	9		
Stone, Mrs. Alice G.8 pictures			
Taylor, Harold E.	2		

	Vols.	Pams.	Mags.
Tilton, Asa C.....			45
Tilton, Mrs. N. P.....	1		
Tolman, Mary M.....19 clippings, 13 pictures 21 newspapers		8	35
Towle, Anne G.....1 atlas	2		33
Tuttle, Harriet S.....15 pictures			17
Tuttle, R. Winifred..39 clippings, 650 pictures 1 postal		4	
Union-Leader Publishing Co. Subscription to Manchester union Subscription to Manchester leader			
Unitarian Church, Woman's Alliance of, City Subscription to Christian register			
Universalist Church, City Subscription to Universalist leader			
Varick, Mrs. Thomas R.....			87
Viens, Oliver P.....	1		
Watts, Mary Alice.....			85
Wheat, Dr. Arthur F.....			145
Wheat, Mrs. Arthur F. 121 postals, 118 pictures		1	110
Whittemore, Harry E. Subscription to Eastern school music herald			
Winchell, F. Mabel 3 clippings, 2 pictures, 34 postals		4	
Woodbury, Marjorie S.....		1	
XIV Club.....1 program			
Y. M. C. A....Subscription to Manchester men	1		
Y. W. C. A.....			3
Yantis, Mrs. Effie E.....		2	

Grateful acknowledgment is hereby made to the many other donors—libraries, colleges, schools, associations, institutions, national, state and city governments, etc.—from whom reports and various publications have been received.

APPENDIX VI

Periodicals Received, 1923

Academy of Political Science. Proceedings.
Advertising and selling.
Aerial age.
America.
American architect and architectural review.
American boy.—3 copies.

American child.
American city.
American contractor.
American cookery.
American economic review.
American forestry.
American fruit grower.
American historical review.
American industries.
American journal of nursing.
American journal of science.
American journal of sociology.
American labor legislation review.
American legion weekly.
American Library Association. Bulletin.
American machinist.
American magazine.—3 copies.
American magazine of art.
American naturalist.
American physical education review.
American poultry journal.
American-Scandinavian review.
American shoemaking.
American traveler's gazette.—Gift.
Among the deep sea fishers.
Annales politiques et littéraires.
Annals of Iowa.—Gift.
Annals of the American Academy of Political and Social Science.
Antiques.
Architectural forum.
Architectural record.
Architecture and building.
Archives of occupational therapy.
Army and navy journal.
Art and archaeology.
Art in America and elsewhere.
Arts and decoration.
Asia.
Atlantic monthly.—2 copies.
Audubon Society of New Hampshire.—Bulletin.—Gift.
Automotive industries.
Bell technical journal.—Gift.
Bell telephone quarterly.—Gift.
Bird lore.
Blackwood's Edinburgh magazine.
Blanco y negro.

Boston.
Book review digest.
Booklist.
Bookman.
Bookman's journal.
Bookseller and stationery trades' journal.
Boston Society of Natural History. Proceedings.
Bostonia.—Gift.
Boys' life.—3 copies.
Bradstreet's.
Brooms, brushes and mops.
Budget.
Building age.
Bulletin of bibliography.
Bulletin of New Hampshire public libraries.—Gift.
Bulletin of the Art Institute of Chicago.—Gift.
Bulletin of the Rhode Island School of Design.—Gift.
Burlington magazine.
Burroughs clearing house.—Gift.
Business.—Gift.
Business woman.
Camera craft.
Canadian magazine.
Candy and ice cream.
Catholic world.
Century.—3 copies.
Chambers's journal.
Chemical age.
Chicago banker.—Gift.
Child-welfare magazine.
Children's museum news.—Gift.
Christian herald.
Christian register.—Gift.
Christian Science journal.—Gift.
Christian Science sentinel.—Gift.
Classical journal.
Climatological data.—Gift.
Collier's weekly.
Commerce and finance.
Commerce monthly.—Gift.
Commerce reports.—Gift.
Congregationalist.—Gift.
Congressional digest.
Congressional record.—Gift.
Connoisseur.
Contemporary review.

Contractors' and engineers' monthly.
Cornhill magazine.
Correct English.
Costume royal.
Cotton.
Country gentleman.
Country life.
Cumulative book index.
Current affairs.
Current history.
Current opinion.—2 copies.
Czechoslovak review.
Dartmouth alumni magazine.—Gift.
Delineator.
Detroit Museum of Art. Bulletin.—Gift.
Dial.
Drama.
Dramatist.
Dry goods economist.
Dun's review.
Eastern school music herald.—Gift.
Edinburgh review.
Editor.
Education.
Educational review.
Educational screen.
Electric railway journal.
Electrical world.
Elementary school journal.
Elite styles.
Engineering news record.
English journal.
Etude.—2 copies.
Everybody's magazine.—2 copies.
Every girl's magazine.
Everyland.
Factory.
Fibre and fabric.
First National Bank. Review.—3 copies.—Gift.
Forecast.
Foreign affairs.
Forest and stream.
Fortnightly review.
Forum.
France-Etats-Unis.—Gift.
Garden magazine.

General electric review.
Geographical review.
Good health.
Good housekeeping.—3 copies.
Granite monthly.
Graphic.
Harper's bazar.
Harper's monthly magazine.—3 copies.
Harvard business review.
Harvard graduates' magazine.
Health.—Gift.
Hibbert journal.
Hillsborough County farm bureau news.—Gift.
Hospital social service.
House and garden.
House beautiful.
Illustrated London news.
Illustrated world.—3 copies.
L'illustration.
Independent.
Index medicus.
Indian's friend.—Gift.
Industrial and engineering chemistry.
Industrial arts index.
Industrial arts magazine.
Industrial education magazine.
Industrial management.
Industrial news survey.
Industry illustrated.
Inland printer.
Inter-America (English).—Gift.
Inter-America (Spanish).—Gift.
International book review.
International conciliation.—Gift.
International index to periodicals.
International interpreter.
International review of missions.
International studio.
Japan Society. News bulletin.—Gift.
John Martin's book.
Johns Hopkins University studies in historical and political science.
Journal of accountancy.
Journal of American folklore.
Journal of delinquency.
Journal of economic entomology.
Journal of education.

Journal of educational method.
 Journal of educational research.
 Journal of home economics.
 Journal of industrial hygiene.
 Journal of negro history.
 Journal of political economy.
 Journal of religion.
 Journal of the Franklin Institute.
 Journal of the National Education Association.
 Ceramic studio.
 Kindergarten and first grade.
 Ladies' home journal.—2 copies.
 Ladies' review.—Gift.
 Lancet.
 Landscape architecture.
 Library journal.
 Life.
 Literary digest.—2 copies.
 Literary review.
 Little folks.—2 copies.
 Living age.
 London quarterly review.
 McCall's magazine.—2 copies.
 McClure's magazine.—2 copies.
 Machinery. Engineering edition.
 Magnificat.—2 copies.—Gift.
 Management and administration.
 Manchester men.—2 copies.—Gift.
 Market growers' journal.
 Mayflower descendant.
 Mazdaznan.—Gift.
 Menorah journal.
 Mentor.
 Message of the East.—Gift.
 Metropolitan.
 Mind.
 Missionary review of the world.
 Modern Priscilla.—2 copies.
 Monthly evening sky map.
 Monthly labor review.—Gift.
 Monthly weather review.—Gift.
 Mother and child.
 Motion picture magazine.
 Motion picture news.
 Motor.
 Mount Holyoke alumnae quarterly.—Gift.

Mount St. Mary record.—2 copies.—Gift.
Munsey magazine.—2 copies.
Museum of Fine Arts. Bulletin.—Gift.
Musical America.
Musical quarterly.
Musician.—2 copies.
Nation.
National builder.
National geographic magazine.—2 copies.
National herald.
National magazine.
National municipal review.
National republican.—Gift.
National safety news.
Nation's business.
Natural history.
Nature magazine.
Needle and bobbin club bulletin.
Needlecraft.
New England historical and genealogical register.
New Hampshire Federation bulletin.
New Hampshire issue.—Gift.
New Hampshire manufacturer.—Gift.
New music review.
New near East.—Gift.
New republic.
New York times index.
Nineteenth century and after.
North American review.—2 copies.
O. E. library critic.—Gift.
Old-time New England.—Gift.
Open road.
Opportunity.—2 copies.—Gift.
Our dumb animals.—Gift.
Our world.
Outers' recreation.
Outing.
Outlook.
Overland monthly.
Pan-American magazine.
Pan American Union. Bulletin.—Gift.
Paper trade journal.
Pathfinder.
Pedagogical seminary.
Pencil points.
Photo-era.

Pictorial review.—3 copies.
Pitman's journal.—Gift.
Playground.
Poet lore.
Poetry.
Poland.
Political science quarterly.
Popular mechanics.—4 copies.
Popular science monthly.—3 copies.
Posselt's textile journal.
Poster.
Power.
Power boating.
Print collector's quarterly.
Printers' ink.
Printing art.
Protectionist.—Gift.
Public affairs information service.
Public health nurse.
Public libraries.
Publishers' weekly.
Punch.
Quarterly journal of economics.
Quarterly journal of speech education.
Quarterly review.
Radio broadcast.
Radio news.
Railway mechanical engineer.
Rays from the rose cross.—Gift.
Readers' guide to periodical literature.
Reference shelf.
Religious education.
Retail dry goods.
Review of reviews. American edition.—2 copies.
Revue des deux mondes.
Rotarian.—Gift.
Safety engineering.
St. Nicholas.—3 copies.
Saturday evening post.
School.—Gift.
School and society.
School review.
School-arts magazine.
Science.
Science and invention.
Scientific American.—2 copies.

Scientific monthly.
Scribner's magazine.—2 copies.
Sheet metal worker.
Shoe and leather reporter.
Shoe topics.—Gift.
Shoe workers' journal.—Gift.
Signs of the times.
Small homes.
Special libraries.
Spectator.
Speed-up.—Gift.
Sunday school times.
Sunset.
Survey.
System.
Teachers college record.
Telephone topics.—Gift.
Textile American.
Textile colorist.
Textile world.
Theatre.
Theatre arts magazine.
Theosophical path.—Gift.
Time.
Tobacco.
Tobacco record.—Gift.
Trained men.—Gift.
Travel.
U. S. Patent Office. Official gazette.—Gift.
Universalist leader.—Gift.
University of Chicago magazine.
Vanity fair.
Villager.
Vocational education magazine.
Vogue.
Whittlings.—Gift.
Wilson bulletin.—Gift.
Wireless age.
Woman citizen.
Woman's Educational Association. Pamphlets.
Woman's home companion.—3 copies.
Woman's press.
Worcester Art Museum. Bulletin.—Gift.
World to-day.
World's work.—2 copies.
Yale review.
Youth's companion.

Newspapers.

American issue.—Gift.
 L'avenir national.—Gift.
 Boston evening transcript.
 Boston herald.
 Boston post.
 Boston Sunday herald.
 Christian Science monitor.—Gift.
 Concord evening monitor.
 Current events.—2 copies.
 Dartmouth.
 Manchester daily mirror.
 Manchester leader.—Gift.
 Manchester union.—Gift.
 New York herald.
 New York times.
 Springfield republican.
 Zgoda.—Gift.

L'avenir national, Manchester leader, and Manchester union present the library with an additional copy for binding.

APPENDIX VII

This appendix is given by request of the American Library Association in accordance with a form which it sends to all libraries connected with the association.

The apparent discrepancy between certain items here and in the earlier appendixes may be explained by the fact that the grouping of items is more inclusive in one case than in the other or the period of time covered is not the same.

Annual report for year ended.....	December 31, 1923
Name of library.....	City Library
City..... Manchester	New Hampshire
Name of librarian.....	F. Mabel Winchell
Date of founding.....	1854
Population served (U. S. census, 1920)....	78,384
Assessed valuation of city.....	\$114,597,852
Rate of tax levy for library purposes.....	\$.00035
Assessed valuation is what percent of true cash value	100
Terms of use.....	Free for lending
	Free for reference
Total number of agencies.....	4
Consisting of	Central library
	3 stations

(The schools and institutions to which books have been sent have not been considered agencies, as no record of circulation from these places has been required and the books have been counted as circulating only once.)

Number of days open during year (Central library)	304
Hours open each week for lending (Central library)	72
Hours open each week for reading (Central library)	76½

Increase

	Adult	Juvenile	Total
Number of volumes at beginning of year	c.85,863	5,637	c.91,500
Number of volumes added during year by purchase.....	1,862	1,229	3,091
Number of volumes added during year by gift or exchange.....	533		533
Number of volumes added during year by binding material not otherwise counted	165		165
Number of volumes lost or withdrawn during year.....	1,144	886	2,030
Number of volumes previously missing, accounted for.....	59	19	78
Number of volumes reported lost, returned	12	1	13
Total number at end of year.....	c.87,350	6,000	c.93,350
Of this number, how many are in the Reference Department?....	3,009		
Number of pamphlets at beginning of year			No record
Number of pamphlets added during year			3,513
Number of pamphlets withdrawn during year			No record
Total number of pamphlets at end of year			No record
Number of pictures added during year			1,425
Total number of mounted pictures, stereographs and post cards.....			23,745
Total number of unmounted pictures			c.168,000
Other additions			79 maps
			26 posters

Number of newspapers, periodicals, proceedings and transactions of learned societies currently received	392 titles 446 copies
---	--------------------------

Use

	Adult	Juvenile	Total
Number of volumes of fiction lent for home use.....	76,434	36,106	112,540
Total number of volumes lent for home use	119,237	65,780	185,017
Number of pictures lent for home use			9,589
Other circulation		66 clippings 4 games	

Registration

	Adult	Juvenile	Total
Number of borrowers registered dur- ing year	1,988	1,219	3,207
Total number of registered borrow- ers			18,841
Registration period, years.....			5
Number of newspapers and period- icals currently received.....			392 titles 446 copies
Number of persons using library for reading and study..... (Periodical room 39,568, Children's room 68,026)		No complete record	
Number of publications issued dur- ing year			1
Number of staff, library service....			17
Number of staff, janitor service....			2 1/2

Salaries

Salary schedules:—

Librarian	\$2,200.00
Assistant librarian	1,500.00
Department heads	1,200.00—1,300.00
Children's librarian	1,500.00
Cataloger	1,300.00
Library assistants	884—1,196.00

FINANCE

Receipts from

Unexpended balance, including balance and over- draft on funds.....	\$1,225.27
City tax levy.....	40,000.00
County or township tax levy.....	0
State grants	0
Endowment funds	2,436.09
Membership fees	0
Fines and sales of publications.....	994.67
Duplicate pay collection.....	0
Interest on deposits.....	0
Gifts	0
Other sources	128.70
	<hr/>
Total	\$44,784.73

Payments for Maintenance

Books	\$5,608.66
Periodicals	918.11
Binding	1,176.60
Salaries, library service	22,279.48
Salaries, janitor service	2,597.76
Salary, officer	670.00
Rent	0
Heat	3,214.51
Light	952.26
Permanent improvements and furniture.....	3,884.87
Supplies and printing.....	1,107.02
Telephone	41.72
Transportation, postage, express, freight, etc.....	206.25
Other maintenance	556.56
	<hr/>
Total maintenance	\$43,213.80

TREASURER'S REPORT

ACCOUNT OF ALLAN M. WILSON, TREASURER OF THE TRUSTEES OF
THE CITY LIBRARY

Dr.

1923				
Jan.	1	To balance on deposit in Merchants National Bank.....	\$890.37	\$890.37
Jan.	1	Oliver Dean Fund.....	\$13,729.32	
Dec.	31	Income of same.....	622.30	
				14,351.62
Jan.	1	Eliza A. Eaton Fund.....	\$4,469.89	
Dec.	31	Income of same.....	187.09	
				4,656.98
Jan.	1	Mary E. Elliot Fund.....	\$5,196.28	
Dec.	31	Income of same.....	222.44	
				5,418.72
Jan.	1	John Hosley Fund, Accrued Income	\$1,634.71	
Dec.	31	Income of same.....	73.53	
				1,708.24
Jan.	1	Edwin F. Jones Fund.....	\$5,284.85	
Dec.	31	Income of same.....	238.66	
				5,523.51
Jan.	1	Michael Prout Fund.....	\$8,077.04	
Dec.	31	Income of same.....	369.33	
				8,446.37
Jan.	1	Emily A. Smith Fund.....	\$5,624.48	
Dec.	31	Income of same.....	254.43	
				5,878.91
				\$46,874.72

Cr.

1923.

By amounts paid for books:

Feb. 28	Friedmans'	Dean Fund	\$33.50
	W. P. Goodman.....	" "	84.98
	H. R. Huntting Co.....	" "	14.00
	Park Book Shop.....	" "	16.25
	Ronald Press Co.....	" "	1.88
	G. E. Stechert & Co.....	" "	25.50
	Friedmans'	Eaton Fund	7.00
	W. P. Goodman.....	" "	13.95
	H. R. Huntting Co.....	" "	2.50
	F. W. Faxon Co.....	Elliot Fund	2.00
	W. P. Goodman.....	Jones Fund	31.10
	R. R. Bowker Co.....	Prout Fund	4.10
	F. W. Faxon Co.....	" "	15.09
	Funk & Wagnalls Co.....	" "	6.25
	W. P. Goodman.....	" "	17.00
	Longmans, Green & Co.....	" "	13.92
	Portland Directory Co.....	" "	4.50
	Rand McNally & Co.....	" "	8.00
	Ronald Press Co.....	" "	9.12
	Tice & Lynch.....	" "	3.50
	H. W. Wilson Co.....	" "	2.40
	W. P. Goodman.....	Smith Fund	25.87
	H. R. Huntting Co.....	" "	16.15
Mar. 20	Lenore Wheeler Williams.....	Dean Fund	5.75
Apr. 19	Amer. Federation of Arts.....	" "	7.50
	W. P. Goodman.....	" "	51.07
	Himebaugh & Browne, Inc.....	" "	8.55
	H. R. Huntting Co.....	" "	9.40
	Albrecht Jensen	" "	2.65
	McGraw-Hill Book Co.....	" "	52.79
	Mrs. G. J. Rheuban.....	" "	5.00
	John Skinner's Book Store....	" "	5.17
	G. E. Stechert & Co.....	" "	61.56
	Frederick A. Stokes Co.....	" "	2.80
	University Prints	" "	2.25
	E. A. Cole.....	Eaton Fund	2.00
	W. P. Goodman.....	" "	2.70
	Himebaugh & Browne, Inc....	" "	1.50
	H. R. Huntting Co.....	" "	12.00
	John Skinner's Book Store....	" "	3.50
	Frederick A. Stokes Co.....	" "	2.00
	United Soc. of Christian End..	" "	3.50

Apr. 19	Dartmouth College	Jones Fund	\$1.00
	H. R. Hunting Co.	" "	8.40
	Frederick A. Stokes Co.	" "	4.00
	Amer. Auto. Assoc.	Prout Fund	2.00
	Amer. Library Assoc.	" "	2.84
	John Clark Co.	" "	4.70
	W. P. Goodman.	" "	1.80
	Lemcke & Buechner.	" "	4.30
	Little, Brown & Co.	" "	50.50
	Motor Vehicle Transportation.	" "	4.80
	Nat'l Municipal League.	" "	5.10
	Prentice-Hall, Inc.	" "	4.00
	Simmons-Boardman Pub. Co.	" "	5.65
	G. E. Stechert & Co.	" "	39.03
	W. P. Goodman.	Smith Fund	3.15
	H. R. Hunting Co.	" "	2.40
Sept. 4	Cleveland Museum	Dean Fund	2.00
	Friedman's	" "	6.00
	W. P. Goodman.	" "	43.35
	H. R. Hunting Co.	" "	25.60
	McGraw-Hill Book Co.	" "	42.08
	G. E. Stechert & Co.	" "	26.84
	Frederick A. Stokes Co.	" "	10.13
	D. Van Nostrand Co.	" "	3.60
	Braen-Heusser Printing & Pub. Co.	Eaton Fund	2.95
	W. P. Goodman.	" "	12.15
	H. R. Hunting Co.	" "	10.40
	Rumford Press	" "	4.00
	G. E. Stechert & Co.	" "	1.15
	Thomsen-Ellis Co.	" "	5.45
	W. P. Goodman.	Jones Fund	29.55
	R. R. Bowker Co.	Prout Fund	4.08
	Thomas Y. Crowell Co.	" "	2.83
	Dodd, Mead & Co.	" "	6.75
	W. P. Goodman.	" "	18.66
	Moody's Investors Service.	" "	40.00
	Sampson & Murdock Co.	" "	25.00
	G. E. Stechert & Co.	" "	14.05
	H. R. Hunting Co.	Smith Fund	105.78
Nov. 28	Solon Borglum Memorial Fund.	Dean Fund	25.00
	F. L. Gienandt.	" "	4.00
	Goodheart-Willcox Co., Inc.	" "	4.80
	W. P. Goodman.	" "	60.56
	Himebaugh & Browne, Inc.	" "	32.60
	G. E. Stechert & Co.	" "	5.40

Nov. 28	W. P. Goodman.....	Eaton Fund	\$51.45
	H. R. Hunting Co.....	“ “	7.20
	D. B. Updike.....	“ “	10.00
	Herman Goldberger	Elliot Fund	45.75
	W. P. Goodman.....	“ “	4.05
	H. R. Hunting Co.....	“ “	2.40
	G. E. Stechert & Co.....	“ “	1.75
	W. P. Goodman.....	Jones Fund	41.63
	G. P. Hadley.....	“ “	6.00
	H. R. Hunting Co.....	“ “	16.00
	G. E. Stechert & Co.....	“ “	1.25
	Amer. Geographical Society...	Prout Fund	3.00
	Amer. Library Assoc.....	“ “	3.60
	Brooklyn Daily Eagle.....	“ “	1.55
	W. P. Goodman.....	“ “	24.75
	C. S. Hammond & Co.....	“ “	5.00
	Martin & Hoyt.....	“ “	4.25
	G. E. Stechert & Co.....	“ “	8.05
	Thomas Publishing Co.....	“ “	10.50
	W. P. Goodman.....	Smith Fund	16.74
	H. R. Hunting Co.....	“ “	43.70
Dec. 24	H. R. Hunting Co.....	Eaton Fund	14.40
	Frederick A. Stokes Co.....	“ “	8.00
	Herman Goldberger	Elliot Fund	5.00
	W. P. Goodman.....	Jones Fund	9.90
	H. R. Hunting Co.....	“ “	10.00
	Frederick A. Stokes Co.....	“ “	2.40
	H. R. Hunting Co.....	Smith Fund	21.46
			<hr/>
			\$1,698.46

Dec. 31 By Oliver Dean Fund—

Amoskeag Savings Bank De-	
posit No. 94654.....	\$2,248.49
Manchester Savings Bank	
Deposit No. 16445.....	2,860.98
Manchester Savings Bank	
Deposit No. 75958.....	1,420.32
Mechanics Savings Bank De-	
posit No. 6421.....	4,259.85
Merrimack River Savings	
Bank Deposit No. 39195.	2,879.42
	<hr/>

\$13,669.06

Dec. 31	By Eliza A. Eaton Fund—		
	Hillsborough County Sav-		
	ings Bank Deposit No.		
	106	\$2,954.51	
	Merrimack River Savings		
	Bank Deposit No. 39196.	1,524.67	
		<u> </u>	4,479.18
	By Mary E. Elliot Fund—		
	Hillsborough County Sav-		
	ings Bank Deposit No.		
	104	\$2,372.12	
	Mechanics Savings Bank De-		
	posit No. 6423.....	2,985.65	
		<u> </u>	5,357.77
	By John Hosley Fund Accrued		
	Income—		
	Amoskeag Savings Bank De-		
	posit No. 147827.....	\$1,708.24	
		<u> </u>	1,708.24
	By Edwin F. Jones Fund—		
	Mechanics Savings Bank De-		
	posit No. 11689.....	\$5,362.28	
		<u> </u>	5,362.28
	By Michael Prout Fund—		
	Amoskeag Savings Bank		
	Deposit No. 106269.....	\$2,683.82	
	Manchester Savings Bank		
	Deposit No. 100664.....	2,806.58	
	Mechanics Savings Bank De-		
	posit No. 7329.....	2,575.30	
		<u> </u>	8,065.70
	By Emily A. Smith Fund—		
	Mechanics Savings Bank De-		
	posit No. 7189.....	\$5,643.66	
		<u> </u>	5,643.66
	By balance on deposit Mer-		
	chants National Bank.....		890.37
			<u> </u>
			\$46,874.72

We have examined the account of Allan M. Wilson, Treasurer of the Trustees of the City Library and find the same correctly cast and properly vouched.

GEORGE E. TRUDEL, } Committee on Finance of
WALTER M. PARKER, } the Trustees of the City
Library.

I have examined the account of Allan M. Wilson, Treasurer of the Trustees of the City Library and find the same correctly cast and properly vouched.

HIRAM B. HASKELL,
Auditor.
LUCIEN J. MARTIN,
City Auditor.

Report of the Board of Water Commissioners For the year 1923

MANCHESTER WATER BOARD, 1923

President

Walter G. Africa

Members of the Board

George E. Trudel, Mayor, <i>ex officio</i> .	
Gedeon Lariviere	Term expires January, 1924
J. Brodie Smith	Term expires January, 1925
*Charles M. Floyd	Term expires January, 1926
†Albert J. Precourt	Term expires January, 1926
Patrick B. Maloney	Term expires January, 1927
Edgar J. Knowlton	Term expires January, 1928
Walter G. Africa	Term expires January, 1929

Edgar J. Knowlton, Clerk

Superintendent of Works

James H. Mendell

*Died February 2, 1923.

†Elected to fill unexpired term of Charles M. Floyd.

COMMISSIONERS' REPORT

December 31, 1923.

To the Mayor and Aldermen of the City of Manchester:

Gentlemen: The fifty-second annual report of the Water Department is presented herewith for your information and acceptance with the knowledge on the part of the Water Commissioners that the year now drawing to a close has resulted in worthwhile achievement. Conspicuous among the undertakings accomplished was that of diverting the course of several brooks having their rise in the vicinity of Hanover Street near Page Street through the digging of a canal conveying the water into Cohas Brook at a point below the Low Service Pumping Station. This was accomplished at an approximate cost of \$12,000.

The water shed of these several brooks has been thickly built upon in recent years and presented a very serious menace to the purity of the City's water supply, hence the satisfaction which the Water Commissioners feel in having completely obliterated this threat.

In this connection the records show that seventy-eight tests were taken during the year to determine the purity of the water in Lake Massabesic and ascertain whether or not it was undergoing any change. Without exception the tests showed an average standard of freedom from pollution greater than in any previous year.

Along the line of new construction the outstanding work done was the connecting up of the twenty-four-inch main on Harrison Street with the twenty-inch main on Dean Street, which gave to West Manchester a direct connection with the High Service Reservoir on Oak Hill, and the extension of the twenty-inch pipe line in Byron Street to the east end of the new South End bridge.

The reforestation work of the Water Department has continued to be important, 35,000 additional white pines of three years' growth having been transplanted, which brings the total number of tree settings up to 600,000.

The Department pumped more water this year than in any previous twelve months in the City's history, and its revenues, totalling nearly \$200,000, have been the largest for any single year.

Another payment has been made of outstanding bonds, reducing the Department's indebtedness to \$60,000, which is the smallest since the inception of the water works system. Eleven years ago the bonded indebtedness was \$600,000.

The Water Department official staff sustained a grievous loss early in the year through the death of Hon. Charles M. Floyd, who was Chairman of the Board of Water Commissioners and had served the Department with exceptional zeal and ability for more than twenty years. The vacancy caused by Mr. Floyd's death was filled by the Board of Mayor and Aldermen electing Albert J. Precourt, and the Commissioners made choice of Commissioner Walter G. Africa to succeed Mr. Floyd as Chairman.

With the end of this year Hon. Gedeon Lariviere retires from the Board, and the Mayor and Aldermen have made choice of Joseph A. Boivin as his successor.

The Department has important projects in view for the coming year, notably the inauguration of work on the laying of a twenty-four-inch main through Bridge Street Extension, the laying of a twenty-inch main across the new South End bridge to connect with mains on South Main Street, West Manchester, and which work, when accomplished, will give that section direct connection with the Low Service Reservoir.

The Commissioners have approved of recommendations of the Superintendent for increasing the boiler capacity at the High Service Station, installing a larger force main, and increasing the storage capacity.

Detailed information as to the activities of the Water Department, other than that touched upon in the report by the Commissioners, is given in illuminating form by the Superintendent and other Department heads.

This report is respectfully submitted by:

WALTER G. AFRICA, Chairman.
EDGAR J. KNOWLTON, Clerk.
GEDEON LARIVIERE.
J. BRODIE SMITH.
PATRICK B. MALONEY.
ALBERT J. PRECOURT.
GEORGE E. TRUDEL, Mayor.
Water Commissioners.

SUPERINTENDENT'S REPORT

December 31, 1923.

To the Honorable Board of Water Commissioners:

Gentlemen: I herewith present my report for the year ending December 31, 1923. It contains a review of the work done during the past year and recommends numerous suggestions for the betterment of the Department.

The year past has been a very progressive and profitable one, as can be seen by the amount of water pumped, the increase in revenue from water sales and the number of service installations.

The outstanding work for the year was the changing of a number of brooks, having their source near Hanover Sereet, so that they do not empty into the lake; connecting the 24-inch pipe on Harrison Street with the 20-inch pipe on Dean Street; giving to West Manchester a direct connection with the High Service Reservoir; extending the 20-inch pipe line on Byron Street to the east end of the new South End bridge. To complete this work a 20-inch pipe should be laid across the bridge, reduced to 16-inch and extended to connect with the 10-inch pipe on South Main Street. This would give West Manchester a direct connection with the Low Service Reservoir, and I would suggest that this work be done next year.

2,277,730,074 gallons of water were pumped this year, an increase of 278,307,633 gallons over last year, and is the first year that the pumpnig has gone over 2,000,000,000 gallons.

Seventy-eight samples of water taken from the lake, reservoirs and houses in different parts of the city, were sent to the State Laboratory for examination, all of which showed a satisfactory standard of purity.

The rules of the Department for the protection of water in the lake are being well respected, as only two arrests have been made during the year.

The buildings and equipment at both stations are in good general repair, except that the house and outbuildings at the High Service Station should be painted.

The receipts for the sale of water this year were \$171,259.52, an increase over last year of \$9,838.58.

One and three-fourths miles of 1-inch pipe were used this year in laying 263 new services, an increase of 39 over last year, and the relaying of 104 services. 7,156 feet of main pipe were laid, varying in size from 6 to 30 inches. 26 main gates and 6 new

hydrants have been installed, 4 hydrants have been discontinued and 17 replaced.

The 30-inch pipe, laid several years ago from the Low Service Reservoir to the junction of Massabesic Street and Mammoth Road, has been connected to the 20-inch mains coming down Valley Street and Lake Avenue, thus doing away with that part of the old 20-inch cement lined pipe.

Two hundred ninety-four new meters were set, 704 meters changed, 16 meters taken out, and 34 meters frozen.

The forestry work this year was the planting of 35,000 three-year-old white pine transplants; the cleaning up of some of the shores around the lake and brooks; the selling of the timber and wood on about 50 acres near Deer Neck bridge. This land will be set to pines next Spring.

I am told by the State Forestry Department that we are not only pioneers in forestry work in this state, but that we have planted a much larger area, and have set out more than twice as many trees as anyone else.

Since I called your attention to the need of increasing the capacity at the High Service Station, I have found that the pumping has increased at this station, over a period of twenty years, 486 per cent, and increased in the present year 22½ per cent. Comparing this with the increase at the Low Service Station over the same period, the twenty-year period shows an increase of 46 per cent and the present-year period of 9 per cent.

The amount of water which can be pumped by our water power varies according to the yearly rainfall, and if the amount of pumping increases, this power will have to be used less each year. To illustrate this, in 1922, 73½ per cent of the water used was pumped by water power, while this year only 47 per cent of the water used was pumped by water power. In consideration of the above, I would suggest that the work of increasing the capacity at the High Service Station be carried to completion as fast as the finances of the Department will warrant.

In conclusion, I wish to thank the Commissioners for their help and the employees for their co-operation, which contributed largely to the success of the Department.

Respectfully submitted,

J. H. MENDELL,
Superintendent.

ASSISTANT SUPERINTENDENT'S REPORT

December 31, 1923.

To the Honorable Board of Water Commissioners:

Gentlemen: The work carried on at the stations this past year has been of a routine nature. No major repairs have been undertaken or necessary.

I am pleased to report that the labor charges at both stations are somewhat lower than last year and several thousand dollars less than the year 1921, in spite of the fact that employees are on a higher rate than last year.

The total charges against pumping are 29 per cent more this year than last year, but when it is considered that 13 per cent more water was pumped and but 36 per cent as much water power available, this increase seems very reasonable.

The young pine growth was gone over for evidence of white pine weevil, and tops affected were cut off and burned.

Respectfully submitted,

J. H. READ,

Assistant Superintendent.

FINANCIAL STATEMENT

December 31, 1923.

To the Board of Water Commissioners:

Gentlemen: The fifty-second annual financial statement, showing the receipts and expenditures for the year 1923, is presented herewith:

Cash on hand January 1, 1923..... \$30,332.69

Receipts, 1923.

Water by meter	\$154,637.51
Water by fixture	16,622.01
Fines	797.20
Building	1,120.27
Material sold	1,634.86
Meter repairs	116.40
Rent	805.00
Junk	330.01
Wood and timber.....	2,298.37
Labor	997.12
Telephone calls	12.48
Hydrant rentals (Bedford, N. H.).....	175.00
Ice cutting	60.00
Circus	20.00
Standing grass	19.00
Refunds	1.71

\$179,646.94

Less rebates

1,250.99

\$178,395.95

Transfers from other departments:

Water by fixture.....	\$264.00
Hydrant rentals	20,000.00
Material and labor.....	640.63

Total collections for 1923..... \$199,300.58

\$229,633.27

Expenditures, 1923.

Extension of mains	\$66,080.48	
Extension of services	12,537.67	
Meters and setting.....	8,303.11	
Land	3,756.16	
Pumping	40,183.04	
Maintenance	45,904.56	
Forestry	1,397.04	
Interest on bonds.....	3,200.00	
Bonds paid	20,000.00	
Transfers to other departments:		
Extension of mains	1,282.46	
Extension of services	10.00	
Pumping	40.00	
Maintenance	675.47	
		<hr/>
Total expenditures for 1923.....	\$203,369.99	
Unexpended balance for 1923.....	26,263.28	
		<hr/>
		\$229,633.27
		<hr/>
Bills unpaid, 1922		\$866.96
Bills receivable for 1923.....		178,395.98
Transfers, 1923		20,904.63
		<hr/>
		\$200,167.57
Collections for 1923.....		199,300.58
		<hr/>
Amount of bills uncollected in 1923.....		\$866.99
		<hr/>
Cost of construction of works to date.....	\$3,074,072.78	
Bonded debt	60,000.00	
Value of stock on hand.....	49,372.00	
Value of trucks and tools.....	3,500.00	
Value of office furniture and equipment.....	900.00	

Respectfully submitted,

F. E. PETTIGREW,
Chief Clerk.

REPORT OF THE TRUSTEES
OF CEMETERIES AND
CEMETERY FUNDS

Report of the Treasurer of Cemetery Trust Funds December 31, 1923

To the Trustees of the Cemetery Trust Funds, Manchester, New Hampshire:

Gentlemen: I submit herewith my report of the Cemetery Trust Funds for the year ending December 31, 1923.

Amount of Cemetery Trust Funds January 1, 1923.. \$425,903.21

RECEIPTS FOR 1923.

Received for Perpetual Care.

Pine Grove Cemetery.....	\$2,763.25	
Valley Cemetery	1,714.50	
Piscataquog Cemetery	133.00	
Amoskeag Cemetery	200.00	
Merrill Cemetery	472.50	
		\$5,283.25

Received from Sale of Lots.

Pine Grove Cemetery.....	\$13,065.92	
Pine Grove Cemetery, single graves...	540.00	
		13,605.92

New Special Cemetery Trust Funds.

Mrs. Charles D. Welch Trust Fund...	\$200.00	
Sawyer & Breen Trust Fund.....	100.00	
S. P. Cannon Trust Fund.....	200.00	
William W. Ingham Trust Fund.....	700.00	
Elizabeth Alexander Trust Fund.....	100.00	
Eleanor J. Annis Trust Fund.....	100.00	
George F. Sargent Trust Fund.....	400.00	
Ellen Washburn Trust Fund.....	100.00	
Myra C. Corey Trust Fund.....	100.00	
Flora A. Cleworth Trust Fund.....	150.00	
Silas C. Stetson Trust Fund.....	150.00	
		2,300.00

**Income from Cemetery Funds During
Year.**

Pine Grove Cemetery:

Interest on Bonds	\$10,947.50	
Interest from Savings Banks.....	3,228.98	
Interest on City note (1919).....	140.00	
		\$14,316.48

Valley Cemetery:

Interest on Bonds	\$2,387.50	
Interest from Savings Banks	764.03	
		3,151.53

Piscataquog Cemetery:

Interest from Savings Banks.....		437.19
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Merrill Cemetery:

Interest on Bonds	\$90.00	
Interest from Savings Banks.....	49.55	
		139.55

Amoskeag Cemetery:

Interest from Savings Banks.....		1.88
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Special Cemetery Trust Funds:

Interest from Savings Banks.....		493.34
----------------------------------	--	--------

Total Income		\$18,539.97
Discount on Bonds purchased.....		118.26
		\$465,750.61

**Expenditures on Account of Cemetery
Funds.**

Pine Grove Cemetery:

Paid J. H. Erskine, Superintendent:		
Care of lots, material, etc.....	\$8,017.00	
Rent of safety deposit box.....	15.00	
Transferred to Special Trust Funds	1,100.00	
		\$9,132.00

Valley Cemetery:

Paid J. H. Erskine, Superintendent:		
Care of lots, material, etc.....	\$1,440.50	
Rent of safety deposit box.....	10.00	
		1,450.50

Piscataquog Cemetery:

Paid J. H. Erskine, Superintendent:		
Care of lots.....		219.00

Merrill Cemetery:

Paid J. H. Erskine, Superintendent:

Care of lots..... 69.00

Special Cemetery Trust Funds:

Paid J. H. Erskine, Superintendent:

Care of lots, etc..... 230.57

Total Cemetery Expenditures.....	<u>\$11,101.07</u>
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Miscellaneous.

Premium on bonds purchased..... \$52.00

Accrued interest on bonds purchased.. 155.54

<u>207.54</u>

Total Expenditures	<u>\$11,308.61</u>
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Balance of Cemetery Funds December 31, 1923.....	\$454,442.00
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SUMMARY.

Pine Grove Cemetery Fund.....(Schedule 1)	\$352,698.12
Valley Cemetery Fund.....(Schedule 2)	74,817.52
Piscataquog Cemetery Fund.....(Schedule 3)	10,136.43
Merrill Cemetery Fund.....(Schedule 4)	3,635.22
Amoskeag Cemetery Fund.....(Schedule 5)	301.88
Special Cemetery Fund.....(Schedule 6)	12,852.83
	<u>\$454,442.00</u>

Respectfully submitted,

W. O. McALLISTER,
Treasurer of the Trustees of
Cemetery Funds.

INCOME ACCOUNT.

	Amount January 1, 1923.	Income, 1923.	Discount on Bonds.	Paid Care of Lots.	Interest and Pre- mium.	Amount December 31, 1923.
Pine Grove	\$38,725.90	\$14,316.48	\$98.50	\$8,032.00	\$197.54	\$44,911.34
Valley	18,839.36	3,151.53	19.76	1,450.50	10.00	20,550.15
Piscataquog	2,215.42	437.19	.....	219.00	.....	2,433.61
Merrill	980.54	139.55	.....	69.00	.....	1,051.09
Amoskeag .....	.....	1.88	.....	.....	.....	1.88
Special	1,485.57	493.34	.....	230.57	.....	1,748.34
	\$62,246.79	\$18,539.97	\$118.26	\$10,001.07	\$207.54	\$70,696.41

SCHEDULE 1.

PINE GROVE CEMETERY.

32—City of Manchester 5% School Bonds #9 to 30 and 54 to 63, inclusive.....	\$32,000.00
35—City of Manchester 4% Water Refunding Bonds, #62-76 and 81 to 100, inclusive.....	35,000.00
7—City of Manchester 5% School Bonds, #31 to 37, inclusive	7,000.00
5—City of Manchester 5% Highway Improvement Bonds, #71 to 75, inclusive.....	5,000.00
7—City of Manchester 4% Refunding Cemetery Bonds, #16 to 22, inclusive.....	7,000.00
9—City of Manchester 4% Hospital Bonds, #56 to 63 and 65.....	9,000.00
10—City of Manchester 4% Sewer Bonds, #61 to 70, inclusive	10,000.00
5—City of Manchester 5% Highway Improvement Bonds, #76 to 80, inclusive.....	5,000.00
1—City of Manchester 4% Refunding Bond, #30..	1,000.00
4—City of Manchester 4% Sewer Bonds, #17 to 20, inclusive	4,000.00
50—City of Manchester 4% Fire Department Bonds, #11 to 60, inclusive.....	50,000.00
5—City of Manchester 4% School Bonds, #264 to 268, inclusive	5,000.00
50—City of Manchester 4% School Bonds, #151 and 166 to 214, inclusive.....	50,000.00
7 @ \$5,000 each Second Liberty Loan, 4¼%:	
#A—00022251	}
#B—00022252	
#C—00022243	
#D—00022244	
#E—00022245	
#D—00022249	
20 @ \$1,000 each Fourth Liberty Loan, 4¼%:	
#E—00022250	20,000.00
	<hr/>
	\$275,000.00

Deposits.

Hillsboro County Savings Bank Book	
#16073	\$6,583.57
Hillsboro County Savings Bank Book	
#20250	10,440.34

Merrimack River Savings Bank Book #57755	\$17,496.18
Amoskeag Savings Bank Book #151323	19,406.80
Manchester Savings Bank Book #50420	8,216.41
Mechanics Savings Bank Book #4522	3,326.82
Mechanics Savings Bank Book #4407	9,131.52
Mechanics Savings Bank Book #3413	3,096.48
	<hr/>
	77,698.12
	<hr/>
	\$352,698.12

SCHEDULE 2.

VALLEY CEMETERY.

5—City of Manchester 4% School Bonds, #76 to 80, inclusive	\$5,000.00
8—City of Manchester 4% Ref. Cemetery, #23 to 30, inclusive	8,000.00
15—City of Manchester 5% School Bonds, #38 to 52, inclusive	15,000.00
10—City of Manchester 4% Hospital Bonds, #66 to 75, inclusive	10,000.00
3—City of Manchester 4% Sewer Bonds, #A108-9- 10	1,500.00
3—U. S. Second Liberty Loan 4¼%, #A00022246 —B47 and C48.....	15,000.00
	<hr/>
	\$54,500.00

Deposits:

Amoskeag Savings Bank Book, #68808	\$7,689.95
Mechanics Savings Bank Book, #5569	10,866.78
Hillsboro County Savings Bank Book, #16072	1,760.79
	<hr/>
	20,317.52
	<hr/>
	\$74,817.52

SCHEDULE 3.

PISCATAQUOG CEMETERY.

Amoskeag Savings Bank Book, #126851.....	\$1,438.68
Amoskeag Savings Bank Book, #126852.....	49.14
Amoskeag Savings Bank Book, #126853.....	1,328.97
Amoskeag Savings Bank Book, #126854.....	7,319.64
	<hr/>
	\$10,136.43

SCHEDULE 4.

MERRILL CEMETERY.

1—City of Manchester 5% School Bond, #53.....	\$1,000.00
1—City of Manchester 4% Hospital Bond, #64.....	1,000.00
	<hr/>
	\$2,000.00

Deposit:

Amoskeag Savings Bank Book, #69517.....	1,635.22
	<hr/>
	\$3,635.22

SCHEDULE 5.

AMOSKEAG CEMETERY.

Amoskeag Savings Bank Book, #151322.....	\$301.88
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SCHEDULE 6.

SPECIAL CEMETERY TRUST FUNDS.

Fund.	Bank.	Book No.	Amount.
Hannah A. Currier.....	Merrimack River...	42741	\$693.03
E. W. Harrington.....	Manchester	108743	2,562.33
Oliver Gould	Manchester	94650	500.00
Emily E. Killey.....	Mechanics	7815	2,546.21
May F. Nichols.....	Manchester	113370	572.97
Gale	Amoskeag	34108	352.89
Edith F. Stark.....	Amoskeag	122381	1,323.61
Barton & Hill.....	Manchester	115154	1,467.52
Lucy E. Hodge.....	Manchester	115190	220.01
Clarence M. Woodbury..	Hillsboro County..	20357	102.68
James R. Straw.....	Hillsboro County..	20729	210.08
Mrs. Charles D. Welch..	Amoskeag	154127	200.00
Sawyer & Breen.....	Amoskeag	154784	100.00
S. P. Cannon.....	Merrimack River...	77886	200.00
William W. Ingham....	Merrimack River...	77516	700.00
Elizabeth Alexander ...	Mechanics	13382	100.00
Eleanor J. Annis.....	Manchester	134034	100.00
George F. Sargent.....	Amoskeag	152887	401.50
Ellen Washburn	Hillsboro County...	22138	100.00
Myra C. Corey.....	Hillsboro County...	22278	100.00
Flora A. Cleworth.....	Merrimack River...	78273	150.00
Silas C. Stetson.....	Mechanics	13511	150.00
			<hr/>
			\$12,852.83

Received for Perpetual Care, Pine Grove Cemetery.

Kate M. Gooden for Almer D. Gooden Lot.....	\$200.00
Frank Good	150.00
Arony Waldron and E. J. Leland.....	135.00
John K. Piper, L. A. Brown and L. J. Dodge.....	360.00
Ella F. Dudley and Charles H. Fellows.....	100.00
B. E. Murray for Frank Murray.....	100.00
Albert T. Barr.....	180.00
Mrs. L. M. Streeter.....	231.00
John B. McKendree.....	100.00
Mrs. Louis James for James and Gamsby.....	162.00
George Hosser for Edward Wagner.....	100.00
Lettee J. Bagley for C. C. Tuckham and E. R. Holmes	162.00
May Lovejoy Royce for John G. Lovejoy.....	100.00
Charles A. Perkins, Exr., for Oscar B. and Maria F.	
Laport	100.00
John G. Moore, Exr., for Byron E. Moore.....	158.25
Myra I. Billings for Orpha K. Williams.....	100.00
David C. Lamprey, Exr., for Johanna L. White.....	100.00
William H. Wyman.....	225.00
<hr/>	
Total	\$2,763.25

Received for Perpetual Care, Valley Cemetery.

Henry Clough	\$153.00
Mrs. Kate M. Hudson.....	157.50
Estate of A. L. Hutchinson.....	131.00
William H. Allen.....	131.00
J. Ben Hart, Exr., for George W. Corliss.....	1,000.00
S. J. Kidder for Samuel B. Kidder.....	142.00
<hr/>	
Total	\$1,714.50

Received for Perpetual Care, Amoskeag Cemetery.

Mrs. James M. Cummings.....	\$133.00
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Received for Perpetual Care, Piscataquog Cemetery.

Angie M. Bowman for James Richardson.....	\$200.00
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Received for Perpetual Care, Merrill Cemetery.

Warren Harvey Estate.....	\$472.50
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SALE OF LOTS.

Name.	Sale.	Per. Fund.	Int.	Total.
Arthur C. Wise.....	\$31.00	\$93.00	\$4.41	\$128.41
John H. Blackburn.....	20.50	61.50	1.50	83.50
Theodore H. Sherwood.....	55.00	165.00	2.00	222.00
Margaret Findlay	4.75	14.25	4.00	23.00
John Hatton	22.50	67.50	.....	90.00
Adelaide Boire	32.43	97.27	1.62	131.32
Carroll D. Ferguson.....	66.14	198.40	.....	264.54
Robert Downton	22.75	68.25	.....	91.00
Charles Shurtleff	42.35	127.05	1.28	170.68
John Rustler	36.05	108.15	.....	144.20
Ralph E. Hanscom.....	25.00	75.00	.....	100.00
Frank E. Kidder.....	10.75	32.25	1.93	44.93
Daniel W. Haggerty.....	23.00	69.00	.....	92.00
Robert Morrow	32.50	97.50	.....	130.00
Estate Joseph Winkler.....	26.00	78.00	.....	104.00
Nellie A. Pearl.....	49.98	149.97	.....	199.95
Anna L. Brodell.....	25.25	75.75	.....	101.00
Andrew L. Ditner.....	25.25	75.75	.....	101.00
Vienna B. Noterman.....	49.28	147.82	.....	197.10
Charles B. E. Batten.....	18.75	56.25	.....	75.00
Charlotte B. Lovejoy.....	10.00	30.00	.....	40.00
Clara Hertrick	52.63	157.87	.....	210.50
Chester Hernquist	81.00	243.00	.....	324.00
Cyrus A. Kimball.....	42.98	128.92	.....	171.90
Elisha C. Haskell.....	57.40	172.18	.....	229.58
George W. Smith.....	12.50	37.50	.....	50.00
Louise P. McLean.....	25.25	75.75	.....	101.00
Moyles and Plummer.....	117.19	351.56	.....	468.75
Mae E. Fogg.....	10.43	31.27	2.07	43.77
Jessie E. Donahue.....	91.88	275.62	.....	367.50
Charles B. Giles.....	33.68	101.02	.....	134.70
Maude E. Winegar.....	2.50	7.50	.....	10.00
Alma D. Hoyt.....	8.75	26.25	.....	35.00
Bertha D. Brown.....	81.25	243.75	.....	325.00
Helen S. Burroughs.....	117.19	351.56	.....	468.75
Fred M. Wheeler.....	25.00	75.00	.....	100.00
Paul E. Fuchner.....	31.25	93.75	.....	125.00
Carrie E. Floyd.....	399.11	1,197.28	.....	1,596.39
Gladys M. Lovering.....	26.83	80.47	2.80	110.10
Oscar D. Emerson.....	26.25	78.75	.....	105.00
Sarah Johnson	3.75	11.25	.....	15.00
Louise F. Scheer.....	10.56	31.69	.....	42.25
David W. C. Danielson.....	25.35	76.05	.....	101.40
Ellsworth A. Gage.....	50.58	151.77	.....	202.35
Sophia Dahlen	78.00	234.00	.....	312.00
Walter A. Keith.....	33.00	99.00	.....	132.00
Anna S. Carvelle.....	197.68	593.04	.....	790.72
Mira Davis	38.43	115.32	.....	153.75
William Rogers	49.63	148.87	.....	198.50
Hazel C. Parks.....	78.98	236.92	.....	315.90
Tillie Lamoureux	67.38	202.17	.....	269.55
Robert E. Wheeler.....	87.25	261.65	.....	348.90

Name.	Sale.	Per. Fund.	Int.	Total.
Fred E. Carman.....	\$2.50	\$7.50	.....	\$10.00
Estate Max Dondel.....	2.50	7.50	.....	10.00
Clara E. Sprigg.....	3.75	11.25	.....	15.00
George Ed. Thompson.....	2.50	7.50	.....	10.00
Bessie M. Merrill.....	39.19	117.56	.....	156.75
Bertha Standke.....	42.87	128.63	.....	171.50
Katherine Weeks.....	24.50	73.50	.....	98.00
Selma A. Sandlund.....	54.15	162.45	.....	216.60
Frances L. Robbins.....	19.38	58.12	.....	77.50
Bessie R. H. Caine.....	52.76	158.29	.....	211.05
Chester L. Tinkham.....	2.50	7.50	.....	10.00
Arthur Lowe.....	25.00	75.00	.....	100.00
Genevieve S. Underhill.....	60.50	181.50	\$10.94	252.94
James Rolland.....	74.25	222.75	.....	297.00
Fred W. Morse.....	18.75	56.25	.....	75.00
Lester P. Horne.....	1.25	3.75	.....	5.00
Ethel J. Davis.....	8.75	26.25	.....	35.00
Earl D. Moore.....	42.50	127.50	47.45	217.45
M. J. Laplant.....	11.25	33.75	.....	45.00
Richard J. Seifert.....	33.68	101.02	.....	134.70
Albert O. Brown.....	225.23	675.71	.....	900.94
Nils D. Lund.....	6.93	20.82	.....	27.75
John C. Dinwoodie.....	34.93	104.77	.....	139.70
Willard L. Miner.....	41.75	125.25	.....	167.00
William V. Fraser.....	42.88	128.62	.....	171.50
George W. Bacheler.....	57.50	172.50	.....	230.00
Slack & Tasker.....	42.08	126.22	.....	168.30
Margaret A. Brosseau.....	25.13	75.37	.....	100.50
Louis Vogel.....	100.20	300.60	.....	400.80
Estate Maria Hameill.....	25.25	75.75	.....	101.00
George L. Smith.....	33.75	101.25	.....	135.00
Nelson M. Tucker.....	2.50	7.50	.....	10.00
Smith & Canfield.....	3.75	11.25	.....	15.00
Walter R. Ingalls.....	27.75	83.25	.....	111.00
Noyes D. Farmer.....	40.00	120.00	.....	160.00
Walter A. Schuff.....	21.25	63.75	.....	85.00
Charles D. Steele.....	5.00	15.00	.....	20.00
Charles O. Zatschka.....	34.93	104.77	.....	139.70
Walter R. and Emma A. Cox.....	174.58	523.74	.....	698.32
Theim & Wolf.....	67.09	201.26	.....	268.35
Irene Black.....	2.50	7.50	.....	10.00
Victoria M. Saxton.....	40.31	120.94	.....	161.25
Nellie M. Lindsey.....	69.86	209.59	.....	279.45
Eva Langmaid.....	24.75	74.25	.....	99.00
Charles H. Newry.....	2.50	7.50	.....	10.00
Edwin W. Merrill.....	87.60	262.80	.....	350.40
Total Sale of Lots.....	\$4,355.42	\$13,065.92	\$80.00	\$17,501.34

SINGLE GRAVES.

Name.	Sale.	Per. Fund.	Total.
Lampros Patsas	\$10.00	\$15.00	\$25.00
Everett Tessier	20.00	30.00	50.00
Michael Batselas	10.00	15.00	25.00
Marion McQueen	10.00	15.00	25.00
Max A. Miller.....	10.00	15.00	25.00
Michael Arnontis	10.00	15.00	25.00
Charles Voliotopolous	10.00	15.00	25.00
Costas Roupes	10.00	15.00	25.00
Anne Meserve	10.00	15.00	25.00
Mary Wagerman	10.00	15.00	25.00
Mary A. Barnes.....	10.00	15.00	25.00
Estate Mary Ordway.....	10.00	15.00	25.00
Edwin P. McDonald.....	10.00	15.00	25.00
Mary P. Currier.....	10.00	15.00	25.00
Emily Duhoux	10.00	15.00	25.00
John Bean	10.00	15.00	25.00
Nicholas Christadis	10.00	15.00	25.00
Selma Hampel	10.00	15.00	25.00
Edwin N. Marston.....	10.00	15.00	25.00
Louis Bafalis	10.00	15.00	25.00
Louis Laville	10.00	15.00	25.00
Auton J. Johnson.....	10.00	15.00	25.00
Peter Tsiotsiopolus	10.00	15.00	25.00
Xanafon Thirinokos	10.00	15.00	25.00
Xanafon Thirinokos	10.00	15.00	25.00
Estate Mary E. Clark.....	10.00	15.00	25.00
Amanda Brown	10.00	15.00	25.00
James Papadopulus	10.00	15.00	25.00
Penelope Hatzulas	10.00	15.00	25.00
Harry M. Wilson.....	10.00	15.00	25.00
Guy R. Campbell.....	10.00	15.00	25.00
Athanascos Vailas	10.00	15.00	25.00
Michael Cosma	10.00	15.00	25.00
John Gallanea	10.00	15.00	25.00
Hugo Lindh	10.00	15.00	25.00
James Webster	10.00	15.00	25.00
	<hr/>	<hr/>	<hr/>
	\$370.00	\$555.00	\$925.00
Allowance on lot purchased.....	10.00	15.00	25.00
	<hr/>	<hr/>	<hr/>
	\$360.00	\$540.00	\$900.00

REPORT OF SUPERINTENDENT OF CEMETERIES

To the Trustees of Cemeteries, Manchester, N. H.:

Gentlemen: I have the honor of presenting herewith the annual report of the Superintendent for the year ending December 31, 1923.

Improvements.

Number of:

Lots bounded with cement bounds.....	300
Old lots improved by grading and seeding.....	17
Old lots furnished with cement bounds and numbers..	60
Sunken graves refilled.....	527
Loads of clay and gravel used.....	212
Loads of loam purchased	206
Headstones erected	144
Monuments erected	73
Old hydrants repaired.....	30
Square yards of avenue built.....	992
Cement vaults laid.....	72
Steel vaults laid.....	3
Square yards of concrete recovered.....	1611.47

All the lots at Piscataquog Cemetery were staked out and a plan of the grounds prepared. The loam was removed from the new part, 684 yards of fill drawn in and the loam replaced, bringing it up to grade ready to seed.

A motor mower was purchased.

The usual amount of bedding plants were set out, 228 urns and 168 flower pots were filled for private lots.

Five hundred and seventeen cement corner bounds and 65 fence posts were moulded.

Two hundred square yards was trenched six feet deep and the stone removed.

Interment Record.

Total number of interments as per last report (P. G. Cem.)	13,885
Number of original interments for the year ending Dec. 31, 1923	367

Total number of interments at Pine Grove Cemetery Jan. 1, 1924	14,252
Number of interments at:	
Valley Cemetery for the year 1923.....	27
Piscataquog Cemetery for the year 1923.....	6
Amoskeag Cemetery for the year 1923.....	2
Stowell Cemetery for the year 1923.....	1
<hr/>	
Total number of interments for the year 1923.....	403
Of the above there was:	
Deposited in the receiving tomb.....	70
Interred in public lots	66
Interred in single graves	37
Deposited in crypts.....	1
Number of cremated bodies interred.....	2
The removals within and from the cemetery were as follows:	
To private lots.....	13
From Pine Grove to other cemeteries.....	3
<hr/>	
Total number of removals	16
Total number of lots sold to Jan. 1, 1923.....	4,045
Number of lots sold during 1923.....	76
<hr/>	
Total number of lots sold to Jan. 1, 1924.....	4,121
Total number of single graves sold to Jan. 1, 1923	497
Number of single graves sold during 1924.....	36
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Total number of single graves sold to Jan. 1, 1924.....	533
Total number of lots plotted and ready for sale Jan. 1, 1924	440
Total number of single graves plotted and ready for sale Jan. 1, 1924.....	133

RECEIPTS AND EXPENDITURES.

Appropriation	\$49,500.00
Transferred to appropriation.....	1,788.00
Received from Cemetery Trust Funds.....	9,965.15
<hr/>	
	\$61,253.15
Labor expenses as per payroll.....	\$35,710.77
Miscellaneous expenses	12,048.78
<hr/>	
	47,759.55
<hr/>	
	\$13,493.60

Pine Grove Cemetery Receipts.

Cash received for:

Interments and removals.....	\$3,606.00
Foundations and grading.....	2,268.50
Use of water at houses	21.00
Use of chapel	24.00
Care of lots.....	1,096.00
Plants and flowers.....	1,093.65
Rent of tenements.....	922.00
Deposits on lots.....	906.25
Single graves	360.00
Sundries	510.85

 \$10,808.25
Valley Cemetery Receipts.

Cash received for:

Interments and removals.....	\$249.00
Care of lots.....	392.00
Tomb fees	200.50
Sundries	246.50

 1,088.00
Piscataquog Cemetery Receipts.

Cash received for:

Interments	\$86.00
Care of lots.....	123.00
Sundries	9.00

 218.00
Merrill Cemetery Receipts.

Cash received for:

Foundations	\$8.00
Grading sundries	31.00

 39.00
Amoskeag and Other Cemetery Receipts.

Cash received for:

Interments	\$19.00
Grading and foundations.....	51.25

 70.25

 Superintendent's receipts for the year 1923..... \$12,223.50

CITY OF MANCHESTER

209

Treasurer's receipts for sale of lots.....	\$3,449.17
Treasurer's receipts for interest on lots.....	80.00
	<hr/>
Amount turned back to the city.....	\$29,246.27
	<hr/> <hr/>
Amount added to Cemetery Trust Funds during 1923	\$19,549.17
Amount added to Single Grave Fund during 1923..	540.00

Respectfully submitted,

J. H. ERSKINE,
Superintendent of Cemeteries.

Report of SEALER of WEIGHTS and MEASURES

For the Period, January 1, 1923, to January 1, 1924.

To His Honor the Mayor and Board of Aldermen of the City of
Manchester:

I herewith submit a report of my work during the past year.

There have been one thousand seven hundred and fifty-nine (1,759) scales tested, of which one thousand six hundred and eleven (1,611) were correct and sealed, one hundred and twenty-two (122) were adjusted, one (1) confiscated and twenty-five (25) condemned for repairs, which were later reinspected and sealed. There have been three thousand fourteen (3,014) weights tested, of which two thousand nine hundred and sixty-eight (2,968) were found correct and sealed, forty-three (43) were adjusted and three (3) condemned for repairs, which were later reinspected and sealed. Four (4) dry measures were found correct and sealed; four hundred and seventy-five (475) liquid measures were tested, one (1) of which was adjusted and two (2) confiscated. I have made two hundred and fifty-three (253) inspections of gasoline pumps, two hundred and thirty-one (231) being correct and sealed, twenty (20) adjusted and sealed and two (2) condemned for repairs, which were later reinspected and sealed. Forty-seven (47) package reweighings have been made, six (6) were found correct, twenty-three (23) over and eighteen (18) under weight; forty-nine (49) coal reweighings have been made, thirty-seven (37) of which were correct, four (4) over and eight (8) under weight. Twenty-four (24) new cart bodies have been measured and found correct. I have also made four (4) miscellaneous inspections, such as measuring wood and coal bins, upon request of individuals.

Respectfully,

ROLLIN B. JOHNSTON,
City Sealer.

**REPORT OF H. B. HASKELL,
PUBLIC ACCOUNTANT and AUDITOR**

922 Elm Street,
Manchester, New Hampshire
May 3, 1924.

Honorable Board of Mayor and Aldermen,
Manchester, New Hampshire.

Gentlemen:

As instructed, I have made an audit of the books and accounts of the City of Manchester for the year ended December 31, 1923. As a result, I submit, herewith, my report thereon together with the following exhibits:

Exhibit A	Statement of Cash Receipts and Disbursements
Exhibit B	Statement of Budget Accounts
Exhibit C	Statement of Trust Funds
Exhibit D	Statement of Sinking Funds
Exhibit E	Statement of Indebtedness
Exhibit F	Statement of Tax Collector's Department
Exhibit G	Statement of Water Department
Exhibit H	Statement of Treasurer's Department
Exhibit I	Statement of City Clerk's Department
Exhibit J	Statement of Auditor's Department
Exhibit K	Statement of Health Department
Exhibit L	Statement of School Department
Exhibit M	Statement of Municipal Court Department
Exhibit N	Statement of Highway Department
Exhibit O	Statement of Commissioner of Charities Department
Exhibit P	Statement of Fire Department
Exhibit Q	Statement of Police Department
Exhibit R	Statement of City Library Department
Exhibit S	Statement of Building Department
Exhibit T	Statement of Interest Account
Exhibit U	Statement of City Scales Department
Exhibit V	Statement of Cemeteries
Exhibit W	Analysis of Estimated Revenue
Exhibit X	Statement of Revenue of 1923 and Prior Years
Exhibit Y	Statement of Income and Outgo
Exhibit Z	Balance Sheet

General Comments

The above exhibits represent a true and accurate record of the financial transactions of the City of Manchester during the year 1923.

Very truly yours,

HIRAM B. HASKELL,
Public Accountant and Auditor.

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 1

Summary

	Balance First of Month.	Receipts During Month.	Disbursements During Month.	Balance End of Month.
January	\$41,172.47	\$611,934.70	\$213,831.33	\$439,275.84
February	439,275.84	50,558.11	382,787.59	107,046.36
March	107,046.36	385,187.50	283,222.23	209,011.63
April	209,011.63	96,125.65	249,655.38	55,481.90
May	55,481.90	446,580.98	257,795.65	244,267.23
June	244,267.23	461,691.74	424,577.60	281,381.37
July	281,381.37	666,352.17	530,961.07	416,772.47
August	416,772.47	143,022.96	376,917.11	182,878.32
September	182,878.32	473,246.65	353,524.37	302,600.60
October	302,600.60	230,559.81	461,553.67	71,606.74
November	71,606.74	550,949.04	369,061.59	253,494.19
December	253,494.19	2,424,501.72	2,529,986.46	148,009.45
Total for Year....		<u>\$6,540,711.03</u>	<u>\$6,433,874.05</u>	

Schedule 2

Analysis of Cash Receipts

Taxes—

1923 Poll (At \$3.00 each—See State Bonus Below)	\$74,635.00
1923 Property	2,407,232.19
Previous to 1923 Poll	22,105.87
Previous to 1923 Property.....	206,189.62
	\$2,710,162.68

State—

Savings Bank	\$127,706.62
Railroads	62,801.44
Insurance	10,922.06
	201,430.12

Tax Title Redemptions	\$14,972.32
Tax Deed Redemptions	118.41
Excess Receipts	32.44
	15,123.17

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 2

Analysis of Cash Receipts

Licenses—		
Dog	\$2,799.17	
Amusement	2,650.50	
Pool, Billiard and Bowling Alley...	2,066.00	
Milk	424.00	
Garbage	46.00	
Junk	167.00	
Plumbers	125.50	
Miscellaneous	2,188.53	
		\$10,466.70
Permits—		
Marriage	\$841.00	
Sewer	3,093.73	
Liquor	16.00	
Automobile Registration	100,484.83	
		104,435.56
Fines and Forfeits—		
Municipal Court	\$26,006.64	
Evening School	226.25	
		26,232.89
Other General Revenue—		
Rent		1,115.00
Costs—		
Tax Collections	\$4,174.04	
Tax Titles Redeemed ..	268.35	
		4,442.39
Election Receipts—		
Candidates for School Board.....		81.00
City Hall—		
Commission on Telephone Booth.....		14.65

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 2

Analysis of Cash Receipts

Assessors—			
Sale of Knife Sharpener.....			\$2.00
Protection to Persons and Property—			
Fire Department:			
Sale of Horses, Wagons, Harness, Hose, Junk, Out of Town Fires, etc.		\$958.45	
Health and Sanitation:			
Contagious Hospital..	\$1,360.50		
Public Comfort Station	827.53		
	2,188.03		
		3,146.48	
Highways—			
Streets—Removing Snow, Sale of Curbing, etc.		\$11,624.38	
City Stables—Sale of Horses—Ma- terial, Etc.		1,725.92	
Work Done by Highway Department Engineers		1,939.49 100.50	
		15,390.29	
Education—			
Tuition		\$4,391.79	
Sale of Books and Supplies.....		302.55	
Rent of West Side High School Hall and Practical Arts Auditorium...		2,625.00	
U. S. Veterans' Bureau.....		3,431.92	
		10,751.26	
Libraries—			
Fines		\$1,019.67	
Miscellaneous		103.70	
		1,123.37	

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 2

Analysis of Cash Receipts

Parks and Recreation—		
Sale of Wood and Old Buildings.....		\$337.50
Miscellaneous—		
Building Department	\$86.71	
Miscellaneous 1922 Licenses.....	43.80	
Sale of Land and Buildings.....	575.00	
	705.51	
Public Service Enterprises—		
Water Department		178,395.95
Other Enterprises—		
Public Scales		523.40
Cemeteries—		
Sale of Lots and Graves.....	\$18,323.34	
Care of Lots and Graves.....	1,618.00	
Interments	3,775.50	
Miscellaneous	5,563.75	
	29,280.59	
Interest—		
On Bank Balances	\$6,824.17	
On Deferred Taxes	6,774.09	
On Tax Titles Redeemed.....	600.53	
Miscellaneous	78.00	
	14,276.79	
Municipal Indebtedness—		
Temporary Loan	\$1,700,000.00	
General Loans—Bond Issues.....	1,426,088.25	
	3,126,088.25	

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 2

Analysis of Cash Receipts

Agency—	
Bonus Tax for State of New Hampshire.....	\$56,886.00
Trust Funds—	
Lots Placed Under Perpetual Care..	\$5,683.25
Private Funds	1,925.00
Private Library Funds—Income ...	468.31
Private Cemetery Funds—Income ..	229.65
Public Cemetery Funds—Income ..	9,735.50
	18,041.71
Refunds—	
Appropriation Overdrafts	\$2,658.81
Tailings	418.42
Accrued Interest	9,180.54
	12,257.77
	18,041.71
Total Cash Received During 1923 (See Sched- ule 1)	\$6,540,711.03

Schedule 3

Analysis of Cash Disbursements

General Government—	
Mayor's Department	\$6,064.77
Aldermen	2,765.50
Auditor's Department	4,171.71
Treasurer's Department	5,197.69
Tax Collector's Department.....	8,425.67
Assessor's Department	18,874.81
Finance Commission	1,301.40
Law	1,690.29
City Clerk's Department.....	7,562.92

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 3

Analysis of Cash Disbursements

Engineer's Department	\$9,318.42	
Building Department	13,023.40	
Repairs to Public Buildings.....	47,378.86	
Registration	3,434.00	
Election	5,178.99	
City Hall	6,739.00	
Old Court House.....	2,621.88	
Care of City Clocks.....	624.31	
	<hr/>	\$144,373.62

Protection to Persons and Property—

Police Department	\$238,997.18	
Municipal Court	3,650.00	
Fire Department	297,560.94	
Sealer of Weights and Measures....	2,153.61	
Health and Sanitation.....	79,121.92	
	<hr/>	621,483.65

Highways—

General Administration	\$15,882.26	
Highway Maintenance	44,346.06	
Sewer Maintenance	3,382.00	
Sewer Construction	252,153.25	
Scavenger	63,496.45	
Street Cleaning	82,231.84	
City Stables	266,727.60	
New Highways	48,311.31	
Bridge over Portsmouth Railroad Tracks	4,360.00	
Queen City Bridge.....	723,090.04	
Street Lighting	76,384.29	
	<hr/>	1,580,365.10

Charities—

Commissioner's Department	\$3,561.03
Outside Relief	25,167.58

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 3

Analysis of Cash Disbursements

Indigent Soldiers	\$ 301.00	
Charitable Gifts	5,300.00	
		\$34,329.61
 Education—		
General Control	\$18,326.44	
Instruction	507,622.81	
Operation of School Plant.....	118,668.88	
Maintenance	295.68	
Auxiliary Agencies	4,295.33	
Miscellaneous	3,211.13	
Outlays	2,808.22	
Library	41,515.34	
		696,743.83
 Recreation—		
Parks and Commons.....	\$40,234.18	
Blister Rust Spraying.....	550.00	
Playgrounds	2,488.75	
Public Bath Houses.....	1,500.00	
Band Concerts	400.00	
Free Sunday Concerts.....	500.00	
		45,672.93
 Unclassified—		
Damages to Persons and Personal Property	\$25,673.06	
Memorial Day—G. A. R.....	411.77	
Patriotic Purposes	1,417.24	
Printing and Stationery.....	950.10	
Auditing	995.00	
All Other	6,325.91	
		35,773.08

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 3

Analysis of Cash Disbursements

Public Service and Other Enterprises—		
Water Department	\$178,162.06	
Public Scales	1,306.98	
		\$179,469.04
Cemeteries—		
Pine Grove	\$38,410.63	
Valley	8,323.42	
All Other	1,035.50	
		47,769.55
Interest—		
Temporary Loans	\$39,302.01	
General Loans	216,407.50	
Water Loans	3,200.00	
		258,909.51
Municipal Indebtedness—		
Temporary Loans	\$1,730,000.00	
General Loans	333,000.00	
Water Loans	20,000.00	
		2,083,000.00
Sinking Funds		5,000.00
State Tax		226,377.50
County Tax		205,732.50
Soldiers' Bonus		2,356.00
State of New Hampshire—Share of Poll Taxes for Soldiers' Bonus—		
1922	\$58,660.00	
1923	56,886.00	
		115,546.00
Perpetual Care—Cemetery Trust Funds.....		21,357.52

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1923

Schedule 3

Analysis of Cash Disbursements

Refunds—	
Taxes	\$59.18
Auto Registration Permits.....	269.35
Tax Titles	15,394.27
Correction of discount on bond issue	200.00
Tailings	65.98
	\$15,988.78
New Schools	50,210.42
Weston School	2,033.00
Highland School	40,978.41
Hospital Construction	236.00
Per Capita School Tax.....	20,168.00
	\$6,433,874.05
Total Cash Disbursed During 1923.....	\$6,433,874.05

CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 1

Revenue Appropriations

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Mayor's Department	\$5,400.00	\$5,464.86		\$64.86
Mayor's Incidentals	600.00	599.91	\$0.09	
Aldermen	2,800.00	2,765.50	34.50	
Auditor's Department	3,990.00	4,171.71		181.71
Treasurer's Department	5,500.00	5,197.69	306.26	
Cash Receipts	3.95			
Tax Collector's Department	9,500.00	8,408.88	1,091.12	
Assessors' Department	19,000.00	18,874.81	137.19	
Cash Receipts	12.00			
Finance Commission	1,350.00	1,301.40	48.60	
Law Department	1,900.00	1,690.29	209.71	
City Clerk's Department	8,500.00	7,562.92	937.93	
Cash Receipts .....	.85			
Engineers' Department	10,000.00	9,598.72	504.78	
Cash Receipts	103.50			
Superintendent of Buildings	12,370.00	12,370.38		
Cash Receipts .....	.38			
Repairs to Public Buildings	47,630.00	47,577.34	121.16	
Cash Receipts	68.50			
Election	4,400.00	5,178.99		778.99
Board of Registration	3,500.00	3,434.00	66.00	
City Hall	6,800.00	6,739.00	61.00	

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 1

Revenue Appropriations

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Old Court House.....	\$2,500.00	\$2,621.88		\$121.88
Care of City Clocks.....	600.00	624.31		24.31
Police Commission	233,500.00	233,300.89	\$208.02	
Cash Receipts	8.91			
Police Station	6,500.00	5,732.39	767.61	
Municipal Court	4,000.00	3,650.00	350.00	
Fire Department	235,000.00	235,081.52	214.56	
Cash Receipts	296.08			
Fire Alarm Telegraph.....	13,500.00	13,488.83	11.17	
Hydrant Service	20,000.00			
Transferred to Water Department.....		20,000.00		
Sealer of Weights and Measures.....	2,300.00	2,153.61	146.39	
Health Department	65,000.00	70,809.27		5,783.62
Cash Receipts	25.65			
City Physician	1,300.00	1,259.65	40.35	
Vital Statistics	1,200.00	1,106.25	93.75	
Public Comfort Station.....	6,000.00	5,896.75	359.69	
Cash Receipts	256.44			
Board of Examiners of Plumbers.....	50.00	50.00		

CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 1

Revenue Appropriations

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Board of Public Works:				
Administration				
Department Transfers	\$15,882.26	\$15,882.26		
Highways Maintenance	150,000.00	161,139.18		
Cash Receipts	2,495.48			
Department Transfers	8,643.70			
Sewer Maintenance	15,000.00	14,475.92	\$677.69	
Cash Receipts	153.61			
Scavenger Division	95,000.00	102,696.48		
Cash Receipts	1,113.36			
Department Transfers	6,583.12			
Street Cleaning	70,000.00	96,035.25		
Cash Receipts	2,334.67			
Department Transfers	23,700.58			
City Stables	20,000.00	272,806.81		
Cash Receipts	1,807.01			
Department Transfers	250,999.80			
Bridge over Manchester R. R. Tracks:				
Forward from 1922	4,419.86	4,360.00	59.86	
Street Lighting	76,500.00	76,383.69	116.31	
Charities—Outside Relief	28,600.00	28,669.90		\$69.90
Indigent Soldiers	400.00	301.00	99.00	

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 1

Revenue Appropriations

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Charitable Gifts	\$5,300.00	\$5,300.00		
School Maintenance	624,500.00	656,536.82		
Cash Receipts	415.27			
Carpenter Memorial Library.....	40,000.00	39,923.66	\$0.39	\$31,621.55
Forward from 1922.....	440.14			
Forward to 1924.....		*	516.09	
Parks and Playgrounds.....	40,500.00	40,459.51	40.49	
Municipal Bath Houses.....	1,500.00	1,500.00		
Bath Houses:				
Stevens' Pond—Forward from 1922.....	1,000.00			
Squog River—Forward from 1922.....	1,000.00			
Department Transfers		2,000.00		
Blister Rust Spraying.....	750.00	550.00	200.00	
Rock Rimmon Park.....	1,000.00	*	4,050.20	
Forward from 1922.....	3,050.20			
Celebrations and Entertainments.....	900.00	900.00		
Damages to Persons and Personal Property.	12,000.00	25,673.06		13,673.06
Printing City Reports.....	1,500.00	*	1,500.00	
Patriotic Purposes	2,050.00	1,829.01	220.99	
Printing and Stationery.....	1,000.00	950.10	49.90	
Incidentals	8,000.00	7,320.91	679.09	
Auditing	995.00	995.00		

CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 1

Revenue Appropriations

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Reversion of City Ordinances.....	\$2,500.00	*	\$2,500.00	
Water Department:				
Forward from 1922.....	30,332.69	202,465.36	* 26,263.28	
Transferred from Hydrant Service.....	20,000.00			
Cash Receipts	178,395.95			
Public Scales	1,350.00	1,306.98	43.02	
Pine Grove Cemetery.....	40,000.00			
Received from Trust Funds.....	10,040.65	38,410.63	11,630.02	
Valley Cemetery	8,500.00	8,360.17	1,852.33	
Received from Trust Funds.....	1,712.50			
Amoskeag and Other Cemeteries.....	1,000.00	988.75	11.25	
Interest on Temporary Loans	60,542.50	39,302.01	21,240.49	
Interest on General Loans	200,407.50	216,407.50		\$16,000.00
Maturing Debt	333,000.00	333,000.00		
Sinking Funds	5,000.00	5,000.00		
State Tax	298,585.02	226,377.50	72,207.52	
County Tax	205,732.50	205,732.50		
Per Capita School Tax.....	20,168.00	20,168.00		
Taxes Abated After Payment.....	500.00	328.53	171.47	
Total	\$3,672,767.63	\$3,591,248.24	\$149,839.27	\$68,319.88

*Items Carried Forward to 1924:

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 1

Revenue Appropriations

Carpenter Memorial Library.....	\$516.09
Rock Rimmon Park.....	4,050.20
Printing City Reports.....	1,500.00
Revision of City Ordinances.....	2,500.00
Water Department	26,263.28
	\$34,829.57
Balance Revenue Appropriation Account, January 1, 1924.....	\$34,829.57

The department overdrafts of \$68,319.88 were closed upon order of the Board of Mayor and Aldermen by a charge against Revenue of 1923.

Department unexpended balances as listed above.....	\$149,839.27
Less—Items carried forward to 1924 as listed above	34,829.57
	\$115,009.70

Balances credited to Revenue of 1923 by Order of Mayor and Aldermen.....

COMPARATIVE SUMMARY

	1921	1922	1923
Revenue Appropriations and Additions.....	\$3,434,977.87	\$3,563,955.42	\$3,672,767.63
Expense for Year.....	3,388,820.27	3,496,110.59	3,591,248.14
Unexpended Balances plus Items Carried Forward.	98,121.80	99,662.25	149,839.27
Overdrafts	51,964.20	31,817.42	68,319.88

CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 2

Reconciliation of Budget

Budget Appropriations as listed Part 1		\$3,672,767.63
Less—Items forwarded from 1922—		
Bridge over Portsmouth Railroad Tracks	\$4,419.86	
Carpenter Memorial Library	440.14	
Stevens Pond Bath House	1,000.00	
Squog River Bath House	1,000.00	
Rock Rimmon Park	3,050.20	
Water Department	30,332.69	
Less—Cash Receipts Credited to Appropriations		\$40,242.89
Treasurer's Department	\$3.95	
Assessors' Department	12.00	
City Clerk's Department .....	.85	
Engineers' Department	103.50	
Superintendent of Buildings .....	.38	
Repairs to Public Buildings	68.50	
Police Commission	8.91	
Fire Department	296.08	
Health Department	25.65	
Public Comfort Station	256.44	
Highway Maintenance	2,495.48	
Sewer Maintenance	153.61	
Scavenger Division	1,113.36	
Street Cleaning	2,334.67	
City Stables	1,807.01	
School Maintenance	415.27	
Water Department	178,395.95	
		187,491.61

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 2

Reconciliation of Budget

Less—Department Transfers		
Board of Public Works—Administration	\$15,882.26	
Board of Public Works—Highway Maintenance . .	8,643.70	
Board of Public Works—Scavenger Division . . .	6,583.12	
Board of Public Works—Street Cleaning	23,700.58	
Board of Public Works—City Stables	250,999.80	
Hydrant Service	20,000.00	
		<u>\$325,809.46</u>
Less—Receipts from Trust Funds—		
Pine Grove Cemetery	\$10,040.65	
Valley Cemetery	1,712.50	
		<u>11,753.15</u>
Less—Auditing Transferred from Incidentals— . . .		<u>995.00</u>
		<u>\$566,292.11</u>
Revenue Appropriations as per Budget		<u>\$3,106,475.52</u>
Budget as passed by Board of Mayor and Aldermen, February 12, 1923:		
Amount to be raised by taxation for city needs	\$2,041,590.00	
Plus—State Tax	298,585.02	
County Tax	205,732.50	
Per Capita School Tax	20,168.00	
		<u>\$2,566,075.52</u>
Total Amount to be Raised by Taxation		<u>540,400.00</u>
Balance to be Realized from Estimated Revenue		<u>\$3,106,475.52</u>

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 3

Non-Revenue Appropriations

	Budget Appropriation	Expenditures for Year	Unexpended Balance	Overdraft
Motor Fire Apparatus:				
Forward from 1922.....	\$24,604.09			
Resolution passed September 4, 1923.....	60,000.00			
Bills Rendered		\$48,784.09	\$32,382.00	
Discount on Bonds.....		3,438.00		
Contagious Hospital:				
Forward from 1922.....	744.46			
Bills Rendered		236.00		508.46
New Highways:				
Forward from 1922.....	5,425.03			
Resolution passed August 7, 1923.....	125,000.00			
Cash Receipts		7,452.61		
Payrolls, Bills and Department Transfers..				
Discount on Bonds.....		131,695.39		
Repairs to Spring Street School:				
Forward from 1922.....	165.90			
New Sewers:				
Forward from 1922.....	117,005.09			
			165.90	

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 3

Non-Revenue Appropriations

	Budget Appropriation	Expenditures for Year	Unexpended Balance	Overdraft
Resolution passed April 3, 1923.....	\$100,000.00			
Resolution passed August 7, 1923.....	50,000.00			
Resolution passed September 4, 1923....	40,000.00			
Cash Receipts	10.95			
Payrolls, Bills and Department Transfers.		\$284,490.24	\$8,218.80	
Discount on Bonds.....		14,307.00		
New Schools:				
Forward from 1922.....	67,382.50			
Resolution passed November 20, 1923....	13,574.66			
Cash Receipts	200.95			
Bills and Department Transfers.....		49,895.25	7,517.86	
Discount on Bonds.....		23,745.00		
Weston School:				
Resolution passed November 20, 1923....	10,794.62			
Overdraft from 1922.....		8,352.94		
Bills and Department Transfers.....		2,441.68		

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

Part 3

Non-Revenue Appropriations

	Budget Appropriation	Expenditures For Year	Unexpended Balance	Overdraft
Weston School Equipment:				
Forward from 1922.....	\$ 289.65			
Department Transfers		\$ 289.65		
Amoskeag Bridge:				
Forward from 1922.....	4,081.77		\$ 4,081.77	
Queen City Bridge:				
Forward from 1922.....	900,000.00		145,990.93	
Payrolls, Bills and Department Transfers.		723,844.07		
Discounts on Bonds.....		30,165.00		
Kelley Street Sewer:				
Discount on Bonds.....		2,490.00		\$ 2,490.00
Highland School:				
Resolution passed November 20, 1923....	75,630.72			
Bills		40,978.41	29,922.31	
Discount on Bonds.....		4,730.00		
Total	<u>\$ 1,602,363.00</u>	<u>\$ 1,376,064.97</u>	<u>\$ 228,788.03</u>	<u>\$ 2,490.00</u>
Deduct—Overdraft			2,490.00	
Balance Non-Revenue Appropriation Account, January 1, 1924.....			<u>\$ 226,298.03</u>	

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 1

Library Trust Funds
In Custody of Treasurer of Carpenter Memorial Library
Dean Fund

Cash on Deposit—

Amoskeag Savings Bank, Book No. 94654:		
January 1, 1923, Balance	\$2,519.99	
Add—Interest on De- posit	113.35	
	\$2,633.34	
Deduct—Withdrawals	384.85	
December 31, 1923, Bal- ance		\$2,248.49
Manchester Savings Bank, Book No. 16445:		
January 1, 1923, Balance	\$2,736.16	
Add—Interest on De- posit	124.82	
	\$2,860.98	
December 31, 1923, Bal- ance		2,860.98
Manchester Savings Bank, Book No. 75958:		
January 1, 1923, Balance	\$1,517.41	
Add—Interest on De- posit	68.26	
	\$1,585.67	
Deduct—Withdrawals	165.35	
December 31, 1923, Bal- ance		1,420.32
Mechanics Savings Bank, Book No. 6421:		
January 1, 1923, Balance	\$4,203.07	
Add—Interest on De- posit	189.14	
	\$4,392.21	
Deduct—Withdrawals	132.36	
December 31, 1923, Bal- ance		4,259.85

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 1

Library Trust Funds

In Custody of Treasurer of Carpenter Memorial Library

Dean Fund

Merrimack River Savings Bank, Book No. 39195:		
January 1, 1923, Balance	\$2,752.69	
Add—Interest on De- posit	126.73	
	<hr/>	
December 31, 1923, Bal- ance		\$2,879.42
		<hr/>
Total of Dean Fund, December 31, 1923.....		<u><u>\$13,669.06</u></u>

Eaton Fund

Cash on Deposit—

Hillsborough County Sav- ings Bank, Book No. 106:		
January 1, 1923, Balance	\$2,945.15	
Add—Interest on De- posit	118.51	
	<hr/>	
	\$3,063.66	
Deduct—Withdrawals	109.15	
	<hr/>	
December 31, 1923, Bal- ance		\$2,954.51
Merrimack River Savings Bank, Book No. 39196:		
January 1, 1923, Balance	\$1,524.74	
Add—Interest on De- posit	68.58	
	<hr/>	
	\$1,593.32	
Deduct—Withdrawals	68.65	
	<hr/>	
December 31, 1923, Bal- ance		1,524.67
		<hr/>
Total of Eaton Fund, December 31, 1923.....		<u><u>\$4,479.18</u></u>

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 1

Library Trust Funds
In Custody of Treasurer of Carpenter Memorial Library

Michael Prout Fund

Cash on Deposit—		
Amoskeag Savings Bank, Book No. 106269:		
January 1, 1923, Balance	\$2,932.55	
Add—Interest on De- posit	131.94	
	\$3,064.49	
Deduct—Withdrawals	380.67	
December 31, 1923, Bal- ance		\$2,683.82
Mechanics Savings Bank, Book No. 100664:		
January 1, 1923, Balance	\$2,680.07	
Add—Interest on De- posit	126.51	
December 31, 1923, Bal- ance		2,806.58
Mechanics Savings Bank, Book No. 7329:		
January 1, 1923, Balance	\$2,464.42	
Add—Interest on De- posit	110.88	
December 31, 1923, Bal- ance		2,575.30
Total of Prout Fund, December 31, 1923.....		\$8,065.70

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 1

Library Trust Funds

In Custody of Treasurer of Carpenter Memorial Library

Elliot Fund

Cash on Deposit—

Hillsborough County Sav-
ings Bank, Book No.
104:

January 1, 1923, Balance	\$2,287.54	
Add—Interest on De- posit	91.58	
	\$2,379.12	
Deduct—Withdrawals	7.00	

December 31, 1923, Bal- ance		\$2,372.12
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Mechanics Savings Bank,
Book No. 6423:

January 1, 1923, Balance	\$2,908.74	
Add—Interest on De- posit	130.86	
	\$3,039.60	
Deduct—Withdrawals	53.95	

December 31, 1923, Bal- ance		2,985.65
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Total of Elliot Fund, December 31, 1923.....		\$5,357.77
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Hosley Fund—Income Account

Cash on Deposit—

Amoskeag Savings Bank,
Book No. 147827:

January 1, 1923, Balance	\$1,634.71	
Add—Interest on De- posit	73.53	

December 31, 1923, Bal- ance		\$1,708.24
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 1

Library Trust Funds
In Custody of Treasurer of Carpenter Memorial Library

Jones Fund

Cash on Deposit—		
Mechanics Savings Bank,		
Book No. 11689:		
January 1, 1923, Balance	\$5,284.85	
Add—Interest on De-		
posit	238.66	
	\$5,523.51	
Deduct—Withdrawals		161.23
		\$5,362.28
December 31, 1923, Bal-		
ance		\$5,362.28

Emily A. Smith Fund

Cash on Deposit—		
Mechanics Savings Bank,		
Book No. 7189:		
January 1, 1923, Balance	\$5,624.48	
Add—Interest on De-		
posit	254.43	
	\$5,878.91	
Deduct—Withdrawals		235.25
		\$5,643.66
December 31, 1923, Bal-		
ance		\$5,643.66

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

LIBRARY TRUST FUNDS:

Moody Currier Fund

Cash on Deposit—

Amoskeag Savings Bank,
Book No. 123865:

January 1, 1923, Balance	\$5,000.00	
Add—Interest on Deposit	229.27	
	229.27	\$5,229.27
Deduct—Withdrawals	229.27	
	229.27	\$5,000.00
December 31, 1923, Balance		\$5,000.00

John Hosley Fund

Cash on Deposit—

Mechanics Savings Bank,
Book No. 12466:

January 1, 1923, Balance	\$5,000.00	
Add—Interest on Deposit	228.12	
	228.12	\$5,228.12
Deduct—Withdrawals	228.12	
	228.12	\$5,000.00
December 31, 1923, Balance		\$5,000.00

Total Library Trust Funds in Custody of City Treasurer		\$10,000.00
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

CEMETERY TRUST FUNDS:

Merrill Yard

Cash on Deposit—		
Amoskeag Savings Bank, Book No. 69517:		
January 1, 1923, Balance	\$1,092.17	
Add—Interest on De-		
posit	49.55	
Deposits	562.50	
	\$1,704.22	
Deduct—Withdrawals		69.00
		\$1,635.22
December 31, 1923, Bal-		
ance		\$1,635.22
Securities on Hand—		
1—\$1,000.00—4% City of		
Manchester — Hospital		
Bond	\$1,000.00	
1—\$1,000.00—5% City of		
Manchester — School		
Bond	1,000.00	
	2,000.00	
Total of Merrill Yard Trust Funds, December 31, 1923.....		\$3,635.22

Amoskeag Cemetery

Cash on Deposit—		
Amoskeag Savings Bank, Book No. 151322:		
Cash on Hand, December		
31, 1922 — Deposited		
January 19, 1922....	\$100.00	
Add Interest on Deposit		1.88
Deposit	200.00	
	\$301.88	
Total of Amoskeag Cemetery Trust Funds, December 31, 1923.....		\$301.88

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Piscataquog Cemetery

Cash on Deposit—

—Eastman Fund—

Amoskeag Savings Bank, Book No. 126851:		
January 1, 1923, Balance	\$1,386.31	
Add—Interest on Deposit	62.37	
	\$1,448.68	
Deduct—Withdrawals	10.00	
December 31, 1923, Balance		\$1,438.68

—Water Fund—

Amoskeag Savings Bank, Book No. 126852:		
January 1, 1923, Balance	\$47.03	
Add—Interest on Deposit	2.11	
December 31, 1923, Balance		49.14

—Mary P. Harris Fund—

Amoskeag Savings Bank, Book No. 126853:		
January 1, 1923, Balance	\$1,271.78	
Add—Interest on Deposit	57.19	
December 31, 1923, Balance		1,328.97

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

—General Fund—

Amoskeag Savings Bank, Book No. 126854:		
January 1, 1923, Balance	\$7,080.12	
Add—Interest on De- posit	315.52	
Deposit	133.00	
	\$7,528.64	
Deduct—Withdrawals	209.00	
	\$7,319.64	
December 31, 1923, Bal- ance		\$7,319.64
Total of Piscataquog Cemetery Trust Funds, December 31, 1923.....		\$11,136.43

Valley Cemetery

Cash on Deposit—

Mechanics Savings Bank, Book No. 5569:		
January 1, 1923, Balance	\$7,953.76	
Add—Interest on De- posit	394.27	
Deposits	2,518.75	
	\$10,866.78	
December 31, 1923, Bal- ance		\$10,866.78
Amoskeag Savings Bank, Book No. 68808:		
January 1, 1923, Balance	\$6,376.00	
Add—Interest on De- posit	224.45	
Deposits	2,089.50	
	\$8,689.95	
Deduct—Withdrawals	1,000.00	

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Valley Cemetery

December 31, 1923, Balance	\$7,689.95
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Cash on Deposit—

Hillsborough County Savings Bank, Book No. 16072:

January 1, 1923, Balance	\$3,062.47	
Add—Interest on Deposit	145.31	
Deposits	1,493.75	
	\$4,701.53	
Deduct—Withdrawals	2,940.74	

December 31, 1923, Balance	1,760.79
----------------------------------	----------

Total Cash on Deposit..	\$20,317.52
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Securities on Hand—

15—\$1,000.00—5% City of Manchester —School Bonds	\$15,000.00
8— 1,000.00—4% City of Manchester —Refunding Cemetery Bonds..	8,000.00
5— 1,000.00—4% City of Manchester —School Bonds	5,000.00
10— 1,000.00—4% City of Manchester —Hospital Bonds	10,000.00
3— 500.00—4% City of Manchester —Street and Sewer Bonds.....	1,500.00
3— 5,000.00—4¼% Liberty Bonds— Second Liberty Loan.....	15,000.00

Total Securities on Hand.....	54,500.00
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Total of Valley Cemetery Fund, December 31, 1923.....	\$74,817.52
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Pine Grove Cemetery

Cash on Deposit—

Manchester Savings Bank.

Book No. 50420:

January 1, 1923, Balance \$5,074.83

Add—Interest on De-
posit

378.33

Deposit

2,763.25

December 31, 1923, Bal-
ance

\$8,216.41

Merrimack River Savings

Bank, Book No.

57755:

January 1, 1923, Balance \$16,691.23

Add—Interest on De-
posit

904.95

Deposit

1,000.00

\$18,596.18

Deduct—Withdrawals

1,100.00

December 31, 1923, Bal-
ance

17,496.18

Mechanics Savings Bank,

Book No. 3413:

January 1, 1923, Balance \$2,066.01

Add—Interest on De-
posit

130.47

Deposit

900.00

December 31, 1923, Bal-
ance

3,096.48

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Pine Grove Cemetery

Cash on Deposit—

Mechanics Savings Bank,

Book No. 4407:

January 1, 1923, Balance \$13,342.01

Add—Interest on De-
posit 565.51

Deposit 250.00

————— \$14,157.52

Deduct—Withdrawals 5,026.00

December 31, 1923, Bal-
ance

\$9,131.52

Mechanics Savings Bank,

Book No. 4522:

January 1, 1923, Balance \$2,575.44

Add—Interest on De-
posit 111.38

Deposits 640.00

—————

December 31, 1923, Bal-
ance

3,326.82

Hillsborough County Sav-

ings Bank, Book No.
16073:

January 1, 1923, Balance \$9,328.16

Add—Interest on De-
posit 472.24

Deposits 9,837.50

————— \$19,637.90

Deduct—Withdrawals 13,054.33

December 31, 1923, Bal-
ance

6,583.57

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Pine Grove Cemetery

Hillsborough County Sav-		
ings Bank, Book No.		
20250:		
January 1, 1923, Balance	\$17,943.01	
Add—Interest on De-		
posit	531.51	
Deposits	7,000.00	
		\$25,474.52
Deduct—Withdrawals		15,034.18
December 31, 1923, Bal-		\$10,440.34
ance		
Amoskeag Savings Bank,		
Book No. 151323:		
January 1, 1923, Balance	\$11,069.47	
Add—Interest on De-		
posit	134.59	
Deposits	13,219.27	
		\$24,423.33
Deduct—Withdrawals		5,016.53
December 31, 1923, Bal-		19,406.80
ance		
Total Cash on Deposit..		\$77,698.12

—City of Manchester Bonds—

Securities on Hand—		
39—\$1,000.00—5% School	\$39,000.00	
10— 1,000.00—5% Highway Improve-		
ment	10,000.00	
55— 1,000.00—4% School	55,000.00	

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Pine Grove Cemetery

—City of Manchester Bonds—

1—	\$1,000.00—4%	Refunding Loan..	\$1,000.00
14—	1,000.00—4%	Sewer	14,000.00
35—	1,000.00—4%	Water Refunding	35,000.00
9—	1,000.00—4%	Hospital	9,000.00
7—	1,000.00—4%	Cemetery Refund- ing	7,000.00
50—	1,000.00—4%	Fire Department Equipment	50,000.00

—Liberty Bonds—

20—	1,000.00—4¼%	Fourth Liberty Loan	20,000.00
7—	5,000.00—4¼%	Second Liberty Loan	35,000.00

Total Securities on Hand.....	\$275,000.00
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Total of Pine Grove Cemetery Fund, December 31, 1923.....	\$352,698.12
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Special Funds

Cash on Deposit—

—Gale Fund—Income Account—

Amoskeag Savings Bank, Book No. 34108: January 1, 1923, Balance	\$318.75
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Special Funds

—Gale Fund—Income Account—	
Add—Interest on De-	
posit	\$14.47
Deposit	27.67
	\$360.89
Deduct—Withdrawals	8.00
	\$352.89
December 31, 1923, Bal-	
ance	\$352.89
—Silas C. Stetson Fund—	
Mechanics Savings Bank,	
Book No. 13511:	
December 31, 1923, De-	
posit	\$150.00
—Sawyer and Breen Fund—	
Amoskeag Savings Bank,	
Book No. 154784:	
November 1, 1923, De-	
posit	\$100.00
—Flora A. Cleworth Fund—	
Merrimack River Savings	
Bank, Book No.	
78273:	
December 12, 1923, De-	
posit	\$150.00
—Myra C. Corey Fund—	
Hillsborough County Sav-	
ings Bank, Book No.	
22278:	
October 25, 1923, De-	
posit	\$100.00

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Special Funds

—George F. Sargent Fund—

Amoskeag Savings Bank, Book No. 152887:		
June 2, 1923, Deposit..	\$400.00	
Add—Interest on De- posit	1.50	
	<hr/>	
December 31, 1923, Bal- ance		\$401.50

—Ellen Washburn Fund—

Hillsborough County Sav- ings Bank, Book No. 22138:		
September 6, 1923, De- posit		\$100.00

—Elizabeth Alexander Fund—

Mechanics Savings Bank, Book No. 13382:		
September 6, 1923, De- posit		\$100.00

—William W. Ingham Fund—

Merrimack River Savings Bank, Book No. 77516:		
September 6, 1923, De- posit		\$700.00

—S. P. Cannon Fund—

Merrimack River Savings Bank, Book, No. 77886:		
October 25, 1923, De- posit		\$200.00

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Special Funds

—Charles D. Welch Fund—

Amoskeag Savings Bank, Book No. 154127: September 6, 1923, De- posit	\$200.00
---	----------

—James R. Straw Fund—

Hillsborough County Savings Bank, Book No. 20719: January 1, 1923, Balance	\$202.00
Add—Interest on De- posit	8.08

December 31, 1923, Bal- ance	\$210.08

Cash on Deposit—

—Clarence M. Woodbury Fund—

Hillsborough County Sav- ings Bank, Book No. 20357: January 1, 1923, Balance	\$100.67
Add—Interest on De- posit	4.01

Deduct—Withdrawals	2.00
December 31, 1923, Bal- ance	\$102.68

—Oliver Gould Fund—

Manchester Savings Bank, Book No. 94650: January 1, 1923, Balance	\$500.00
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Special Funds

Add—Interest on Deposit	\$22.92		
		\$522.92	
Deduct—Withdrawals		22.92	
December 31, 1923, Balance			\$500.00
—Emily E. Killey Fund—			
Mechanics Savings Bank, Book No. 7815:			
January 1, 1923, Balance	\$2,543.58		
Add—Interest on Deposit	115.28		
		\$2,658.86	
Deduct—Withdrawals		112.65	
December 31, 1923, Balance			\$2,546.21
—Hannah A. Currier Fund—			
Merrimack River Savings Bank, Book No. 42740:			
January 1, 1923, Balance	\$682.15		
Add—Interest on Deposit	30.88		
		\$713.03	
Deduct—Withdrawals		20.00	
December 31, 1923, Balance			\$693.03

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Cemetery and Library Trust Funds
In Custody of City Treasurer

Part 2

Special Funds

—Edith F. Stark Fund—

Amoskeag Savings Bank:	
January 1, 1923, Balance	\$1,266.64
Add—Interest on De- posit	56.97

December 31, 1923, Bal- ance	\$1,323.61

—E. W. Harrington Fund—

Manchester Savings Bank, Book No. 108743:	
January 1, 1923, Balance	\$2,475.48
Add—Interest on De- posit	111.85

Deduct—Withdrawals	25.00

December 31, 1923, Bal- ance	\$2,562.33

—Eleanor J. Annis Fund—

Manchester Savings Bank, Book No. 134034:	
September 6, 1923, De- posit	\$100.00

Cash on Deposit—

—Barton and Hill Fund—

Manchester Savings Bank, Book No. 115154:	
January 1, 1923, Balance	\$1,427.83

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 2

Cemetery and Library Trust Funds
In Custody of City Treasurer

Special Funds

—Barton and Hill Fund—

Add—Interest on Deposit	\$64.69		
		\$1,492.52	
Deduct—Withdrawals		25.00	
December 31, 1923, Balance			\$1,467.52

—Lucy E. Hodge Fund—

Manchester Savings Bank, Book No. 115190:			
January 1, 1923, Balance	\$215.25		
Add—Interest on Deposit	9.76		
		\$225.01	
Deduct—Withdrawals		5.00	
December 31, 1923, Balance			\$220.01

—Mary F. Nichols Fund—

Manchester Savings Bank, Book No. 113370:			
January 1, 1923, Balance	\$557.71		
Add—Interest on Deposit	25.26		
		\$582.97	
Deduct—Withdrawals		10.00	
December 31, 1923, Balance			\$572.97

The Trust Funds were examined and verified in respect to every detail. The income from the several funds was verified and properly traced to the books of account. It was found that all had been correctly reported to the City Auditor in due course.

The cash and securities were personally examined. The cash on deposit in the numerous savings banks was verified by examination of the bank books. The securities were counted and listed in the various deposit vaults where they are kept. In examining the bonds, close attention was directed to the unmatured coupons to see that none had been clipped off.

In Part 3, which follows, will be found a summary of the Trust Funds, showing the value at the beginning of the year, changes during the year and value at the end of the year.

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 3

Summary of Trust Funds

	Value Jan. 1, 1923	Income for Year	Deposits During Year	Withdrawals During Year	Value Dec. 31, 1923
LIBRARY TRUST FUNDS:					
Dean Fund	\$13,729.32	\$622.30		\$682.56	\$13,669.06
Eaton Fund	4,469.89	187.09		177.80	4,479.18
Jones Fund	5,284.85	238.66		161.23	5,362.28
Prout Fund	8,077.04	369.33		380.67	8,065.70
Elliot Fund	5,196.28	222.44		60.95	5,357.77
Hosley Fund	5,000.00	228.12		228.12	5,000.00
Income Account	1,634.71	73.53			1,708.24
Smith Fund	5,624.48	254.43		235.25	5,643.66
M. Currier Fund	5,000.00	229.27		229.27	5,000.00
Income Account	890.37				890.37
Total	\$54,906.94	\$2,425.17		\$2,155.85	\$55,176.26

CEMETERY TRUST FUNDS:

Perpetual Care					
Pine Grove	\$292,364.26		\$16,522.52	\$1,100.00	\$307,786.78
Income Account	38,725.90	\$14,269.44		8,084.00	44,911.34
Valley	52,552.87		1,714.50		54,267.37
Income Account	18,839.36	3,171.29		1,460.50	20,550.15

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 3

Summary of Trust Funds

	Value Jan. 1, 1923	Income for Year	Deposits During Year	Withdrawals During Year	Value Dec. 31, 1923
Piscataquog	\$7,570.82		\$133.00		\$7,703.82
Income Account	2,214.42	\$437.19		\$219.00	2,432.61
Merrill Yard	2,111.63		472.50		2,584.13
Income Account	980.54	139.55		69.00	1,051.09
Amoskeag	100.00		200.00		300.00
Income Account		1.88			1.88
Private					
Gale Fund—Income	318.75	14.47		8.00	352.89
Stetson			27.67		150.00
Cleworth			150.00		150.00
Corey			100.00		100.00
Sargent		1.50	400.00		401.50
Washburn			100.00		100.00
Alexander			100.00		100.00
Ingham			700.00		700.00
Cannon			200.00		200.00
Welch			200.00		200.00
Straw	202.00	8.08			210.08
Woodbury	100.67	4.01		2.00	102.68
Gould	500.00	22.92		22.92	500.00

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

Part 3

Summary of Trust Funds

	Value Jan. 1, 1923	Income for Year	Deposits During Year	Withdrawals During Year	Value Dec. 31, 1923
Killey	\$2,543.58	\$115.28		\$112.65	\$2,546.21
H. Courrier	682.15	30.88		20.00	693.03
Stark	1,266.64	56.97			1,323.61
Harrington	2,475.48	111.85		25.00	2,562.33
Annis			\$100.00		100.00
Barton and Hill	1,427.83	64.69		25.00	1,467.52
Hodge	215.25	9.76		5.00	220.01
Nichols	557.71	25.26		10.00	572.97
Sawyer and Breen			100.00		100.00
Total	\$425,749.86	\$18,485.02	\$21,370.19	\$11,163.07	\$454,442.00
Suncook Valley R. R. Stock.	\$50,000.00				\$50,000.00
Grand Total	\$530,656.80	\$20,910.19	\$21,370.19	\$13,318.92	\$559,618.26

EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

Refunding Loan, Due April 1, 1925

Cash on Deposit—

Hillsborough County Sav-	
ings Bank, Book No.	
20558:	
January 1, 1923, Balance	\$20,832.71
Add—Interest on De-	
posit	699.24
Deposits	1,195.00
	\$22,726.95
Deduct—Withdrawals	12,171.42
	\$10,555.53
December 31, 1923, Bal-	
ance	
Merrimack River Savings	
Bank, Book No. 77482:	
September 1, 1923, De-	
posited	\$5,000.00
Add—Interest on De-	
posit	18.75
	5,018.75
December 31, 1923, Bal-	
ance	
	\$15,574.28
Total Cash on Deposit..	
	\$15,574.28
Securities on Hand—	
22—\$1,000.00—3½% City of Manches-	
ter—Refunding Loan	\$22,000.00
10— 1,000.00—4% City of Manches-	
ter—School Bonds	10,000.00
2— 1,000.00—5% City of Manchester	
—School Bonds	2,000.00
	34,000.00
Total Securities on hand.	
	\$49,574.28
Total of Fund—December 31, 1923.	
	\$49,574.28

EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

Refunding City Loan—Due April 1, 1927

Cash on Deposit—

Manchester Savings Bank, Book No. 93112:		
January 1, 1923, Balance	\$11,018.35	
Add—Interest on De- posit	448.05	
Deposit	200.00	
		\$11,666.40
Deduct—Withdrawals		1,054.86
December 31, 1923, Bal- ance		\$10,611.54
Hillsborough County Sav- ings Bank, Book No. 20380:		
January 1, 1923, Balance	\$511.67	
Add—Interest on De- posit	42.94	
Deposits	1,250.00	
December 31, 1923, Bal- ance		1,804.61
Total Cash on Deposit...		\$12,416.15
Securities on Hand—		
10—\$1,000.00—4% City of Manchester —Sewer Loan Bonds	\$10,000.00	
2— 500.00—5% City of Manchester —School Bonds	1,000.00	
20— 1,000.00—5% City of Manchester —School Bonds	20,000.00	
Total Securities on Hand		31,000.00
Total of Fund—December 31, 1923.		\$43,416.15

EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

Refunding Loan—Due April 1, 1929

Cash on Deposit—

Manchester Savings Bank, Book No. 110686:	
January 1, 1923, Balance	\$20,175.35
Add—Interest on De- posit	869.38
Deposits	5,500.00
	\$26,544.73
Deduct—Withdrawals	16,964.33

December 31, 1923, Bal- ance	\$9,580.40
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Securities on Hand—

10—\$1,000.00—4% City of Manchester —Highway Bonds	\$10,000.00
10— 1,000.00—5% City of Manchester —Highway Improvement Bonds	10,000.00
5— 1,000.00—4% City of Manchester —Sewer Bonds	5,000.00
2— 1,000.00—3½% City of Manches- ter—Refunding Loan Bonds	2,000.00
	27,000.00
Total Securities	27,000.00
Total of Fund—December 31, 1923.	\$36,580.40

Improvement Loan—Series E—Due April 1, 1930

Cash on Deposit—

Merrimack River Savings Bank, Book No. 74146:	
January 1, 1923, Balance	\$5,864.05
Add—Interest on De- posit	308.86
Deposits	3,257.50
	9,430.41

December 31, 1923, Bal- ance	\$9,430.41
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EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

Improvement Loan—Series E—Due April 1, 1930

Manchester Savings Bank,	
Book No. 97968:	
January 1, 1923, Balance	\$10,127.27
Add—Interest on De-	
posit	596.50
Deposit	3,000.00
	\$13,723.77
Deduct—Withdrawals	1,014.87
	December 31, 1923, Bal-
ance	\$12,708.90
	Total Cash on Deposit..
	\$22,139.31
Securities on Hand—	
5—\$5,000.00—3½% City of Manches-	
ter—Subway Bonds	\$25,000.00
7— 1,000.00—4% City of Manchester	
—Fire Department Equipment	
Bonds	7,000.00
1— 1,000.00—4% City of Manchester	
—Water Bond	1,000.00
3— 1,000.00—3½% City of Manches-	
ter—Refunding Loan Bonds...	3,000.00
19— 1,000.00—4½% City of Manches-	
ter—School Bonds	19,000.00
	Total Securities on Hand.....
	55,000.00
	Total of Fund—December 31, 1923.
	\$77,139.31

EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

Summary

Total Value of Sinking Funds, January 1, 1923.....	\$193,529.40
Add—Income from Cash and Securities.....	8,180.74
Addition to Funds from Appropriations....	5,000.00
	<hr/>
Total Value of Sinking Funds, December 31, 1923..	<u>\$206,710.14</u>

The securities and savings bank books were all examined. The income was verified and satisfactorily traced to the books of the City Auditor. All the funds were found in excellent condition.

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

Part 1

Loans Authorized During the Year 1923

Purpose of Loan	Amount Authorized	Cash Received	Discount Suffered	Sold For
New Sewers	\$100,000.00	\$96,830.00	\$3,170.00	95.27
New Sewers	50,000.00	47,635.00	2,365.00	
New Highways	125,000.00	121,921.25	3,078.75	
Motor Fire Apparatus	60,000.00	57,162.00	2,838.00	95.27
New Sewers	40,000.00	38,108.00	1,892.00	95.27
New Schools	100,000.00	95,270.00	4,730.00	95.27
Total	\$475,000.00	\$456,926.25	\$18,073.75	

Total Loans Authorized but not Issued, January 1, 1923:

McElwain Bridge Plans	\$15,000.00
McElwain Bridge	900,000.00
New Sewers	100,000.00
Highway Department—Temporary Loan	32,800.00
Weston School Equipment	2,000.00
	\$1,049,800.00
	475,000.00
	\$1,524,800.00

Loans Authorized During the Year, as listed above

Total

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

Part 1

Loans Authorized During the Year 1923

Purpose of Loan	Amount Authorized	Cash Received	Discount Suffered	Sold For
Deduct—Loans Issued in 1923				
All loans authorized during the year, as listed above		\$475,000.00		
Loans authorized during previous years but issued in 1923:				
McElwain Bridge	\$900,000.00			
\$300,000.00—Sold for 97.07				
300,000.00—Sold for 96.81				
300,000.00—Sold for 96.065				
<hr/>				
New Sewers	100,000.00			
		1,000,000.00		
		<hr/>		
Total Issued During Year				\$1,475,000.00
<hr/>				
Total Loans Authorized but not Issued, December 31, 1923				\$49,800.00
McElwain Bridge Plans		\$15,000.00		
Highway Department—Temporary Loan		32,800.00		
Weston School Equipment		2,000.00		
		<hr/>		
As Above				49,800.00
				<hr/> <hr/>

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

Part 2

Total Municipal Debt—December 31, 1923

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
April 1, 1905	Refunding Loan	April 1, 1905	3½%	\$50,000.00	\$50,000.00
April 1, 1905	Refunding Loan	April 1, 1927	4%	50,000.00	50,000.00
April 1, 1909	Refunding Loan	April 1, 1929	3½%	50,000.00	50,000.00
April 1, 1910	Highways, Sewers and Parks	April 1, 1930	3½%	100,000.00	100,000.00
July 1, 1911	Rimmon District School	July 1, 1931	3½%	103,000.00	43,000.00
July 1, 1912	Highways, Sewers and Bridges	July 1, 1932	3½%	100,000.00	45,000.00
September 1, 1912	Central Fire Station	September 1, 1932	3½%	105,000.00	50,000.00
July 1, 1913	Kelley Street Bridge	July 1, 1933	4%	100,000.00	50,000.00
October 1, 1913	Highways and Sewers	October 1, 1933	4%	100,000.00	50,000.00
July 1, 1914	Highways and Sewers	July 1, 1934	4%	100,000.00	55,000.00
March 1, 1915	Destructor Plant, Highways Sewers and Schools	March 1, 1935	4%	150,000.00	110,000.00
July 1, 1915	Refunding Water Loan	July 1, 1926	4%	100,000.00	60,000.00
June 1, 1915	Construction of Hospital	June 1, 1930	4%	75,000.00	35,000.00
August 1, 1915	Elm St. Bridge and Sewers	August 1, 1930	4%	75,000.00	35,000.00
August 1, 1916	Highways and Sewers	August 1, 1936	4%	100,000.00	65,000.00
August 1, 1916	Bakersville School	August 1, 1936	4%	100,000.00	65,000.00
July 1, 1917	Refunding Cemetery Loan	July 1, 1928	4%	30,000.00	15,000.00
August 1, 1917	Highway, Fire, School and Health Department	August 1, 1937	4%	200,000.00	140,000.00
March 1, 1919	Highways and Sewers	March 1, 1939	4%	300,000.00	200,000.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

Part 2

Total Municipal Debt—December 31, 1923

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
August 1, 1920	New Schools and Equipment	August 1, 1940	5 %	\$350,000.00	\$297,500.00
September 1, 1920	Cemetery Brook Culvert	September 1, 1930	5 %	25,000.00	17,500.00
January 1, 1921	New Schools and Equipment	January 1, 1941	5 %	300,000.00	270,000.00
April 1, 1921	Motor Fire Apparatus and Drill Tower	April 1, 1930	5 %	18,000.00	14,000.00
April 1, 1921	New Schools and Equipment	April 1, 1941	5 %	63,000.00	55,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5 %	300,000.00	270,000.00
June 1, 1921	Highway Department	June 1, 1926	5 %	25,000.00	15,000.00
June 1, 1921	Amoskeag Bridge	June 1, 1936	5 %	145,000.00	125,000.00
July 1, 1921	New Sewers	July 1, 1941	5 %	50,000.00	44,000.00
August 1, 1921	Highways	August 1, 1926	5 %	150,000.00	90,000.00
October 1, 1921	New Schools and Equipment	October 1, 1941	5 %	300,000.00	270,000.00
January 1, 1922	Repairs to Spring St. School	January 1, 1942	4 ½ %	20,000.00	19,000.00
October 1, 1921	Kelley Street Sewer	October 1, 1941	4 %	100,000.00	90,000.00
March 1, 1922	New Schools and Equipment	March 1, 1942	4 %	600,000.00	570,000.00
July 1, 1922	Highways	July 1, 1927	4 %	150,000.00	120,000.00
July 1, 1922	New Sewers	July 1, 1942	4 %	300,000.00	285,000.00
September 1, 1922	New Schools and Equipment	September 1, 1942	4 %	300,000.00	285,000.00
October 1, 1922	Motor Fire Apparatus	October 1, 1942	4 %	60,000.00	57,000.00
December 1, 1922	New Schools and Equipment	December 1, 1942	4 %	300,000.00	285,000.00
February 1, 1923	New Sewers	February 1, 1943	4 %	100,000.00	100,000.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

Part 2

Total Municipal Debt—December 31, 1923

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
April 1, 1923	New Sewers	April 1, 1943	4 %	\$100,000.00	\$100,000.00
May 1, 1923	Queen City Bridge	May 1, 1943	4 %	300,000.00	300,000.00
May 1, 1923	Queen City Bridge	May 1, 1943	4 %	300,000.00	300,000.00
May 1, 1923	Queen City Bridge	May 1, 1943	4 %	300,000.00	300,000.00
July 1, 1923	Highways	July 1, 1928	4 %	125,000.00	125,000.00
July 1, 1923	New Sewers	July 1, 1943	4 %	50,000.00	50,000.00
July 1, 1923	New Sewers	July 1, 1943	4 %	40,000.00	40,000.00
October 1, 1923	Motor Fire Apparatus	October 1, 1943	4 %	60,000.00	60,000.00
December 1, 1923	New Schools	December 1, 1943	4 %	100,000.00	100,000.00

Total Bonded Indebtedness \$7,019,000.00 \$5,922,000.00

Summary

Total Municipal Debt, January 1, 1923	\$4,800,000.00
Add—Loans Issued During the Year	1,475,000.00
Total	\$6,275,000.00
Deduct—Loans Paid During the Year	353,000.00
Total Municipal Debt (Bonded), December 31, 1923	<u>\$5,922,000.00</u>

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

Part 3

Temporary Revenue Loans

Temporary Revenue Loans Unpaid, January 1, 1923:			\$30,000.00
Demand Note			
Temporary Revenue Loans Issued During the Year—			
Date Issued	Date Due	Interest	Amount
January 15, 1923	December 15, 1923	4.14%	\$500,000.00
March 28, 1923	December 4, 1923	4.15%	200,000.00
May 18, 1923	December 6, 1923	4.29%	300,000.00
June 18, 1923	Demand	5%	100,000.00
July 27, 1923	December 5, 1923	4.33%	300,000.00
September 25, 1923	December 3, 1923	4.42%	200,000.00
October 19, 1923	December 7, 1923	4.60%	100,000.00
			1,700,000.00
Total			\$1,730,000.00
Deduct—Temporary Revenue Loans Paid During the Year			1,730,000.00

The resolutions of the Board of Mayor and Aldermen authorizing bond issues and temporary loans were examined and compared with the books of the City Auditor recording the same. The discount on bond issues and interest paid on temporary loans was computed and found to have been properly recorded. The payments made on maturing indebtedness were duly recorded as a reduction of the City's outstanding obligations. It will be noted that there were no temporary loans unpaid on December 31, 1923.

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

Taxes 1911	\$183.00
Taxes 1912	179.18
Taxes 1913	90.04
Taxes 1914	23.56
Taxes 1915	13.05
Taxes 1916	701.53
Taxes 1917	142.95
Total Taxes Previous to 1918 Uncollected De-	
cember 31, 1923.....	\$1,333.31

No verification of the above taxes was attempted. While a considerable part of these taxes was abated during 1923, as a result of the order of the Board of Mayor and Aldermen, proper action should be taken to remove the remaining portion. It is extremely doubtful if any of the above is collectible, as evidenced by the fact that only \$4.80 was collected during 1923 on all of the above years.

Taxes—1918

January 1, 1923, Balance due.....	\$4,650.96
Add—Voluntary Taxes	4.00
Total	\$4,654.96
Deduct—Abatements	\$4,617.19
Cash Collected	16.00
	4,633.19
December 31, 1923, Balance due.....	\$21.77

—Verification—

Open accounts in Tax Ledgers, as added and listed..	\$491.96
Balance due, per City Auditor's ledger.....	21.77
Difference	\$470.19

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

Taxes—1919

January 1, 1923, Balance due.....	\$6,547.93	
Add—Voluntary Taxes	17.00	
		17.00
Total		\$6,474.93
Deduct—Abatements	\$27.05	
Cash Collected	96.68	
		123.73
		123.73
December 31, 1923, Balance due per City Auditor's ledger		\$6,351.20
Add—Audit adjustment of abate- ments	\$5.00	
Audit adjustment of cash col- lected	1.14	
		6.14
Total	\$6.14	
Deduct—Audit adjustment of Volun- tary Taxes	2.00	
		4.14
		4.14
December 31, 1923, Correct balance due.....		\$6,355.34

—Verification—

Open accounts in Tax Ledgers, as added and listed..	\$6,896.63
Balance due per City Auditor's ledger, as corrected..	6,355.34
	6,355.34
Difference	\$541.29

Taxes—1920

January 1, 1923, Balance due.....	\$17,998.41	
Add—Voluntary Taxes	78.00	
		78.00
Total		\$18,076.41
Deduct—Abatements	\$100.16	
Cash Collected	637.89	
Transferred to Bonus Ac- count	118.00	
		856.05
		856.05
December 31, 1923, Balance due.....		\$17,220.36

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

—Verification—

Open accounts in Tax Ledger, as added and listed . . .	\$17,464.78
Balance due per City Auditor's ledger	17,220.36
	\$244.42
	\$244.42

Taxes—1921

January 1, 1923, Balance due	\$47,049.34
Add—Voluntary Taxes	\$305.00
Adjustment for errors located	18.00
	323.00
	\$47,372.34
Total	\$47,372.34
Deduct—Abatements	\$814.09
Cash Collected	3,983.48
Transferred to Bonus Account	418.00
	5,215.57
	\$42,156.77
December 31, 1923, Balance due	\$42,156.77
Deduct—Cash Collected in 1923 Reported in 1924	245.64
	\$41,911.13
	\$41,911.13

—Verification—

Balance due per City Auditor's ledger	\$41,911.13
Open accounts in Tax Ledgers, as added and listed	\$41,198.89
Add—Cash Collected January 1, 1924, to February 1, 1924	5.00
Abatements February, 1924	691.00
	41,894.89
	\$41,894.89
Difference	\$16.24

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

Taxes—1922

January 1, 1923, Balance.....		\$289,410.44
Add—Voluntary Taxes	\$5,305.00	
Additional Warrant	13.00	
Adjustment of errors located.	116.73	
Transferred to Bonus Ac- count	2,338.00	
	7,772.73	
Total		\$297,183.17
Deduct—Abatements	\$8,175.79	
Cash Collected	223,556.64	
Transferred to Bonus Ac- count	9,750.00	
Adjustment of errors lo- cated	25.03	
	241,507.46	
December 31, 1923, Balance due.....		\$55,675.71
Add—1923 Audit Adjustments.....		64.16
		\$55,739.87

—Verification—

Open accounts in Tax Ledgers, as added and listed..		\$55,552.39
Add—Abatements January 1, 1924, to February 14, 1924.....	\$15.00	
Cash Collected during Above Period	193.66	
	\$208.66	
Deduct—Voluntary Taxes—1924	10.00	
	198.66	
Open accounts as of December 31, 1923.....		\$55,751.05
Balance due per City Auditor's ledger, as corrected..		55,739.87
		\$11.18

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

Taxes—1923

June 26, 1923, Poll Tax Warrant.....	\$221,578.00
July 15, 1923, Property Tax Warrant.....	2,601,708.79
Additional Warrants	6,205.26

Total	\$2,829,492.05
Deduct—Abatements	\$8,387.89
Cash Collected—City Tax..	2,481,867.19
Cash Collected—Bonus Ac- count	46,600.00

	2,536,855.08
December 31, 1923, Balance per City Auditor's ledger	\$292,636.97
Deduct—Audit adjustment for error located.....	5.01

December 31, 1923, Correct balance due.....	\$292,631.96

—Verification—

Open accounts in Tax Ledgers, as added and listed..	\$190,060.09
Add—Abatements January 1, 1924, to March 17, 1924.....	\$2,136.91
Cash Collected during Above Period	101,422.93

	103,559.84

Total	\$293,619.93
Deduct—Voluntary Taxes of Above Period	\$864.00
Additional Warrants	1.18
Voluntary Taxes Collected but no Warrant Yet Re- ceived	115.00
Overpayments	11.78

	991.96

Open accounts as of December 31, 1923.....	\$292,627.97

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

Balance due per City Auditor's ledger, as corrected..	\$292,631.96
Open accounts as of December 31, 1923.....	292,627.97

Difference	\$3.99

The Taxes Receivable for the years 1918, 1919, 1920, 1921, 1922, and 1923 were verified by adding and listing the open accounts in the tax ledgers for each of these years. The total obtained for each year was then compared by the balance shown to be due by the City Auditor's ledger. The result of these comparisons is shown above. All cash collected by the Tax Collector was checked to the tax ledgers to see that the proper parties had been given due credit therefor. All taxes abated by the Assessors were checked to the Tax Ledgers. Very few minor clerical errors were discovered and I am pleased to say that the work of the department has been handled in a most careful and conscientious manner.

EXHIBIT G
CITY OF MANCHESTER
STATEMENT OF WATER DEPARTMENT

Accounts Receivable

January 1, 1923, Balance Due	\$866.96
Bills Rendered—	
Water Rents	\$175,488.07
Miscellaneous	4,390.12
	179,878.19
Total	\$180,745.15
Cash Collected	\$178,395.95
Bills Abated	1,482.21
	179,878.16
December 31, 1923, Balance Due.....	\$866.99

—Verification—

Bills uncollected as listed from card ledger, March 17, 1924:	
Water Rents	\$104.34
Miscellaneous	675.73
	\$780.07
Bills abated, January 1, 1924, to March 17, 1924....	273.22
Cash Collected, January 1, 1924, to March 17, 1924:	
Rents	\$41,886.75
Fines	192.10
Building	292.97
Miscellaneous	3,374.70
	45,746.52
Total	\$46,799.81
Deduct—Bills Rendered January 1, 1924, to March 17, 1924.	\$45,899.52
Bills not reported to City Auditor	33.30
	45,932.82
Bills uncollected, December 31, 1923 (as above)...	\$866.99

The accounts receivable of this department were proved by listing the accounts from the card ledger that were open on March 17, 1924. This figure was then adjusted by the addition of the cash collected and bills abated since the first of the year and deducting the bills sent out during this time. The result obtained shows the accounts receivable outstanding on December 31, 1923. The expenses of this department on account of bills and payrolls were then verified by an examination of the same and a comparison with the records of the City Auditor. As before, the accounting work of this department has been carried on in a most praiseworthy manner.

EXHIBIT H
CITY OF MANCHESTER
STATEMENT OF TREASURER'S DEPARTMENT

On February 2, 1924, the cash on hand in the City Treasurer's office was personally counted. The cash balance on this date of \$88,074.57 was found to be made up of the following items:

Cash in Drawer—		
Cash	\$968.79	
Checks	276.08	
Receipts for Wages Advanced.....	100.72	
		\$1,345.59
Cash in safe.....		1,200.95
Cash on Deposit—Merchants National Bank—		
Checking Account	\$44,265.76	
Special Account for Soldiers' Bonus	2,118.00	
		46,383.76
Advance Payments—		
Payrolls	\$14,114.00	
Bills Payable	25,030.27	
		39,144.27
Cash Balance per Treasurer's Cash Book.....		\$88,074.57

Reconciliation on Bank Balance

The cash on deposit in the Merchants National Bank for the Soldiers' Bonus was verified by examination of the bank book. The checking account was verified as shown below by personally reconciling the statement furnished by the bank on January 31, 1924, with the Treasurer's cash book:

Balance per Bank Statement, January 31, 1924.....	\$45,664.86
Deduct—Outstanding Checks	1,484.18
Balance per Check Book.....	\$44,180.68

The City Treasurer has been furnished with a copy of the above reconciliation and also a detailed list of the outstanding checks.

EXHIBIT H
CITY OF MANCHESTER
STATEMENT OF TREASURER'S DEPARTMENT

Reconciliation of Check Book

The check book was reconciled back to January 31, 1924, as follows:

Balance per Check Book, February 2, 1924.....	\$44,265.76
Add—Checks Issued, February 1 and 2.....	61,144.41
	\$105,410.17
Total	\$105,410.17
Deduct—Deposits, February 1 and 2.....	61,229.49
	\$44,180.68
Balance per Check Book as reconciled (see above) ..	\$44,180.68

Reconciliation to December 31, 1923

Cash Balance as counted and verified February 2, 1924	\$88,074.57
Add—Disbursements, January 1 to February 2...	249,224.64
	\$337,299.21
Total	\$337,299.21
Deduct—Receipts, January 1 to February 2.....	189,289.76
	\$148,009.45
Cash Balance, December 31, 1923.....	\$148,009.45

All the books and records of the City Treasurer were examined in detail. The cash book was added from January 1, 1923, to February 2, 1924. The cash receipts were checked with the reports sent to the City Auditor and the warrants issued by him checked to the Treasurer's cash found. All were found to be correct. The neat and accurate record kept by the City Treasurer of all trust funds entrusted to his care is to be commended. Records of bonds issued and paid are kept in a most satisfactory manner.

EXHIBIT I
CITY OF MANCHESTER
STATEMENT OF CITY CLERK'S DEPARTMENT

Dog Licenses

Total Payments to City Treasurer during 1923.....	\$2,799.17
Total Licenses Issued per Dog Book.....	2,799.17
	2,799.17

Amusement Licenses

Total Payments to City Treasurer during 1923.....	\$2,650.50
Total Licenses Issued during 1923 per License Book Stubs	2,650.50
	2,650.50

Pool, Billiard and Bowling Alley Licenses

Total Payments to City Treasurer during 1923.....	\$2,066.00
Total Licenses Issued during 1923 per License Book Stubs	2,066.00
	2,066.00

Junk Licenses

Total Payments to City Treasurer during 1923.....	\$167.00
Total Licenses Issued during 1923 per License Book Stubs	167.00
	167.00

Marriage Permits

Total Payments to City Treasurer during 1923.....	\$841.00
Total Licenses Issued during 1923 per License Book Stubs.....	\$838.00
Miscellaneous Item reported as Mar- riage Permit	3.00
	841.00

Sewer Permits

Total Payments to City Treasurer during 1923.....	\$3,093.73
Fee Charged for Sewer Permits per Record in Engineer's Office	3,093.73
	3,093.73

EXHIBIT I
CITY OF MANCHESTER
STATEMENT OF CITY CLERK'S DEPARTMENT

Automobile Registration Permits

Total Payments to City Treasurer during 1923.....	\$100,484.83
Total of Duplicate Cards as Added and Listed....	100,484.83
	100,484.83

All Other Licenses and Fees

Total Payments to City Treasurer during 1923.....	\$3,198.53
Licenses Issued and Miscellaneous Services Rendered as per Records of City Clerk's Departments	3,198.53
	3,198.53

Summary of Cash Receipts

Dog Licenses	\$2,799.17
Amusement Licenses	2,650.50
Pool, Billiard and Bowling Alley Licenses.....	2,066.00
Junk Licenses	167.00
Marriage Permits	841.00
Sewer Permits	3,093.73
Automobile Registration Permits.....	100,484.83
All Other Licenses and Fees.....	3,198.53
	3,198.53
Total	\$115,300.76

The financial records of the City Clerk's department were examined and verified in detail. The fees received for licenses, permits and miscellaneous services were checked from the stubs of the receipts given therefor or from other supporting data, to the City Clerk's cash book. The reports of cash paid to the City Treasurer were found to be correct and in accord with those sent to the City Auditor. All the records were found to be in a very satisfactory condition.

EXHIBIT J
CITY OF MANCHESTER
STATEMENT OF AUDITOR'S DEPARTMENT

The several books, accounts and records in the City Auditor's office pertaining to the City's financial transactions were examined, checked and added. Authority for entry in the books of original entry was investigated and if found correct the posting was checked to the ledger.

After comparing the totals of the payrolls with the warrants authorizing payment of the same, they were added and listed. All the payrolls were located and aside from one or two discrepancies of a few cents were found to be added correctly.

The bills as approved for payment by the proper committees were checked to the bill sheets. These were then added and also checked to the warrants authorizing the City Treasurer to pay them.

The Treasury Warrants which direct the City Treasurer to pay out money were added, listed and compared with the City Treasurer's cash book. All were found to be correctly footed and correctly entered on the City Treasurer's cash book.

The duplicate copies of cash payments made to the City Treasurer were compared with his cash book entry of the same. The amounts received proved to be rightly entered and reported to the City Auditor.

The analytical record of the cash receipts and expenditures for the year was added and listed. Not only were the totals found to agree exactly with those of the City Treasurer but also the detailed analysis.

A trial balance of the general ledger was taken and an analysis made of some of the accounts as shown elsewhere in this report.

The resolutions as passed by the Board of Mayor and Aldermen were read and any that affected the books of account were traced thereto to see that they had been properly entered. The budget for 1923 was checked to the appropriation ledger.

The departmental accounts receivable were verified by taking an abstract of the departmental accounts receivable ledger and then supporting the departmental balances with lists showing the names of the persons owing the several amounts. The accounts receivable were found in much better condition than last year.

In addition to the above, I examined whatever additional records I thought advisable and by various tests satisfied myself that the books and accounts had been properly kept. All the records were found in very fine condition.

EXHIBIT K
CITY OF MANCHESTER
STATEMENT OF HEALTH DEPARTMENT

Accounts Receivable

January 1, 1923, Balance due.....	\$2,535.82
Add—Bills rendered during year.....	\$2,255.32
1922 Audit Adjustment.....	12.00
	2,267.32
Total	\$4,803.14
Deduct—Abatements	\$3,055.57
1922 Audit Adjustment....	.50
Cash Collected	1,360.50
	4,416.57
December 31, 1923, Balance due.....	\$386.57

—Verification—

Open accounts as per list March 19, 1924.....	\$432.00
Add—Cash Collected, January 1 to	
March 19, 1924.....	\$491.25
Abatements, January 1 to	
March 19, 1924.....	142.82
	634.07
Total	\$1,066.07
Deduct—Bills Rendered, January 1 to March 19,	
1924	679.50
	679.50
December 31, 1923, Balance due per Auditor's	
Ledger	\$386.57

Milk Licenses

Total payments to City Treasurer during 1923.....	\$424.00
Payments to City Treasurer on account of 1922 li-	
censes	9.50
	9.50
Remainder applying on 1923 licenses.....	\$414.50
Payment to City Treasurer, January 16, 1924.....	59.00
	59.00
Total Milk Licenses issued during 1923 per cards	\$473.50

The accounts receivable were verified by listing the open accounts on March 9, 1924, and then reconciling this figure in the manner shown above back to January 1, 1924. The bills sent out during the year were examined and checked. A list of the open accounts as listed on March 9 has been furnished to the City Auditor.

The amount reported to the City Auditor as paid to the City Treasurer for milk licenses was verified by adding and listing the card index. This procedure proved that all cash received had been properly paid to the City Treasurer.

The payrolls and bill sheets of this department were examined, added and checked with the records of the City Auditor.

EXHIBIT L
CITY OF MANCHESTER
STATEMENT OF SCHOOL DEPARTMENT

Accounts Receivable

January 1, 1923, Balance due.....	\$269.00	
Add—1923 Audit Adjustment.....	7.80	
		\$276.80
Bills Rendered	\$5,767.81	
City Auditor's Adjustment...	113.64	
		5,881.45
Total		\$6,158.25
Deduct—Cash Collected	\$4,392.19	
Abatements	1,644.10	
		6,036.29
Total		\$6,158.25
December 31, 1923, Balance due per Auditor's Ledger		\$121.96
Add—1923 Audit Adjustment.....		6.00
		\$127.96
December 31, 1923, Balance due (per report).....		\$127.96

The bills sent out during the year were examined and checked. The City Auditor has been furnished with a list supporting the above \$127.96. The payrolls and bill sheets of this department were added and checked with the records of the City Auditor. It is suggested that more attention be given to the matter of handling the accounts receivable. The bills should all be made out completely and dated. When the bills are paid or abated, the triplicate bills should be so marked and the date recorded.

EXHIBIT M
CITY OF MANCHESTER
STATEMENT OF MUNICIPAL COURT DEPARTMENT

Total payments to City Treasurer during 1923.....	\$26,006.64
Payment to City Treasurer on account of 1922 fines	
January 2, 1923.....	1,894.74

Balance to apply on 1923 fines.....	\$24,111.90
Payment to City Treasurer, January 2, 1924.....	3,798.10

Total Received from Fines during 1923.....	\$27,910.00

The financial records of the Municipal Court were verified by examination and comparison with the records of the City Treasurer and City Auditor. The criminal docket was checked to the cash book of the clerk, note being taken to see that all fines paid had been recorded therein. The cash book was then added and the net amount received, after payment of witness fees and the like, found to have been paid to the City Treasurer and reported to the City Auditor.

EXHIBIT N
CITY OF MANCHESTER
STATEMENT OF HIGHWAY DEPARTMENT

Accounts Receivable

January 1, 1923, Balance due.....		\$4,615.15
Add—Bills rendered during year.....		20,397.61
		\$25,012.76
Deduct—Cash Collected	\$15,826.58	
Abatements	4,150.53	
		19,977.11
December 31, 1923, Balance due.....		\$5,035.65

The bills sent out during the year were added and listed. Many of the old bills were abated, leaving as still uncollected December 31, 1923, \$5,035.65, a list of which has been furnished to the City Auditor.

Garbage Licenses

93 Garbage Licenses Issued at fifty cents each.....		\$46.50
Cash Payments to City Treasurer.....		46.50
		\$93.00

The payrolls and bill sheets were added and checked with the records of the City Auditor. Following is an analysis of these:

Summary

	Pay Rolls	Bills Payable	Total
Administration	\$14,877.39	\$1,004.87	\$15,882.26
Highway Maintenance...	7,580.54	36,765.52	44,346.06
Sewer Maintenance	2,480.46	901.54	3,382.00
Scavenger Division	2,578.73	60,917.72	63,496.45
Street Cleaning	65,842.88	16,388.96	82,231.84
City Stables	78,298.52	188,429.08	266,727.60
Bridge over Manchester and Portsmouth Rail- road Tracks		4,360.00	4,360.00
New Highways	37,729.50	10,581.81	48,311.31
New Sewers	82,117.80	170,035.45	252,153.25
Queen City Bridge.....	925.32	722,164.72	723,090.04
Engineer's Department .	8,371.94	946.48	9,318.42
			\$1,513,299.23
Total Expenditures for 1923	\$300,803.08	\$1,212,496.15	\$1,513,299.23

EXHIBIT O
CITY OF MANCHESTER
STATEMENT OF COMMISSIONER
OF CHARITIES DEPARTMENT

The payrolls and bill sheets were examined, added and compared with the records of the City Auditor. The expenditures of this department during 1923 may be summarized as follows:

Commissioner's Salary	\$2,100.00
Clerk's Salary	1,065.00
Expenses	396.03
Outside Relief	25,167.58
Indigent Soldiers	301.00
Charitable Gifts	5,300.00
	<hr/>
Total for 1923.....	<u>\$34,329.61</u>

EXHIBIT P
STATEMENT OF FIRE DEPARTMENT

The payrolls and bill sheets were added and checked with the City Auditor's records. The following is a summary of the expenditures of this department for 1923:

Chief's Salary	\$3,789.59
Deputy Chiefs' Salaries.....	5,235.63
Captains, Lieutenants and Permanent Men.....	185,699.43
Pensions	4,051.41
Expenses	26,028.49
Call Men and Commissioners.....	10,483.47
Fire Alarm Telegraph—Superintendent's Salary	1,994.53
Fire Alarm Telegraph—Other Salaries	9,224.67
Fire Alarm Telegraph—Expenses	2,269.63
Motor Fire Apparatus.....	48,784.09
	<hr/>
Total for 1923.....	<u>\$297,560.94</u>

EXHIBIT Q
STATEMENT OF POLICE DEPARTMENT

The payrolls and bill sheets were examined, added and checked with the records of the City Auditor. The expenditures for the year 1923 were as follows:

Chief's Salary	\$4,500.00
Deputy Chief's Salary.....	2,700.00
Captain's Salary	2,400.00
Salaries of Patrolmen, Sergeants and Office Men	211,394.75
Pensions	4,448.50
Expenses	7,821.54
Janitor's Wages	2,737.50
Police Station Expenses.....	2,994.89

Total for 1923.....	\$238,997.18

EXHIBIT R
CITY OF MANCHESTER
STATEMENT OF CITY LIBRARY DEPARTMENT

No comparison between the payrolls and bill sheets of this department and those on file in the City Auditor's office was possible, since this department does not keep a duplicate of these. Only the memorandum books containing information relative to the wages could be inspected. Below is a summary of the expenditures of this department for the year 1923:

Librarian's Salary (\$150.00 for 1922).....	\$2,166.67
Assistants' Salaries	20,252.81
Janitors' and Policeman.....	3,127.76
Expenses	12,058.58
Purchase of Books.....	3,517.16
Currier Fund	194.16
Hosley Fund	184.44
Mead Fund	13.76
	<hr/>
Total for 1923.....	<u>\$41,515.34</u>

The cash records were examined and the cash counted on April 7, 1924:

Cash on Hand, January 1, 1923.....	\$68.14
Receipts during 1923.....	1,271.24
	<hr/>
Total	\$1,339.38
Payments to City Treasurer in 1923	\$1,051.38
Payments to City Treasurer, Jan- uary 8, 1924.....	92.87
Cash Missing, May, 1923.....	1.75
Expenses Paid by Librarian.....	82.42
	<hr/>
	1,228.42
	<hr/>
Cash on Hand, December 31, 1923.....	\$110.96
	<hr/>
Cash on Hand, as counted April 7, 1924.....	\$110.05
Add—Cash Paid Out, January 1 to April 7, 1924	389.10
	<hr/>
Total	\$499.15
Deduct—Cash Received, January 1 to April 7, 1924	388.19
	<hr/>
Cash on Hand, December 31, 1923.....	<u>\$110.96</u>

EXHIBIT S
CITY OF MANCHESTER
STATEMENT OF BUILDING DEPARTMENT

The payrolls and bill sheets of this department were added, listed and compared with the records of the City Auditor. No bills for services rendered were sent out during the year.

EXHIBIT T
STATEMENT OF THE INTEREST ACCOUNT

The interest paid on all municipal indebtedness was verified by calculation of the amounts. The total interest paid during the year may be summarized as follows:

Interest paid on bonds issued prior to 1923...	\$200,407.50
Interest paid on bonds issued during 1923 ...	16,000.00
Interest paid on Water Loans	3,200.00

Total Bond Interest Paid in 1923.....	\$219,607.50
Interest Paid on Temporary Revenue Loans....	39,302.01

Total Interest Paid in 1923.....	\$258,909.51
	=====

EXHIBIT U
STATEMENT OF CITY SCALES DEPARTMENT

The total received from weighing at the City Scales was verified by adding and listing the duplicate receipt books. It was found that the amount received and paid to the City Treasurer and reported to the City Auditor was as follows:

Balance due from weighing, January 1, 1923...	\$50.10
Cash received from weighing during 1923.....	510.90

Total	\$561.00
Cash payments to City Treasurer during 1923...	523.40

Balance due from weighing, December 31, 1923	\$37.60
Cash payments to City Treasurer, January 12,	
1924	37.60
	=====

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

PINE GROVE CEMETERY:**Accounts Receivable**

January 1, 1923, Balance due.....	\$272.00
Bills Rendered	728.45
	\$1,000.45
Total	\$1,000.45
Cash Collected	715.75
	\$284.70

Cash

Received by the Superintendent:

Sale of Lots and Graves.....	\$4,525.01
Interments	3,421.50
Removals	123.00
Care of Lots and Graves.....	1,100.00
Labor	2,268.50
Sundry Receipts	2,629.00

Total	\$14,067.01
-------------	-------------

Received by the City Treasurer:

Sale of Lots and Graves.....	\$13,798.33
Interest	78.00
Lots Placed under Perpetual Care...	2,863.25
Trust Funds	8,017.00

Total	24,756.58
-------------	-----------

Total Pine Grove Receipts during 1923.....	\$38,823.59
--	-------------

The bills rendered during the year were examined and checked with the records of the City Auditor. An analysis of the above amount due, \$284.70, has been furnished to the City Auditor.

The cash book of the Superintendent was added and verified by comparison with the books of the City Auditor.

The cash received by the Superintendent was duly paid to the City Treasurer and reported to the City Auditor.

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

AMOSKEAG CEMETERY:**Cash**

Received by the Superintendent:		
Interments	\$19.00	
Labor	51.25	
		<u>\$70.25</u>
Received by the City Treasurer:		
Lots Placed Under Perpetual Care.....		200.00
		<u>200.00</u>
Total Amoskeag Receipts during 1923.....		<u><u>\$270.25</u></u>

VALLEY CEMETERY:**Accounts Receivable**

January 1, 1923, Balance due.....		\$63.50
Bills Rendered		135.25
		<u>198.75</u>
Total		\$198.95
Cash Collected	\$120.25	
1922 Audit Adjustment.....	.50	
		<u>120.75</u>
		<u>319.70</u>
December 31, 1923, Balance due.....		<u><u>\$78.00</u></u>

Cash

Received by the Superintendent:		
Care of Lots and Graves.....	\$392.00	
Interments	249.00	
Tomb Fees	200.50	
Sundries	246.50	
		<u>\$1,088.00</u>
Received by the City Treasurer:		
Lots Placed Under Perpetual Care..	\$2,014.50	
Trust Funds	1,440.50	
		<u>3,455.00</u>
Total		<u>3,455.00</u>
Total Valley Receipts during 1923.....		<u><u>\$4,543.00</u></u>

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

VALLEY CEMETERY:

The accounts receivable were checked with the records of the City Auditor and supporting the balance due, \$78.00, with a detailed analysis.

The Superintendent's cash book was added, verified and all cash found to have been paid to the City Treasurer and reported to the City Auditor.

MERRILL YARD:**Cash**

Received by the Superintendent:	
Care of Lots and Graves.....	\$3.00
Sundry Receipts	36.00
	\$39.00
Total	
Received by the City Treasurer:	
Lots Placed Under Perpetual Care..	\$472.50
Trust Funds	69.00
	541.50
Total	
Total Merrill Yard Receipts during 1923.....	
	\$580.50

PISCATAQUOG CEMETERY:**Accounts Receivable**

January 1, 1923, Balance due.....	\$33.00
Bills Rendered	46.00
	\$79.00
Total	\$79.00
Cash Collected	47.00
	\$32.00
December 31, 1923, Balance due.....	\$32.00

Cash

Received by the Superintendent:	
Care of Lots and Graves.....	\$123.00
Interments	86.00
Sundry Receipts	9.00
	\$218.00
Total	
	\$218.00

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

Received by the City Treasurer:

Lots Placed Under Perpetual Care..	\$133.00	
Trust Funds	209.00	
Total		\$342.00
Total Piscataquog Receipts during 1923.....		\$560.00

The accounts receivable were checked with the records of the City Auditor and an analysis of the amount due, \$32.00, furnished to him.

The cash received by the Superintendent was satisfactorily traced to the books of the City Treasurer and City Auditor. The cash paid direct to the City Treasurer was duly reported to the City Auditor.

Recapitulation of Entire Cemetery Receipts

	Pine Grove	Merrill Yard	Valley	Piscata- quog	Amoskeag	Total
Sale of Lots and Graves	\$18,323.34					\$18,323.34
Care of Lots and Graves.	1,100.00	\$3.00	\$392.00	\$123.00		1,618.00
Interments	3,421.50		249.00	86.00	\$19.00	3,775.50
Lots Placed Under Perpetual Care	2,863.25	472.50	2,014.50	133.00	200.00	5,683.25
Cash Withdrawn from Trust Fund	8,017.00	69.00	1,440.50	209.00		9,735.50
Removals	123.00					123.00
Labor	2,268.50				51.25	2,319.75
Sundry	2,629.00	36.00	246.50	9.00		2,920.50
Interest	78.00					78.00
Tomb Fees ...			200.50			200.50
Total	\$38,823.59	\$580.50	\$4,543.00	\$560.00	\$270.25	\$44,777.34

EXHIBIT W
CITY OF MANCHESTER
ANALYSIS OF ESTIMATED REVENUE
RECEIVED DURING THE YEAR 1923

Automobile Registration Permits.....	\$100,484.83
Municipal Court	26,006.64
Costs—Tax Collections	4,174.04
Costs—Tax Titles	268.35
Rent	2,540.00
Commissions—Telephone Booth	14.65
Public Comfort	634.37
Veterans' Bureau	3,431.92
Public Scales	523.40
Sale of Lots and Graves.....	18,323.34
Care of Lots and Graves.....	2,201.45
Opening Graves	3,775.50
Miscellaneous Cemetery Work.....	5,007.00
Interest on Deposits	6,824.17
Interest on Deferred Taxes	6,774.09
Interest on Tax Titles Redeemed.....	600.53
Accrued Interest on Bonds Sold.....	9,180.54
Miscellaneous Interest	78.00
School Department	5,352.01
Excess Receipts	32.44
Amusement Licenses	2,650.50
Dog Licenses	2,799.17
Junk Licenses	167.00
Milk Licenses	424.00
Pool, Billiard and Bowling Alley Licenses.....	2,066.00
Plumbers' Licenses and Examinations.....	125.50
Garbage Licenses	46.00
Liquor Licenses	16.00
All Other Licenses and Fees.....	2,188.53
Sale of Books	302.55
Sale of Land and Buildings.....	575.00
Marriage Permits	841.00
Sewer Permits	3,093.73
Sale of Knife Sharpener	2.00
Sale of Wood	137.50
Evening School Forfeitures.....	226.25
Sale of Junk.....	74.21
Candidates for School Board.....	81.00
Savings Bank Tax.....	127,706.62
Railroad Tax	62,801.44
Insurance Tax	10,922.06

EXHIBIT W
CITY OF MANCHESTER
ANALYSIS OF ESTIMATED REVENUE
RECEIVED DURING THE YEAR 1923

Fire Department	\$662.37
Health Department	1,393.57
Parks and Commons.....	2.00
Highway Department	4,552.15
	<hr/>
Total Estimated Revenue for 1923.....	\$420,083.42
	<hr/> <hr/>
Budget Estimate of Amount to be Raised from Estimated Revenue	\$540,400.00
Amount Received, as above.....	420,083.42
	<hr/>
Difference	\$120,316.58
Payment to Cemetery Trust Funds.....	13,605.92
	<hr/>
Closed Out to Revenue of 1923.....	\$133,922.50
	<hr/> <hr/>

EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1923 AND PRIOR YEARS

		Revenue of 1922 and Prior Years
January 1, 1923	Balance	\$292,675.65
Add—	1922 Audit Adjustments	\$136.53
	Voluntary Taxes	5,722.00
	Income of Prior Years	43.80
	Charge to Non-Revenue Appropriations for Discount on Bond Issues	35,945.50
	Adjustment of Health Department — Accounts Re- ceivable	29.00
	Adjustment of School Department — Accounts Re- ceivable	113.64
	Total	41,990.47
Deduct—	Share of Poll Taxes Paid State	\$58,660.00
	Payment to Cemetery Trust Funds	153.35
	Transferred to Soldiers' Bonus Account	10,286.00
	Payment to American Coin Lock Company share of Receipts	63.28
	1922 Audit Adjustments	26.03
	Old bills of Highway Department charged off	4,133.65
	Abatement of Health Department Bills	2,222.82
	Total	75,545.13
December 31, 1923	Closed Out to Revenue of 1923	\$259,120.99

EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1923 AND PRIOR YEARS

Revenue of 1923

Poll Tax Warrant.....	\$221,578.00
Property Tax Warrant.....	2,601,708.79
Amount to be Raised from Estimated Revenue.....	540,400.00
Additional Tax Warrants.....	6,205.26
Unexpended Balances from Revenue Appropriations.....	115,009.70
Balance of Revenue of Prior Years (as above).....	259,120.99
Total	\$3,744,022.74
Deduct—	
Revenue Appropriations for 1923 as per Budget.....	\$3,106,475.52
Transferred to Soldiers' Bonus Account.....	46,600.00
Revenue Appropriation Overdrafts.....	68,319.88
Taxes Abated	23,185.69
Amount Estimated Revenue fell short of Budget Estimate	133,922.50
	<hr/>
	3,378,503.59
Balance per City Auditor's Ledger.....	\$365,519.15
Add—1923 Audit Adjustments.....	84.29
	<hr/>
Balance per Exhibit Z.....	\$365,603.44
	<hr/> <hr/>

EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1923 AND PRIOR YEARS
RECONCILIATION WITH EXHIBIT Y

Statement of Income and Outgo	
Excess of Income over Outgo per Exhibit Y.....	\$167,597.05
Add—	
Items forward from 1922—	
Bridge Over Portsmouth Tracks.....	\$4,419.86
Carpenter Memorial Library.....	440.14
Bath Houses.....	2,000.00
Rock Rimmon Park.....	3,050.20
	\$9,910.20
Cash Credited to Appropriations—	
Treasurer's Department.....	\$3.95
Assessor's Department.....	12.00
City Clerk's Department.....	.85
Engineer's Department.....	103.50
Superintendent of Buildings.....	.38
Repairs to Public Buildings.....	68.50
Police Commission.....	8.91
Fire Department.....	296.08
Health Department.....	25.65
Public Comfort Station.....	256.44
Highway Maintenance.....	2,495.48
Sewer Maintenance.....	153.61
Scavenger Division.....	1,113.36
Street Cleaning.....	2,334.67
City Stables.....	1,807.01

EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1923 AND PRIOR YEARS
RECONCILIATION WITH EXHIBIT Y

Statement of Income and Outgo	
School Maintenance	\$415.27
Cemetery—From Trust Fund.....	11,753.15
	\$20,848.81
Balance of Revenue of 1922 and Prior Years .	259,120.99
	\$289,880.00
Total	
Deduct—Items forward to 1924—	
Carpenter Memorial Library.....	\$516.09
Rock Rimmon Park.....	4,050.20
Printing City Reports.....	1,500.00
Revision of City Ordinances.....	2,500.00
	\$8,566.29
Payment to Cemetery Trustees.....	13,605.92
Transferred to Soldiers' Bonus Account.....	46,600.00
Taxes Abated	23,185.69
	91,957.90
Balance per City Auditor's Ledger.....	\$365,519.15
Add—1923 Audit Adjustments.....	84.29
Balance per Exhibit Z.....	\$365,603.44

EXHIBIT Y
CITY OF MANCHESTER

STATEMENT OF INCOME AND OUTGO
FOR THE YEAR ENDED DECEMBER 31, 1923

Income

Taxes and Tax Penalties.....	\$3,035,397.00
Licenses and Permits.....	114,902.26
Fines and Forfeits.....	26,232.89
Departmental Earnings	45,638.23
Public Service Enterprises.....	523.40
Interest	23,457.33
All Other	3,424.36
	<hr/>
Total Income	<u><u>\$3,249,575.47</u></u>

Outgo

General Government	\$96,605.25
Protection of Persons and Property.....	572,529.16
Highways	437,970.13
Charities	34,270.90
Education	696,460.48
Recreation	44,859.51
Public Service Enterprises.....	1,306.98
Hydrant Service—Transferred to Water Department.	20,000.00
Repairs to Public Buildings.....	47,577.34
Cemeteries	47,759.55
Interest	255,709.51
Payments to Sinking Funds.....	5,000.00
Payments on Indebtedness	333,000.00
State Tax	226,377.50
County Tax	205,732.50
Per Capita School Tax.....	20,168.00
Unclassified	36,651.61
	<hr/>
Total Outgo	<u><u>\$3,081,978.42</u></u>
	<hr/>
Excess of Income over Outgo.....	<u><u>\$167,597.05</u></u>

All income earned by the City during 1923 is shown in the above statement in condensed form. It does not represent actual income collected, as some of it still remains to be collected, as shown by the unpaid taxes and accounts receivable on December 31, 1923.

The actual expense of conducting the municipal government is shown in the above statement of outgo. In this statement consideration has been given to items carried forward from 1922, items carried forward to 1923 and cash receipts credited to Revenue Appropriations.

Since the receipts of the Water Department are appropriated to its own use, it has been omitted from the above statement.

EXHIBIT Z
 CITY OF MANCHESTER
 BALANCE SHEET—DECEMBER 31, 1923
 Schedule 1

REPORT OF EXPERT AUDITOR

Revenue Accounts

ASSETS

Taxes Receivable:	
Taxes — 1911.....	\$183.00
Taxes — 1912.....	179.18
Taxes — 1913.....	90.04
Taxes — 1914.....	23.56
Taxes — 1915.....	13.05
Taxes — 1916.....	701.53
Taxes — 1917.....	142.95
Taxes — 1918.....	21.77
Taxes — 1919.....	6,355.34
Taxes — 1920.....	17,235.36
Taxes — 1921.....	42,156.77
Taxes — 1922.....	55,739.87
Taxes — 1923.....	292,631.96

Tax Titles
 Tax Deeds
 Departmental Accounts Receivable:

Health Department	\$386.57
Highway Department	5,035.65
School Department	127.96
Pine Grove Cemetery.....	284.70
Valley Cemetery	78.00
Piscataquog Cemetery ..	32.00
Water Department	900.29

Total Assets

\$431,310.02

LIABILITIES

Revenue Cash (per Revenue Cash Account).....	\$28,488.58
Appropriation Balances:	
Carpenter Memorial Library.....	\$516.09
Rock Rimmon Park.....	4,050.20
Printing City Reports.....	1,500.00
Revision of City Ordinances.....	2,500.00
Water Department	26,263.28

34,829.57
 365,603.44

Revenue of 1923 and Prior Years

(Reserve for Appropriation When Collected)

Water Revenue

Tailings (Wages Not Called For)

\$415,474.38
 7,917.59
 1,072.88

900.29
 1,488.14

Total Liabilities

\$431,310.02

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1923

Schedule 2

Non-Revenue Accounts

ASSETS

Non-Revenue Cash (per Non-Revenue
Cash Account) \$176,498.03
Loans Authorized:
McElwain Bridge Plans. \$15,000.00
Highway Department ... 32,800.00
Weston School Equipment 2,000.00

LIABILITIES

Appropriation Balances:
Motor Fire Apparatus... \$32,382.00
Contagious Hospital..... 508.46
Repairs to Spring-Street
School 165.90
New Sewers 8,218.80
New Schools 7,517.86
Amoskeag Bridge 4,081.77
Queen City Bridge..... 145,990.93
Highland School 29,922.31

Total \$228,788.03
Deduct 2,490.00

\$226,298.03

Total Assets \$226,298.03

Total Liabilities \$226,298.03

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1923

Schedule 3

Indebtedness

ASSETS		LIABILITIES	
Sinking Funds (Cash and Securities):		Funded Debt:	
Refunding Loan — Due 1925	\$49,574.28	Refunding Loan — Due 1925	\$50,000.00
Refunding City Loan—Due 1927	43,416.15	Refunding City Loan—Due 1927	50,000.00
Refunding Loan — Due 1929	36,580.40	Refunding Loan — Due 1929	50,000.00
Improvement Loan—Due 1930	77,139.31	Improvement Loan—Due 1930	100,000.00
Net Bonded Debt—Balancing Account	\$206,710.14	Bonded Debt (Serial):	
		Fire Loans	\$184,500.00
		Health Loans	38,500.00
		Sewer Loans	926,498.00
		Highway Loans	770,334.00
		Bridge Loans	1,096,000.00
		School Loans	2,566,168.00
		Water Loans	60,000.00
		Cemetery Loans	15,000.00
		Trucks and Equipment..	15,000.00
Total Assets	\$5,922,000.00	Total Liabilities	5,672,000.00
			\$250,000.00
			<u>\$5,922,000.00</u>

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1923

Schedule 4

Trust Funds

ASSETS

Library and Cemetery Trust Funds—
Cash and Securities..... \$559,618.26

LIABILITIES

Library Trust Funds:

Dean Fund	\$13,669.06
Mary A. Elliott Fund...	5,357.77
Eliza A. Eaton Fund....	4,479.18
Emily A. Smith Fund....	5,643.66
Michael Prout Fund.....	8,065.70
Moody Currier Fund....	5,000.00
Edwin Jones Fund.....	5,362.28
John Hosley Fund.....	5,000.00
John Hosley Fund—In-	
come Account	1,708.24
Income Account	890.37
	\$55,176.26

Cemetery Trust Funds:

Pine Grove	\$352,698.12
Valley—Perpetual Care .	74,817.52
Piscataquog — Perpetual	
Care	10,136.43
Merrill—Perpetual Care.	3,635.22
Amoskeag — Perpetual	
Care	301.88

Oliver Gould Fund.....	500.00	
Emily E. Kelley Fund....	2,546.21	
Mary F. Nichols Fund...	572.97	
Edith F. Stark Fund.....	1,323.61	
A. Hill Fund.....	1,467.52	
Luey E. Hodge Fund.....	220.01	
James R. Straw Fund...	210.08	
Clarence M. Woodbury Fund.....	102.68	
Mrs. C. D. Welch Fund..	200.00	
Ellen Washburn Fund..	100.00	
Eleanor J. Annis.....	100.00	
William W. Ingham Fund	700.00	
Elizabeth Alexander Fund	100.00	
S. P. Cannon Fund.....	200.00	
Holmes and Corey Fund.	100.00	
Flora A. Cleworth Fund.	150.00	
George F. Sargent Fund.	401.50	
Silas C. Stetson Fund...	150.00	
Hannah A. Currier Fund	693.03	
E. W. Harrington Fund.	2,562.33	
Sawyer and Breen Fund.	100.00	
Gale Fund.....	352.89	
Suncook Valley Railroad Stock.....	50,000.00	
Total Liabilities.....		\$559,618.26
Total Assets.....		\$559,618.26

GENERAL COMMENTS

As will be noted from the small number of audit adjustments this year, the clerical work has been performed in a most satisfactory manner. However, there are a few items I wish to suggest for your consideration.

In the Tax Collector's Department, the poll tax ledgers are now listed by streets instead of alphabetically, as was formerly the case. This method places an undue hardship on the Tax Collector in the event that he wishes to locate a taxpayer and does not know his present address. Unless the address is known, I see absolutely no way in which a taxpayer's name could be located in these ledgers.

I would advise that the City Treasurer send to the City Auditor a certified copy of all bids accepted for notes or bonds issued. This will operate to give an additional check on the interest paid on temporary revenue loans and also on the discount suffered on bonds sold.

It would be well to have any banks paying interest to the City of Manchester report to the City Auditor once each month the total allowed on the bank deposit for the preceding month. At the close of 1921, there were two loans that had been authorized but not issued—one for \$15,000.00 for McElwain Bridge Plans, and one for \$32,800.00 for the Highway Department. The purpose for which these loans was authorized having been carried out, it is quite evident that the money to pay for the same must have come from the proceeds of other loans. I would suggest that proper action be taken to dispose of these items.

I am pleased to note that a better way of handling the discount on bonds sold is in operation. It is now charged to the appropriation for which the bonds were issued. In this way, no more can be expended for the designated purpose than is realized from the sale of the bonds.

I offer for your approval the idea of each department furnishing the City Auditor with a list of the employees of that department and the amount of their salaries and wages. Any changes caused through increasing or decreasing the number of employees or their wages should be communicated to him at once. A better check on payrolls would in that way be maintained.

I object to any department head paying off his employees. Either the City Treasurer should visit the department and pay off the employees or else they should be made to call at the City Treasurer's office for their wages.

In conclusion, I wish to acknowledge my appreciation of the numerous courtesies extended to me by the Mayor, Aldermen, officials and clerks during my engagement.



