

PUBLIC DOCUMENT

City of Manchester
NEW HAMPSHIRE



ANNUAL REPORT

For the Year 1926

NEW HAMPSHIRE
STATE LIBRARY

Compliments of

City of Manchester

LEONARD O. PARENT

City Auditor



MAYOR ARTHUR E. MOREAU

SEVENTY-SEVENTH
ANNUAL REPORT

OF THE

Receipts and Expenditures

OF THE

CITY OF MANCHESTER
NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1926

TOGETHER WITH

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



PRINTED BY THE CLARKE PRESS
MANCHESTER, N. H.
1926

N.

352.07

M1268

1926

MANCHESTER CITY GOVERNMENT 1926

Mayor

ARTHUR E. MOREAUOffice, City Hall
Residence, 46 Bay Street

Chosen at election in November, 1925. Salary, \$3,000 per annum,
payable semi-monthly.

Mayor's Secretary

*Edward C. Smith.....Office, City Hall
William E. Gilmore, Jr.Office, City Hall
Residence, 201 Jewett Street
Salary, \$1,500 per annum

Aldermen

Ward 1. Dana A. Emery, 53 Monroe Street.
Ward 2. Albert L. Clough, 698 Beech Street.
Ward 3. Carl E. Rydin, 341 Pearl Street.
Ward 4. Arthur P. Morrill, 294 Laurel Street.
Ward 5. Francis X. Carroll, 174 Green Street.
Ward 6. Hamilton M. Henry, 373 Wilson Street.
Ward 7. Francis A. Foye, 398 Cedar Street.
Ward 8. William O. Corbin, 443 Holly Avenue.
Ward 9. Charles E. Chapman, 65 Market Street.
Ward 10. Fred H. Hecker, 117 Riddle Street.
Ward 11. Charles J. McLaughlin, 66 North Main Street.
Ward 12. George J. Rheault, 228 Cartier Street.
Ward 13. Francois J. Houlne, 434 Notre Dame Avenue.

Board of Aldermen†

STANDING COMMITTEES

Accounts—Aldermen Houlne, Carroll, Morrill.

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

Cemeteries—Aldermen Emery, Rydin, Morrill, Henry, Hecker.

City Planning—Aldermen Rheault, Hecker, Henry.

*Died August 25, 1926.

†First named, Chairman.

Claims—Aldermen Emery, Morrill, Rheault.

Enrollment—Aldermen Hecker, Foye, Rheault.

Finance—The Mayor, Aldermen Emery, Clough, Rydin, Chapman,
Houlne, Corbin, McLaughlin.

Lands and Buildings—Aldermen Morrill, Rydin, Rheault.

Licenses—Aldermen Chapman, Corbin, Hecker.

Lighting Streets—Aldermen Clough, Houlne, Carroll.

Streets and Sewers—Aldermen Rydin, Henry, Foye.

Finance Commission

Benjamin F. Worcester, Chairman.....Term expires January, 1927

Frank H. EmersonTerm expires January, 1929

Michael T. Burke.....Term expires January, 1928

Appointed by Governor for a term of three years

City Auditor

Leonard O. ParentOffice, City Hall

Residence, 363 Amherst Street

Salary, \$2,500

Bookkeeper

Lillian M. Goulet

City Treasurer

William O. McAllisterOffice, City Hall

Residence, 600 Beech Street.

Salary, \$2,500

Clerks

S. Louise Hill

Beulah Omand

Collector of Taxes

Arthur J. BeaudetOffice, City Hall

Residence, 334 Rimmon Street

Salary, \$2,500

Deputy Collector

Alcide A. Beaudoin
Residence, 586 Dubuque Street

Clerks

Annette Phaneuf

Beatrice Laflamme

Assessors

Joseph O. Tremblay, Chairman.....Term expires January, 1927
William P. FarmerTerm expires January, 1931
Michael J. Healy.....Term expires January, 1929

Engineer

Harry J. Briggs

Clerk

Arthur W. Rowell

Stenographer

Laura Y. Martel

City Solicitor

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

City Clerk

Arthur W. PhinneyOffice, City Hall
Residence, 606 Belmont Street
Salary, \$3,000

Also Clerk of all committees of the Board of Aldermen

Clerks

Regina Landregan

Bernice H. Johnson

Laurette Tetreault

Superintendent of Public Buildings

James A. RogersOffice, City Hall
Elected in the month of April by Board of Aldermen for a term of
four years. Salary, \$2,700. Term expires April, 1927.

Inspectors of Buildings

Jean B. Lariviere

Guy H. Williams

Inspector of Plumbing

Frank A. Guba

Clerk

Leon B. Stevens

Stenographer

Gladys Heider

*Inspector of Petroleum*Gustav F. Wenzel
117 Bowman Street*Registrars of Voters*

Joseph T. Laforce, Chairman.....Term expires May, 1929
 George Taylor, ClerkTerm expires May, 1928
 Michael E. Ahern.....Term expires May, 1927

Police Commissioners

Frank W. Sargeant, Chairman.....Term expires September, 1926
 Owen JohnsonTerm expires September, 1928
 Nazaire E. Biron.....Term expires September, 1927

Chief of Police

Michael J. HealyOffice at Police Station
 Residence, 304 Central Street .. Salary, \$5,000

Appointed by Commissioners

Deputy Chief

Charles R. Healy.....Office at Police Station
 Residence, 276 Orange Street .. Salary, \$3,000

Captain

Martin O'RourkeSalary \$2,800

Lieutenants

John J. Lynch	Salary. \$6.25 per day
William F. Foye.....	Salary. \$6.25 per day
Joseph J. Gorey	Salary. \$6.25 per day

Sergeants

James Hackett	Salary. \$6.00 per day
John F. O'Malley.....	Salary. \$6.00 per day
David Sarette	Salary. \$6.00 per day
Michael J. Whalen	Salary. \$6.00 per day

Inspectors

Martin E. Sullivan.....	Salary. \$6.00 per day
Thomas E. Manning.....	Salary. \$6.00 per day
Albert C. Robitaille	Salary. \$6.00 per day
Thomas D. Kelley.....	Salary. \$6.00 per day

Electrician

Edward H. McQuaid.....	Salary. \$6.00 per day
------------------------	------------------------

Clerks

George A. Freeman.....	Salary. \$6.00 per day
John J. McAllister, Jr.	Salary. \$6.00 per day

Municipal Court

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

Fire Commissioners

William B. Burpee, Chairman. Term expires May, 1929.
 Arthur L. Prince, Clerk. Term expires May, 1927.
 Eugene Quirin. Term expires May, 1928.

Chief Engineer

Charles H. French.....	Office, Central Station, Vine Street	
	Residence, 94 Ashland Street	Salary. \$3,500

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

Sealer of Weights and Measures

*Ludger J. BeaudetOffice, City Hall

Rollin B. Johnston, acting.....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.

Maurice Watson, M. D., Chairman. Term expires February 1, 1929.

Emile D. Miville, M. D. Term expires February 1, 1927.

Michael F. Sullivan, Clerk. Term expires February 1, 1928.

Office Clerks

Laurette Cote, Chief Clerk

Evelyn Craig

Health Officer

Howard A. Streeter, M. D.

Inspectors

Carl O. Seaman, Milk.

Harold E. Hartford, Sanitary.

John F. Looney, Sanitary.

Albert J. Parent, Market.

Dr. E. N. Olzendam, Assistant Market.

*Died October 18, 1926.

School Physicians

Dr. George T. Sheehan

Dr. Bruce Snow

Dr. Emile A. Sylvain

School Dentists

Dr. Paul C. Boire

Dr. Floyd Williams

Dr. Thomas A. Murray

October 1, 1926

City Hospital

Dr. Clara Israeli, Resident Physician

Board of Examiners of Plumbers

Michael F. Sullivan, Chairman. Term expires November 1, 1927.

Surveyor Daniel F. Cronin, Clerk, *ex-officio*.

August Houle. Term expires November 1, 1926.

Appointed by Mayor

City Physician

Joseph N. Friborg, M. D.Office, 913 Elm Street

Residence, 738 Hall Street

Salary, \$1,200

Department of Highways

*Samuel F. Langdell, Chairman.....Term expires January, 1928

Arthur L. Franks, Chairman.....Term expires January, 1928

Wilfred M. AuclairTerm expires January, 1927

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

†Laurence B. Hoyt.....Office, City Hall

Daniel F. Cronin.....Office, City Hall

Residence, 285 Walnut Street

Salary, \$5,000

Elected by the Commissioners of Department of Highways.

*Resigned July 6, 1926.

†Resigned July 6, 1926.

Superintendent

J. Stanley Lapierre

Office Clerks

James M. Fradd

Frank W. Bodwell

Robert Caron

Assistant Engineer

G. W. Wales

Office Engineer

Alfred T. Dodge

Commissioner of Charities

Thomas J. Quirk.....Office, City Hall
 Residence, 295 Amherst Street
 Salary, \$2,100

Clerk

Jennie T. Fleming

SCHOOL DEPARTMENT

School Committee

Chosen at the election in December, 1925, 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.

Arthur E. Moreau, Mayor, *ex-officio*, Chairman.

Ward 1. Allan M. Wilson, 18 Clarke Street.

Ward 2. Arthnr W. DeMoulpied, 679 Maple Street.

Ward 3. George M. Watson, 17 Oak Street.

Ward 4. Albert E. Worcester, 491 Hall Street.

Ward 5. William F. Glancy, 214 Bell Street.

- Ward 6. George W. Browne, 329 Massabesic Street.
 Ward 7. Thomas A. Carr, 260 Cedar Street.
 Ward 8. Edwin A. Dunbar, 1018 Merrill Street.
 Ward 9. Frank McBride, 43 Market Street.
 Ward 10. Clinton P. Wallace, 109 Riddle Street.
 Ward 11. Daniel A. McDonnell, 5 Parker Street.
 Ward 12. Alexander Barbeau, 396 Notre Dame Avenue.
 Ward 12. Onil O. Cote, 665 Hevey Street.

Allan M. Wilson, Vice-Chairman of the Board.
 Charles H. Martel, Clerk of the Board, 261 Orange Street.

Superintendent of Schools.

Louis P. Bénézet.....Office, 88 Lowell Street
 Residence, 5 Victoria Street
 Salary, \$9,000

Assistant Superintendent

Lewis Bates Clark

Director of Evening Schools

Austin M. Gibbons

Superintendent's Secretaries

Frances Abbott

Esther Nordstrom

Certificating Officer

Alexander J. Demers

Truant Officers

T. J. Fellows

Edward C. Healy

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 for a term of seven years. Arthur E. Moreau, 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, 1931.
Allan W. Wilson, 18 Clarke Street.	Term expires October 1, 1932.
John J. Holland, 39 Carpenter Street.	Term expires October 1, 1933.
Walter M. Parker, 1883 Elm Street.	Term expires October 1, 1927.
Herman F. Straw, 607 Chestnut Street.	Term expires October 1, 1928.

Carpenter Memorial Library

Pine Street between Concord and Amherst Streets, facing Victory Park. Open from 9:00 A. M. to 9:00 P. M. Sundays, 1:30 P. M. to 6:00 P. M.

Librarian

F. Mabel WinchellResidence, 593 Union Street
Elected by the Trustees of Library.
Salary, \$2,000

Water Commissioners

Office at Court House, corner Franklin and West Merrimack Streets.
Telephone at office and pumping station.
Arthur E. Moreau, Mayor, *ex-officio*.
J. Brodie Smith, Chairman. Term expires January, 1931.
Arthur M. Heard. Term expires January, 1929.
Patrick B. Maloney. Term expires January, 1927.
Edgar J. Knowlton, Clerk. Term expires January, 1928.
Albert J. Precourt. Term expires January, 1932.
Joseph A. Boivin. Term expires January, 1930.

Clerk of the Board of Water Commissioners

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

Superintendent of Water Works

Frank A. Gay.....Office, Court House, Franklin Street
Residence, 411 Hanover Street Salary, \$5,000
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

Trustees of Cemeteries

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

Alderman Dana A. Emery, Chairman.

Alderman Arthur P. Morrill.

Alderman Carl E. Rydin.

Alderman Fred H. Hecker.

Alderman Hamilton M. Henry.

Mrs. Emma Hanscom. Term expires January, 1927.

Charles F. Read. Term expires January, 1927.

Judge Robert J. Peaslee. Term expires January, 1928.

George C. Vail. Term expires January, 1928.

Frank C. Livingston. Term expires January, 1929.

Mrs. Mary C. Manning. Term expires January, 1929.

Albert A. Smith. Term expires January, 1930.

Thomas R. Varick. Term expires January, 1930.

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.

Harry L. Additon. Term expires January, 1935.

Arthur E. Moreau, Mayor, *ex-officio*, Chairman.

William O. McAllister, Treasurer.

Sinking Fund Commissioners

Arthur L. Franks, Chairman.

William O. McAllister, Clerk and Treasurer.

J. Brodie Smith.

Selectmen

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

WARD 1

James B. Felton

Robinson C. Frost

Bayard C. Ryder

WARD 2

Alfred Anderson

John B. McLaughlin

Wilfrid J. Brule

WARD 3

Frank W. Garland

Alphonse P. Boufford

Carl A. Peterson

WARD 4

Warren A. Bodwell

Frederick N. Walker

Fred W. Lamb

WARD 5

John C. O'Brien

Peter F. Mahoney

William Constant

WARD 6

John E. Hislop

Arthur H. Wiggin

Bertrand L. Goulet

WARD 7

James H. Collins

Francis T. Sheehan

Bernard McLaughlin

WARD 8

William E. Gilmore, Jr.

Arthur J. Marcouillier

James F. Wylie

WARD 9

Donald F. Murray

John Potts

Ernest H. Snow

WARD 10

Joseph N. Marcel

Ralph R. Underwood

Harry E. Curtis

WARD 11

Frank H. Cadwell

Albert Desfosses

Alexander McCabe

WARD 12

Arthur E. Doyon

Jean L. Gagne

Eugene C. Miville

WARD 13

Moise Charette

Napoleon Lamontagne

Maurice O. Lefebvre

Moderators

- Ward 1. Charles B. Bodwell.
- Ward 2. Hobart Pillsbury.
- Ward 3. George W. Prescott.
- Ward 4. Charles A. Allen.
- Ward 5. Peter J. Magan.
- Ward 6. Robert Bunton.
- Ward 7. John A. Connelly.
- Ward 8. Mark B. Flanders.
- Ward 9. Thomas F. Furlong.
- Ward 10. Eben E. Whedon.
- Ward 11. Thomas J. Kane.
- Ward 12. Antoine Letendre.
- Ward 13. Napoleon Proulx.

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. Darwin J. Forsaith.
- Ward 3. George W. Morrison.
- Ward 4. Frank W. Bodwell.
- Ward 5. Edward J. O'Hara.
- Ward 6. David Horsfall.
- Ward 7. John J. Bresnahan.
- Ward 8. Thomas F. Laughlin.
- Ward 9. Thomas E. Linehan.
- Ward 10. Jonathan B. Pollard.
- Ward 11. Philip R. Gleason.
- Ward 12. Arthur A. Oliver.
- Ward 13. Edmond Croteau.

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

INAUGURAL ADDRESS

INAUGURAL ADDRESS

GENTLEMEN OF THE CITY GOVERNMENT:

The city of Manchester is entering upon the eightieth year of its existence as a municipality, and the administration of its affairs for the next two years will devolve upon the men, chosen last November, by the electorate of our city.

We are jointly charged with the responsibility of administering its affairs to the best of our ability, and for the best interest of its people. Our success will depend, in a large measure, upon the coöperation of the various departments of the City of Manchester.

The taking over of this great corporation will require much time and energy on our part, but I sincerely believe, that with the earnest assistance of the several boards and commissions, it will be possible to render the city a sound, economical and progressive administration.

I realize that the policy of the new administration should not be fully discussed or outlined at this time, as the interval between the election and inauguration is too short for an exhaustive study of the many diversified problems that confront a new executive, and also the desire I have of considering the opinion of the men who have been elected to represent the people from the different wards of our city.

Under such circumstances, I feel that I should make no recommendation at the present time, but I may communicate with the various boards and departments by message, when I become more familiar with the methods employed in conducting the business of the municipality. It is my intention to meet regularly with the officials in charge of these boards and departments, so that I may keep in close touch with the management of their respective office.

The first, and to my mind the most important measure to come before us, is the "Resolution raising money and making appropriations for the year 1926." I feel that the "Budget System," so called, is the only way of conducting and controlling the expenditures of the city. The officials in charge of city departments should carefully consider the expenses and needs of their respective office, in making out their estimates for the present year, and submit the same to the Board of Mayor and Aldermen at the earliest possible date. I suggest that all new projects be laid aside for this year.

I propose to give to the preparation of the "Budget" a great deal of time and labor, and all estimates will be carefully checked. In my opinion, the bonded indebtedness of the city should be substantially

reduced, and I shall absolutely dissent to any extensive program of improvements that will require the expenditure of large sums of money.

I am sure that we all realize that business conditions have been, and are, very unsettled, but I believe that we can help the situation very materially by making an earnest effort to reduce the tax rate. Valuations seem high enough at the present time and should not be increased unless an adjustment is justified.

There appears on the books of the city a large amount of uncollected poll taxes for the past five years. I understand that the policy of appointing Deputy Collectors of Taxes was done away with, because the feeling prevailed that the city did not receive an adequate service for the salaries paid these officials. Some way, however, should be found whereby it is possible to secure a better payment of these taxes. A return to the old method of deputies working outside on a commission, or an active drive to secure the coöperation of manufacturers, merchants, and other business interests, would, it seems to me, secure better results.

As custodians of the people's money, it should be our duty to see that only such expenditures are permitted as are deemed necessary for the proper functioning of the several departments and for the natural growth of a city like Manchester.

The salaries of our city employees should be adequate with the services rendered and in keeping with those paid employees of other cities of the size of Manchester, as far as we are able so to do without creating a hardship upon the taxpayers of our city.

PUBLICITY CAMPAIGN

I am deeply interested in the publicity campaign, for the purpose of devising means to advertise the attractions and resources of the state, to be conducted by the State of New Hampshire during the present year, and it appears to me that it might be well to consider the advisability of inaugurating a campaign of our own and working in conjunction with the state committee. Why not take advantage of this splendid opportunity to advertise the attractions and resources of the Queen City of New Hampshire? Such an undertaking, under the direction of a committee of the Board of Mayor and Aldermen, ought to achieve fine results for the City of Manchester and justify such an appropriation.

ZONING REGULATIONS

The Legislature of 1925 passed an act empowering cities and towns to regulate and restrict the height, number of stores, and size of buildings and other structures, the percentage of lot that may be

occupied, the size of yards, courts and other open spaces, the density of population, and the location and use of buildings, structures, and land for trade, industry, residence or other purpose. Also empowering the local legislative body to divide the municipality into districts of such number, shape, and area as may be deemed best suited to carry out the purpose of the act.

I believe that the people of Manchester are vitally interested in this Zoning proposition. In no other way can property be safeguarded against unscrupulous persons, erecting any kind of building without regard to the home life, pride and comfort of the American family, whose property was achieved only through constant labor and many sacrifices. Many districts are essentially residential, and would be irreparably damaged by the presence of a public garage, store, building for trade, or industry. A careful survey of the city should be made for the purpose of obtaining the necessary and essential data, at as early a date as possible, so as to permit the Board of Mayor and Aldermen to pass upon the required legislation.

FINANCES

I herewith submit a brief statement of our bonded indebtedness as of January 1st, 1926:

Trucks and Equipment Bonds	\$5,000.00
Cemetery Bonds	9,000.00
Water Bonds	20,000.00
Health Bonds	28,000.00
Fire Bonds	158,000.00
Sinking Fund Bonds	200,000.00
Highway Bonds	709,500.00
Sewer Bonds	1,035,666.00
Bridge Bonds	970,000.00
School Bonds	2,327,834.00
<hr/>	
Total	\$5,463,000.00
Sinking Fund and Interest	173,863.69
<hr/>	
Net Bonded Debt	\$5,289,136.31
Unexpended balance (Bond issues)	\$33,962.81
Temporary Loans in anticipation of the taxes for 1925	\$200,000.00

During the year 1926, the following bonds will mature:

Cemetery Bonds	\$3,000.00
Truck and Equipment Bonds	5,000.00
Health Bonds	5,250.00
Fire Bonds	13,250.00
Water Bonds	20,000.00
Bridge Bonds	63,000.00
Highway Bonds	147,416.00
School Bonds	148,834.00
Sewer Bonds	72,750.00
<hr/>	
Total	\$478,500.00

The borrowing capacity of the city will be increased to a million (1,000,000.00) dollars by the end of the year, if no further bond issues are made. The cash balance on hand January 1st, 1926, was sixty-eight thousand, one hundred and sixty-one dollars and twenty-nine cents (\$68,161.29). We may truly point with pride to the splendid financial record of the city for the four years just ended.

CONCLUSION

In conclusion, I desire to say that I stand on my platform given to the public upon my entrance into the campaign, and that I have pledged myself to carry out the policies contained therein. I shall ever strive to uphold the good name of the City of Manchester, "give to it an economical government," and it shall be my constant endeavor to extend a square deal to all.

I ask your entire coöperation during my administration. Let us be prompt in the discharge of our duties. The citizens of our beloved city have entrusted us with the management of its affairs and we have accepted the responsibility. We must not falter or fail.

I wish to extend my thanks for the presence here today of so many of my friends and fellow citizens. I am not unmindful of the high honor that has been conferred upon me, and it will be my purpose to fulfill the trust imposed in me to the best of my ability.

I pledge you an earnest and conscientious effort on my part in conducting the duties incumbent upon me as your mayor.

Manchester, N. H., Jan. 5, 1926.

ARTHUR E. MOREAU.

REPORT OF THE CITY AUDITOR

REPORT OF THE CITY AUDITOR

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF MANCHESTER FOR THE YEAR 1926.

R E C E I P T S.

TAXES.

Received from:

Current year poll taxes	\$52,770.00
Current year property taxes	2,804,747.65
Previous years poll taxes	36,054.00
Previous years property taxes	268,600.30

State:

Income Tax (1925)	70,799.01
Income Tax (1926)	69,257.29
Savings Bank	128,002.78
Railroads	71,361.21
Insurance	11,952.00
Tax Title Redemptions	10,279.13
Tax Deeds	3,591.44

————— \$3,527,414.81

LICENSES.

Received from:

Liquor (Druggists)	\$4.00
Dog	4,798.79
Amusement	2,264.00
Pool, Billiards, etc.	1,602.28
Milk	632.50
Garbage	51.50
Junk	160.50
Plumbers	66.00
All Other	2,925.38

————— \$12,504.95

PERMITS.

Received from:

Marriage	\$695.00
Sewer	2,707.57
Automobile	90,987.59

————— \$94,390.16

FINES AND FORFEITS.

Received from:

Municipal Court	\$23,294.35	
Evening School Fees.....	140.59	
	<hr/>	\$23,434.94

OTHER GENERAL REVENUE.

Received from:

Rents—Practical Arts Auditorium.....	\$1,050.00	
Rents—Parks and Commons	180.00	
Rents—City Clerk	352.50	
	<hr/>	\$1,582.50

GENERAL GOVERNMENT.

Received from:

Tax Collector:

Costs of Tax Collections	\$4,434.94	
Costs of Tax Titles Redeemed	568.40	

City Clerk:

Ward Clerks	11.00	
Moderators	12.00	
Representatives	194.00	

City Hall:

Commission on Telephone Booth	11.11	
	<hr/>	\$5,231.43

PROTECTION OF PERSONS AND PROPERTY.

Received from:

Fire Department:

Town of Litchfield	\$44.00	
Town of Epping.....	1.10	
Damage to Cable.....	45.00	
Refilling Extinguishers	8.35	
Second-hand Hose, etc.....	118.50	
	<hr/>	\$216.95

HEALTH AND SANITATION.

Received from:

Board of Patients at Hospital.....	\$705.00	
Public Comfort Station.....	690.52	
	<hr/>	\$1,395.52

HIGHWAYS.

Received from:

Sewers Maintenance	\$84.88	
Street Cleaning	1,133.50	
Highways Maintenance	4,225.39	
Engineers	89.96	
Equipment and Materials.....	4,014.94	
Highways New (Curbing).....	4,868.27	
Sewers (New)	5,222.31	
	<hr/>	\$19,639.25

EDUCATION.

Received from:

Tuition	\$5,363.84	
Sale of Books, Paper, etc.....	158.28	
Gasoline and Alcohol.....	132.15	
Domestic Science	618.49	
Manual Training	752.38	
Ford Car	125.00	
Toll Calls	49.05	
Traveller's Ins. Co. (claim).....	29.50	
Art Department	59.09	
Miscellaneous Receipts	64.00	
	<hr/>	\$7,351.78

LIBRARIES.

Received from:

Carpenter Memorial Library:

Fines	\$1,181.37	
Miscellaneous	138.50	
	<hr/>	\$1,319.87

RECREATION.

Received from:

Parks and Commons:

Sale of Hay	\$20.00	
Sale of Wood	85.00	
	<hr/>	\$105.00

UNCLASSIFIED.

Received from:

Building Department:

Sale of old safe, doors, junk, etc.....	\$48.38	
Resetting glass, Ash-St. School.....	4.55	
Insurance on stolen tire and tube.....	34.80	
Building booth, Cigar Union.....	12.14	

From State :

Burial J. B. Holt.....	100.00	
Bounty on Wildcats	60.00	
Moth Tax .....	.75	
		<hr/>
		\$260.62

PUBLIC SERVICE ENTERPRISES.

Water Department.

Received from :

Water Receipts	\$188,120.66	
	<hr/>	\$188,120.66

OTHER ENTERPRISES.

Received from :

Public Scales	\$284.30	
	<hr/>	\$284.30

CEMETERIES.

Received from :

Pine Grove :

Sale of Lots and Graves.....	\$17,983.43	
Care of Lots and Graves.....	1,040.00	
Interments	3,221.50	
Miscellaneous	5,185.37	

Valley :

Care of Lots and Graves.....	380.40	
Interments	160.50	
Miscellaneous	459.25	

Piscataquog :

Care of Lots and Graves.....	125.40	
Interments	28.00	
Miscellaneous	5.20	

Amoskeag :

Interments	61.50	
Miscellaneous	23.55	

Merrill :

Interments	20.00	
Miscellaneous	4.00	
	<hr/>	\$28,698.10

INTEREST.

Received from:

Bank Deposits	\$6,789.90	
Deferred Taxes	9,263.02	
Tax Titles Redeemed.....	1,211.42	
Perpetual Care Funds.....	198.26	
Soldiers' Bonus Fund.....	272.73	
	<hr/>	\$17,735.33

MUNICIPAL INDEBTEDNESS.

Received from:

Temporary Loans	\$2,088,500.00	
General Loans (Bond Issues) :		
Water Bonds	147,630.00	
Highway and Sewer.....	197,400.00	
Highway and Culvert.....	119,024.88	
	<hr/>	\$2,552,554.88

AGENCY.

Received from:

State Soldiers' Bonus Fund:		
Taxes of 1924.....	\$6,314.00	
Taxes of 1923.....	2,700.00	
Taxes of 1922.....	1,584.00	
Taxes of 1921.....	578.00	
	<hr/>	\$11,176.00

TRUST FUNDS.

Received from:

Pine Grove Perpetual Care Fund.....	\$1,939.93	
Valley Perpetual Care Fund.....	1,177.00	
Stowell Perpetual Care Fund.....	200.00	
Piscataquog Perpetual Care Fund.....	100.00	
Special Trust Funds:		
Pine Grove	695.00	

Special Funds:

Rock Rimmon Park Improvement Fund..	7,050.20
Fire Damage Replacement Fund.....	5,000.00

Trustees of Cemetery Funds:

Pine Grove	9,861.35
Valley	1,887.10
Merrill	399.71
Piscataquog	244.00

Amoskeag	19.00	
Special Pine Grove.....	276.65	
Special Valley	124.31	
Valley & Piscataquog (New Roadway) ..	5,500.00	
For Vault Rental.....	25.00	
Income from Library Funds.....	466.91	
	<hr/>	\$34,966.16

REFUNDS.

Received from:

Appropriation Overdrafts:

Mayor	\$16.13	
Treasurer	2.00	
Tax Collector	18.00	
Registrars	3.50	
Fire	48.52	
Public Comfort Station.....	5.00	
Charities	197.56	
Schools	411.80	
Parks and Commons.....	4.00	
Accrued Interest	2,730.55	
	<hr/>	\$3,437.06

Total Receipts	\$6,531,820.29	
Transferred to Trust Fund Account.....	12,050.20	
	<hr/>	
Net Receipts	\$6,519,770.09	
Cash on hand January 1, 1926.....	68,161.29	
	<hr/>	\$6,587,931.38
	<hr/>	<hr/>

EXPENDITURES.

GENERAL GOVERNMENT.

Mayor, Salaries	\$4,450.00
Other Expenses	1,127.84
Incidentals	466.25
Aldermen, Salaries	2,600.00
Other Expenses	112.35
Auditor, Salaries	3,855.00
Other Expenses	390.81
Treasurer, Salaries	4,923.75
Other Expenses	728.16

Tax Collector, Salaries	7,060.56
Other Expenses	3,644.00
Assessors, Salaries	17,103.27
Other Expenses	2,852.53
Finance Commission, Salaries	800.00
Other Expenses	8.80
Law, Salary	1,600.00
Other Expenses	168.73
City Clerk, Salaries	6,823.33
Other Expenses	1,175.86
Superintendent of Building, Salaries.....	12,548.64
Other Expenses	999.95
Repairs to Public Buildings, Salaries.....	28,221.43
Other Expenses	31,006.52
Board of Registration, Salaries.....	2,358.00
Other Expenses	1,144.43
Election Officials, Salaries.....	3,760.00
Other Expenses	1,102.65

Lands and Buildings Department:

City Hall, Salaries	3,465.00
Other Expenses	3,737.31
Old Court House, Salaries.....	1,375.00
Other Expenses	989.08
Public Comfort Station, Salaries.....	4,620.00
Other Expenses	989.91
Care of City Clocks.....	657.14

 \$156,866.30

PROTECTION OF PERSONS AND PROPERTY.

Police Commission, Payroll.....	\$240,616.45
Pensions	8,006.00
Other Expenses	12,495.60
Police Station, Payroll.....	3,102.50
Municipal Court, Salaries	3,650.00
Fire Department, Payroll.....	224,022.66
Pensions	6,879.68
Call Members	6,813.10
Commissioners	350.00
Other Expenses	26,581.68
Sealer of Weights and Measures, Salary.....	2,318.75
Other Expenses	91.98

 \$534,928.40

HEALTH AND SANITATION.

General Administration, Payroll.....	\$39,647.44	
Pensions	787.50	
Other Expenses	11,245.82	
City Hospital, Payroll.....	12,563.22	
Other Expenses	13,923.86	
Vital Statistics, Payroll.....	831.00	
Other Expenses	151.00	
City Physician, Salary.....	1,200.00	
Other Expenses	81.34	
Board of Examiners of Plumbers, Expense...	50.00	
		<hr/>
		\$80,481.18

HIGHWAYS.

General Administration, Salaries.....	\$13,400.93	
Other Expenses	2,301.53	
Highways Maintenance, Payroll.....	62,768.21	
Pensions	2,611.20	
Other Expenses	8,289.17	
Highway Resurfacing, Payroll.....	7,094.46	
Sewers Maintenance, Payroll	10,943.16	
Sewers New, Payroll	59,573.24	
Other Expenses	26,302.83	
Refuse Disposal, Payroll.....	64,864.42	
Street Cleaning, Payroll.....	47,767.80	
Other Expenses	11.32	
Bridge Maintenance, Payroll.....	1,841.01	
Other Expenses	100.00	
Traffic Regulation, Payroll.....	3,841.03	
Equipment and Materials, Payroll.....	90,440.49	
Other Expenses	279,081.76	
Engineering, Salaries	14,346.68	
Other Expenses	1,007.55	
Highways New, Payroll	27,764.12	
Other Expenses	4,334.16	
Highways Resurfacing New, Payroll.....	10,288.07	
Other Expenses	15,000.00	
Street Lighting	81,191.50	
		<hr/>
		\$835,164.66

CHARITIES.

General Administration, Salaries.....	\$3,445.00	
Other Expenses	1,269.30	
Outside Relief	49,280.07	
Charitable Gifts	5,800.00	
		<hr/>
		\$59,794.37

EDUCATION.

General Control, Payroll.....	\$10,424.93	
Other Expenses	12,057.07	
Instruction, Payroll	587,084.66	
Evening Schools	6,384.45	
Summer Schools	25,265.50	
Pensions	6,633.70	
Other Expenses	34,114.84	
Operation of School Plant, Payroll.....	48,949.03	
Pensions	619.92	
Other Expenses	42,139.45	
Auxiliary Agencies	7,113.75	
Schools Maintenance	3,166.21	
Miscellaneous Expenses	4,264.34	
Outlays, Payroll	164.50	
Other Expenses	10,899.84	
		<hr/>
		\$799,282.19

LIBRARIES.

Carpenter Memorial Library, Salaries.....	\$28,092.65	
Other Expenses	10,384.05	
Purchases—Books	6,910.40	
Currier Fund, Books.....	152.33	
Hosley Fund, Books.....	173.22	
Mead Fund, Books.....	13.07	
		<hr/>
		\$45,725.72

RECREATION.

Parks and Commons, Payroll.....	\$25,725.51	
Pensions	574.08	
Other Expenses	11,472.21	
Playgrounds, Payroll	3,105.10	
Winter Sports, Payroll.....	1,838.53	
Public Bath Houses, Payroll.....	1,299.71	
Other Expenses	10.00	
Band Concerts	392.00	
Rock Rimmon Park Improvement Fund.....	7,050.20	
		<hr/>
		\$51,467.34

UNCLASSIFIED.

Damages to Persons and Property	\$8,590.19	
Printing City Reports.....	1,171.72	
Patriotic Purposes (Gifts).....	2,053.00	
N. H. Publicity (Gift).....	500.00	
Firemen's Parade (Gift).....	500.00	
Printing and Stationery.....	615.40	
Auditing	750.00	
Municipal Coal	8,539.35	
Planning and Zoning Board.....	3,550.98	
Publicity Fund	3,871.32	
Incidentals	4,236.95	
Fire Damage Replacement Fund.....	5,000.00	
	<hr/>	\$39,378.91

PUBLIC SERVICE ENTERPRISES.

Water Department, Payroll.....	\$72,604.99	
Pensions	4,814.16	
Other Expenses	81,872.49	
High Service Construction, Payroll.....	17,022.25	
Other Expenses	58,677.65	
Public Scales, Salary.....	1,250.00	
Other Expenses	289.86	
	<hr/>	\$236,531.40

CEMETERIES.

Pine Grove, Payroll.....	\$34,758.65	
Other Expenses	12,256.81	
Valley, Payroll	6,407.26	
Other Expenses	6,960.45	
Amoskeag and Others, Payroll.....	991.62	
	<hr/>	\$61,374.79

INTEREST.

Temporary Loans	\$34,454.68	
General Loans	228,752.50	
Water Loans	3,800.00	
	<hr/>	\$267,007.18

MUNICIPAL INDEBTEDNESS.

Temporary Loans	\$2,150,000.00	
General Loans	458,500.00	
Water Loans	28,000.00	
	<hr/>	\$2,636,500.00

AGENCY.

State Tax	\$299,085.00	
County Tax	224,790.49	
Per Capita School Tax.....	22,674.00	
State Soldiers' Bonus.....	11,176.00	
	<hr/>	\$557,725.49

TRUST FUNDS.

Perpetual Care Funds	\$3,587.93	
Special Trust Funds.....	705.00	
Trustees Cemetery Funds.....	13,027.32	
Rock Rimmon Park Improvement Fund.....	1,130.00	
Vault Rentals—Funds	15.00	
	<hr/>	\$18,465.25

REFUNDS.

Auto Taxes	\$86.67	
Poll Taxes	21.06	
Marriage Licenses	2.00	
Estimated Revenue (1 day's interest).....	2.78	
Tax Titles	27,649.29	
	<hr/>	\$27,761.80

NOT PREVIOUSLY LISTED.

Addition to Youngsville School	\$1,234.36	
Addition to Hallsville School	597.37	
	<hr/>	\$1,831.73

Total Expenditures	\$6,410,286.71	
Cash on hand December 31, 1926.....	177,644.67	
	<hr/>	\$6,587,931.38
	<hr/>	<hr/>

LEONARD O. PARENT,
City Auditor.

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1926.

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
Apr. 1 1907	20 y. 1927	Refunding Loan	C	4	\$50,000.00	\$50,000.00	.....	\$2,000.00	.....	.....	.....	\$1,000.00	.....	.....	.....
Apr. 1 1909	20 y. 1929	Refunding Loan	C	3½	50,000.00	50,000.00	.....	1,750.00	.....	.....	.....	875.00	.....	.....	.....
Apr. 1 1910	20 y. 1930	Highways Sewers Parks	C	3½	100,000.00	100,000.00	.....	3,500.00	.....	.....	.....	1,750.00	.....	.....	.....
July 1 1911	20 y. 1931	Rimmon Dist. School	C	3½	103,000.00	33,000.00	\$5,000.00	1,155.00	\$577.50	.....	.....	1,750.00	In 1931 the amount of payment is \$8,000.00	.....	.....
July 1 1912	20 y. 1932	Highways Sewers Bridges	C	3½	100,000.00	35,000.00	5,000.00	1,225.00	612.50	.....	.....	.....	.....	.....	.....
Sept. 1 1912	20 y. 1932	Central Fire Station	C	3½	105,000.00	40,000.00	5,000.00	1,400.00	.....	.....	\$700.00	.....	In 1932 the amount of payment is \$10,000.00	.....	.....
July 1 1913	20 y. 1933	Kelley Street Bridge	C	4	100,000.00	40,000.00	5,000.00	1,600.00	800.00	.....	.....	.....	.....	.....	.....
Oct. 1 1913	20 y. 1933	Highways Sewers	C	4	100,000.00	40,000.00	5,000.00	1,600.00	.....	.....	.....	800.00	.....	.....	.....
July 1 1914	20 y. 1934	Highways Sewers	C	4	100,000.00	40,000.00	5,000.00	1,600.00	900.00	.....	.....	800.00	.....	.....	.....
Mar. 1 1915	20 y. 1935	Destructor Plant Sewers Schools	C	4	100,000.00	45,000.00	5,000.00	1,800.00	900.00	.....	.....	.....	.....	.....	.....
			C	4	150,000.00	100,000.00	10,000.00	3,800.00	.....	.....	2,000.00	.....	.....	.....	.....
									.....	.....	1,800.00	.....	.....	.....	.....

[illegible]

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1926.
Continued.

Date of issue	Time	Purpose of Creation	Registered or Coupon	Rate	Amount of Loan	Original Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
May 1 1921	20 y.	New Schools and Equipment	C	5	300,000.00	240,000.00	15,000.00	11,625.00	.....	.....	.....	.....	\$5,000.00	.....	.....
June 1 1921	5 y.	Trucks and Equipment Highway Dept.	C	5	25,000.00	5,000.00	5,000.00	125.00	.....	.....	.....	.....	.....	\$125.00	.....
June 1 1921	15 y.	Amoskeag Bridge	C	5	145,000.00	105,000.00	10,000.00	5,000.00	950.00	.....	.....	.....	.....	2,625.00	.....
July 1 1921	20 y.	New Sewers	C	5	50,000.00	38,000.00	3,000.00	1,900.00	950.00	.....	.....	.....	\$3,000 from 1922-1931 inc.	2,375.00	.....
Aug. 1 1921	5 y.	Macadamizing and New Highways	C	5	150,000.00	30,000.00	30,000.00	1,500.00	.....	750.00	.....	.....	.....	.....	.....
Oct. 1 1921	20 y.	New Schools and Equipment	C	5	300,000.00	240,000.00	15,000.00	12,000.00	.....	.....	.....	.....	.....	.....	.....
Oct. 1 1921	20 y.	Kelley St. Sewer	C	4	100,000.00	80,000.00	5,000.00	3,200.00	.....	.....	.....	1,600.00	.....	.....	.....
1922	1942	Repairs to Spring St. School	C	4½	20,000.00	17,000.00	1,000.00	742.50	382.50	.....	.....	.....	.....	.....	.....
Jan. 1 1922	20 y.	New Schools and Equipment	C	4	600,000.00	510,000.00	30,000.00	19,800.00	.....	.....	10,200.00	.....	.....	.....	.....
July 1 1922	5 y.	Macadamizing and New Highways	C	4	150,000.00	60,000.00	30,000.00	2,400.00	1,200.00	.....	.....	.....	.....	.....	.....
July 1 1922	20 y.	New Sewers	C	4	300,000.00	255,000.00	15,000.00	10,200.00	5,100.00	.....	.....	.....	.....	.....	.....

Sept. 1 1922	20 y. 1942	New Schools	C	4	\$300,000.00	\$255,000.00	\$15,000.00	\$10,200.00	.....	\$5,100.00	.....	.....
Oct. 1 1922	20 y. 1942	Motor Fire Apparatus	C	4	60,000.00	51,000.00	3,000.00	2,040.00	.....	\$1,020.00	.....	.....
Dec. 1 1922	20 y. 1942	New Schools	C	4	300,000.00	255,000.00	15,000.00	10,200.00	.....	.....	\$5,100.00	.....
Feb. 1 1923	20 y. 1943	New Sewers	C	4	100,000.00	90,000.00	5,000.00	3,500.00	.....	\$1,800.00	.....	.....
Apr. 1 1923	20 y. 1943	New Sewers	C	4	100,000.00	90,000.00	5,000.00	3,500.00	.....	1,700.00	.....	.....
May 1 1923	20 y. 1943	Queen City Bridge	C	4	900,000.00	810,000.00	45,000.00	31,500.00	.....	.....	16,200.00	.....
July 1 1923	5 y. 1928	Macadamizing and New Highways	C	4	125,000.00	75,000.00	25,000.00	3,000.00	\$1,500.00	.....	15,300.00	.....
July 1 1923	20 y. 1943	New Sewers	C	4	50,000.00	45,000.00	2,500.00	1,800.00	900.00	.....	.....	.....
July 1 1923	20 y. 1943	New Sewers	C	4	40,000.00	36,000.00	2,000.00	1,440.00	720.00	.....	.....	.....
Oct. 1 1923	20 y. 1943	Motor Fire Apparatus and Extension and Fire-alarm Tel.	C	4	60,000.00	54,000.00	3,000.00	2,160.00	.....	\$1,080.00	.....	.....
Dec. 1 1923	20 y. 1943	New Schools	C	4	100,000.00	90,000.00	5,000.00	3,600.00	.....	.....	\$1,800.00	.....
Aug. 1 1924	10 y. 1934	New Highways	C	4	100,000.00	90,000.00	10,000.00	3,600.00	.....	\$1,800.00	.....	.....
Aug. 1 1924	20 y. 1944	New Sewers	C	4	30,000.00	28,000.00	2,000.00	1,120.00	.....	560.00	.....	.....
Dec. 1 1924	20 y. 1944	Addition to Youngsville School and Equipment	C	4	35,000.00	33,000.00	2,000.00	1,320.00	.....	.....	\$2,000 from 1925-1939 inc. \$1,000 from 1940-1944 inc.	.....
									.....	.....	\$660.00	.....

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1926.

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
June 1 1925	10 y.	New Highways	C	4	100,000.00	100,000.00	10,000.00	3,800.00	.....	.....	.....	.....	.....	2,000.00 1,800.00	.....
June 1 1925	20 y.	New Sewers	C	4	200,000.00	200,000.00	10,000.00	7,800.00	.....	.....	.....	.....	.....	4,000.00 3,800.00	.....
Aug. 1 1925	8 y.	Hallsville School Addition	C	4	16,000.00	16,000.00	2,000.00	640.00	.....	320.00 320.00	.....	.....	.....	.....	.....

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1926.
Continued.

Date of issue	Purpose of Creation	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
	City Debt	\$5,463,000.00									
	Payments on General Debt		\$458,500.00								
	Payments on Water Debt		20,000.00								
	Payments on General Interest			\$224,652.50							
	Payments on Water Interest			800.00							

CITY OF MANCHESTER --- AUDITOR'S DEPARTMENT

APPROPRIATION STATEMENT

REVENUE ACCOUNTS	DEBITS					CREDITS				
	PAY ROLLS	REGR.	DEPARTMENT TRANSFERS	MUNICIPAL TRANSFERS	TOTAL	TOTAL	MUNICIPAL TRANSFERS	DEPARTMENT TRANSFERS	CASH RECEIPTS	APPROPRIATIONS FROM 1925
GENERAL GOVERNMENT										
Mayor	\$4,450.00	\$1,127.84	855.41	93.12	\$1,086.36	\$1,180.96		\$95.83	\$16.13	\$1,473.00
Mayor's Incidentals		466.13		37.92	600.00	600.00				600.00
Advisors	2,582.89	184.40		97.63	2,865.00	2,865.00				2,865.00
Auditor	3,650.00	700.10		101.10	4,450.00	4,450.00				4,450.00
Treasurer	4,822.75	726.10		.09	5,550.00	5,550.00			2.00	15,500.00
City Collector	2,900.00	3,644.44		112.50	10,746.94	10,746.94		166.56	19.00	10,900.00
Assessor	17,101.27	2,832.53		44.20	20,000.00	20,000.00				20,000.00
Finance Commission		600.00		91.20	690.00	690.00				690.00
City Clerk	1,600.00	148.73		31.27	1,780.00	1,800.00				1,800.00
Superintendent of Buildings	12,500.00	999.95	1,431.41	21	15,000.00	15,000.00				15,000.00
Repairs to Public Buildings	23,271.43	32,546.64		97,765.74	150,000.00	150,000.00				150,000.00
Election Expenses	2,700.00	1,100.85		107.35	4,000.00	4,000.00		674.85	51.48	4,000.00
Board of Registration	2,350.00	1,344.43		1.87	3,500.00	3,500.00			3.50	3,500.00
Land and Buildings Department										
City Hall	3,465.00	3,737.31	216.06	37.75	7,456.13	7,456.13		608.13		6,850.00
Old Court House	1,375.00	269.00	485.00		2,129.00	2,129.00				2,129.00
Public Comfort Station	4,400.00	898.31	279.30	11.96	5,690.13	5,691.13			91.53	5,800.00
Care of City Clocks		637.14		42.86	700.00	700.00				700.00
PROTECTION OF PERSONS AND PROPERTY										
Police Department	251,774.55	10,495.60	298.18	428.57	262,800.00	264,450.00				264,450.00
Municipal Court	3,500.00				3,500.00	3,500.00				3,500.00
Fire Department	238,055.84	26,581.06	708.68	72.72	265,418.35	267,418.35		218.75	221.47	267,650.00
Scale of Weights and Measures		8.02		8.02	24.64	24.64				2,500.00
HEALTH AND SANITATION										
Health Department	52,998.16	25,169.68	1,808.16	24.00	80,000.00	80,000.00				80,000.00
City Physician	1,200.00	81.34		18.66	1,300.00	1,300.00				1,300.00
Vital Statistics	81.00	151.60		216.00	1,500.00	1,500.00				1,500.00
Board of Examiners of Plumbers		50.00			50.00	50.00				50.00
BIGHWAYS										
Administration	15,400.00	2,301.53	1,700.13		17,402.00	17,402.00				16,000.00
Highway Beautification	7,864.48		22,865.54		30,730.00	30,730.00				30,730.00
Highways--Maintenance	62,379.41	8,290.37		42.51	150,000.00	150,000.00			4,225.29	100,000.00
Street Maintenance	1,841.00	1,000.00	2,510.00		10,000.00	10,000.00				10,000.00
Sewers--Maintenance	10,645.16		24,310.00		35,144.78	35,144.78			10.91	35,000.00
Grading and Refecton	64,864.02		27,885.56		162,149.57	162,149.57			2,343.97	150,000.00
Street Cleaning	47,707.98	11.32	29,310.00		76,251.57	76,251.57			5,193.07	70,000.00
Traffic Regulation	2,841.00	611.87			10,000.00	10,000.00				10,000.00
Equipment and Materials	90,440.49	279,881.16	3,224.18	91.93	372,598.18	372,598.18			374,882.34	300,000.00
Electricity	14,446.00	1,097.55	171.13		15,715.36	15,715.36			1,000.00	15,000.00
Street Lighting		81,191.50		806.50	82,000.00	82,000.00			5,007.40	80,000.00
CRABITIES										
Administration and Outside Relief	3,445.00	58,424.37	5.73	3.90	54,904.40	54,904.40	\$1,000.00		4.00	50,000.00
Charitable Clubs		5,899.00			5,899.00	5,899.00				5,900.00
EDUCATION										
Schools	681,586.00	137,355.50	8,212.31	37.78	807,533.69	807,533.69		138.75	2,399.74	800,000.00
Carpeter Memorial Library	28,092.65	17,633.07		47	45,825.49	45,825.49			1,796.78	45,000.00
RECREATION										
Parks and Commons	31,243.32	11,472.21	1,613.23	40.51	43,775.29	43,775.29		190.29	8.50	43,500.00
Municipal Bath House	1,298.77	19.00	130.29		1,500.00	1,500.00				1,500.00
Rocky Rimmon Park		70,000.00			70,000.00	70,000.00				70,000.00
Celebrations and Entertainments		312.00			400.00	400.00				400.00
UNCLASSIFIED										
Damages and Claims		8,206.39	8,499.31		15,800.00	15,800.00				15,800.00
Declaring City Reports		1,171.79	224.28		1,300.00	1,300.00				1,300.00
Patrols Purposes		2,533.60			2,500.00	2,500.00				2,500.00
Printing and Stationery		512.40		384.60	1,000.00	1,000.00				1,000.00
Incidentals		4,210.95	411.31	411.74	5,100.00	5,100.00			100.00	5,000.00
Advertising		700.00			1,000.00	1,000.00				750.00
Municipal Coal		8,219.53			8,339.13	8,339.13		8,219.51		7,500.00
Heating and Zoning Board		3,500.00			3,619.50	3,619.50				2,900.00
Plumbers' Parade		500.00			500.00	500.00				500.00
Fire Damage Reimbursement Fund		5,000.00			5,000.00	5,000.00				5,000.00
Public Safety Fund		3,871.32		328.68	4,200.00	5,000.00				5,000.00
PRIVATE SERVICE ENTERPRISES										
Water	77,419.15	105,672.49	209.14	163,800.78	153,176.02	156,076.80		241.88	183,120.66	105,150.00
Public Scales	1,250.00	269.88		10.14	1,550.00	1,550.00				1,550.00
ENTERPRISES										
Pine Grove and Merrill Road	34,518.05	12,256.81		10,922.33	57,537.71	57,537.71			10,317.71	47,000.00
Valley and Peacham	4,697.50	6,560.45		1,187.78	14,725.41	14,725.41			7,255.41	7,000.00
Automobile and other Companies	901.62			27.16	1,000.00	1,000.00			1,000.00	1,000.00
INTEREST AND MATURING DEBT										
Interest on Temporary Loans		34,414.98		5,415.52	40,000.00	40,000.00				40,000.00
Interest on General Loans		224,702.50		21,247.50	250,000.00	250,000.00				250,000.00
Maturing Debt		490,500.00			490,500.00	490,500.00	8,000.00			4,100.00
Slaking Funds		200,000.00			200,000.00	200,000.00				200,000.00
State Tax		224,700.49			224,700.49	224,700.49				224,700.49
County Tax		22,874.00			22,874.00	22,874.00				22,874.00
Per Capita School Tax		100.73		100.27	200.00	200.00				200.00
Taxes, Moral After Payment	\$1,845,692.51	\$2,136,309.83	\$574,773.34	\$50,145.33	\$4,207,120.21	\$4,163,563.36	\$12,600.00	\$479,623.78	\$20,700.00	\$3,921,211.49
										\$50,072.41

APPROPRIATION STATEMENT

NON REVENUE ACCOUNTS	DEBITS					CREDITS				
	PAY ROLLS	REGR.	DEPARTMENT TRANSFERS	MUNICIPAL TRANSFERS	TOTAL	TOTAL	MUNICIPAL TRANSFERS	DEPARTMENT TRANSFERS	CASH RECEIPTS	BALANCE FROM 1925
Highway Fire Apparatus										
Motor Fire	\$27,764.12	\$1,144.16	\$77,867.45	\$3,122.60	\$112,819.73	\$116,906.36				\$116,906.36
Highway Fire	29,571.24	26,302.55	64,818.14	1,462.32	122,112.41	122,112.41		87,100.05	\$4,808.27	\$100,000.00
New Schools					\$7,502.00	\$7,502.00			5,222.31	100,000.00
Highway Fire--Beaumont, New	10,288.07	15,000.00	70,240.36		101,528.43	132.17				100,000.00
Additions to Yongeville School		1,274.36			1,274.36	1,274.36				1,274.36
Additions to Hallewell School		597.12			597.12	597.12				597.12
High Service--Water Construction	17,022.25	58,875.63	92.08	2,370.00	78,139.98	71,648.92				100,000.00
										396.04
	\$111,647.66	\$104,140.37	\$218,974.73	\$5,612.43	\$440,575.00	\$440,403.00		\$13,084.43	\$15,000.56	\$470,000.00
										\$53,902.81

Respectfully submitted,
LEONARD O. PARENT,
City Auditor.

LOAN RESOLUTIONS DURING THE YEAR

RESOLUTION MAKING A TEMPORARY LOAN OF ONE MILLION (\$1,000,000)
DOLLARS IN ANTICIPATION OF THE TAXES OF THE PRESENT YEAR.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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, 1926, 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 (\$1,000,000 Dollars; 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. January 5, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,

Mayor.

A true copy. Attest:

(Signed)

ARTHUR W. PHINNEY,

City Clerk.

RESOLUTION RELATING TO ROCK RIMMON PARK IMPROVEMENT FUND.
CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That the City Treasurer be authorized and instructed to withdraw from the General Funds of the City, the sum of money now standing to the credit of Rock Rimmon Park and to deposit or invest said amount in the manner approved for trust funds, so that the same shall bear interest; this sum of money and all increments thereupon, together with all money which may be hereafter appropriated for this Park to be known as the Rock Rimmon Park Improvement Fund; said Fund to be in the custody of the City Treasurer and to be used for this purpose only at the discretion and upon the order of the Parks and Playgrounds Commission and be it further

Resolved, that this resolution shall take effect upon its passage.
March 2, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,

Mayor.

A true copy. Attest: .

(Signed) ARTHUR W. PHINNEY,

*City Clerk.*RESOLUTION RAISING MONEY AND MAKING APPROPRIATIONS FOR THE
YEAR 1926.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That the sum of Two Million, Five Hundred Six Thousand, Two Hundred Seventy-Five Dollars (\$2,506,275.00) 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-Six, 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 from any other source, shall be appropriated as follows:

MAYOR

Salaries and Expenses	\$5,475.00	
Incidentals	600.00	
		<hr/> \$6,075.00

ALDERMEN

Salaries and Expenses	\$2,800.00	
-----------------------------	------------	--

CITY AUDITOR

Salaries and Expenses	\$4,400.00	
-----------------------------	------------	--

CITY TREASURER

Salaries and Expenses	\$5,650.00	
-----------------------------	------------	--

TAX COLLECTOR

Salaries and Expenses	\$10,500.00	
-----------------------------	-------------	--

ASSESSORS

Salaries and Expenses	\$20,000.00	
-----------------------------	-------------	--

CITY SOLICITOR

Salary and Expenses	\$1,800.00	
---------------------------	------------	--

CITY CLERK

Salaries and Expenses	\$8,000.00	
-----------------------------	------------	--

BOARD OF REGISTRARS

Salaries and Expenses	\$3,500.00	
-----------------------------	------------	--

CITY PHYSICIAN

Salary and Expenses	\$1,300.00	
---------------------------	------------	--

CITY WEIGHER

Salary and Expenses	\$1,550.00	
---------------------------	------------	--

SEALER OF WEIGHTS AND MEASURES

Salary and Expenses	\$2,200.00	
---------------------------	------------	--

SCHOOL DEPARTMENT

Salaries and Expenses	\$785,000.00	
-----------------------------	--------------	--

DEPARTMENT OF HIGHWAYS

Salaries and Expenses	\$380,000.00	
-----------------------------	--------------	--

PARKS, PLAYGROUNDS AND COMMONS

Salaries and Expenses	\$45,000.00	
-----------------------------	-------------	--

POLICE DEPARTMENT

Salaries and Expenses	\$265,000.00
-----------------------------	--------------

FIRE DEPARTMENT

Salaries and Expenses	\$265,000.00
-----------------------------	--------------

HEALTH DEPARTMENT

Salaries and Expenses	\$80,000.00
-----------------------------	-------------

DEPARTMENT OF BUILDINGS

Salaries and Expenses	\$70,000.00
-----------------------------	-------------

DEPARTMENT OF CEMETERIES

Salaries and Expenses	\$55,000.00
-----------------------------	-------------

DEPARTMENT OF CHARITIES

Salaries and Expenses	\$50,000.00
-----------------------------	-------------

CITY LIBRARY

Salaries and Expenses	\$45,000.00
-----------------------------	-------------

STREET LIGHTING

Lighting Streets	\$82,000.00
------------------------	-------------

LANDS AND BUILDING DEPARTMENT

City Hall	\$6,850.00
Old Court House	2,850.00
Public Comfort	5,800.00
	<hr/> \$15,500.00

FINANCE COMMISSION

Salaries and Expenses	\$900.00
-----------------------------	----------

GIFTS

Women's Aid Home	\$300.00
Elliot Hospital	300.00
Sacred Heart Hospital	300.00
Notre Dame Hospital	300.00
Balch 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 Hospital	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	
Louis Bell Post, G. A. R.	100.00	
Manchester War Veterans	100.00	
Thornton Naval Veterans' Association.....	100.00	
Spanish War Veterans	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	
Manchester Children's Home	200.00	
Boy Scouts	200.00	
Catholic Women's Club	200.00	
Battery A, 172d Field Art. N. H. N. G.	100.00	
Battery B, 172d Field Art. N. H. N. G.	100.00	
Service Battery Field Art. N. H. N. G.	100.00	
Headquarters Co., Field Art. N. H. N. G.	100.00	
San Ygnacio Outpost, 1st N. H. Inf.	100.00	
Decoration of World War Soldiers' Graves.....	150.00	
N. H. Publicity Campaign	500.00	
		<hr/> \$8,450.00

STATE AND COUNTY TAXES

State Tax	\$299,085.00	
County Tax	224,790.49	
Per Capita School Tax.....	22,674.00	
		<hr/> \$546,549.49

INTEREST ACCOUNT.

General Loans	\$250,000.00	
Temporary Loans	40,000.00	
		<hr/> \$290,000.00

MUNICIPAL INDEBTEDNESS

General Loans\$458,500.00

REFUNDS

Abatements and Payments..... \$300.00

UNCLASSIFIED

Damage to Persons and Property.....	\$15,000.00
Care of City Clocks.....	700.00
Incidentals	5,000.00
Printing and Stationery	1,000.00
City Reports	1,500.00
Vital Statistics	1,200.00
Election Officials	5,000.00
Rock Rimmon Park	1,000.00
Board of Examiners of Plumbers.....	50.00
Band Concerts	400.00
Municipal Audit	750.00
Planning and Zoning Board.....	750.00
Firemen's Parade	500.00
Fire Damage Replacement Fund.....	5,000.00
Publicity Fund	5,000.00
March 16, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.	

ARTHUR E. MOREAU,

Mayor.

A true copy. Attest:

(Signed)

ARTHUR W. PHINNEY,

City Clerk.

RESOLUTION RELATING TO A FIRE DAMAGE REPLACEMENT FUND

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That the City Treasurer be and hereby is authorized and instructed to withdraw from the general funds of the City the sum of Five Thousand Dollars itemized in the 1926 Budget as an appropriation for "Fire Damage Replacement Fund"; to invest or deposit said sum

in a manner legally approved for the investment or deposit of trust funds, so that it shall yield an income and to add to said sum any income later derived from the same and any monies which may, in the future, be appropriated or designated for the same purpose. The special fund thus created to be known as the "Fire Damage Replacement Fund" and to be expended only for the purpose thus described and to be drawn upon only under authority granted the City Treasurer by resolution passed by the Board of Mayor and Aldermen, and be it further

Resolved, that this resolution shall take effect upon its passage. April 20, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION AUTHORIZING AN ISSUE OF ONE HUNDRED THOUSAND
(\$100,000) DOLLARS MUNICIPAL BONDS

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That the sum of One Hundred Thousand (\$100,000) Dollars 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 (\$100,000) Dollars to be appropriated as follows:

For the building of permanent streets.....\$100,000

Said bonds to be dated June 1, 1926, and payable to bearer as follows:

Ten Thousand (\$10,000) Dollars on each of the following dates:

June 1, 1927	June 1, 1932
June 1, 1928	June 1, 1933
June 1, 1929	June 1, 1934
June 1, 1930	June 1, 1935
June 1, 1931	June 1, 1936

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 (4) per cent per annum from the 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 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 instruction 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. May 18, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION AUTHORIZING AN ISSUE OF ONE HUNDRED THOUSAND
(\$100,000) DOLLARS MUNICIPAL BONDS

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That the sum of One Hundred Thousand (\$100,000) Dollars 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 (\$100,000) Dollars to be appropriated as follows:

For new sewers \$100,000

Said bonds to be dated June 1, 1926, and payable to bearer as follows:

Five Thousand Dollars on each of the following dates:

June 1, 1927
June 1, 1928

June 1, 1937
June 1, 1938

June 1, 1929	June 1, 1939
June 1, 1930	June 1, 1940
June 1, 1931	June 1, 1941
June 1, 1932	June 1, 1942
June 1, 1933	June 1, 1943
June 1, 1934	June 1, 1944
June 1, 1935	June 1, 1945
June 1, 1936	June 1, 1946

Said bonds to bear the City Seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at four (4) per cent per annum from the 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 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. May 18, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION MAKING A TEMPORARY LOAN OF ONE MILLION (\$1,000,000) DOLLARS IN ANTICIPATION OF THE TAXES OF THE PRESENT YEAR.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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, 1926, 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 (\$1,000,000) Dollars; 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. June 1, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION AUTHORIZING AN ISSUE OF ONE HUNDRED THOUSAND (\$100,000) DOLLARS MUNICIPAL BONDS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That the sum of One Hundred Thousand (\$100,000) Dollars 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 (\$100,000) Dollars to be appropriated as follows:

For macadamizing and new highways.....\$100,000

Said bonds to be dated August 1, 1926, and payable to bearer as follows: Twenty Thousand (\$20,000) Dollars on each of the following dates:

August 1, 1927	August 1, 1929
August 1, 1928	August 1, 1930
	August 1, 1931

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 (4) per cent per annum from the date of issuance and to have coupons attached bearing the fac-simili signature of the City Treasurer for the payment of interest at said rate, semi-annually on the

first days of February and August 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 instruction 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 27, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION AUTHORIZING AN ISSUE OF TWENTY THOUSAND (\$20,000)
DOLLARS MUNICIPAL BONDS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That the sum of Twenty Thousand (\$20,000) Dollars 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 Twenty Thousand (\$20,000) Dollars to be appropriated as follows:

For culvert over Cemetery Brook..... \$20,000

Said bonds to be dated October 1, 1926, and payable to bearer as follows:

Two Thousand (\$2,000) Dollars on each of the following dates:

October 1, 1927	October 1, 1932
October 1, 1928	October 1, 1933
October 1, 1929	October 1, 1934
October 1, 1930	October 1, 1935
October 1, 1931	October 1, 1936

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 (4) per cent per annum from the date of issuance and to have coupons attached bearing the fac-simili 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 instruction 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 27, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION AUTHORIZING THE CITY AUDITOR TO MAKE CERTAIN TRANSFERS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

The City Auditor be and is hereby authorized to make the following transfers:

From General Loans Interest Account.....	\$13,100.00
	=====
To Department of Charities	\$4,000.00
To Municipal Indebtedness	8,000.00
To Rock Rimmon Park Improvement Fund.....	1,100.00

	\$13,100.00

And be it further

Resolved, that this resolution shall take effect upon its passage. November 19, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION MAKING A TEMPORARY LOAN OF FIFTEEN THOUSAND (\$15,000) DOLLARS FOR CEMETERY BROOK CULVERT.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

For the purpose of extending the Cemetery Brook Culvert, so-called, easterly to Union Street, the Mayor is hereby authorized to make a temporary loan of the sum of Fifteen Thousand (\$15,000) Dollars, giving for the same the note or notes of the City of Manchester, signed by the Mayor and countersigned by the City Treasurer and payable on or before twelve months from date of issuance; said sum to be expended for the above mentioned purpose only, and be it further

Resolved, that this resolution shall take effect upon its passage. November 16, 1926. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION MAKING A TEMPORARY LOAN OF TWENTY-THREE THOUSAND FIVE HUNDRED (\$23,500) DOLLARS FOR SCHOOL AND POLICE DEPARTMENTS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SIX.

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

That for the purpose of providing the additional sums of Twenty Thousand Dollars and Three Thousand Five Hundred Dollars for the School and Police Departments, respectively, for the year 1926, the Mayor be and hereby is authorized to make a temporary loan of the sum of Twenty-three Thousand Five Hundred (\$23,500) Dollars, giving for the same the note or notes of the City of Manchester, signed by the Mayor and countersigned by the City Treasurer and payable on or before twelve months from the date of issuance; said sum to be expended for the above mentioned purposes only, and be it further

Resolved, that this resolution shall take effect upon its passage.
December 21, 1926. In Board of Mayor and Aldermen. Passed to be
Enrolled.

ARTHUR E. MOREAU,

Mayor.

A true copy. Attest:

(Signed)

ARTHUR W. PHINNEY,

City Clerk.

REPORT OF THE CITY TREASURER

FOR THE YEAR 1926.

Cash on hand January 1, 1926..... \$68,161.29

RECEIPTS.

January Receipts	\$181,191.09
February Receipts	520,402.64
March Receipts	371,508.61
April Receipts	294,605.67
May Receipts	367,814.61
June Receipts	409,272.30
July Receipts	755,705.77
August Receipts	363,370.56
September Receipts	394,767.37
October Receipts	113,226.18
November Receipts	296,019.05
December Receipts	2,451,886.24

Total Receipts 6,519,770.09

\$6,587,931.38

=====

EXPENDITURES.

January Warrants.

Warrant No.	1	.....	\$11,617.19
	2	.....	11,397.43
	3	.....	96,792.24
	4	.....	30,016.28
	5	.....	13,469.18
	6	.....	82,814.87
			\$246,107.19

February Warrants.

Warrant No.	7	.....	\$12,323.34
	8	.....	193,548.98
	9	.....	32,076.50
	10	.....	22,236.35
	11	.....	89,325.81
			\$349,510.98

March Warrants.

Warrant No. 12	.....	\$14,029.22	
13	.....	323,320.42	
14	.....	31,090.08	
15	.....	14,389.72	
16	.....	16,117.61	
17	.....	77,259.10	
		<hr/>	\$476,206.15

April Warrants.

Warrant No. 18	.....	\$9,358.61	
19	.....	13,688.89	
20	.....	100,864.79	
21	.....	30,763.76	
22	.....	14,912.42	
23	.....	84,323.17	
		<hr/>	\$253,911.64

May Warrants.

Warrant No. 24	.....	\$16,509.76	
25	.....	162,766.85	
26	.....	34,736.38	
27	.....	16,442.13	
28	.....	88,342.76	
		<hr/>	\$318,797.88

June Warrants.

Warrant No. 29	.....	\$16,953.57	
30	.....	121,080.10	
31	.....	15,683.20	
32	.....	130,573.44	
33	.....	19,743.65	
34	.....	28,455.78	
		<hr/>	\$332,489.74

July Warrants.

Warrant No. 35	.....	\$12,634.19	
36	.....	17,663.53	
37	.....	244,479.35	
38	.....	47,003.13	
39	.....	18,705.11	
40	.....	40,662.09	
		<hr/>	\$381,147.40

August Warrants.

Warrant No. 41	\$18,735.14	
42	582,060.38	
43	48,749.68	
44	19,518.52	
45	63,137.60	
46	21,211.60	
	<hr/>	\$753,412.92

September Warrants.

Warrant No. 47	\$20,844.72	
48	133,656.14	
49	22,661.17	
50	34,357.87	
51	20,260.27	
52	79,265.67	
	<hr/>	\$311,045.84

October Warrants

Warrant No. 53	\$13,819.13	
54	19,347.69	
55	138,073.23	
56	36,910.69	
57	17,399.51	
58	92,172.84	
	<hr/>	\$317,723.09

November Warrants.

Warrant No. 59	\$18,717.28	
60	134,556.02	
61	34,847.05	
62	19,694.50	
63	87,406.18	
	<hr/>	\$295,221.03

December Warrants.

Warrant No. 64	\$15,994.54	
65	675,103.81	
66	13,568.38	
67	17,692.43	
68	14,900.81	

69	13,371.48	
70	1,543,447.21	
71	80,634.19	
	<hr/>	\$2,374,712.85
Total Expenditures		\$6,410,286.71
Cash on hand December 31, 1926.....		177,644.67
		<hr/>
		\$6,587,931.38
		=====

Respectfully submitted,

W. O. McALLISTER,
City Treasurer.

1160179.85
306568.38

466748.23

REPORT OF TAX COLLECTOR

MR. LEONARD O. PARENT,
City Auditor.

DEAR SIR:

I here submit statement of taxes collected for the years 1920 to 1926, inclusive, from January 2, 1926, and ending December 31, 1926, inclusive.

Yours truly,

ARTHUR J. BEAUDET,
Tax Collector.

Year	Balance	Addit'al W.	Collected	Abatement	Balance
1920	\$113.20	.....	.....	\$113.20	.....
1921	37,277.58	\$35.00	\$1,584.13	.....	\$35,728.45
1922	40,064.70	50.00	4,187.95	5,039.50	30,887.25
1923	48,823.75	203.00	7,273.28	8,526.55	33,226.92
1924	56,276.91	495.00	17,692.73	11,326.24	27,752.94
1925	308,983.83	3,198.96	270,459.36	9,139.14	32,584.29
Total	\$491,539.97	\$3,981.96	\$301,197.45	\$34,144.63	\$160,179.85

COLLECTIONS FOR THE YEAR 1926

Original Warrants	\$3,183,135.52
Additional Warrants	3,611.50
	\$3,186,747.02
Poll Collected	\$52,770.00
Property Collected	2,804,747.65 = \$2,857,517.65
2% Discount	11,205.65 = 11,205.65
Abatements, Poll	\$1,574.00
Abatements, Property .	9,881.34 = 11,455.34
	\$2,880,178.64
Uncollected 1926 Taxes	\$306,568.38

MISCELLANEOUS COLLECTIONS

Interest on Deferred Taxes	\$9,138.15
Cost on Deferred Taxes	4,371.54
Tax Titles (Deeds)	3,591.44
(Redemptions)	10,265.82
(Cost)	568.05
(Interest)	1,210.90
	=====
Total amount collected on Miscellaneous.....	\$29,145.90

EXEMPT PROPERTY FOR 1926

CITY SCHOOLS

High School, Beech St., Cor. Lowell St.		
Building	\$320,300.00	
59,400 sq. ft. land	29,700.00	
	<hr/>	\$350,000.00
Practical Arts High School, Concord St.		
Building	\$948,000.00	
65,560 sq. ft. land	32,780.00	
	<hr/>	\$980,780.00
Franklin St. School, Cor. Franklin and Pleasant Sts.		
Building	\$273,800.00	
19,200 sq. ft. land	24,000.00	
	<hr/>	\$297,800.00
Spring St. School, Spring St.		
Building	\$13,000.00	
11,550 sq. ft. land	11,550.00	
	<hr/>	\$24,550.00
Lincoln St. School, Cor. Merrimack St.		
Building	\$57,000.00	
40,000 sq. ft. land	20,000.00	
	<hr/>	\$77,000.00
Ash St. School, Bridge-Maple Sts.		
Building	\$68,188.00	
57,530 sq. ft. land	21,812.00	
	<hr/>	\$90,000.00
Main St. School, Main St.		
Building	\$583,320.00	
66,724 sq. ft. land	16,680.00	
	<hr/>	\$600,000.00
Webster St. School, Webster-Chestnut-Pine Sts.		
Building	\$63,290.00	
55,714 sq. ft. land	16,710.00	
	<hr/>	\$80,000.00

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	\$81,000.00	
22,200 sq. ft. land	9,000.00	
	<hr/>	\$90,000.00

Parker School, So. Main St.

Building	\$36,120.00	
19,402 sq. ft. land	3,880.00	
	<hr/>	\$40,000.00

Bakersville School, Elm-Shasta Sts.

Building	\$101,000.00	
126,825 sq. ft. land	19,000.00	
	<hr/>	\$120,000.00

Stark District School, River Road.

Building	\$1,800.00	
43,560 sq. ft. 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, Amory-Dubuque Sts.

Building	\$40,850.00	
16,600 sq. ft. land	4,150.00	
	<hr/>	\$45,000.00

Goff's 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 Rd.

Building	\$500.00	
5,685 sq. ft. land	100.00	
		<hr/>
		\$600.00

Mosquito Pond School, Derry-Corning Rds.

Building	\$1,550.00	
10,074 sq. ft. land	100.00	
		<hr/>
		\$1,650.00

Youngsville School, Candia Rd.

Building	\$53,400.00	
43,560 sq. ft. land	1,600.00	
		<hr/>
		\$55,000.00

Pearl St. School.

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-Hayward Sts.

Building	\$60,000.00	
44,000 sq. ft. land	4,400.00	
		<hr/>
		\$64,400.00

Straw School, Chestnut St.

Building	\$43,800.00	
32,400 sq. ft. land	16,200.00	
		<hr/>
		\$60,000.00

Wilson School, Wilson-Auburn Sts.

Building	\$91,680.00	
41,600 sq. ft. land	8,320.00	
		<hr/>
		\$100,000.00

Highland School, Beech Ave. to Titus Ave.

Building	\$77,600.00	
48,400 sq. ft. land	2,400.00	
		<hr/>
		\$80,000.00

Chandler School; Concord-Ashland Sts.

Building	\$54,460.00	
22,683 sq. ft. land	5,540.00	
		<hr/>
		\$60,000.00

Brown School, Amory-Alsace Sts.

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

Weston School, Hanover to Briar Ave.

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

CITY ENGINE HOUSES

Central Station, Vine St.

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

Main St. Engine House.

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

Webster St. Engine House.

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

Merrimack Engine House, Lake Ave.

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

City Hose House, Nashua-Maple Sts.

Building	\$7,410.00	
10,370 sq. ft. land	2,590.00	
	<hr/>	\$10,000.00

Engine House, Rimmon-Amory Sts.

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

Hose House, So. Elm St.

Building	\$6,120.00	
4,425 sq. ft. land	880.00	
	<hr/>	\$7,000.00

Hose House and Ward Room, Somerville St.		
Building	\$20,420.00	
10,527 sq. ft. land	1,580.00	
	<hr/>	\$22,000.00
Engine House, Weston-Concord Sts.		
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, So. Main-McDuffee Sts.		
Building	\$33,800.00	
7,993 sq. ft. land	1,200.00	
	<hr/>	\$35,000.00
Hose House, Candia Rd.		
Building	\$850.00	
On Water Works land.....	.....
	<hr/>	\$850.00
Hose House, Mammoth Rd.		
Building	\$1,250.00	
28,580 sq. ft. land.....	2,850.00	
	<hr/>	\$4,100.00

OTHER PUBLIC BUILDINGS AND LOTS

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	\$75,000.00	
10,000 sq. ft. land	250,000.00	
	<hr/>	\$325,000.00
City Farm, Mammoth Rd.		
Buildings	\$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

Battery Building, 151-155 Manchester St.

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

Police Station, Manchester-Chestnut Sts.

Building	\$80,750.00	
11,000 sq. ft. land.....	19,250.00	
		<hr/>
		\$100,000.00

Clinton St. Station.

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

City Stables, Franklin-Granite Sts.

Buildings	\$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

12,950 sq. ft. land, railroad	\$60.00
City Stables, District No. 10.....	\$1,200.00
City Scales, Franklin St.	\$300.00

Bath Houses, Corning Rd.-Derry Rd.

Buildings,	\$500.00
Webster Adams land	
	<hr/>
	\$500.00

Bath House, Willow. rear.

Building	\$1,300.00
----------------	------------

OTHER REAL AND PERSONAL PROPERTY OWNED BY CITY

Queen City Bridge, Byron St.	\$900,000.00
Public Comfort, Merrimack Common.....	15,000.00
Soldiers' Monument, Merrimack Common.....	25,000.00
Amoskeag Bridge, West Salmon St.	150,000.00
City Tomb, Valley Cemetery	10,000.00
McGregor Bridge, West Bridge St.	100,000.00
Granite Bridge, Granite St.	150,000.00
So. Main St. Bridge	40,000.00
Second St. Bridge	60,000.00
Kelley St. Bridge	103,500.00
Granite St. Bridge, over Railroad.....	6,000.00
Print Works Bridge, over Canal	15,000.00
Elm St. Bridge, So. Manchester.....	50,000.00
Two Bridges, District No. 9	2,000.00
Bridge, Brown Ave., Goff's Falls.....	3,500.00
Proctor Avenue Bridge	4,000.00
Sewer Construction Various Sts.	1,434,368.00
Gravel Lot, Wilkins rear	400.00
Fountains and Water-troughs on Streets and Commons.	3,600.00
Dorr's Pond Pavilion	1,500.00

PARKS AND CEMETERIES

Cilley Rd.-Wilson, 8,883 sq. ft.	\$266.00
Valley Cemetery. Pine St., 19.7 acres	230,000.00
Pine Grove Cemetery, Brown Ave., 265.55 acres.....	457,590.00
Ursula Chapel, Pine Grove Cemetery.....	16,000.00
Amoskeag Cemetery, Goffstown Rd., 55.375 sq. ft.	1,107.00
Stark Park, River Rd., 30 acres.....	60,000.00
Derryfield Park, Bridge St., 78 acres.....	114,000.00
Concord Common, Vine-Chestnut Sts., 183,000 sq. ft.	183,000.00
Tremont Common, Pine-Bridge Sts., 98,065 sq. ft.	49,000.00
Hanover Common, 132,000 sq. ft. land	99,000.00
Park Common, Lake Ave., 157,800 sq. ft. land.....	78,900.00
Cemetery Brook Park, 758,700 sq. ft. land.....	22,761.00
Merrimack Common, 256,500 sq. ft. land.....	769,500.00

Wagner Park, Wheelock St., 429,250 sq. ft. land.....	8,585.00
Lafayette Park, 90,500 sq. ft. land.....	45,200.00
Simpson Park, Notre Dame Ave., 37,227 sq. ft. land.....	11,170.00
Prout Park, 223,601 sq. ft. land.....	22,300.00
East Side Park, Hall-Central-Lake Ave., 19,363 sq. ft.	5,000.00
Parker Common, 114,000 sq. ft. land	11,400.00
Rock Rimmon Park, Youville St., 42.88 acres.....	17,152.00
Walker Park, So. Main St., 69,688 sq. ft. land.....	20,900.00
Merrill Cemetery, Merrill Rd., 51,400 sq. ft. land.....	200.00
Land, Calef Rd., 3 acres land.....	1,306.00
Land, Laval St., 4,875 sq. ft. land.....	292.00
Land, Boutwell St., 18,631 sq. ft. land.....	2,720.00
Land, Lafayette St., 17,348 sq. ft. land.....	572.00
Land, Morgan St., 6,434 sq. ft. land.....	193.00
Land, Front St., 0.94 acres.....	100.00
Land, Lake Shore Rd., 20.76 acres.....	520.00
Land, Front St., 51,633 sq. ft. land.....	1,035.00
Land, Willow-Goff's Falls Rd., 37.26 acres.....	930.00
Land, Goff's Falls Road, 56.37 acres.....	2,818.00

LAND DEEDED TO CITY ON SALE FOR TAXES

Lot, 29, Blk. 30, Albany, 3,000 sq. ft.	\$10.00
Lots 803 to 812, Mammoth Park, Sampson Ave., 25,000 sq. ft.	20.00
Land, Neal Road, rear, .57 acres.....	20.00
Lots 175 to 182, Mammoth Park, Third St., 20,000 sq. ft. .	16.00
Lot 126, Manchester Heights, Grand, 4,000 sq. ft.	120.00
Lots 332-333-334, Hartt Ave., 7,381 sq. ft.	110.00
Land, So. Main, 11,829 sq. ft.	1,500.00
Lots 120-121, Berwick, 8,000 sq. ft.	20.00
Lot 144, Brewster St., 4,000 sq. ft.	10.00
Lot 26, D. and S. Pl., Orchard Ave., 5,000 sq. ft.	150.00
Lots 439-448, Mammoth Park, Sixth St., 5,000 sq. ft.	10.00
Land and Building, New Mast, rear, 5,000 sq. ft.	1,500.00
Lots 17-18, Blk. 25, Rhododendron St., 10,000 sq. ft.	10.00
Lot 28, Laxson Ave., 5,000 sq. ft.	30.00
Lots 214-215, Riverside Manor, Springdale Rd., 4,000 sq. ft.	80.00
Lots 300-301, Riverside Manor, Warren Rd., 4,000 sq. ft.	120.00
Lot 263, Wilbur Pl., Caron Ave., 3,342 sq. ft.	50.00
Lot 36, Reed Pl., Derry St., 3,833 sq. ft.	38.00
Land, Merrill Rd., rear, 8.19 acres.....	45.00
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 to 15, near Derry Rd., 6,975 sq. ft.	10.00
Lots 309-310, Fifth St., 5,000 sq. ft.	10.00
Lot 37, Boylston St., 4,000 sq. ft.	10.00
Lots 94 to 98, Woodlawn Ave., 11,050 sq. ft.	50.00
Lots 90 to 93, Brunswick St., 16,000 sq. ft.	40.00
Lots 82 to 84, Brunswick St., 12,000 sq. ft.	30.00
Lot 158, Woodlawn Ave., 4,325 sq. ft.	10.00
Lots 101 to 103, Berwick St., 12,000 sq. ft.	30.00
Lots 109 to 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
Building, Merrimack River, Farmer Land.....	200.00
Lot 117, Lakeview Terrace, Groveland Ave., 2,310 sq. ft. .	20.00
One-half of 157, Lakeview Terrace, Groveland Ave., 1,260 sq. ft.	30.00
Lot 433, Riverview Dunbar, 1,390 sq. ft.	56.00
Lot 79, Myrtle Ave., 5,000 sq. ft.	25.00
Lot 110, Lakeview Heights, Candia Rd., 4,630 sq. ft.	140.00
Lots 13-14, Blk. 17, Waltham St., 10,000 sq. ft.	20.00
Lot 65, Cody Pl., Cody St., 5,000 sq. ft.	100.00
Lots 2 to 16, Blk. 20, 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 311-310-150, Woodbine Ave., 14,796 sq. ft.	295.00
Lots 379-380, Fifth St., 5,000 sq. ft.	10.00
Lot 19, Valleyview, Hanover St., 5,781 sq. ft.	231.00
Lots 93 to 85, St. Clair St., 10,184 sq. ft.	305.00
Lots 52 to 54, Joyce Court, 8,238 sq. ft.	247.00
Lot 96, Fairmount Ave., 3,600 sq. ft.	108.00
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
Land, Valley-Foster Ave., 1,110 sq. ft.	277.00
Passageway part 293 Co. Pl., 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 51-52, 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 to 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 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 10, 12 So. Pl., Sagamore St., 9,253 sq. ft.	138.00
Lots 8 to 10, Blk. 17, Pembroke St., 15,000 sq. ft.	15.00
Land, Merrill Rd., 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 to 76, Brunswick St., 12,000 sq. ft.	30.00
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 16, Pine Island Terrace, Winthrop St., 2,550 sq. ft. ..	35.00
Lots 13 to 15, Pine Island Terrace, Winthrop St., 8,209 sq. ft.	110.00
Lot 225, Pine Island Terrace, Riverbank Rd., 3,000 sq. ft.	45.00
Lots 102 to 106, Mammoth Pk., First St., 13,325 sq. ft. ...	10.00
Lots 107 to 110, Mammoth Pk., First St., 11,140 sq. ft. ...	10.00
Land and Building, 132 Rhode Island Ave., 25,000 sq. ft. .	2,200.00
Lot 119, Woodlawn Pk., Berwick St., 3,796 sq. ft.	10.00
Lot 4, Blk. 5, Springfield St., 5,000 sq. ft.	5.00
Lots 1 to 3, Blk. 5, Massachusetts Ave., 17,350 sq. ft.	20.00
Lot 6, Manchester Highlands, Mammoth Rd., 4,173 sq. ft.	42.00
Land, Highland Pk. Ave., 10,000 sq. ft.	150.00
Lots 109 to 111, Villa Boulevard, 6,002 sq. ft.	240.00
Lots 404-405, Gilford St., 9,332 sq. ft.	80.00
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 to 8, Derry Rd., rear, 6,300 sq. ft.	10.00
Lots 13-14, Blk. 35, Pembroke St., 10,000 sq. ft.	10.00
Lots 3 to 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 to 147, Brewster St., 12,000 sq. ft.	30.00
Lots 159 to 161 Woodlawn Ave., 11,900 sq. ft.	30.00
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 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., 10,000 sq. ft.	10.00
Lots 8-9, Blk. 29, Albany St., 10,000 sq. ft.	10.00
Lots 344, Fifth St., 2,500 sq. ft.	10.00
Lots 29 to 32, Blk. 22, Massachusetts Ave., 20,000 sq. ft. ..	20.00
Lots 8-9, Blk. 29, 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 to 123, Groveland Ave., 7,620 sq. ft.	38.00
Lot 188b, Pleasant View Pk. View, 1,194 sq. ft.	17.00
Lots 32 to 34, Lakeview Hts., Fairmont St., 7,291 sq. ft. ..	220.00
Lot 10, Greenough Pl., near Derry Rd., 1,500 sq. ft.	10.00
Lots 51a-52, Pleasant View Pk., Public, 3,600 sq. ft.	110.00
Lots 26 to 28, Bowditch St., 9,860 sq. ft.	30.00
Land, Neal Rd., 3.45 acres	120.00
Lot 29, Bowditch St., 3,300 sq. ft.	10.00
Lots 1419-1420, Lagrange Ave., 6,000 sq. ft.	30.00
Lots 1421-1422, Lagrange Ave., 9,711 sq. ft.	50.00
Lots 1424 to 1427 Ingraham Ave., 8,421 sq. ft.	45.00
Lots 1539 to 1547, Johnson Ave., 28,770 sq. ft.	145.00
Lots 1548 to 1553, Johnson Ave., 13,038 sq. ft.	65.00
Lot 99, Whalley Rd., 2,400 sq. ft.	36.00
Lots 22-23 Exeter St., 10,000 sq. ft.	330.00
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
Land, ½ Merrill Rd., 5.74 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
Land and Building, Sixth Ave., 85,246 sq. ft.	900.00
Lots 445 to 447, Sixth St., 7,500 sq. ft.	12.00
Lot 6177 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, Woodlawn Pk., Boylston St., 4,000 sq. ft.	10.00

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, Greenough Pl., near Derry Rd., 2,910 sq. ft. ...	10.00
Lots 46-47, Myrtle Ave., 10,000 sq. ft.	75.00
Lots 271 to 274, Bell Orchard Pk., Bell Ave., 10,654 sq. ft.	145.00
Lot 9, Greenough Pl., near Derry Rd., 2,210 sq. ft.	10.00
Lot 88, Elmwood Pk., Rosemont Ave., 4,050 sq. ft.	245.00
Lot 71, Elmwood Pk., Elmwood Ave., 4,050 sq. ft.	325.00
Lots 145-146, Elmhurst, Calef Rd., 9,989 sq. ft.	600.00
Lot 469, Mammoth Pk., Seventh St., 2,500 sq. ft.	10.00
Lot 163, Bradford St., 4,000 sq. ft.	10.00
Lots 359-360, Mammoth Pk., Sixth St., 5,000 sq. ft.	10.00
Lot 45, Centennial St., 5,000 sq. ft.	33.00
Lots 154-155, Manchester Gar., Wilson Ave., 5,705 sq. ft.	30.00
Land and Building, 180 Lake Ave., 2,500 sq. ft.	1,500.00
Lot 8, Oak Hill Ave., 5,713 sq. ft.	115.00
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 St., 5,000 sq. ft.	10.00
Lot 32, Blk. 3, Michigan Ave., 5,000 sq. ft.	25.00
Lots 9-10, Blk. 12, Currier Pl., Albany St., 10,000 sq. ft.	10.00
Lots 11-12, Blk. 12, Currier, Rhododendron St., 10,000 sq. ft.	10.00
Lots 56 to 59, Woodlawn Ave., 15,900 sq. ft.	40.00
Lot 67, Brunswick St., 4,000 sq. ft.	10.00
Lots 995 to 1014 Effel Ave., 60,000 sq. ft.	150.00
Lots 1118 to 1137 Napoleon Ave, 60,000 sq. ft.	150.00
Lot, Thornton, 2,836 sq. ft.	30.00
Lot and Building, Riverview, 12,313 sq. ft.	1,200.00
Lots 196-197, Wolcott, 4,800 sq. ft.	50.00
Lots 154-155, Riverview, 5,000 sq. ft.	75.00
Lot and Building, West Mitchell, 6,995 sq. ft.	500.00
Lots 180-180A, Garfield, 3,600 sq. ft.	70.00
Building 13, Spring Valley	100.00
Lot 524, High Gate Ave., 3,000 sq. ft.	8.00
Lots 45-44, Stevens, 4,800 sq. ft.	72.00
Lot and Building, 569, Blodgett, 5,000 sq. ft.	1,200.00
Lots 440-441-442, Goffstown Rd., 7,240 sq. ft.	10.00
Part Lot 88, Centennial, 5,475 sq. ft.	20.00
Lot 56, Olmstead Ave, 7,500 sq. ft.	200.00
Lots 338-339-340 Fifth, 7,500 sq. ft.	15.00
Lot and Building, Clough Ave., 4,703 sq. ft.	2,800.00
Lots 7-9, Cypress, 9,398 sq. ft.	584.00
Lot 8, Clough Ave., 4,703 sq. ft.	282.00

Lots 12-13, Auburn, 10,000 sq. ft.	600.00
Lot and Building, Claremont Ave., 4,000 sq. ft.	600.00
Lots 70 and one-half 71, Groveland Ave., 3,610 sq. ft.	40.00
Lot, 127 Donahue, 5,000 sq. ft.	50.00
Lot and Building, 195-199 Lake Ave., 3,750 sq. ft.	5,000.00
2.79 Acres land, Wellington Ave.	25.00
43.86 Acres land, Conaud Rd.	440.00
Lots 114-115-116 Rosedale Ave., 4,950 sq. ft.	195.00
Lot 54, Gorham, 4,000 sq. ft.	60.00
Lot 854, Sampson Ave., 2,500 sq. ft.	10.00
Lots 261-263-264, Overland, 5,737 sq. ft.	86.00
Lots 481-500-544-563, High Gate Ave., 120,000 sq. ft.	400.00
4.9 Acres Land, Neal Rd.	100.00
Lot, Union, 4,635 sq. ft.	235.00
Lots 159-160, Elm, 3,562 sq. ft.	150.00
17.65 Acres, Bridge St. Ext.	1,200.00
Lot and Building, Broadhead Ave.	400.00
2.47 Acres land, Hooksett Line	25.00
One-half of 5.74 Acres land, Merrill Rd.	30.00
Lots 30 to 34, Bowditch, 19,121 sq. ft.	50.00
Lot 57, Almeda, 2,361 sq. ft.	50.00
Lots 11-12, Lyons Ave., 7,825 sq. ft.	75.00
Lots 33-34, Kimball Ave., 23,477 sq. ft.	280.00
Lots 260 to 261½, Silver, 6,848 sq. ft.	70.00
Lot and Building, Spruce St., 2,500 sq. ft.	4,000.00
Lot 76, Comeau, 10,475 sq. ft.	25.00
Lot 16, Blk. 28, Albany, 5,000 sq. ft.	5.00
Lot 17, Blk. 29, Rhododendron, 5,000 sq. ft.	5.00
Lots 29-30-31, Blk. 31, Springfield, 15,000 sq. ft.	15.00
Lots 2-3, Blk. 31, Massachusetts Line, 10,000 sq. ft.	10.00
Building, Hoyt Land, Silver St.	1,000.00
Lots 82 to 86, Gold, 8,587 sq. ft.	100.00
Lots 245-246-247, Bridge, 10,813 sq. ft.	165.00
Lot 250, Bell Ave., 3045 sq. ft.	40.00
Lots 193-194, Groveland Ave., 4,130 sq. ft.	25.00
Lots 50 to 53, Westland Ave., 10,000 sq. ft.	150.00
Lot and Building, 204 Chestnut.....	5,500.00

PROPERTY OWNED BY CATHOLIC CHURCHES, SCHOOLS AND PARSONAGES

St. Augustine Church and School, Spruce-
Beech Sts.

Building	\$95,000.00	
26,000 sq. ft. land	13,000.00	
	<hr/>	\$108,000.00

St. Augustine School, Spruce-Beech Sts.		
Building	\$11,500.00	
15,000 sq. ft. land	7,500.00	
	<hr/>	\$19,000.00
St. Augustine's Orphanage, 251 Lake Ave.		
Building	\$19,000.00	
10,000 sq. ft. land	3,000.00	
	<hr/>	\$22,000.00
St. Augustine's Convent, Cedar-Beech Sts.		
Building	\$45,000.00	
10,000 sq. ft. land	5,000.00	
	<hr/>	\$50,000.00
St. Augustine Parish, Beech-Lake Ave.		
Building	\$20,650.00	
8,700 sq. ft. land.....	4,350.00	
	<hr/>	\$25,000.00
St. Augustine Parish Parsonage, 205 Spruce St.		
Building	\$7,250.00	
12,500 sq. ft. land	6,250.00	
	<hr/>	\$13,500.00
St. Marie's Church, Wayne-Notre Dame Ave.		
Building	\$171,000.00	
72,500 sq. ft. land	29,000.00	
	<hr/>	\$200,000.00
St. Marie's Parsonage, 378 Notre Dame Ave.		
Building	\$33,000.00	
10,000 sq. ft. land	5,000.00	
	<hr/>	\$38,000.00
St. Marie's College, Cartier St.		
Building	\$60,000.00	
20,000 sq. ft. land	5,000.00	
	<hr/>	\$65,000.00
St. Marie's Brothers House, 279 Cartier St.		
Building	\$5,850.00	
5,000 sq. ft. land	1,150.00	
	<hr/>	\$7,000.00

St. Marie's Convent of Holy Angels, Notre Dame Ave.

Building	\$29,000.00	
22,500 sq. ft. land.....	9,000.00	
	<hr/>	\$38,000.00

St. Marie's Parish, 371-393 Cartier St.

Building	\$14,125.00	
17,500 sq. ft. land	4,375.00	
	<hr/>	\$18,500.00

St. Marie's Parish, 394 Cartier St.

Building	\$4,950.00	
5,000 sq. ft. land	1,250.00	
	<hr/>	\$6,200.00

St. Marie's Parish, 388 Cartier St.

Building	\$2,250.00	
5,000 sq. ft. land.....	1,250.00	
	<hr/>	\$3,500.00

St. Marie's Parish ,380 Cartier St.

Building	\$1,950.00	
4,200 sq. ft. land	1,050.00	
	<hr/>	\$3,000.00

St. Marie's Parish, 370 Cartier St.

Building	\$2,975.00	
6,500 sq. ft. land	1,625.00	
	<hr/>	\$4,600.00

St. George's Church, Pine-Orange Sts.

Building	\$85,555.00	
18,690 sq. ft. land	9,345.00	
	<hr/>	\$94,900.00

St. George's School, Pine-Orange Sts.

Building	\$50,000.00	
10,000 sq. ft. land	5,000.00	
	<hr/>	\$55,000.00

St. George's Convent, St. Isidore, Orange St.

Building	\$46,000.00	
10,000 sq. ft. land	4,000.00	
	<hr/>	\$50,000.00

St. George's Parsonage, 517 Pine St.		
Building	\$6,135.00	
5,930 sq. ft. land	2,865.00	
		<hr/> \$9,000.00
St. George's Parish, 120 Pearl St.		
Building	\$21,250.00	
7,519 sq. ft. land	3,750.00	
		<hr/> \$25,000.00
St. George's Parish, 119 Orange St.		
Building	\$2,530.00	
7,925 sq. ft. land	3,170.00	
		<hr/> \$5,700.00

(PART EXEMPT)

St. Joseph's Church and Girls' School, Pine-Lowell Sts.		
Building	\$150,463.00	
46,050 sq. ft. land	34,537.00	
		<hr/> \$185,000.00
St. Joseph's Holy Rosary School, 30 Cedar St.		
Building	\$12,750.00	
2,500 sq. ft. land	1,250.00	
		<hr/> \$14,000.00
St. Joseph's High School, Lowell-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-Beech Sts.		
Building	\$15,900.00	
48,400 sq. ft. land	12,100.00	
		<hr/> \$28,000.00
St. Joseph's Infants' Home, Concord-Dutton Sts.		
Building	\$37,140.00	
51,423 sq. ft. land	12,860.00	
		<hr/> \$50,000.00
St. Patrick's Orphanage, Hanover-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' House, 462 Pine St.

Building	\$183,475.00	
33,055 sq. ft. land	16,525.00	
	<hr/>	\$200,000.00

St. Joseph's Parsonage, 145-147 Lowell St.

Building	\$25,975.00	
18,050 sq. ft. land	9,025.00	
	<hr/>	\$35,000.00

Catholic Library, Union St.

Building	\$6,550.00	
4,900 sq. ft. land	2,450.00	
	<hr/>	\$9,000.00

Sacred Heart Hospital, Amherst St.

Building	\$25,075.00	
39,900 sq. ft. land	29,925.00	
	<hr/>	\$55,000.00

Sacred Heart Hospital, 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' House, 223 So. Main St.

Building on Church lot	\$5,500.00	
------------------------------	------------	--

Sacred Heart Parish Parsonage, 247 So. Main St.

Building	\$6,037.00	
19,596 sq. ft.	3,963.00	
	<hr/>	\$10,000.00

Our Lady of Perpetual Help Church and Parsonage.

Building	\$22,300.00	
77,329 sq. ft. land	7,700.00	
	<hr/>	\$30,000.00

Monastery of the 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 Parish, Parsonage, 138 Coolidge Ave.

Building on Church lot		\$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 Church Parsonage, 14 Elm St.

Building	\$6,500.00	
70,683 sq. ft. land	10,500.00	
	<hr/>	\$17,000.00

St. Anne's Church, Merrimack-Union Sts.

Building	\$54,000.00	
20,520 sq. ft. land	6,000.00	
	<hr/>	\$60,000.00

St. Anne's Parish School, Cedar-Union Sts.

Building	\$34,000.00	
15,000 sq. ft. land	6,000.00	
	<hr/>	\$40,000.00

St. Anne's McDonald School, Laurel-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' House, 251 Merrimack St.		
Building	\$4,500.00	
9,000 sq. ft. land.....	4,500.00	
	<hr/>	\$9,000.00
St. Antoine de Padoue Church, 258 Belmont St.		
Building	\$11,650.00	
35,700 sq. ft. land.....	8,350.00	
	<hr/>	\$20,000.00
St. Antoine de Padoue 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-Silver Sts.		
Building	\$4,940.00	
5,606 sq. ft. land	560.00	
	<hr/>	\$5,500.00
Order of St. Benedict, St. Raphael's Church.		
Building	\$45,200.00	
59,239 sq. ft. land	14,800.00	
	<hr/>	\$60,000.00
Church, Pinard and Henriette Sts.		
Building	\$10,800.00	
43,205 sq. ft.	1,200.00	
	<hr/>	\$12,000.00
Order of St. Benedict, Parsonage, Ferry St.		
Building	\$6,500.00	
4,025 sq. ft. land—(Part Exempt)	1,000.00	
	<hr/>	\$7,500.00

Order of St. Benedict, School, Ferry-Fourth
Sts.

Building	\$5,556.00	
13,775 sq. ft. land	3,444.00	
	<hr/>	\$9,000.00

St. Hedwidge Parish Church, Merrimack-Pine
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
------------------------------	------------

St. Hedwidge Parish School, Merrimack-Union
Sts.

Building	\$60,590.00	
8,820 sq. ft. land.....	4,410.00	
	<hr/>	\$65,000.00

St. Hedwidge Parish, Sisters' House, 168 Mer-
rimack St.

Building	\$4,150.00	
6,300 sq. ft. land	3,150.00	
	<hr/>	\$7,300.00

L'Hospital Notre Dame, Notre Dame Ave.

Building	\$55,800.00	
60,500 sq. ft. land	24,200.00	
	<hr/>	\$80,000.00

L'Hospital Notre Dame, No. Kelley St.

Building .....	.....
94,660 sq. ft. land.....	\$14,200.00	
	<hr/>	\$14,200.00

L'Hospital Notre Dame, Nurses' Home, Main,
rear.

Building	\$4,700.00	
1,500 sq. ft. land	300.00	
	<hr/>	\$5,000.00

L'Hospital Notre Dame, 448 Main St.

Building	\$9,500.00	
5,000 sq. ft. land	2,500.00	
	<hr/>	\$12,000.00

Orphanage School, Notre Dame-Wayne Sts.

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

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.

Building	\$30,550.00	
31,500 sq. ft. land	9,450.00	
		<hr/>
	40,000.00	
		<hr/>
		\$78,000.00

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

Mount St. Mary's Convent, Union St.

16,391 sq. ft. land	\$1,310.00
---------------------------	------------

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, 131 Laurel St.

Building	\$11,600.00	
10,800 sq. ft. land.....	5,400.00	
		<hr/>
		\$17,000.00

Mount St. Mary's Convent, 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, Alsace St.		
Building	\$68,750.00	
25,000 sq. ft. land	4,250.00	
		<hr/>
		\$73,000.00
St. Jean de Baptiste Parish, 70-80 Youville St.		
Building	\$6,750.00	
5,000 sq. ft. land	1,250.00	
		<hr/>
		\$8,000.00
St. Jean de Baptiste Parish, Lots, Youville St.		
Lots 3414, 3505, 3506, 3507, 3510, 3639		
50,000 sq. ft. land.....	\$5,350.00	
		<hr/>
		\$5,350.00
St. Jean de Baptiste Parsh, 117 Youville St.		
Building	\$4,500.00	
10,000 sq. ft. land.....	1,000.00	
		<hr/>
		\$5,500.00
St. Jean de Baptiste Church, Youville St.		
Lots 3681, 3683, 3674, Co. Pl., 15,000 sq. ft.		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-Mast Sts.		
Building	\$17,000.00	
80,057 sq. ft. land	8,000.00	
		<hr/>
		\$25,000.00
Roman Catholic Bishop, Bridge-Highland Sts.		
278,593 sq. ft. land.....		\$11,145.00
Roman Catholic Bishop, 198 Pearl St.		
Building	\$32,218.00	
31,130 sq. ft. land.....	7,782.00	
		<hr/>
		\$40,000.00

St. Edmond's Parish, 52 Henriette St.		
Building	\$2,732.00	
6,718 sq. ft. land	268.00	
	<hr/>	\$3,000.00
St. Edmond's Parish, Lots, Edmond St.		
28,086 sq. ft. land, Lots 98-99, 110 to 112.....		\$280.00
St. Edmond's Parish, Sisters' Home, 48 Henriette St.		
Building	\$3,815.00	
4,647sq. ft. land	185.00	
	<hr/>	\$4,000.00
The Hellenic Orthodox Community, Pine St.		
St.		
Building	\$16,250.00	
5,000 sq. ft. land	3,750.00	
	<hr/>	\$20,000.00
The Hellenic Orthodox Community, Pine St.		
Building	\$11,200.00	
10,000 sq. ft. land	1,800.00	
	<hr/>	\$13,000.00
Russian Orthodox Catholic Church, Beech-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	
14,382 sq. ft. land	5,033.00	
	<hr/>	\$60,000.00
Ruthenian Catholic Church and Parsonage,		
Lowell St.		
Building	\$12,300.00	
9,400 sq. ft. land	4,700.00	
	<hr/>	\$17,000.00
St. Peter's and Paul Parish House, 413 Merrimack St.		
Building	\$3,200.00	
5,000 sq. ft. land (Part Exempt).....	1,000.00	
	<hr/>	\$4,200.00

Roman Catholic Bishop, 99 Lowell St.

Building	\$8,125.00	
13,950 sq. ft. land	6,875.00	
		<hr/>
		\$15,000.00

Mount Saint Joseph, Pond Rd.

Building	\$6,200.00	
44 acres land	8,800.00	
		<hr/>
		\$15,000.00

One-half 438-440 Main St.

Building	\$1,450.00	
3,500 sq. ft. land.....	1,050.00	
		<hr/>
		\$2,500.00

One-half 426-428 Main St.

Building	\$4,750.00	
5,000 sq. ft. land	1,250.00	
		<hr/>
		\$6,000.00

One-half 406-408 Main St.

Building	\$4,000.00	
5,000 sq. ft. land	1,250.00	
		<hr/>
		\$5,250.00

CATHOLIC CEMETERIES

St. Augustine's, So. Beech St., 4.12 acres.....	\$2,060.00
St. Augustine's, So. Beech St., 20.72 acres.....	\$10,360.00
St. Augustine's, So. Beech St., 4.06 acres.....	\$1,760.00
St. Joseph's, Donald St., 1.214,224 sq. ft.	\$60,710.00
Mount Calvary, Champlain St., 16.07 acres.....	\$28,000.00
Mount Calvary, Goffstown Rd., 4 acres.....	\$870.00
Mount Calvary, Goffstown Rd., rear, 5,000 sq. ft.	\$400.00

PROTESTANT CHURCHES

First Baptist Church, Union St.

Building	\$30,750.00	
18,500 sq. ft. land	9,250.00	
		<hr/>
		\$40,000.00

First Baptist Religious Society, 25 Lodge Ave.

Building	\$5,180.00	
5,469 sq. ft. land	820.00	
		<hr/>
		\$6,000.00

Free Baptist Church, Merrimack-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

Merrimack St. Society of Manchester, 90
Merrimack St.

Part lots 4-5 Oak St., 5,460 sq. ft.		\$550.00
---	--	----------

Peoples' Baptist Church, Concord-Chestnut
Sts.

Building	\$18,000.00	
7,500 sq. ft. land	15,000.00	
	<hr/>	\$33,000.00

The Peoples' Baptist Church, East High-Wes-
ton Sts.

10,872 sq. ft. land.....		\$1,305.00
--------------------------	--	------------

The Peoples' Baptist Church, 114 Weston St.

Building	\$2,590.00	
5,395 sq. ft. land	810.00	
	<hr/>	\$3,400.00

First Congregational Church, Hanover St.

Building	\$40,952.00	
42,560 sq. ft. land	34,048.00	
	<hr/>	\$75,000.00

Franklin St. Church.

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, 114

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

Trustees First Methodist Episcopal Church,

Valley St.

Building	\$58,209.00	
14,930 sq. ft. land	1,791.00	
	<hr/>	\$60,000.00

St. Paul's M. E. Church, Amherst-Union Sts.

Building	\$28,250.00	
13,500 sq. ft. land	6,750.00	
	<hr/>	\$35,000.00

St. Paul's M. E. Parsonage, Union St.

Building on Church land		\$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, Pennacook St.

Building	\$11,570.00	
17,160 sq. ft. land	3,430.00	
	<hr/>	\$15,000.00

Grace Episcopal Church, Lowell-Pine Sts.

Building	\$73,113.00	
15,850 sq. ft. land	11,887.00	
	<hr/>	\$85,000.00

Grace Episcopal Church, Parsonage, 100 Har-
rison St.

Building	\$3,300.00	
19,000 sq. ft. land	5,700.00	
	<hr/>	\$9,000.00

First Christian Church, Merrimack-Hall Sts.		
Building	\$13,500.00	
9,975 sq. ft. land	2,000.00	
	<hr/>	\$15,500.00
German Presbyterian Church, Second-Bath Sts.		
Building	\$5,000.00	
10,000 sq. ft. land	2,500.00	
	<hr/>	\$7,500.00
German Church, Conant-Green Sts.		
Building	\$6,100.00	
5,000 sq. ft. land	900.00	
	<hr/>	\$7,000.00
First Unitarian Church, Concord-Beech Sts.		
Building	\$28,600.00	
13,500 sq. ft. land	5,400.00	
	<hr/>	\$34,000.00
First Universalist Church, Myrtle-Union Sts.		
Building	\$24,250.00	
11,000 sq. ft. land	5,750.00	
	<hr/>	\$30,000.00
First Church of Christ, Scientist, Harrison St.		
Building	\$26,500.00	
17,000 sq. ft. land	8,500.00	
	<hr/>	\$35,000.00
Swedish Lutheran Church, Sagamore-Pine Sts.		
Building	\$9,800.00	
11,000 sq. ft. land	2,200.00	
	<hr/>	\$12,000.00
Swedish Lutheran Church Parsonage, 68 Sagamore St.		
Building	\$4,450.00	
10,200 sq. ft. land	2,550.00	
	<hr/>	\$7,000.00
Swedish Evangelical Mission Church, Orange-Pine Sts.		
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	
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-Beech Sts.

Building	\$8,220.00	
12,600 sq. ft. land	3,780.00	
		<hr/>
		\$12,000.00

Westminster Presbyterian Church, Brook-Hazel Sts.

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 Episcopal Church, Main-Conant Sts.

Building	\$35,150.00	
19,412 sq. ft. land	4,850.00	
		<hr/>
		\$40,000.00

St. Andrew's Protestant Episcopal Church.

Land, Main-Conant St.		\$4,000.00
----------------------------	--	------------

First German Church, Conant St.

Building	\$8,552.00	
9,650 sq. ft. land.....	1,448.00	
		<hr/>
		\$10,000.00

People's 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, 100 Concord St.		
Building	\$2,500.00	
2,500 sq. ft. land	2,500.00	
	<hr/>	\$5,000.00
St. Jean's Methodist Parsonage, 9 Arlington St.		
Building	\$4,309.00	
2,764 sq. ft. land.....	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
Congregational Ashhay 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	\$4,852.00	
6,740 sq. ft. land	1,348.00	
	<hr/>	\$6,200.00

OTHER PROTESTANT ORGANIZATIONS EXEMPT

German School Society, Ferry-Third Sts.		
Building	\$5,500.00	
10,190 sq. ft. land	2,500.00	
	<hr/>	\$8,000.00
Balch Hospital, Oak-Myrtle Sts.		
Building	\$13,500.00	
66,000 sq. ft. land	16,500.00	
	<hr/>	\$30,000.00

Elliott Hospital, Auburn-Cypress, Hospital
Ave.

Building	\$154,025.00	
1,170,426 sq. ft. land.....	90,498.00	
	<hr/>	\$244,523.00

Manchester Children's Home, Walnut St.

Building	\$46,250.00	
55,000 sq. ft. land	13,750.00	
	<hr/>	\$60,000.00

Manchester Children's Home, $\frac{1}{2}$ 193 Pearl St.

Building	\$984.00	
7,191 sq. ft. land	2,516.00	
	<hr/>	\$3,500.00

Masonic Home, Beech-Salmon Sts.

Building	\$85,810.00	
56,762 sq. ft. land.....	14,190.00	
	<hr/>	\$100,000.00

Masonic Home, $\frac{1}{2}$ 193 Pearl St.

Building	\$984.00	
7,191 sq. ft. land	2,516.00	
	<hr/>	\$3,500.00

Gale Home, Ash St.

Building	\$58,500.00	
57,530 sq. ft. land	11,500.00	
	<hr/>	\$70,000.00

New Hampshire Settlement Association, 7-11
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

The District Nursing Association, 194 Concord
St.

Building	\$5,900.00	
13,500 sq. ft. land	8,100.00	
	<hr/>	\$14,000.00

Congregation Anshay Aford, 237 Central St.

Building	\$2,125.00	
2,500 sq. ft. land (one-half exempt).....	875.00	
	<hr/>	\$3,000.00

Young Men's Hebrew Association, 275 Han-
over St.

Building	\$7,250.00	
5,500 sq. ft. land	2,750.00	
	<hr/>	\$10,000.00

Henry J. Sweeney Post, 52 Concord St.

Building	\$14,000.00	
4,000 sq. ft. land	8,000.00	
	<hr/>	\$22,000.00

Manchester Boys' Club, 283 Hanover St.

Building	\$5,000.00	
10,000 sq. ft. land.....	5,000.00	
	<hr/>	\$10,000.00

Amoskeag Mfg. Co., Jutras Post, 228 Mc-
Gregor St.

Building	\$7,909.00	
14,153 sq. ft. land.....	8,491.00	
	<hr/>	\$16,400.00

Woman's Aid Home, Pearl St.

Building	\$35,615.00	
57,530 sq. ft. land	14,385.00	
	<hr/>	\$50,000.00

Woman's Aid Home, 510-514 Chestnut St.

Building	\$10,454.00	
6,037 sq. ft. land	7,546.00	
	<hr/>	\$18,000.00

Woman's Aid and Relief Society, Cody St.

5,000 sq. ft. land	\$50.00
--------------------------	---------

Adath Yeshurin Synagogue, So. Beech St.

1.36 acres land	\$500.00
-----------------------	----------

CEMETERIES

Derry Road, 58,657 sq. ft. land.....	\$850.00
Young Road, 23,809 sq. ft. land.....	475.00
Mammoth Road, Huse Cemetery, 1 acre land.....	870.00
Bowman St., 'Squog Cemetery, 79,777 sq. ft. land.....	7,977.00
Milford-Bowman, 12,902 sq. ft. land.....	1,450.00
Brown Ave., 12,025 sq. ft. land.....	200.00
Jewish Cemetery, So. Beech St., 1.23 acres.....	800.00
Congregation Anshay Afard, So. Beech St., 1,175 sq. ft. land	1,175.00

CITY PROPERTY

The Currier Gallery of Art, Myrtle and Ash Sts.

Buildings	\$9,900.00	
48,400 sq. ft. land	12,100.00	
		<hr/> \$22,000.00

COUNTY PROPERTY

County Court House, Market St.

Building	\$62,000.00	
19,200 sq. ft. land	48,000.00	
		<hr/> \$110,000.00

County Jail, Willow St.

Building	\$110,000.00	
147,000 sq. ft. land.....	36,750.00	
		<hr/> \$146,750.00

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	\$203,000.00	
170.585 acres	191,890.00	
	<hr/>	\$394,890.00

UNITED STATES PROPERTY

United States Post Office, Hanover-Chestnut Sts.

Building	\$162,100.00	
30,322 sq. ft. land.....	37,900.00	
	<hr/>	\$200,000.00

REPORT OF BUILDING DEPARTMENT

OFFICE OF THE

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, 1926.

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 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 3 show the cost of various classes of work or ordinary repairs, and Tables 2 and 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, alteration and repairs of the old buildings both dwelling and business, and the estimated cost of same for each month. Also the total estimated cost of building operations for the year, the number of building and plumbing inspections made, and the number of electric signs, roof signs, field signs and other signs erected.

FINANCIAL STATEMENT.

OFFICE EXPENDITURES.

Salaries	\$12,548.64
Printing, stationery and supplies.....	234.11
Telephone service	52.45
Automobile Liability Insurance	40.35
Department Automobile No. 1—Ford maintenance	32.31
Department Automobile No. 2—Essex Maintenance	232.51
Miscellaneous	416.85
	<hr/>
	\$13,557.22
Transferred to Repairs of Building Appropriation.....	1,451.41
	<hr/>
	\$15,008.63
Less Credits received by discount bills	8.63
	<hr/>
	\$15,000.00

EXPENDITURES FOR REPAIRS OF PUBLIC BUILDINGS.

Material, tools and equipment.....	\$31,213.98
Less Credits received by discount bills.....	207.46
	<hr/>
	\$31,006.52
For labor, as per payroll.....	28,221.43
	<hr/>
	\$59,227.95
	<hr/>
Total expenditures	\$74,227.95
	<hr/>
Appropriation	\$70,000.00
Department transfers	4,795.74
	<hr/>
	\$74,495.74
Total expenditures	74,227.95
	<hr/>
Balance unexpended	\$567.79
	<hr/>
STOCK ON HAND.	
Stock on hand December 31, 1925.....	\$4,463.04
Stock received in 1926.....	3,228.43
	<hr/>
	\$7,691.47
Material used from stock, 1926.....	4,836.76
	<hr/>
Stock on hand December 31, 1926.....	\$2,854.71

TABLE No. 1
SCHOOLS
SUMMARY OF CLASSIFIED EXPENDITURES—ORDINARY REPAIRS.

BUILDING	Carpentry	Painting	Plumbing	Steam-fitting	Electrical Work	Setting Glass	Mason Work	Roof Repairs	Miscellaneous	Total
Amoskeag School	\$33.27	\$254.27	\$171.07	\$51.40	.....	\$31.36	\$21.25	\$179.18	\$39.80	\$781.60
Ash St. School	23.91	9.80	30.12	88.26	\$10.15	67.96	.....	.....	.....	230.20
Bakersville School	188.27	.....	123.54	12.41	71.47	73.36	.....	47.66	8.00	524.65
Brown School	112.34	359.65	46.54	12.96	48.12	33.83	.....	.....	25.23	638.67
Chandler School	33.27	.....	.....	116.31	63.31	65.45	.....	2.00	.....	282.34
Franklin St. School	43.87	.....	69.00	70.00	187.40	17.91	.....	.....	.....	388.21
Goff's Falls School	11.35	.....	22.75	4.00	9.00	25.68	24.50	.....	.....	97.28
Hallsville School	102.17	.....	47.76	24.50	68.14	44.14	24.50	.....	5.40	316.61
Hallsville Annex	10.59	6.30	6.00	.....	.....	6.63	47.85	10.17	.....	87.54
Harvey District School	180.31	292.39	12.00	4.00	5.00	15.82	25.00	.....	8.00	542.52
Old High School	161.25	94.66	258.40	302.76	103.39	32.80	.....	.....	4.00	957.26
Highland School	43.81	.....	8.00	51.45	23.18	21.70	.....	.....	.....	148.14
Lincoln St. School	50.77	9.80	13.42	58.91	47.87	31.34	.....	.....	7.35	219.46
School Dept. Office Building	11.90	.....	2.00	3.70	90.10	6.33	.....	.....	23.03	137.06
Maynard School	114.77	.....	38.00	112.86	44.25	25.18	56.25	52.86	.....	444.17
Mosquito Pond School	12.90	231.33	47.10	.....	.....	6.80	.....	.....	2.00	300.13
No. Main St. School	161.09	17.50	22.97	80.71	28.26	35.03	95.00	.....	.....	440.56
P. A. High School	280.34	6.87	82.68	40.56	283.31	428.80	.85	25.95	.30	1,149.66
Parker School	158.52	.....	34.84	24.27	27.20	26.97	.....	.....	11.00	282.80
Portable School Building	2.10	.....	.....	.....	.....	.....	.....	.....	.....	2.10
Pearl St. School	95.03	.....	39.64	85.01	15.10	9.67	.....	.....	.....	244.45
Rimmon School .....	.....	.....	.....	.....	.....	28.26	.....	.....	.....	28.26
Spring St. School	171.29	56.00	31.37	33.18	18.75	3.03	.....	.....	.....	313.62
Stark School	8.80	61.00	.....	.....	.....	5.63	.....	.....	.....	75.43
Straw School	29.60	1.90	112.09	5.76	12.10	20.98	.....	.....	.....	182.43
Varney School	23.70	.....	196.08	20.51	43.15	49.15	.....	.....	.....	332.59
West Side High School	65.56	11.88	52.95	.....	219.60	67.48	88.40	775.10	4.00	1,284.97
Weston School	13.27	.....	10.00	.18	27.80	17.75	.....	.....	.....	69.00
Webster Mills School	18.87	151.36	.....	.....	.....	2.00	17.50	.....	.75	190.48
Webster St. School	56.10	.....	63.09	55.25	27.20	35.89	.....	.....	.....	197.53
Wilson School	13.60	.....	161.94	38.00	21.03	48.02	.....	143.60	.....	436.19
Youngsville School	6.08	.....	55.23	5.00	52.45	36.52	.....	.....	.....	155.28
	\$2,240.70	\$1,564.71	\$1,758.58	\$1,261.95	\$1,557.27	\$1,321.50	\$401.10	\$1,236.52	\$138.86	\$11,481.19

TABLE No. 2.

SCHOOLS—*Continued.*

SUMMARY OF CLASSIFIED EXPENDITURES—NEW WORK AND IMPROVEMENTS.

BUILDING.	NATURE OF WORK.	COST.
Amoskeag School	Relay floors and rebuild stairs	\$1,178.47
Amoskeag School	Make new screens	114.88
Amoskeag School	New electric lights	46.20
Bakersville School	New roof over gymnasium	954.00
Bakersville School	Rebuilding sliding doors	240.68
Bakersville School	New panic latch	20.00
Bakersville School	New grates and overhauling boiler	232.01
Bakersville School	Painting and refinishing interiors	1,358.02
Bakersville School	Installing new fire alarm horn	138.58
Chandler School	Building additional rooms (Dept. Trans.)	1,349.60
Chandler School	New fire alarm and O. S. bills	509.00
Chandler School	New sinks	51.74
Chandler School	Replacing roof covering	932.04
Goff's Falls School	New cement steps	77.00
Hallsville School	Changing indirect radiation	301.87
Hallsville School	New electric lights and fixtures	519.25
Harvey District School	New windows	83.68
Old High School	Painting outside of building	860.81
Old High School	New additional lights	181.03
Old High School	Changing water piping	263.34
Old High School	Rebuilding coving and gutters	624.74
Old High School	Rebuilding brick work on boiler, reline fire box and etc.	864.82
Highland School	New black boards	163.56
Highland School	Increasing steam radiation	230.69
Maynard School	New outside bells	41.28
Maynard School	Painting interior complete	502.21
No. Main St. School	Increasing steam radiation	256.23
No. Main St. School	Changing vacuum system	637.59
P. A. High School	Building additional rooms	1,287.45
P. A. High School	New screens	98.78
P. A. High School	New door, south side	60.60
P. A. High School	Storm porch	48.64
P. A. High School	Changing water pipes	29.32
P. A. High School	Altering shower baths	71.99
P. A. High School	New sink in laboratory	62.82
Pearl Street School	Painting interior	207.16
Spring Street School	Enlarge building and install new water closets	1,875.03
Stark School	New windows	136.14
Stark School	New slate roof covering	833.85
Varney School	New steel ceilings	835.30
W. S. High School	New storm porch	251.78
W. S. High School	New cupboards	201.88
Webster Mills School	Reshingling roof	386.07

TABLE No. 2--*Concluded.*SCHOOLS--*Concluded.*

SUMMARY OF CLASSIFIED EXPENDITURES--NEW WORK AND IMPROVEMENTS.

BUILDING.	NATURE OF WORK.	COST.
Webster Mills School...	New cupboards (See 1925)	25.80
Webster Street School..	New partitions and extending radiation.....	187.59
Webster Street School..	New boiler grates	92.63
Webster Street School..	Changing radiation	32.70
Wilson Street School...	New steel ceilings	640.70
Wilson Street School...	New stair treads.....	317.77
Wilson Street School...	New lights and fixtures	335.14
Wilson Street School...	Painting interiors	233.73
Youngsville School	New sinks and water service	417.67
		<hr/> \$21,403.86

TABLE No. 3
FIRE ENGINE HOUSES AND OTHER BUILDINGS.
SUMMARY OF CLASSIFIED EXPENDITURES—ORDINARY REPAIRS.

BUILDING	Carpentry	Painting	Plumbing	Steam-fittings	Electrical Work	Setting Glass	Mason Work	Roof Repairs	Miscellaneous	Total
Central Fire Station	\$132.69	\$9.62	\$70.77	\$65.73	.....	\$11.53	\$52.00	.....	.....	\$642.34
Fire King Engine 2	94.60	343.94	15.44	49.46	.....	2.43	47.00	\$24.81	.....	577.68
Lake Ave Engine 3	177.28	153.71	5.70	15.60	.....	3.08	.....	28.43	.....	383.80
Webster St. Engine 5	.....	.....	7.00	11.00	.....	7.00	.....	.....	.....	25.00
Pullon Engine 6	.....	.....	24.80	19.46	.....	10.73	.....	.....	.....	54.99
Engine 7, Sonnerville St.	212.88	332.15	98.43	15.59	.....	15.03	41.60	.....	.....	745.68
Engine 8, Maple St.	49.79	.....	20.00	51.95	.....	4.00	.....	.....	.....	171.77
Hose 3, So. Manchester	40.22	.....	20.45	.....	.....	12.98	.....	.....	\$16.03	73.65
Hose 4, Wilson Hill	53.13	.....	6.00	29.33	.....	4.00	.....	.....	.....	92.46
Truck No. 8, So. Main St.	10.63	.....	23.04	8.00	.....	.....	.....	.....	.....	71.67
City Hall	1,461.84	23.35	41.50	106.12	\$100.97	46.10	.....	239.12	236.50	2,255.80
City Scales	21.48	.....	4.00	.....	5.40	.....	.....	.....	.....	30.88
Clinton St. Ward Room	2.00	.....	5.30	.....	.....	.....	.....	.....	.....	7.30
New City Hospital	163.15	30.04	73.00	39.31	60.55	8.60	.....	25.26	14.70	414.61
Old Isolation Hospital	.....	.....	.....	.....	.90	.....	.....	.....	.....	.90
Oak Hill Hospital (Post House)	103.00	.....	.....	.....	.....	.....	.....	.....	.....	7.56
Morrinack St. (Clinic)	213.82	77.53	34.66	69.08	.....	3.88	.....	.....	625.20	728.20
Old Court House	141.83	113.11	33.95	28.75	11.60	4.74	69.70	.....	.....	481.13
Police Station	.....	.....	.....	63.58	35.10	4.53	.....	102.41	2.30	492.03
Public Library	20.23	53.16	4.00	12.10	.....	.....	.....	.....	.....	63.58
Battery Building	63.76	.....	206.40	42.40	105.90	9.54	.....	.....	303.95	302.98
Public Comfort	.67	.....	72.59	.....	.....	6.00	.....	7.00	.....	431.46
Lake Ave. Ward Room	8.14	.....	41.00	.....	6.24	8.98	.....	29.96	.....	118.44
Blodget St. Ward Room	.....	.....	.....	.....	.....	.....	.....	.....	.....	49.14
	\$1,333.14	\$1,166.61	\$808.03	\$629.14	\$326.66	\$163.50	\$210.30	\$456.99	\$1,128.68	\$8,223.05

TABLE No. 4

FIRE ENGINE HOUSES AND OTHER BUILDINGS.

SUMMARY OF CLASSIFIED EXPENDITURES—NEW WORK AND IMPROVEMENTS.

BUILDING.	NATURE OF WORK.	COST.
Fire King Engine 2.....	New shower bath and water closet.....	\$421.40
Fire King Engine 2.....	New cupboards	34.99
Fire King Engine 2.....	Changing water pipe	53.91
Fire King Engine 2.....	New C. I. Sink.....	10.00
Lake Ave. Engine 3.....	Renewing tin and slate roofs.....	301.77
Lake Ave. Engine 3.....	Rebuilding brick wall and chimney....	592.95
Engine 8, Maple Street.....	Recovering roof	509.47
Engine 8, Maple Street.....	Rebuild chimney	203.07
Hose 3, South Manchester....	Painting and refinishing interior.....	560.34
City Hall	Painting outside of building.....	611.55
City Hall	Painting Commissioners' room, Depart- ment of Highways	159.86
City Hall	Altering office for Department of Build- ings	402.83
City Hall	Altering office for Auditor's Department	618.47
City Hall	Altering Council Chamber for Assessors' office	447.67
City Hall	Altering office for Registrars (see 1925 Report)	35.92
City Hall	Altering office for Tax Collector.....	469.65
City Hall	New lights and fixtures:	
	Mayor's office	87.20
	Treasurer's office	35.48
	Additional—Department of Highways.	18.85
	Additional—Auditor's office	10.00
City Hall	Changing water pipe	139.03
City Hall	New water closet, Engineers' office	53.13
City Hall	Painting Tax Collectors' and Treasurer's signs	74.40
City Hall	Refinishing and painting various offices..	855.77
City Hall	Making electric corridor signs.....	184.90
New City Hospital.....	New electric lights	58.18
Merrimack St. Clinic.....	Painting (Department transfer).....	50.03
North Main St. Clinic.....	Putting in electric lights (Department transfer)	87.27
Old Court House.....	Pnt in new lights, Board of Health (De- partment transfer)	137.35
Police Station	New drinking fountain	69.58
Police Station	Painting and refinishing interior.....	\$333.61
Battery Building	Rebuilding shutters	436.28
Lake Ave. Ward Room.....	New heating plant	398.99
Lake Ave. Ward Room.....	Installing new water closet, sink, and changing water pipe	264.39
Lake Ave. Ward Room.....	Painting interior	205.28
Lake Ave. Ward Room.....	Rebuilding chimney and plastering	335.82
Blodget St. Ward Room.....	Painting interior	111.44
		\$9,380.83

MAINTENANCE OF WORK SHOP.

Clerk	\$1,944.80	
Gas and Service Charge	31.34	
Electricity for Power	24.40	
Electricity for Lights	86.16	
Miscellaneous	39.89	
		<hr/>
		\$2,126.59

GRADING AND CONCRETING YARDS.

Goff's Falls School	\$460.11	
Harvey District School	96.02	
Bakersville School	33.34	
Maynard School	57.22	
New City Hospital	985.08	
Old High School	3.74	
Spring St. School	12.13	
Engine 3, Lake Avenue	271.46	
Engine 7, Somerville St.	644.03	
City Scales	15.44	
		<hr/>
		\$2,578.57

OUTSIDE WINDOWS.

Repairing, putting on and removing	\$582.24
--	----------

ELECTION BOOTHS.

Erecting, removing and repairing.....	\$798.30
---------------------------------------	----------

MAINTENANCE OF AUTO TRUCKS.

Auto liability insurance	\$187.45	
Alcohol	9.13	
Grease	6.17	
Kerosene	4.50	
Gasoline	256.00	
Driving	584.00	
Repairs of Cadillac Auto Truck No. 3.....	235.82	
Repairs of Reo Truck	75.16	
Miscellaneous	9.75	
		<hr/>
		\$1,367.98

DEPARTMENT AUTOMOBILES.

Ford Auto (Sedan)—

Gasoline	\$144.88	
Alcohol	8.04	
Kerosene	1.80	
Grease	5.01	
Repairs	40.56	
		<hr/>
		\$200.29

Essex Coach—

Gasoline	\$165.85	
Alcohol	8.68	
Kerosene	3.60	
Grease	10.02	
Repairs	200.82	
		<hr/>
		\$388.97

CLEANING SNOW AND ICE FROM ROOFS.

Hallsville School	\$21.60	
Lincoln St. School	18.00	
Maynard School	43.20	
No. Main St. School	15.85	
Spring St. School	2.25	
Webster St. School	16.20	
		<hr/>
		\$117.10

MISCELLANEOUS.

Department Transfer—

Corey Building (School Department)	\$916.21	
P. A. High School (School Department)	55.94	
Workman's compensation and public liability insurance	523.39	
Street Railway Car Tickets	195.00	
Express	1.05	
Boiler Inspections	56.00	
Inspecting Plumbing	14.00	
General Repairs	231.18	
Stock	3,228.43	
Tools and Equipment	245.45	
		<hr/>
		\$5,466.65

DEPARTMENT OF BUILDINGS.

INVENTORY OF OFFICE EQUIPMENT.

1	18 Draw Plan File	\$50.00
1	Roll Top Desk (large)	35.00
2	Roll Top Desks (small)	30.00
1	Flat Office Desk (glass top)	35.00
1	Typewriter Desk	15.00
1	Typewriter (L. C. Smith).....	100.00
1A	Adding Machine (Burroughs)	150.00
2	7 Draw Filing Cases	50.00
1	Book Case	25.00
3	Section 6 Drawers each Vert. files	35.00
2	Section 6 Drawers each Index files	15.00
1	Section 5 Drawers each Index files	5.00
1	Section 4 Drawers each 5 x 8 Card files	8.00
1	Section 8 Drawers each 5 x 8 Card files	15.00
1	Section 6 Drawers each 5 x 8 Card files	10.00
1	Section 15 Drawers each 5 x 8 Card files	35.00
1	Section 4 Drawers each 4 x 6 Card files	5.00
2	Section 2 Drawers each Bill files	20.00
2	Section 4 Drawers each Plan files	25.00
1	4 Drawers Vert. Catalogue files.....	25.00
5	Chairs	25.00
1	Electric Fan	20.00
1	Seth Thomas Clock	15.00
1	Drawing Table	40.00
1	Desk Lamp	5.00
1	Sanborn Map	85.00
1	Postal Scale	5.00

 \$883.00

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 Saw	\$175.00
1	20" Hand Planer and Jointer.....	175.00
1	No. 187 Double Circular Saw	150.00
1	Surfacer	50.00
1	Motor Air Pump	20.00
1	Boring and Drilling Machine	50.00

1	Key Grinding Machine	25.00
1	Edger	50.00
3	Emery Wheels	15.00
6	Motors	300.00
2	7' Step Ladders	5.00
1	8' Improved Step Ladder	9.00
1	12' Step Ladder	2.00
1	16' Step Ladder	3.00
2	20' Step Ladder	10.00
1	25' Extension Ladder	8.00
1	35' Extension Ladder	15.00
1	45' Extension Ladder	29.00
1	Tungar Rectifier	25.00
1	Swinging Stage	35.00
1	Mortorometer	5.00
1	Athol Vice	5.00
1	Yankee Drill	6.50
1	Gear Puller	6.75
5	Reamers	18.00
1	Wheel Puller	7.50
1	Set Dies	15.00
2	3" Steel Clamps.....	5.00
2	Doz. Shingle Brackets	5.00
1	No. 33 Chain Wrench	5.00
1	Pr. No. 2 Paper Hangers Folding Trellis.....	2.00
	Pulleys, shafting and Belts	75.00
	Small Tools for various classes of work.....	450.00
		<hr/>
		\$1,756.75

TRANSPORTATION EQUIPMENT.

1	Ford Automobile (1924 Sedan)	\$350.00
1	Essex Automobile (1922 Coach)	400.00
1	1913 Cadillac Auto (Rebuilt for truck).....	200.00
1	1924 1¼ Ton Truck (Reo Speed Wagon).....	800.00
		<hr/>
		\$1,750.00

Public Buildings

SCHOOLS.	LOCATION.
Amoskeag School	Front St., east side in Amoskeag.
Ash St. School	Bridge St., north side, between Ash and Maple.
Bakersville School	So. Elm St., west side, corner Shasta.
Brown School	Amory St., north side, between Alsace and Jolliet.
Chandler School	Northeast corner Concord and Ashland.
Franklin St. School	Franklin St., east side, between West 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.
Harvey District School	East side of So. Willow, 700' north of Merrill.
High School	Beech St., east side between Concord and Lowell.
Highland School	Titus Ave., north side, east of Calef Rd.
Lincoln St. School	Lincoln St., west side, between Merrimack and Laurel Sts.
Manual Training School	Northeast corner Lowell and Chestnut Sts.
Maynard School	Southwest corner Union and Merrimack Sts.
Mosquito Pond School	Northwest corner Derry and Corning Rd.
No. Main St. School	No. Main St., west side, between Conant and Wilton Sts.
Parker School	A. St., north side, between So. Main and Bowman Sts.
Pearl St. School	Pearl St., north side, junction Ashland.
P. A. High School	Beech St., east side, between Concord and Amherst.
Rimmon School	Northwest corner Dubuque St. and Amory St.
Spring St. School	Spring St., north side, between Elm and Charles.
Stark School	North River Rd., opposite Traverse St.
Straw School	Northwest corner Chestnut and Harrison Sts.
Varney School	Southeast corner Mast and Bowman Sts.

Webster Mills School	Island Pond Rd., west side, west of Lake Shore Rd.
Webster School	Webster St., ^{South} North side, between Chestnut and Pine.
West Side High School	Notre Dame Ave., east side, between Conant and Wilton Sts.
Weston School	Northeast corner Hanover St. and Michigan Ave.
Wilson School	Wilson St., east side, between Auburn and Cedar Sts.
Youngsville School	North side of Candia Rd., 400' south of Madison Ave.

ENGINE HOUSES.

LOCATION.

Central Fire Station.....	Vine St., between Amherst and Concord.
Fire King Engine 2.....	No. Main St., west side, between Douglas and Conant Sts.
Tulton Engine 6.....	Southeast corner 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, opposite Shasta St.
Engine 3, Lake Ave.	South side of Lake Ave., junction Massabesie.
Hose 2	Southeast corner 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, opposite Chestnut.
Hose 4	Northeast corner Concord and Weston Sts.
Truck 8	Northwest corner So. Main and McDuffie Sts.
Massabesie Hose	Massabesie Lake, southwest corner Candia Rd. and Londonderry Rd.

OTHER BUILDINGS.

LOCATION.

City Hall	Northwest corner Elm and Market Sts.
City Scales	Franklin St., west side, corner Granite.
City Farm Buildings	Mammoth Rd., junction 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 Chestnut and Pine Sts.
No. Main St. Clinic (leased)	No. Main St., west side, south of Wayne St.
Old Court House	Southeast corner Merrimack and Frank- lin Sts.
Police Station	Southeast corner Chestnut and Manches- ter Sts.
Carpenter Memorial Library	Pine St., east side between Amherst and Concord Sts.
Mosquito Pond Bath House	Nutts Pond, west side of S. Willow St.
West Side Bath House	River St., Squog River.
Battery Building	South side of Manchester St., west of Pine St.
Public Comfort	Merrimack Common.
Lake Ave. Ward Room	South side of Lake Ave., east of Pine.
Blodgett St. Ward Room ...	Blodgett St., north side, east of Pine.
Dorr's Pond Pavilion	Southeast end of Dorr's Pond.
Rock Rimmon Pavilion	Rock Rimmon.

TABLE No. 6.
ADDITIONS, ALTERATIONS AND REPAIRS.

TYPE OF BUILDING.	WOOD			BRICK			CONCRETE			METAL		
	No. of Permits	No. of Families	No. of Stores	Cost	No. of Permits	Cost	No. of Permits	Cost	No. of Permits	Cost	No. of Permits	
Summer Dwellings	9	...	...	\$730	...	...	...	...	...	...	...
Dwellings (1)	241	13	...	73,375	1	\$1,000	...	...	...	...	...
Dwellings (2)	99	11	...	37,810	...	...	...	...	...	...	...
Dwellings (3 or more)	48	10	...	21,355	1	2,000	...	...	...	...	...
Apartments	...	...	...	...	1	500	...	...	...	...	...
Stores and Tenements	34	8	5	42,508	23	38,830	...	...	...	...	...
Private Garages	53	...	...	5,455	...	...	...	...	...	...	...
Stall Garages	17	...	6	4,455	3	3,740	1	\$150	...	...	...
Public Garages	2	...	...	7,200	...	...	...	...	...	...	...
Gasoline and Service Station.	3	...	...	975	2	6,300	...	...	...	...	...
Stables and Barns	10	...	...	900	...	...	...	...	...	...	...
Stores	18	...	...	9,205	3	1,100	...	...	...	...	1
Sheds and Poultry Houses	9	...	...	598	...	...	...	...	...	...	...
Factories, Etc.	15	...	...	9,700	4	17,600	...	...	...	...	...
Church	2	...	...	1,000	2	1,100	...	...	...	...	...
Amusement and Recreation Buildings	1	...	...	50	...	...	...	...	...	...	...
Mercantile Buildings	...	...	...	...	...	...	...	...	...	650	...
	561	42	11	\$215,306	40	\$72,170	2	\$800	1	...	\$125	

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

	Jan.	Feb.	Mar.	Apr.	May	June
Dwellings	4	4	5	33	18	22
Business	9	1	7	55	53	34
	—	—	—	—	—	—
	13	5	12	88	71	56

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Dwellings	12	30	15	15	14	8	190
Buildings	26	44	30	41	29	6	335
	—	—	—	—	—	—	—
	38	74	45	56	43	14	525

ESTIMATED COST.

	<i>Dwellings</i>	<i>Business</i>
January	\$17,500	\$14,625
February	19,300	150
March	11,950	6,430
April	88,750	17,884
May	73,950	19,810
June	120,400	159,200
July	54,500	24,595
August	137,000	12,160
September	41,400	10,225
October	66,750	14,110
November	79,600	12,775
December	84,000	2,850
	<hr/>	<hr/>
	\$795,100	\$294,814

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

	Jan.	Feb.	Mar.	Apr.	May	June
Dwellings	3	9	28	65	64	59
Business	5	9	14	32	20	23
	—	—	—	—	—	—
	8	18	42	97	84	82

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Dwellings	65	46	27	35	18	9	428
Buildings	16	14	22	20	16	4	195
	—	—	—	—	—	—	—
	81	60	49	55	34	13	623

ESTIMATED COST.

	<i>Dwellings</i>	<i>Business</i>
January	\$2,100	\$2,700
February	8,515	7,763
March	25,445	4,645
April	29,242	27,710
May	35,320	3,270
June	22,367	8,240
July	7,060	12,065
August	12,975	2,015
September	6,042	17,615
October	13,355	8,293
November	3,025	15,790
December	2,814	1,650
	<hr/>	<hr/>
	\$168,260	\$111,756
Total expenditures for all building operations during 1926		\$1,369,930
		=====
Number of buildings permits issued during the year....		1,119
Number of permits issued for electric signs.....		6
Number of permits issued for roof signs.....		6
Number of permits issued for field signs.....		11
Number of inspections made of buildings during the year		4,497
Number of inspections made of plumbing during the year		1,079

Respectfully submitted,

JAMES A. ROGERS,
Superintendent of Buildings.

SIXTH
ANNUAL REPORT
Department of Highways
Manchester, New Hampshire



1 9 2 6

The Honorable Board of Mayor and Aldermen,

Manchester, New Hampshire:

GENTLEMEN :

As required by an Act of the General Court, creating a Department of Highways for the City of Manchester, I submit herewith the annual report for the fiscal year ending December 18, 1926.

Respectfully,

D. F. CRONIN,

Surveyor.

February, 1927.

FOREWORD.

The work of this department embraces the construction, repair and maintenance of highways, bridges and sewers; the collection and disposal of wastes, including ashes, garbage and refuse; the cleaning of the streets; the plowing and removal of snow from the roadways and sidewalks; the maintenance of the city yards; the regulation of obstructions, encumbrances and traffic upon the streets and the control of the Engineers' Department.

A review of the functions of the Highway Department, including projects completed, appears in this report. In the office a complete record of all purchases, expenditures and detailed costs is maintained for reference and the Engineering Division has on file the record plans of all construction work.

ORGANIZATION.

COMMISSIONERS

S. FRANK LANGDELL, <i>Chairman*</i>	January, 1925
ARTHUR L. FRANKS, <i>Chairman</i>	July, 1926
LEONARD J. FARRELL, <i>Clerk</i>	January, 1921
WILFRED M. AUCLAIR	January, 1924

*Resigned July, 1926.

SURVEYORS

Appointed by Commission

L. B. HOYT	January 1, 1925—July 31, 1926
DANIEL F. CRONIN	August 1, 1926

STATISTICS

Population, Estimated	83,097
Area, square miles	33.9
Valuation, 1926	\$121,275,956.00
Tax rate, 1926	\$26.00

FINANCE

Funds for the work under the supervision of the Department of Highways have been received from two sources. The maintenance of highways, bridges and sewers, the removal of wastes, the cleaning of streets, and the miscellaneous maintenance items were paid for from the yearly budget appropriations. All permanent highway and sewer construction was financed from bond issues voted by resolution of the Board of Mayor and Aldermen. Following is a general statement of the expenditures for the fiscal year ending December 18, 1926.

<i>Account</i>	<i>Expenditures in 1926.</i>
HIGHWAYS—Construction	\$112,018.33
Resurfacing	101,334.43
Maintenance	141,941.58

BRIDGES—Maintenance	3,642.75
SEWERS—Construction	152,257.43
Maintenance	15,574.86
REFUSE DISPOSAL	102,348.37
STREET CLEANING	76,295.17
TRAFFIC REGULATION	8,930.17
EQUIPMENT AND MATERIALS.....	33,751.21
ENGINEERING	9,716.83
<hr/>	
Total.....	\$757,811.13

Under separate headings, further in the report, each of the above items of expenditures for 1926 has been detailed. On the following page is given a statement of receipts and expenditures for the fiscal year ending December 18, 1926.

STATEMENT OF RECEIPTS AND EXPENDITURES FOR FISCAL YEAR ENDING DECEMBER 18, 1926.

Account.	Appropriation.	Credits.	Available.	Expense.	Balance.	Overdraft.	See Table 3
Highway Maintenance.....	\$100,000.00	\$5,412.03	\$135,412.03	\$141,941.58	.....	\$6,529.55	
Refuse Disposal.....	100,000.00	.....	100,000.00	102,348.37	.....	2,348.37	
Equipment and Materials....	30,000.00	4,599.52	34,599.52	33,751.21	\$848.31	.....
Sewer Maintenance.....	35,000.00	84.88	35,084.88	15,574.86	19,510.02	.....
Street Cleaning.....	70,000.00	1,133.50	71,133.50	76,295.17	.....	5,161.67	
Bridge Maintenance.....	10,000.00	.....	10,000.00	3,642.75	6,357.25	.....
Traffic Regulation.....	10,000.00	.....	10,000.00	8,930.17	1,069.83	.....
Highway Resurfacing Maintenance.....	*30,000.00	.....	.....	.....	.....	.....
Engineering.....	10,000.00	89.96	10,089.96	9,716.83	373.13	.....
Total.....	\$395,000.00	\$11,319.89	\$406,319.89	\$392,200.94	\$28,158.54	\$14,039.59	
BOND ISSUES							
Highways, Construction.....	\$100,000.00	\$4,868.27	\$104,868.27	\$112,018.33	.....	\$7,150.06	See Table 1
Highway Resurfacing.....	100,000.00	.....	100,000.00	101,334.43	.....	1,334.43	See Table 2
Sewers, Construction.....	150,098.05	5,222.31	155,320.36	152,257.43	\$3,062.93	.....	See Table 4
Total.....	\$350,098.05	\$10,090.58	\$360,188.63	\$365,610.19	\$3,062.93	\$8,484.49	
					\$31,221.47	\$22,524.08	

*Transferred to Highway Maintenance.

Net Balance \$8,697.38

TABLE NO. 1.
HIGHWAY CONSTRUCTION.

Street	Sq. Yds.	Cost.	Total.
BITUMINOUS CONCRETE			
†Amory St.... Essex St. to Montgomery St.....	5,300	\$11,503.26	
Beech St.... Lake Ave. to Merrimack St.....	2,790	9,889.68	
Bridge St.... Belmont St. to Highland St.....	3,680	12,105.05	
..... Chestnut St. to Union St.....	2,920	7,392.48	
Cedar St.... Pine St. to Union St.....	1,670	3,411.57	
†Elm St.... Carpenter St. to State Road.....			
†State Rd. Elm St. to River Road.....	17,389	3,894.66	
..... Kelley St. to Kelley Bridge.....	2,800	4,736.63	
Lake Ave.... Belmont St. to Cypress St.....			
..... Cypress St. to Spruce St.....	4,743	8,826.89	
Main St.... Amory St. to McGregor St.....	3,303	10,945.84	
Middle St.... Franklin W. B. St. to Canal St.....	1,971	5,871.44	
Salmon St.... Elm St. to Chestnut St.....	2,151	5,909.83	
Silver St.... Union St. to Willow St.....	2,780	12,297.81	\$96,785.14
GRANITE BLOCK			
W. Auburn St.. Franklin St. to Canal St.....	650	4,525.61	4,525.61
SIDEWALK			
Beech St. Lake Ave. to Central S. B. St.....	125	327.40	327.40
MISCELLANEOUS			
Vacation Expense of Regular Employees.....		\$208.25	
Timekeeper's Auto—Maintenance		186.96	
Preliminary Engineering		532.94	
Discount on Bonds.....		2,112.60	
*Goffs Falls Project—Carlos Bianchi, Inc. (Contract).....		7,334.16	
Water Works		5.27	
			10,380.18
			\$112,018.33

† Base Only.

‡ Sub Grade

* State Aid.

Only—See Highway Resurfacing.

HIGHWAY CONSTRUCTION.

Under this heading is the item of durable pavement construction financed from bond issues.

Two types of permanent pavement were constructed: bituminous concrete and granite block paving. The bituminous concrete type was built to a greater extent, for it is adapted to the needs of the city, both from a standpoint of first cost and maintenance. Moreover, the construction plant and equipment for this type of road were available, and the department forces are experienced in this construction.

A limited amount of five-inch granite block paving was laid on West Auburn Street, between Franklin Street and Canal Street. This piece was laid on a four-inch concrete base with a one-inch sand cushion.

Owing to the advent of cold weather, on several streets a gravel base only was constructed. These will be ready for a permanent top in 1927.

On all permanent construction granite curbing was set where none was in place, the abutting property owners and the city each paying one-half the cost.

Bituminous Concrete Surface	51,372 Square Yards
Sidewalk	125 Square Yards
Granite Block Paving.....	650 Square Yards
	<hr/>
Total	52,147 Square Yards

TABLE NO. 2.
HIGHWAY RESURFACING.
(5 Year Bonds)

Street	Limits.	Sq. Yds.	Cost.	Total.
STONE AND ASPHALTIC OIL				
Bell St.	Pine St. to Union St.	1,467	\$838.88	
Baynton St.	Balch Ave. to Bedford Line.	5,800	1,472.32	
*Elm St.	{ Carpenter St. to State Rd. }	17,389	9,516.05	
*State Road	{ Elm St. to River Road. }			
Green St.	Pine St. to Union St.	1,467	1,119.40	
Grove St.	Pine St. to Beech St.	3,267	1,836.06	
Hayward St.	Cypress St. to Mammoth Road.	6,367	2,128.07	
Malvern St.	Concord St. to Bridge St.	3,733	1,764.20	
Mammoth Road.	Island Pond Road to Moorsville Road.	10,660	3,932.04	
Salmon St.	Chestnut St. to Beech St.	4,667	1,824.53	
Buzzell St.	East High St. to Bridge St.	833	552.44	
North Adams St.	Carpenter St. to Trenton St.	1,750	860.68	\$25,844.67
TOPEKA MIX				
Alfred St.	Hanover St. to Amherst St.	1,147	\$1,000.87	
Amherst St.	Hubbard St. to Hilton St.	2,490	2,507.10	
Barr St.	Granite St. to Conant St.	1,153	696.40	
Bacon St.	Hanover St. to Amherst St. (Gutier)	75	36.10	
Beech St.	Webster St. to northerly.	1,362	1,252.47	
Belmont St.	Merrimack St. to Manchester St.	1,720	622.58	
Depot St.	Canal St. to Franklin St.	1,190	1,714.55	
Derryfield Lane.	Nutfield Lane to Chestnut St.	934	683.77	
Douglas St.	West of Green St. to Railroad.	1,253.33	1,123.33	
Dover St.	Granite St. to Douglas St.	802	574.62	
South Elm St.	Queen City Ave., southerly.	4,348	5,978.18	
Franklin St.	Depot St. to Granite St.	1,014	711.10	
Goffe St.	South Main St. to West Hancock St.	2,481	2,087.30	
Granite St.	Winter St. to Quincy St.	802	436.01	
Highland St.	Hanover St., northerly.	1,690	1,811.45	
Hillsborough St.	Hanover St. to Amherst St.	519	356.01	

TOPEKA MIX

Hubbard St.....	Hanover St. to Concord St.....	2,801	\$2,825.11
Hollis St.....	Elm St. to Canal St.....	2,315	6,307.87
Manchester St.....	Union St. to Beech St.....	2,961	4,080.81
Maple St.....	Bridge St. to Lincoln St.....	903	1,301.26
Mast St.....	Mast Road to Rochelle Ave.....	5,813	4,055.33
Myrtle St.....	Maple St. to Linden St.....	3,394	1,093.99
New Hampshire Lar	West Bridge St. to Hollis St.....	462	594.77
Parker St.....	Winter St. to West St.....	1,582	1,310.01
Quincy St.....	Conant St. to West St.....	1,187	786.67
Spring St.....	Elm St. to Canal St.....	3,705	9,389.71
Willow St.....	Auburn St. to Valley St.....	3,993	4,050.39
Wilson St.....	South of Somerville St. to Howe St.....	2,333	3,645.00
Winter St.....	Granite St., westerly.....	143	180.44
			<u>\$61,215.20</u>
MISCELLANEOUS			
†Hooksett Road.....	Webster St. to Hooksett Line.....		15,000.00
			<u>\$102,059.87</u>
Less Miscellaneous Maintenance Work			725.44
Total			<u>\$101,334.43</u>

Cost Per Square Yard, \$0.78.

† Federal and State Aid.

* See Highway Construction.

HIGHWAY RESURFACING.

A number of streets having a good base with a neglected top course were resurfaced with stone and asphaltic oil, and others resurfaced with a bituminous top called "Topeka Mix."

The former method consisted of scarifying and reshaping the original surface, filling the depressions with gravel stone, applying with a pressure distributor two or more coats of asphaltic oil and covering this completely with pea gravel. The gravel was worked in by traffic and in the course of a few weeks presented a smooth surface. The excess pea gravel was worked to the gutters and removed.

The "Topeka Mix" is a coarse mix of asphalt, stone, sand and dust, which is applied directly to the reshaped base and rolled, giving a surface much the same as bituminous concrete.

Resurfacing, Topeka Mix.....	45,392 Square Yards
Stone and Asphaltic Oil.....	40,922 Square Yards
Gravel and Oil.....	87,592 Square Yards
Gravel	39,193 Square Yards
<hr/>	
Total	213,099 Square Yards

TABLE NO. 3.
HIGHWAY MAINTENANCE.

NATURE OF WORK.	Cost.	Total.
Grading Streets and Sidewalks.....	\$16,334.80	
Scarifying, Stone, Rolling and Oiling.....	6,519.53	
Scarifying, Stone and Rolling.....	9,781.17	
Oiling Streets and Covering with Sand.....	6,365.39	
Oiling Streets (Dust Laying).....	7,307.92	
Watering Streets (Dust Laying).....	1,383.84	
Patching with Asphalt Mix.....	33,098.37	
Graders Roadway Repair Work.....	8,146.46	
Scraping Roads.....	6,388.78	
Setting and Resetting Curbing.....	7,121.12	
Repairing Culverts.....	491.20	
Building and Repairing Fences.....	560.83	
Sanding Sidewalks.....	7,941.54	
Cutting Brush along Highways.....	7,852.70	
Stand Pipes, Watering Troughs and Drinking Fountains—Maintenance	1,745.77	
Patching Streets with Gravel, Including Outlying Districts.....	14,523.70	
Resetting Block Paving.....	631.55	
Street Inspection—Patrolling.....	137.92	
Pensions.....	2,734.50	
Vacation Expense of Regular Employees.....	528.37	
Timekeeper's Auto—Maintenance.....	690.03	
Miscellaneous Work:		
Including Arrah Street Detour.....		
Including Simpson Park Wall.....		
Including Rolling Driveways.....		
Including Heating Oil Cars, etc.....		
Robie Construction Co.—Patching.....	4,520.78	
F. A. Lovering—Road Repairs.....	5,162.70	
	126.47	
	\$143,095.44	
Credits:		
Hot Patching Beech St. Drain Trench		1,153.86
(Charged to Sewer Construction).....		
		\$141,941.58

HIGHWAY MAINTENANCE.

A crew was kept busy throughout the season hot patching permanent pavement.

A 45% or 65% asphaltic oil was applied by the pressure distributor on many of the roads that were resurfaced with gravel. Where a street had a fairly good base, advantage was taken of it, and after patching it a heavier grade of oil was applied, which made a more permanent surface. In most cases the oil was covered with sand, which prevented traffic accidents due to skidding, and made the work more satisfactory from a point of view of cleanliness.

Other items, such as repairing roads with cinders, dragging and ditching dirt roads, patrolling and inspecting, setting curbing, sanding sidewalks and repairing fences, are included under this heading.

Oil Application 45%	459,954 Square Yards
Oil Application 65%	88,140 Square Yards
Oil Application "A" Binder.....	39,418 Square Yards
Bituminous Patching	77,570 Square Yards
<hr/>	
Total	665,082 Square Yards

BRIDGE MAINTENANCE.

In the spring all bridges were given a thorough inspection preparatory to a general repair schedule. The bridges were found in fair condition structurally.

During the season the defects were repaired on wooden bridges, members were replaced and roadways were replanked; some of the steel was repainted. At the present time the bridges are all in good condition, with the exception of the McGregor Bridge, which must be replaced or strengthened in a few years.

EXPENDITURES.

Repairing	\$2,684.65
Painting	610.36
Erecting and Removing Windbreaks.....	229.91
Inspecting	17.83
Fay, Spofford & Thorndike—Engineering.....	100.00
	<hr/>
Total	\$3,642.75

SEWER CONSTRUCTION.

BEECH STREET DRAIN.

During the year, a lateral to the Beech Street drain was continued for a total distance of 2,473 lineal feet, laid as follows: In Beech Street from Merrimack Street to Amherst Street, 893 feet of 42-inch reinforced concrete pipe, and from Amherst Street to Lowell Street, 655 feet of 18-inch vitrified pipe; Amherst Street from Beech Street to Ash Street, 270 feet of 30-inch reinforced concrete pipe; Ash Street from Amherst Street to Concord Street, 335 feet of 18-inch vitrified pipe; and from Concord Street to Lowell Street, 320 feet of 15-inch vitrified pipe.

The city's engineering forces handled the field engineering and inspection work during the construction period. All construction work was done by the city's forces.

The Beech Street storm drain is one of the largest and most important parts of the comprehensive surface drainage system planned by the city. It is a main artery for a system of smaller drains which will serve an area of about 450 acres.

It will divert a large volume of storm and surface water from some of the existing sewers which have long been overloaded, and will provide an adequate outlet for the storm water from the Janesville area, where flooding has so frequently occurred. The existing sewers in this area have been overtaxed for a long time by the storm water discharged into them by the two branches of Mile Brook. These brooks are now diverted into the new Beech Street drain through its branches and this source of trouble has been eliminated.

RIVER ROAD DRAIN.

Another important step in drainage was the River Road drain. All construction on this project was done by the city's own forces. 2,387 feet of pipe, ranging from 10 inches to 20 inches, was laid, which will eliminate surface water that in the past has caused considerable damage and numerous bad washouts.

On the following page is a table of the drains and sewers built in the past year. All engineering and construction on these projects was done by city forces. All sewers built are extensions and laterals to the existing system.

TABLE NO. 4.
SEWER CONSTRUCTION.

STREET	Location.	Size Pipe.	Length Feet.	Cost.	Total.
SEWERS					
Anherst St.....	Alfred St., easterly.....	8"	71	\$352.15	
Candia Road.....	West of Harding St. to Cody St.....	8-10"	366	741.87	
*Chestnut St.....	Trenton St., northerly.....			832.43	
Cloyde St.....	River Road, westerly.....	8"	137	1,615.47	
Coolidge Ave.....	Hevey St., northwesterly.....	8"	321	658.58	
{ Garden St.....	East of Calef Road to Waterman St.....	8"	510	901.50	
{ Waterman St.....	Garden St., southerly.....				
Hubbard St.....	Anherst St., northerly.....	8-10"	167	421.45	
Lafayette St.....	Kelley St., southerly.....	8"	174	354.19	
Mason St.....	Coolidge Ave. W. B., northerly.....	8"	267	426.83	
North Ray St.....	North from Clarke St.....	8"	80	294.04	
Oakdale Ave.....	East from Lincoln St.....	8"	420	768.27	
{ Plymouth St.....	Warner St. to Stewart St.....	8-10"	830	1,502.40	
{ Stewart St.....	Plymouth St., southerly.....				
Readey St.....	River Road, easterly.....	8"	337	3,871.81	
Reed St.....	Mason St., southerly.....	8"	565	807.38	
†Rockland Ave.....	Mast St. to north of Wilkins St.....	8"	1644	1,325.43	
Second St.....	South of Queen City Ave., southerly.....	8"	552	3,813.81	
†Lincoln St.....	Oakdale Ave., southerly.....	8"	221	120.33	
South Willow St.....	.....	8-10-12"	1666	7,003.20	
Trenton St.....	Elm St. to Chestnut St.....	8-10"	616	3,152.99	
Warner St.....	South of Wilkins St.....	8"	38	163.35	
Wayland Ave.....	Mammoth Road, easterly.....	8"	164	648.03	
Whipple St.....	Putnam St., southerly.....	8"	197	331.06	
Wilkins St.....	Rockland Ave., easterly.....	8"	500	565.65	
Woodland Ave.....	Oakland Ave., southerly.....	8"	348	698.68	
					\$31,372.90

TABLE NO. 4.
SEWER CONSTRUCTION.—Continued

Street	Location.	Size Pipe.	Length Feet.	Cost.	Total.
STORM DRAINS					
{ Beech St.....	Merrimack St. to Lowell St.....	18-42"	1472.5	\$36,399.72	
{ Amherst St.....	Beech St. to Ash St.....	30"	270		
{ Ash St.....	Amherst St. to Lowell St.....	15-18"	661.8		
* Cemetery Brook.....	Pine St. to East of Union St.....		32,448.20		
* Cemetery Brook.....	Elm St. to Willow St.....		3,589.81		
North River Road.....	Stark Brook, southerly.....		8,486.05		
Underground work on account of new highways.....					
New catchbasins—various locations—17.....					
			2387	\$8,162.93	\$80,923.78
				2,331.64	8,162.93
					2,331.64
MISCELLANEOUS					
Preliminary Engineering				252.97	252.97
Making Test Borings.....				323.26	323.26
Timekeeper's Auto—Maintenance				649.07	649.07
Vacation Expense of Regular Employees.....				450.61	450.61
Sundries				24.92	24.92
Discount on Bonds.....				1,462.52	1,462.52
BILLS PAID DIRECT					
Amoskeag Manufacturing Co.....				\$60.12	
T. G. Jewett, Jr., Inc.....				25,633.49	
W. M. Auclair.....				75.00	
F. P. Lyons.....				4.40	
Manchester Gas Co.....				432.62	
John Destras				3.50	
W. H. Maxwell.....				14.00	
Fay, Spofford & Thorndike.....				78.80	
Total				26,302.83	26,302.83
Total					\$152,257.43

* Not finished.

‡ Digging and refilling done by Arsene Brunelle.

† Started in 1925.

SEWER MAINTENANCE.

A large percentage of the existing sewers are from 35 to 45 years old, and are in poor shape and in need of rebuilding. These old sewers are a constant source of trouble, it being necessary many times to replace broken pipe and to clean plugged sewers. The adequacy is extremely low in many cases.

The sewer maintenance gang was frequently called upon to free house connections which had become stopped up, and 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 all the catch basins in the streets.

EXPENDITURES.

Cleaning Sewers	\$1,792.04
Repairing Sewers	1,053.74
Cleaning Catch Basins.....	9,025.60
Repairing Catch Basins	956.27
Flushing Sewers	2,333.26
Making and Repairing House Connections.....	167.88
Vacation Expense of Regular Employees.....	78.49
Miscellaneous	
(Pumping out cellars and emergency work).....	167.58
Total	<u>\$15,574.86</u>

REFUSE DISPOSAL.

REMOVAL OF ASHES AND RUBBISH.

The Scavenger Service was maintained during the year with no change in the system of collection. The number of collections varies in the different areas. Generally speaking, the residential districts have a collection made weekly, the tenement district twice a week and the business district daily. The equipment and force varied according to the amount of refuse collected. The total amount of refuse collected during the year was more than during 1925. The following table gives the comparative costs for the last four years:—

1923	128,967.22 Cu. Yds.	\$100,117.75	78c per Cu. Yd.
1924	126,870.98 Cu. Yds.	\$107,010.18	84c per Cu. Yd.
1925	124,421.00 Cu. Yds.	\$106,716.20	86 per Cu. Yd.
1926	129,006.31 Cu. Yds.	\$102,348.37	79c per Cu. Yd.

The cost for the present year is analyzed as follows:—

Cost of Collection	0.665 per Cu. Yd.
Cost of Disposal	0.113 per Cu. Yd.
Cost of Survey	0.006 per Cu. Yd.
Cost of Vacations	0.009 per Cu. Yd.

Total Cost 0.793 per Cu. Yd.

Refuse has been disposed of by dumping in areas that needed filling. Many lots have been improved in value by grading with the collected refuse. The dumps are located in various parts of the city, thereby lowering the cost of the hauls. In the summer months dumping is suspended on certain lots, due to the objectionable odors. These objections were partly eliminated by covering the dumps with sand. An average of ten men were required to maintain the dumps.

GARBAGE COLLECTION.

All household garbage was taken care of by volunteer collectors, who obtained licenses from the Department at the cost of \$0.50 and gave a bond of \$100.00 binding them to conform with the Department regulations and those of the Board of Health. At times these collectors were inclined to make their calls more to suit their own convenience than to give service to the householders. As a result numerous complaints have come to the Department. This objectional feature has been eliminated to a great extent by employing a paid collector, whose duty it is to follow up all complaints. Where the garbage is not being regularly collected it is necessary to notify the Department and the matter is attended to by the paid collector. During the year the number of volunteer garbage collectors totaled 105.

STREET CLEANING.

At night the motor sweeper operated from 11:30 P. M. to 6:30 A. M. on the principal thoroughfares. A crew was kept busy daytimes hand sweeping and picking up paper.

Snow was removed by plowing to the sides of the streets with trucks equipped with blade plows, and in the business district it was loaded on trucks with a snow loader and hauled away. A large snow plow propelled by a ten-ton tractor was used on the steep grades, in the outlying districts and drifts. In the past season the snow loader and trucks have been able to clean the business section in forty-eight hours. The equipment for this use has been increased by the two new two-ton Cleveland tractors equipped with steel plows, that the service in this field may improve with the demand due to the increase of winter traffic.

The sidewalks are plowed after each storm. For this purpose the city maintains seventy plows, and they are operated by teamsters who have horses available for the work. The city is divided into sections and each patrol plows all the sidewalks within its districts.

EXPENDITURES.

Snow Removal	\$47,038.86
Cleaning Gutters	13,956.38
Picking Paper	2,890.17
Hand Sweeping Patrol.....	4,760.78
Motor Sweeping (Sweeping).....	3,867.96
Motor Sweeping (Picking up Sweepings).....	3,171.54
Timekeepers Auto Maintenance.....	334.69
Vacation Expenses of Regular Employees.....	190.88
Miscellaneous, Cleaning Park, Snow and Ice, etc...	72.59
State Highway, Balance on Snow Account.....	11.32
<hr/>	
Total	\$76,295.17

TRAFFIC REGULATIONS.

The expenditures for traffic regulation covered the maintenance of beacons, painting traffic lines, repairing and erecting new street and parking signs. A study of the traffic problem was undertaken by the engineering department during the past year.

Although the traffic situation in Manchester is not acute, there are many local points of congestion due to unrestricted parking, and several intersections which could be made safer by the installation of beacons.

It is hoped that during the year 1927 we may be able to install a new traffic lighting system on Elm Street, and the budget request has been increased accordingly.

EXPENDITURES.

Traffic lines, painting.....	\$3,103.42
Painting, repairing and erecting traffic signs.....	1,851.38
Painting, repairing and erecting street signs.....	418.25
Traffic beacons maintenance.....	1,619.42
Moving information booth (Queen City Ave.).....	31.40
Traffic survey	1,906.30
<hr/>	
Total	\$8,930.17

EQUIPMENT.

During the year the following new equipment has been purchased:

1 8-ton Tandem Road Roller.....	\$3,795.00
1 Ford Roadster	385.00
1 Used Hudson Landau.....	1,000.00
2 Cleveland 2-Ton Tractors.....	5,000.00
1 10-Ton Steel Tractor Plow.....	1,500.00
2 Heavy Duty Plows.....	1,200.00
Overhauling Asphalt Plant, Including 3 Jacketed Kettles and Boiler.....	9,313.40
Rebuilding Crusher Plant and Constructing New Bins	5,419.70
1 Air Compressor	3,480.00
1 Drill Sharpener	175.00

The above does not include the major repair parts needed on certain other equipment.

Major repairs have been made on the Stone Crushing Plant, the Asphalt Plant, the Traveling Clam Shell Derrick, the Steam Rollers, the Steam Shovel and the Portable Boilers. The garage force kept the automobiles in repair, and the carpenter and blacksmith shops repaired all wagons and traffic signs. The heavy equipment is now in good condition.

ADMINISTRATION AND ENGINEERING.

METHODS OF PURCHASING.

Where possible to foresee the need of materials in large quantities, competitive bids were asked. 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 are preserved and filed with the bills and may be consulted at any time.

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 kind of work and expenditures entered in the ledger in sufficient detail not only to determine the cost of the job, but to show the expenditure for each class of work. A monthly statement was made out and a balance was struck for each appropriation.

ISSUE OF PERMITS.

The Department issued 523 permits to excavate the streets, 555 permits for temporary encumbrances, 34 permits for parades and 111 blanket permits for delivering coal, opening manholes and other similar operations. 105 licenses to collect garbage were issued, for which the city received \$51.50. 174 licenses for sewer entrances were issued and \$2,707.57 was certified to the City Clerk for collection.

ENGINEERING.

In advance of all construction work, plans and designs were prepared in the office and cost estimates made to aid in allotting the appropriation. Specifications for all work were prepared. The field force gave lines and grades for all construction work, made surveys for petitions for new highways, staked out curb and sidewalk grades and set stone bounds.

INVENTORY.**CITY OF MANCHESTER, NEW HAMPSHIRE.****DEPARTMENT OF HIGHWAYS.**

Furniture, fixtures and supplies in the office of the Department of Highways, City Hall.....	\$2,200.00
Furniture, fixtures and supplies in the office of the Engineers Department	3,000.00

TRANSPORTATION.**Valley Street Yard.**

13 2-horse Scavenger Sleds.....	\$1,300.00
1 1-horse Scavenger Sled	25.00
1 Stone Spreading Wagon.....	100.00
1 4-yd. Studebaker Dump Wagon.....	50.00
1 Oil Tank Wagon.....	50.00
5 Steel Water Sprinklers.....	500.00
1 Wooden Water Sprinkler.....	50.00

City Stables—Granite St.

1 Mack Truck, No. 34, 5-ton, 1925.....	5,000.00
1 Mack Truck, No. 35, 5-ton, 1925.....	5,000.00
1 Mack Truck, No. 30, 5-ton, 1924.....	4,000.00
1 Mack Truck, No. 31, 5-ton, 1924.....	4,000.00
1 Mack Truck, No. 32, 2½-ton, 1925.....	3,000.00
1 Mack Truck, No. 23, 2½ ton, 1921.....	800.00
1 Mack Truck, No. 24, 2½ ton, 1921.....	800.00
1 Mack Water Sprinkler, No. 22, 1921.....	2,500.00
1 Packard Truck, No. 10, 6-ton, 1917.....	600.00
1 White Truck, No. 26, 5-ton, 1923.....	2,000.00
1 White Truck, No. 10, 5-ton, 1915.....	300.00
1 Ford Truck, No. 3, 1-ton, 1923.....	200.00
1 Ford Truck, No. 4, 1-ton, 1923.....	200.00
1 Ford Truck, No. 14, 1922.....	100.00
1 Kelly-Springfield Water Sprinkler, No. 20, 1916.....	1,000.00

Passenger Cars.

1 Hudson Landau, No. 36.....	600.00
1 Buick Coupe, No. 27, 1922.....	200.00
1 Studebaker, No. 28, 1921.....	200.00
1 Ford Roadster, No. 18, 1925.....	150.00
1 Ford Roadster, No. 33, 1925.....	150.00

1 Ford Roadster, No. 19, 1925.....	150.00
1 Ford Roadster, No. 29, 1923.....	100.00
1 Ford Roadster, No. 37, 1926.....	350.00
1 Ford Coupe, No. 25, 1922.....	100.00

Tractors.

1 Holt 10-ton Tractor, No. 1, 1922.....	4,000.00
1 Fordson 1-ton Tractor, No. 2, 1922.....	100.00
1 Heider Tractor, 1917	
(Property of Committee on Municipal Gardens)	
1 Cletrac Tractor, No. 3, with snowplow, 1926.....	2,500.00
1 Cletrac Tractor, No. 4, with snowplow, 1926.....	2,500.00
1 Barber-Greene Snow Loader with sand and gravel elevator, 1924	4,400.00
1 Springfield Motor Sweeper, 1924.....	3,000.00

City Stables.

17 horses	3,400.00
13 5-yard Watson Dump Wagons.....	1,300.00
2 Waste Paper Wagons.....	150.00
2 2-horse Dump Carts.....	200.00
1 1-horse Dump Cart.....	50.00
14 sets Double Harnesses.....	500.00
1 set Single Harness.....	25.00
21 Woolen Blankets	105.00
21 Stable Blankets	80.00
24 Storm Blankets	90.00
Miscellaneous Equipment	100.00

Snow Equipment.

18 Champion Snow Plows.....	2,000.00
2 Sargent Heavy Duty Truck Snowplows.....	1,200.00
1 Steel Plow for Holt Tractor.....	1,500.00
70 Sidewalk Plows.....	1,400.00

EQUIPMENT.**Roller House.**

1 12-ton Buffalo Road Roller, 1925, with scarifier, No. 10.	5,000.00
1 12-ton Buffalo Road Roller, 1923, with scarifier, No. 9..	4,500.00
1 12-ton Buffalo Road Roller, 1916, with scarifier, No. 7..	2,000.00
1 15-ton Buffalo Road Roller, 1910, with scarifier, No. 4..	500.00
1 Tandem Buffalo Road Roller, 1917, No. 8.....	2,000.00
1 Tandem Buffalo Roller, 1926, No. 11.....	3,700.00
1 Bench with pipe vise and hand vise.....	100.00
1 ton Roller gates	120.00

Blacksmith Shop.

1 Trip Hammer	200.00
1 Tire Upsetter	100.00
1 Tire Roller	25.00
1 Built-in Forge	100.00
1 Calking Vise	15.00
1 Portable Forge	100.00
2 Hand Vises	10.00
1 Mandrill	5.00
2 Anvils	50.00
1 Power Drilling Machine.....	25.00
1 Hand Drilling Machine.....	25.00
1 set Tools	50.00
1 lot Iron and Chains.....	300.00
300 lbs. Horse Shoes	18.00
175 lbs. Assorted Bolts	15.00
100 Picks	100.00

Carpenter Shop.

1 Hand Vise	35.00
1 Carpenter Vise	10.00
1 Saw Vise	5.00
2 14-ft. Extension Ladders.....	8.00
1 16-ft. Extension Ladder	8.00
2 20-ft. Extension Ladders.....	20.00
2 30-ft. Extension Ladders.....	30.00
2 35-ft. Extension Ladders.....	35.00
2 7-ft. Step Ladders.....	7.00
2 5-ft. Step Ladders.....	5.00
1 Set Piping Tools.....	100.00
1 Set Carpenter Tools.....	500.00
1 B. & D. Electric Drill with Drills.....	100.00
1 Grindstone	10.00
1000 lbs. Street Sign Hangers.....	50.00
4 Block Paving Rammers.....	10.00
3 Cobble Paving Rammers.....	3.00
100 lbs. 6-inch Spikes.....	10.00
50 lbs. 5-inch Spikes.....	5.00
300 lbs. Assorted Nails.....	21.00
2 Kelly Pump Jacks.....	15.00
2 Screw Jacks	7.00
1 Set Water-Gate Wrenches.....	5.00
1 Platform Scale	10.00
1 Emery Wheel with motor attached.....	50.00

2 Ingersoll-Rand Steam Drills.....	500.00
1 Baby Ingersoll-Rand Steam Drill.....	125.00
1 Blacksmith Portable Forge.....	25.00
1 Sewer Cleaning Outfit.....	200.00
100 Street Horses.....	200.00
1 Road Drag	15.00
10 Mortar Boxes.....	20.00
1 Air Drill Sharpener with Emery Wheel attached (Ingersoll-Rand)	675.00
50 gals. Blue E Gray Paint.....	150.00
100 gals. Traffic Paint.....	225.00
80 gals. Bridge Paint.....	168.00
Assorted wagon parts.....	250.00
1 Pipe Bench with vise.....	25.00
75 assorted signs.....	75.00
2 sets Rope Falls.....	50.00
1 Steam Water Pump (not in use).....	.....
1 Post Hole Rammer.....	3.00
2 Post Hole Diggers.....	10.00
6 4x4 Iron Rolls.....	18.00
120 Snow Shovels (New).....	65.00
35 Cast Iron Bases.....	125.00
1 Test Boring Machine	200.00
1 Steam Gauge Tester.....	100.00
1 Barrel Truck	7.00

Traffic Regulation.

1 Electric Beacon (Queen City Bridge).....	250.00
14 Gas Beacons.....	3,500.00

Garage.

1 Electric Air Pump.....	240.00
1 B. & D. Electric Drill.....	100.00
2 Work Benches and Vises.....	15.00
1 Battery Charging Outfit.....	100.00
1 Breast Drill with Drills.....	10.00
1 Lot Miscellaneous Tools.....	50.00
1 Anvil	10.00
4 Hand Vises	20.00
1 Bowser Gasoline Pump.....	200.00
1 Gas Torch	5.00
4 Pyrene Fire Extinguishers.....	20.00
1 Set Mossberg Socket Wrenches.....	5.00
1 Set Walden Socket Wrenches.....	10.00
1 Set Reamers	15.00

1 Set Taper Reamers.....	10.00
2 Sets Taps and Drills.....	20.00
1 Set Cleveland Drills.....	15.00
9 ft. Radiator Hose	10.00
200 ft. Machine Chain.....	40.00
45 ft. Door Chain.....	4.50
7 Gasoline Lamps	17.50
1 Weaver Truck Hoist.....	240.00
1 lot Auto Parts.....	300.00
2 Reis 10-ton Jacks.....	20.00
3 Atlantic Sewer Pumps.....	450.00
2 10-ft. Wooden Skids.....	2.00
1 14-Ft. Wooden Skid.....	5.00
4 Wagon Jacks	10.00
5 Fire Extinguishers	25.00
1 Small Forge	10.00

Basement of Garage.

1 Horizontal Boiler	200.00
1 Sand Conveyor	200.00
1 Le Roi Gasoline Engine.....	275.00
5 Street Sweeper Rolls.....	250.00
10 Tool Boxes.....	190.00
5 Sand Screens	25.00
1 Pick Plow	15.00
1 Double Plow	15.00
17 Wheelbarrows	85.00

Store Room.

100 R. P. Shovels.....	75.00
100 S. P. Shovels.....	75.00
6 Long Handle Shovels.....	6.00
60 Asphalt Forks	60.00
4 Stone Picking Forks.....	4.00
12 Hay Forks.....	12.00
6 Mattox	6.00
12 Sledge Hammers.....	12.00
4 Striking Hammers	4.00
6 Cesspool Dippers	6.00
4 Jack Hammer Drills.....	200.00
24 Iron Rakes.....	24.00
6 Air Drill Hose.....	75.00
6 Road Machine Blades.....	60.00
12 Asphalt Tamps	24.00
10 Crow Bars	10.00

6 Sheething Mauls	12.00
1 Set 8-ton Y. & T. Spur Gear Chain Hoist.....	250.00
2 Set 4-ton Y. & T. Spur Gear Chain Hoist.....	350.00

City Stables.

6 Edson Sewer Pumps.....	150.00
12 lengths Suction Hose.....	220.00
1 Tool House on wheels with tools.....	400.00
1 2-Horse Swingdrag	50.00
300 Lanterns	225.00
40 Street Hoes	40.00
12 Push Brooms	12.00
18 Hokey Carts	72.00

Valley Yard.

1 Asphalt Mixing Plant complete with tools.....	10,000.00
1 Acme 9½ DD Crusher, Elevator, Screens and Bins.....	7,500.00
1 Traveling Clam Shell Derrick.....	1,000.00
1 20,000 gallon Oil Tank.....	500.00
1 Wooden Derrick	100.00
1 20-ton Standard Fairbanks Scale.....	300.00
1 Small Platform Scale.....	10.00
1 Counter Scale	15.00
1 Lidgerwood Trench Machine.....	500.00
1 Erie Steam Shovel.....	5,000.00
1 Boss Concrete Mixer, No. 3.....	100.00
1 Large Concrete Mixer.....	100.00
1 Air Compressor (Steam).....	800.00
1 Ingersoll-Rand Air Compressor (Gasoline).....	3,500.00
1 set Sand and Stone Screens with Scale.....	10.00
1 Asphalt Tester	10.00
1 Universal Sand Tester.....	10.00
1 John Hosley Steam Boiler.....	150.00
1 Varney Steam Boiler.....	200.00
4 Road Machines	200.00
2 2-Horse Street Sweepers.....	150.00
1 300-gallon Oil Tank with Pump.....	240.00
5 Wheelbarrows	25.00
Miscellaneous Tools	100.00
3 Screw Jacks.....	9.00

SUPPLIES.

Valley Street Yard.

6" Akron Pipe, 50 feet.....	9.50
10" Akron Pipe, 386 feet.....	138.96
18" Akron Pipe, 338 feet.....	297.44
20" Akron Pipe, 255 feet.....	267.75
24" Akron Pipe, 28 feet.....	46.24
6 x 8 Akron Y's, 8 pcs.....	8.00
8 x 8 Akron Y's, 16 pcs.....	16.00
6 x 10 Akron Y's, 20 pcs.....	28.80
8 x 10 Akron Y's, 20 pcs.....	28.80
6 x 12 Akron Y's, 25 pcs.....	47.00
8 x 12 Akron Y's, 180 pcs.....	338.40
6 x 15 Akron Y's, 24 pcs.....	60.48
8 x 15 Akron Y's, 28 pcs.....	70.56
6 x 20 Akron Y's, 6 pcs.....	21.12
8 x 20 Akron Y's, 20 pcs.....	76.40
6 x 24 Akron Y's, 86 pcs.....	543.52
8 x 8 Akron T's, 10 pcs.....	10.00
8 x 10 Akron T's, 16 pcs.....	23.04
8 x 12 Akron T's, 20 pcs.....	33.60
6 x 12 Akron T's, 29 pcs.....	48.72
6 x 15 Akron Y's, 5 pcs.....	12.60
6 x 20 Akron T's, 4 pcs.....	16.80
27" Cement Pipe, 748 ft.....	1,907.40
30" Cement Pipe, 1504 ft.....	4,436.80
36" Cement Pipe, 36 ft.....	145.80
42" Cement Pipe, 12 ft.....	66.00
48" Cement Pipe, 40 ft.....	270.00
54" Cement Pipe, 212 ft.....	744.80
72" Cement Pipe, 16 ft.....	190.40
84" Cement Pipe, 60 ft.....	786.00
Asphalt, 500 drums.....	2,801.40
Granite Dust, 150 tons.....	150.00
Gravel Dust, 150 tons.....	150.00
Wash Sand, 100 tons.....	100.00
Chestnut Posts, 1300.....	403.00
Fuel Oil, 500 gallons.....	32.50
3" Hard Pine Sheathing, 7,500 ft.....	337.50
4 x 6 Lumber, 3,200 ft.....	139.50
6 x 8 Lumber, 3,200 ft.....	139.50
Fence Boards, 7,000 ft.....	280.00
No. 3 Granite Circles, 3 pcs.....	21.60
No. 10 Granite Circles, 2 sets.....	39.60

Cesspool Stones, 2 pcs.....	15.50
6 24" M. H. F. and Covers.....	186.90
2 20" M. H. F. and Covers.....	45.00
6 24" D. F. and Covers.....	172.20
4 22" D. F. and Covers.....	103.40
4" E. D. Castings.....	42.00

SUMMARY.

Transportation Inventory	\$62,175.00
Equipment Inventory	63,215.00
Supplies Inventory	15,850.53
<hr/>	
Total	\$141,240.53

55th Annual Report
OF
MANCHESTER
WATER WORKS



MANCHESTER, NEW HAMPSHIRE

1926

MANCHESTER WATER BOARD, 1926

PRESIDENT

J. BRODIE SMITH

MEMBERS OF THE BOARD

ARTHUR E. MOREAU, *Mayor, ex-officio*

PATRICK B. MALONEY.....Term expires January, 1927

EDGAR J. KNOWLTON.....Term expires January, 1928

ARTHUR M. HEARD.....Term expires January, 1929

JOSEPH A. BOIVIN.....Term expires January, 1930

J. BRODIE SMITH.....Term expires January, 1931

ALBERT J. PRECOURT.....Term expires January, 1932

EDGAR J. KNOWLTON, *Clerk*

SUPERINTENDENT OF WORKS

FRANK A. GAY

COMMISSIONERS' REPORT

December 31, 1926.

To the Mayor and Aldermen of the City of Manchester:

GENTLEMEN—We herewith submit the annual reports, covering the activities of the Water Department for the year 1926. It is a gratification to affirm that it has been a year of progress, steady growth, and expansion, and that the City's domestic water supply has been entirely free from even a suspicion of pollution.

Probably a greater degree of public interest pertains to the progress made in extending a 24-inch main from the High Service Pumping Station to the reservoir on Oak Hill than to any other phase of departmental activity, and we are pleased to make known that there has been a very substantial realization in this respect. Approximately 4,500 feet of 24-inch pipe was laid, completing the line from the Pumping Station at Lake Massabesic to a point in Bridge Street Extension beyond the westerly line of Stevens Pond.

We have no hesitancy in predicting that the project will be fully consummated during the coming year. It is of interest to note that, in making the extension of the 24-inch main, as above reported, more ledge was encountered than during any previous year, which, obviously, slowed up the work and added to the expense.

Of the issue of \$150,000 bonds, set aside for the accomplishment of this enterprise, we have expended approximately \$78,000, and it is estimated that the balance remaining will be sufficient to finance the work remaining to be done. These bonds are now the only indebtedness charged against the Water Department, as the last of the old bonded indebtedness, of many years' standing, was liquidated this year.

With the completion of the projected 24-inch main, and its connections, there will arise the question of a larger reservoir. The present basin on Oak Hill has a storage capacity of only 4,000,000 gallons, and with the City's daily consumption of water averaging above 7,000,000 gallons, and on some days in summer amounting to above 9,000,000 gallons, the strain placed upon the pumping equipment, water mains, and the reservoir, can well be imagined. The necessity for a larger reservoir is clearly apparent and should be provided for.

The extent of the water mains laid during the past twelve months, fully three and one-half miles, was the largest in many years, surpassing the preceding year by half a mile. Of the total amount of pipe

laid 4,500 feet was of 24-inch size, surpassing by 100 feet the extent of this size pipe laid in 1925.

All records were also broken in the matter of setting meters, the total number for the year being 869 as against an average of 350 for preceding years.

The Department is confronted with the necessity of making a large expenditure at the High Service Pumping Station in the immediate future. The boilers there have been in constant use since 1910 and have long since passed the meridian of their usefulness. They require constant supervision and many repairs. It is necessary that they be replaced and that the pumping station be enlarged. The probable expense of new boilers, enlarging the station, and attendant repairs is placed at \$75,000.

The Department is constantly beset by petitions for extension of water mains, representing a large expenditure of money, and it is also constantly beset by the fear that it may be called upon suddenly, at any time in fact, to relay the large main in Lake Avenue, composed of cement-lined pipe, and substitute a new cast iron main in its place. This main, a mile in length, has been in use since the inception of the Water Works, more than half a century ago, and it would be unreasonable to suppose that its usefulness can be much longer depended upon.

Confronted by so many and heavy calls upon the Department's income, with the probability of an exigency arising at any time, the Commissioners believe that means should be devised that will insure a larger surplus than the Department has been able to accumulate in recent years in order that the means may be at hand to cope with any situation that might arise.

The policy of setting out the vacant land in the control of the Water Department to trees is being adhered to. Forty thousand more trees were set out during the year, making the grand total of transplants to date 750,000. For the coming year 60,000 have been ordered and will be used in restoring the growth to Brown's Island, which comprises 70 acres. The total number of acres now set out to growing pines is 625.

A continuation of gratifying reports from the State Chemist as to the purity of the drinking water is a matter of record, there having been at no time the slightest suspicion of impurities of any kind creeping in. The patrol system, covering the shores of the Lake and the tributaries thereto, has been continuous and efficient and has resulted in several arrests and prosecution of persons who insisted upon bathing in the lake.

There has been no change in the personnel of the Board during the year except that Hon. George E. Trudel, a member *ex-officio* because

of his holding the position of Mayor, has been succeeded by the present chief executive of the City, Hon. Arthur E. Moreau. The term of Commissioner Patrick B. Maloney expired and he was given a unanimous re-election.

More detailed information as to the financial condition of the Department, amount of pipe laid, rainfall, snowfall, consumption of water, pumping record, fluctuations of water at Lake Massabesic, etc., will be found in the reports of the Superintendent, Assistant Superintendent, and Chief Clerk.

Respectfully submitted,

J. BRODIE SMITH, *President*,
EDGAR J. KNOWLTON, *Clerk*,
ARTHUR M. HEARD,
JOSEPH A. BOIVIN,
ALBERT J. PRECOURT,
PATRICK B. MALONEY,
ARTHUR E. MOREAU, *Member Ex-Officio*.

SUPERINTENDENT'S REPORT

December 31, 1926.

To the Honorable Board of Water Commissioners:

GENTLEMEN—This year has been marked by many applications for extensions of water mains, caused in many cases in the outskirts of the city by the deficiency of precipitation during the Spring, Summer and early Fall, resulting in the running dry of wells and brooks. In these extensions it is now the rule, rather than the exception, that we encounter a considerable quantity of ledge. This past season we have excavated about a half mile of solid rock, not including boulders, which have to be blasted to be removed. We have been enabled to do this large amount of rock work by the addition of a second air compressor and a Leyner drill sharpener and are well equipped to carry on construction on our new 24-inch main as well as other extension work which may be necessary.

Notwithstanding this hard digging, we have performed a creditable amount of work on the new 24-inch main on Bridge Street Extension, having laid 4,544 feet with the necessary gates, hydrants and specials, and in addition have laid 13,637 feet of other main pipe or a total of 3.44 miles, about a half mile more than in 1925.

This leaves about 4,700 feet to complete the new main besides connections at the High Service reservoir and at the pumping station, which we expect to be able to do in 1927.

The deficiency of rainfall mentioned above resulted in the lowest level of Lake Massabesic since 1910, but at no time was there any cause for apprehension of a shortage of supply. As a matter of fact the draft on the lake area of 2,530 acres for a daily average of seven million gallons per day, which is about our present usage, is a little less than an eighth of an inch a day and the evaporation for the average day is substantially the same amount or a total of less than one quarter of an inch per day with no water running into the Lake from its tributary brooks. Inasmuch as the period of maximum usage in the summer time is coincident with the greatest evaporation, this amount should be increased perhaps 50 per cent, or a total of about $5/16$ of an inch a day, when it is not fed any water from its surrounding water shed. This absolute dryness of tributaries does not happen, although somewhat closely approached in the early fall of this year: but there may be periods of three or four months in which the inflow is less than the draft and evaporation, so that a

range of about two feet might be expected during a dry year. Our present practice of pumping by water power during the spring and early part of the summer is the greatest factor by far in the fluctuations of the water surface from its maximum high point. As the City grows and there is an increased use of water this power pumping will be gradually lessened to offset the increased use.

Full details of rainfall and pumping records will be found in the Assistant Superintendent's report.

As improvements at the Low Service Station the buildings have been painted, the large barn reshingled, repairs made on the slate roof of the station and the service sewer pipe relaid.

The outside wood work and metal roofs of the High Service Station have been painted and extensive repairs made on the dwelling on Lake Shore Road near the Portsmouth Railroad. Both the fences at the High Service and Low Service reservoirs have been painted, which was badly needed.

The new 16-inch line across Amoskeag Bridge was installed early this year. It acts as a feed to the entire high service system on the west side of the river, supplementing the 20-inch across the bed of the river at Bridge Street. It has already proven its value, as by its use soon after completion we were enabled to maintain our high service while repairs were being made on the older 20-inch line.

All the hydrants, nearly 1,100 in number, have been painted, those on the low service a solid black, and the high service ones black with a red top, so as to be able to distinguish which service the hydrant is on.

Continuing our forestry work, we set out this spring 40,000 Scotch and white pines, and have ordered 60,000 more for delivery in the spring of 1927, which we expect to use on Brown's Island, recently cut off.

We have had an active year in the service department and have installed 247 new services and relaid 84 old services.

Our meter department has been extremely busy putting in 869 new meters and replacing 847 old ones. The process of completely metering all services is going on rapidly and will soon be completed. We are testing, repairing and replacing the older meters on services where we have reason to believe there is an under registration, and this work is proving to be profitable to the department.

The pumping at the Low Service Station has been done by water power when available, and by electric power from the Public Service Company of New Hampshire at other times. At the High Service Station the centrifugal pump has been run by electric power generated at the Low Service Station at such times as the water wheels were running at the latter station and at other times, comprising

the bulk of the pumping, by the triple expansion Snow pump by steam direct from the boilers.

We have at the High Service Station a steam turbine direct connected to a 1,000 K. W. generator, but we have not sufficient boiler capacity to run it at full load. It would seem as if our next improvement at this station should be new boiler units, preferably of the water tube type, to replace the old Manning boilers, which are of insufficient size and are becoming quite old, having been installed in 1910.

On the completion of our new high service pumping main next year we will have main pumping line capacity of 16 to 17 million gallons per day with a present pump capacity of 14 M. G. D. in three units.

Our boilers, however, are of only sufficient capacity to pump 8 or 9 M. G. D. and, as stated above, are becoming obsolete, the southerly one having had two repairs this year and one last.

An analysis of our leak repairs during the current year shows that we have had 61 leaks on main pipe joints and 138 on service pipes. The service pipes have given us rising 69 per cent of the total number of leaks and of this number lead connection trouble has been 94 in number or more than 47 per cent of the total leaks. A considerable number of main pipe leaks (eight in all) have been on the old 20-inch pumping main laid by contract in 1893 in Mammoth Road between Massabesic Street and Hanover Street. This section of main has been a constant source of trouble to the Department and we are led to sympathize with the viewpoint of former Superintendent Charles K. Walker when he says in his 1905 report, speaking of this same section of main, "I want to say right here that I wish to go on record as in favor of more lead and less gasket on a force main."

This statement, terse and to the point, is still applicable at this time, although many pounds of lead have been driven into the joints when repairing leaks.

Our receipts from sale of water by meter and fixtures show a decrease of about \$5,800.00 from 1925, or about 3 per cent, and our pumping shows a smaller decrease for the same period. I can give no explanation of this decrease other than a lessened use of water caused by seasonal variation or perhaps a temporary vacant tenement condition.

Respectfully submitted,

FRANK A. GAY,

Superintendent.

ASSISTANT SUPERINTENDENT'S REPORT

December 31, 1926.

To the Honorable Board of Water Commissioners:

GENTLEMEN—During the year 1926 there was pumped into the High Service System 963,179,137 gallons and into the Low Service System 1,402,560,750 gallons, making a total of 2,365,739,887 gallons of water for the whole City. Comparing these figures with the 1925 pumping, we find that the High Service shows an increase of 1.28 per cent, the Low Service a decrease of 2.30 per cent, and the City as a whole a decrease of 0.86 per cent.

The yearly rainfall was 32.75 inches, nearly ten inches less than the mean rainfall for this section of the country. As a result less water was pumped this year by water power than in any year since the water turbine has been installed. Only 717,240 kilowatt hours were developed, whereas with a normal precipitation about one million kilowatt hours would be available. Station running expenses were slightly under last year's figure, the labor charge at Low Service Station being less than for any year since 1915.

Repairs to equipment at both stations have been of a routine nature, with the exception of Number Two Boiler at the High Service Station. It has been necessary to weld a crack in the inside sheet of the fire box, and to again weld this crack, which extended a second time beyond the first weld. Two stay bolts were also renewed at another time, and experience on this type of boiler leads us to believe that we will have further trouble with stay bolts breaking off.

All of our white pine transplants were gone over the latter part of July for evidence of white pine weevil and the tops affected were cut off and burned. This work has been carried on each year since 1922 and a marked improvement in the condition of the trees has been noted the last two years.

Elsewhere in this report will be found pumping statistics in the form recommended by the New England Water Works Association.

Respectfully submitted,

J. H. READ,

Assistant Superintendent.

FINANCIAL STATEMENT

December 31, 1926.

To the Honorable Board of Water Commissioners:

GENTLEMEN—The fifty-fifth annual financial statement showing the receipts and expenditures for the year 1926, is presented herewith.
Cash on hand January 1, 1926..... \$10,514.26

RECEIPTS, 1926.

Water by meter	\$167,633.02	
Water by fixture	14,552.09	
Fines	1,008.50	
Building	360.10	
Material sold	1,570.10	
Meter repairs	256.07	
Rent	438.00	
Junk	245.50	
Wood	381.00	
Labor	1,323.84	
Telephone calls	13.65	
Hydrant rentals (Bedford, N. H.).....	280.00	
Hydrant rentals (Goffstown, N. H.).....	280.00	
Ice cutting	60.00	
Circus	15.00	
Refunds	72.71	
Hay	3.00	
Old building	100.00	
Express .....	.60	
		\$188,593.18
Less rebates	472.52	
		\$188,120.66
Transfers from Other Departments:		
Water by fixture	\$270.00	
Water by meter	5.73	
Material and labor.....	66.15	
		341.88
Total collections for 1926.....		188,462.54
		\$198,976.80

EXPENDITURES, 1926.

Extension of mains	\$37,419.50	
Extension of services	11,469.97	
Meters and setting.....	18,285.40	
Land	1,679.64	
Pumping	39,574.73	
Maintenance	46,383.44	
Forestry	4,478.96	
Interest on bonds	3,800.00	
Bonds paid	20,000.00	
	<hr/>	183,091.64

Transfers to Other Departments:

Extension of mains	\$522.50	
Extension of service	42.53	
Maintenance	144.11	
	<hr/>	709.14

Total expenditures for 1926..... 183,800.78

Cash on hand January 1, 1927..... \$15,176.02

HIGH SERVICE CONSTRUCTION.

Bond issue\$150,000.00

EXPENDITURES.

Material and labor.....	\$75,699.90	
Discount on bonds.....	2,370.00	
	<hr/>	\$78,069.90

Transfers to Other Departments:

Material and labor.....	62.08	
	<hr/>	

Total expenditures for 1926..... 78,131.98

Cash on hand January 1, 1927..... \$71,868.02

Bills uncollected 1925	\$1,807.82	
Bills receivable 1926	189,720.54	
Transfers	341.88	
	<hr/>	

Collections for 1926..... 188,462.54

Bills uncollected 1926..... \$3,407.70

Cost of construction of works to date.....	\$3,369,674.88
Bonded debt (High Service Construction).....	142,000.00
Value of stock on hand	71,180.74
Value of coal on hand.....	3,640.00

Respectfully submitted,

F. E. PETTIGREW,
Registrar.

WATER MAINS TAKEN OUT DURING 1926

Street.	Location.	Size. (In.)	Material.	Length. (Feet)
Amoskeag Street ...	From west end of bridge to Eddy Road	12	Cast Iron	700

WATER MAINS LOWERED DURING 1926

Street.	Location.	Size. (In.)	Material.	Length. (Feet)
Montgomery Street.	Mason Street to Amoskeag Street	12	Cast Iron	783
Silver Street	Pine Street to Union Street.....	6	Cast Iron	484

NEW HYDRANTS SET DURING 1926

Street.	Location.
Amoskeag Street	Corner Eddy Road
Bridge Street Extension.....	Corner Tarbell Street
Bridge Street Extension.....	Corner Maryland Ave.
Bridge Street Extension.....	Corner Page Street
Bridge Street Extension.....	Near house No. 989
Bridge Street Extension.....	Near house No. 1041
College Road, Goffstown.....	Corner Mast Road
College Road, Goffstown.....	Opposite Pinehill Ave.
College Road, Goffstown.....	Corner Roy Street
Dunbar Street	North of Court Street
Dunbar Street	Near Westland Ave.
Eve Street	Corner Seventh Ave.
Groveland Ave.	Opposite Leary's house
Groveland Ave.	Opposite house No. 214
Maple Street	Corner Salmon Street
Overlook Ave.	Corner Amherst Street
Proctor Road	At Bartlett's fill
Silver Street	Corner Pine Street
South Elm Street.....	16 ft. north of Harrington Ave.
Riverdale Ave.	Just north of West Mitchell Street
Riverdale Ave.	750 ft. south of West Mitchell Street
Wilson Ave.	Corner Perkins Ave.

HYDRANTS REPLACED DURING 1926

Street.	Location.
Amory Street	Corner Dubuque Street
Beech Street	Corner Lake Ave.
Brook Street	Corner Chestnut Street
Central Street	Corner Maple Street
Front Street	North of Dunbarton Road
Grove Street	Near Hosley Street
Hanover Street	Corner Beech Street
Hanover Street	Corner Hall Street
High Street	Corner Malvern Street
Milford Street	Corner Bowman Street
Pine Street	Corner Lake Ave.
Walnut Street	Corner Lowell Street
Willow Street	Corner Silver Street

GATES SET DURING 1926

Street.	Location.	(Size) Gate.
Albert Street	On south line of Brook Street.....	4
Albert Street	On fire service into Masonic Temple.....	4
Amherst Street	West line of Overlook Ave.....	6
Amoskeag Street	On blow-off line west of Amoskeag Bridge.....	6
Amoskeag Street	On branch line to hydrants.....	6
Amoskeag Street	At Eddy Road.....	16
Belmont Street	North line of Lake Ave.....	6
Bridge Street Ext.....	On branch line to hydrant near house No. 1041	6
Bridge Street Ext.....	On branch line to hydrant near house No. 989	6
Bridge Street Ext.....	Just north of Maplehurst Ave.....	24
Bridge Street Ext.....	About 100 ft. north of Maplehurst Ave.....	24
Bridge Street Ext.....	On branch line to hydrant near Page Street....	6
Bridge Street Ext.....	On blow-off line at Delaware Ave.....	6
Bridge Street Ext.....	On branch line to hydrant near Maryland Ave..	6
Bridge Street Ext.....	On branch line to hydrant at Tarbell Street....	6
Chestnut Street.....	On north line of Trenton.....	6
College Road, Goffstown.	At Mast Road.....	6
Coolidge Ave.....	On south line of Dexter Street	8
Cooper Street.....	On south line of Donald Street	6
Eve Street.....	On east line of Seventh Ave.....	6
Groveland Ave.....	Opposite Leary's house	6
Groveland Ave.....	Near north line of Candia Road	6
Hanover Street.....	Near west line of Delaware Ave.....	10
Harrington Ave.....	On east line of South Elm Street.....	6
Liberty Street.....	On south line of North Street.....	6
Maple Street.....	2 ft. south of north line of Merrimack Street...	6
Maple Street.....	On north line of Salmon Street.....	8
Nutfield Lane.....	On fire service into P. S. Co. of N. H. bldg....	4
Overlook Ave.....	North line of Amherst Street.....	6
Proctor Road.....	At Bartlett's fill on 20" force main.....	20
Rand Street.....	On south line of Hanover Street.....	6
Riverdale Ave.....	South line of West Mitchell Street.....	8
Riverdale Ave.....	North line of West Mitchell Street.....	8
Sherburne Street.....	East line of Broadway Ave.	6
Silver Street.....	East line of Willow Street	6
Silver Street.....	West line of Pine Street.....	6
South Elm Street.....	On north line of Harrington Ave.....	6
W. Salmon Street.....	Near west line of Canal Street.....	16
Whittemore Ave.....	On south line of Putnam Street.....	6
Willow Street.....	11'-10" south of north line of Silver Street....	8

WATER MAINS LAID DURING 1926

Street.	Location.	Size. (In.)	Material.	Length. (Ft.)
Albert Street	South from Brook Street.....	4	Cast Iron	157
Albert Street	Fire service into Masonic Temple.	4	" "	15
Amherst Street	Extending present main to east of Overlook Ave.	6	" "	281
Amoskeag Bridge & Amoskeag, Street...	Canal Street to Front Street....	16	" "	1712
Amoskeag, Street...	Blow-off line west of Amoskeag Bridge	6	" "	83
Amoskeag, Street...	Branch line to hydrant.....	6	" "	6
Belmont Street.....	North from Lake Ave.....	6	" "	158
Bridge Street Ext..	Continuing main toward reservoir	24	" "	3474
Bridge Street Ext..	Branch lines to hydrants.....	6	" "	41
Bridge Street Ext..	Blow-off line at Delaware Ave...	6	" "	19
Broadway Ave.....	Extending present main toward Hanover Street	6	" "	556
Chestnut Street	North from Trenton Street.....	6	" "	150
College Rd., Goffst'n	Branch lines to hydrants.....	6	" "	29
College Rd., Goffst'n	South-west from Mast Road.....	6	" "	1236
Coolidge Ave.	Continuing main no. to Dexter St.	8	" "	213
Cooper Street	South from Donald Street.....	6	" "	371
Court Street	Riverdale Ave. to Dunbar Street.	8	" "	129
Dunbar Street	Court Street to Westland Ave....	8	" "	682
Dunbar Street	Branch lines to hydrants.....	6	" "	12
Eve Street	Fifth Ave. to Seventh Ave.....	6	" "	556
Eve Street	Branch line to hydrant	6	" "	9
Fremont Street	Extension north from Moody St...	6	" "	96
Gallagher Ave.....	Extension through woods toward High Station	24	" "	1070
Groveland Ave.	North from Candia Road.....	6	" "	1390
Groveland Ave.	Branch lines to hydrants.....	6	" "	16
Harrington Ave.....	Continuing main to So. Elm St...	6	" "	263
Liberty Street.....	Extension south from North St...	6	" "	107
Maple Street.....	North from Merrimack Street.....	6	" "	125
Maple Street.....	North from Salmon Street.....	8	" "	93
Maple Street.....	Branch line to hydrant.....	6	" "	9
Norris Street	Extension south of Young Street.	6	" "	142
Nutfield Lane.....	Fire Service into Public Service Co. of N. H. bldg.....	4	" "	66
Overlook Ave.....	North from Amherst Street.....	6	" "	160
Readey Street.....	Extension east from present main	6	" "	41
Rand Street	South from Hanover Street	6	" "	176
Riverdale Ave.....	South from Court Street	8	" "	1527
Riverdale Ave.....	Branch lines to hydrants.....	6	" "	14
Seventh Ave.	From Eve Street south.....	6	" "	156
Sherburne Street...	From Broadway Ave. east.....	6	" "	407

WATER MAINS LAID DURING 1926—Continued

Street.	Location.	Size. (In.)	Material.	Length. (Ft.)
Silver Street	Branch line to hydrant.....	6	" "	6
Silver Street	Pine Street to Willow Street....	6	" "	410
South Elm Street...	North from Harrington Ave.....	6	" "	139
South Elm Street...	Branch line to hydrant.....	6	" "	18
W. Mitchell Street..	Pinehurst Ave. to Riverdale Ave.	8	" "	570
Whittemore Ave. ...	South from Putnam Street	6	" "	104
Willow Street	South from Harvey School	6	" "	180
Wilson Ave.	East from Bridge Street Extension	6	" "	1080
Wilson Ave.	Branch line to hydrant.....	6	" "	8

FIRE SERVICES INSTALLED DURING 1926

Name.	Location.	Size Pipe.	Size Gate.
Bond Building	Nutfield Lane (part of work done in 1925)	4	6
Masonic Temple	Albert Street	4	4
Pub. Serv. Co. of N. H.	Nutfield Lane	4	4

Summary of Pipes Laid and Gates Set During 1926

Size of Pipe (inches)	Cast Iron Pipe (feet)	Gates.
4	157	1
6	8554	26
8	3214	5
16	1712	2
24	4544	2
10		1
20		1
	18,181	38

Total Distribution Pipes and Gates in Use

December 31, 1926

Size (Inches)	Cast Iron Pipe (feet)	Wrought Iron Pipe (feet)	Cement Pipe (feet)	Gates.
4	23,761	128	57	109
6	478,824			1,204
8	143,783			188
10	50,917			61
12	53,211			71
14	18,698			24
16	6,762		8,412	8
20	44,477			33
24	22,881			15
30	3,791			2
Total	847,105	128	8,469	1,715

ANNUAL REPORT.

MAINS, GATES, SERVICE PIPES, HYDRANTS, METERS, ETC., INSTALLED DURING THE PAST YEAR AND TOTALS OF SAME TO DECEMBER 31, 1926.

Main pipe laid during year.....	18,181 feet
Equal to	3.44 miles
Previously reported cast iron pipe	828,924 feet
Previously reported steel pipe	128 feet
Cement-lined pipe in use	8,469 feet
Cast iron pipe taken out.....	700 feet
Total amount of pipe in use.....	855,002 feet
Equal to	161.93 miles
Hydrants set during year	22
Hydrants discontinued during year.....	None
Previously reported	1,062
Total number set to date.....	1,084
Hydrants replaced during year.....	13
New gates set during year.....	38
Previously reported	1,677
Gates taken out.....	None
Total number set to date	1,715
Meters set during year.....	869
Meters taken out during year.....	3
Previously reported	8,344
Total number set to date.....	9,210
Relaid services	84
Total length of services relaid.....	0.42 miles
New services	247
Total length of new services laid.....	1.17 miles
Services discontinued during year.....	7
Total number services discontinued to date.....	242
Previously reported new services.....	9,698
Total number to date	9,938
Total number of standpipes for street sprinklers.....	52
Total number of watering troughs	15
Total number of drinking fountains	15
Number of fire service pipes put in during year.....	2
Total number of fire service pipes	147
Total number of air valves	13

HEIGHT OF WATER AT DAM.

January 1	2½ inches	above dam
February 1	1½ inches	above dam
March 1	¼ inch	below dam
April 1	10 inches	above dam
May 1	37 inches	above dam
June 1	17¾ inches	above dam
July 1	6 inches	above dam
August 1	3¼ inches	below dam
September 1	9½ inches	below dam
October 1	15¼ inches	below dam
November 1	14¾ inches	below dam
December 1	2 inches	below dam
Highest water April 30.....	37 inches	above dam
Lowest water October 18.....	17¼ inches	below dam

RAINFALL, HIGH SERVICE STATION

January	2.11 inches
February	3.83 inches
March	1.66 inches
April	3.41 inches
May	1.09 inches
June	2.40 inches
July	2.29 inches
August	1.91 inches
September	1.62 inches
October	4.83 inches
November	4.83 inches
December	2.77 inches

Total rainfall, 32.75 inches

SNOWFALL, HIGH SERVICE STATION.

	Snow.	Moisture.
January	11.50 inches	0.89 inches
February	40.50 inches	3.13 inches
March	4.00 inches	1.23 inches
April	6.00 inches	1.29 inches
November	0.12 inches	0.00 inches
December	24.00 inches	1.81 inches

Total snowfall, 86.12 inches

LOCATION AND STATIC PRESSURE OF
WATER HYDRANTS.

A, corner South Main	73 lbs.
A, between South Main and B.....	73
A, corner B	70
Adams, half way between Clarke and Carpenter.....	90
Alfred, corner Amherst.....	45
Allen, corner South Main.....	80
Alsace, corner Bremer.....	106
Amherst, corner Elm	62
Amherst, corner Vine	64
Amherst, corner Chestnut	63
Amherst, corner Pine	58
Amherst, corner Union	53
Amherst, corner Walnut	54
Amherst, corner Beech	54
Amherst, corner Maple	54
Amherst, corner Lincoln	47
Amherst, corner Ashland	38
Amherst, corner Hall	85
Amherst, corner Belmont	72
Amherst, corner Beacon	63
Amory, opposite No. 21.....	62
Amory, corner Notre Dame	108
Amory, corner Dubuque	105
Amory, corner Rimmon	105
Amory, corner Hevey	105
Amory, corner Montgomery	105
Amory, corner Alsace	100
Amory, corner Cumberland	100
Amory, corner Morgan	100
Amory, near corner Kimball.....	90
Amoskeag, corner Front	122
Amoskeag, corner Taggart	103
Appleton, corner Elm	108
Appleton, corner Chestnut	107
Appleton, corner Adams	107
Appleton, corner Union	107
Arah, by Gagnon's house	60
Arah, by Rogers' house	67
Arlington, corner Nashua	103
Arlington, corner Warren	92
Arlington, corner Ashland	85

Arlington, corner Morrison	85
Ash, between Bridge and Lowell.....	108
Ash, corner Salmon	95
Auburn, corner Canal	77
Auburn, corner Franklin	71
Auburn, corner Elm, west side.....	68
Auburn, corner Elm, east side	68
Auburn, between Elm and Chestnut.....	66
Auburn, corner Chestnut	62
Auburn, corner Pine	64
Auburn, corner Union	64
Auburn, corner Beech	60
Auburn, corner Maple	54
Auburn, corner Wilson	110
Auburn, corner Hall	110
Auburn, corner Belmont	108
Auburn, corner Cypress	93
Avon, corner Ingalls	45
Avon, near Dickey	44
Baker, corner Elm	60
Baker, by No. 48.....	60
Baker, corner Brown avenue	61
Baker, corner Calef road	62
Baker, corner Willow	57
Bank, corner Huntress.....	75
Bartlett, corner Sullivan	60
Bartlett, corner Putnam	61
Bartlett, near Janelle avenue.....	61
Bath, corner Second	83
Bath, corner Turner	81
Bay, corner Carpenter.....	105
Beacon, corner Merrimack.....	83
Bedford, corner Central	77
Bedford, corner Payson	77
Bedford, corner Granite	77
Beech, south of Gold	67
Beech, corner Willow	122
Beech, by Portsmouth Railroad.....	55
Beech, corner Lake Avenue.....	57
Beech, between Lowell and Bridge.....	113
Beech, corner North	99
Beech, corner Salmon	97
South Beech, south of Gold, near 1070 South Beech.....	80
South Beech, by Young's	90

South Beech, corner Norfolk	95
South Beech, corner Mystic	110
South Beech, corner Mitchell	120
South Beech, by George Young's.....	122
Bell avenue, corner Hanover.....	74
Bell, corner Pine	59
Bell, corner Union	60
Bell, corner Wilson	108
Bell, between Wilson and Hall.....	108
Bell, corner Hall	107
Belmont, corner Howe	75
Belmont, corner Somerville	83
Belmont, corner Silver	80
Belmont, corner Harvard	80
Belmont, north of Hayward	95
Belmont, at No. 344	104
Belmont, corner Summer	104
Belmont, corner Mead	80
Bennington, corner Main.....	64
Birch, corner Washington	59
Birch, corner Lowell	61
Bismarck, corner Charleston	44
Bismarck, corner Brockton	38
Blaine, corner Second	83
Blaine, by Cleveland	87
Blaine, corner South Main.....	88
Blodget and Elm, back street.....	110
Blodget, corner Chestnut	105
Blodget, corner Pine	104
Blodget, corner Union	98
Blodget, corner Beech	95
Blodget, corner Ash	100
Blodget, corner Maple	103
Blodget, corner Russell	85
Blucher, 516 ft. south of south line of Sullivan.....	67
Boutwell, north end of street.....	100
Boutwell, corner Bremer	100
Bowman, corner Bowman Place	71
Boynton, No. 101	74
Boynton, by No. 145.....	74
Boynton, north of Erie.....	68
Boynton, corner Grant	47
Boynton, corner Glenwood	46
Boynton, corner Sheridan	47

Bremer, corner Coolidge avenue	110
Bremer, corner Montgomery	105
Bremer, corner Hevey	107
Bridge, in mill yard south of Coolidge Mill.....	138
Bridge, in mill yard 100 ft. east of east wall of river.....	146
Bridge, corner Canal	76
Bridge, corner Boyden	66
Bridge corner Elm, west	60
Bridge, corner Elm, east	60
Bridge, near Birch	58
Bridge, corner Chestnut	49
Bridge, corner Union	50
Bridge, corner Walnut	47
Bridge, corner Beech	45
Bridge, corner Ash	104
Bridge, corner Maple	106
Bridge, at Nashua	107
Bridge, corner Russell	107
Bridge, corner Linden	97
Bridge, corner Ashland	92
Bridge, corner Hall	75
Bridge, corner Belmont	68
Bridge, corner Beacon	62
Bridge, corner Weston	51
Bridge, corner Highland	42
Bridge, corner Mammoth road	49
Bridge St. Extn., corner Morse Road	73
Bridge St. Extn., near 1041	87
Bridge St. Extn., near 989	85
Bridge St. Extn., at Page St.	
Bridge St. Extn., at Maryland Ave.	
Bridge St. Extn., corner Tarbell St.....	
Broadway avenue, 18 ft. south of Sherburne street.....	52
Brook, corner Canal	76
Brook, corner Elm	52
Brook, corner Elm back street	114
Brook, corner Chestnut	113
Brook, corner Pine	108
Brook, corner Union	108
Brook, corner Beech	100
Brook, corner Ash	100
Brook, corner Oak	86
Brown avenue, corner Elm	66
Brown avenue, by Tannery	68

Brown avenue, by No. 445	56
Brown avenue, corner Westland avenue.....	50
Brown avenue, at West Mitchell	45
Brown avenue, by No. 1790	61
Brown avenue, by No. 585	45
Brown avenue, by Colby barn	85
Brown avenue, by No. 2626	89
Brown avenue, by Pine Island Park.....	86
Brown avenue, by No. 2849	86
Brown avenue, north of No. 2956	83
Brown avenue, north of No. 3022	90
Brown avenue, south of School.....	83
C, corner Boynton	74
C, corner B	74
Calef road, near No. 134.....	63
Calef road, by Clarke farmhouse	44
Calef road, corner Mystic	46
Calef road by No. 623	42
Calef road, corner Brown avenue	50
Canal, corner Depot	75
Canal, by Locomotive Works.....	78
Canal, north of Pennacook	61
Candia road, by No. 42.....	83
Candia road, corner Platt avenue.....	68
Candia road, by No. 725	72
Candia road by No. 991	72
Candia road, at Fletcher's Crossing	80
Candia road, by Smith's Corner	70
Candia road, by Farmer's residence	70
Candia road by Cram's residence	75
Candia road, by Proctor's residence	75
Candia road, by schoolhouse	80
Candia road, corner Groveland avenue	90
Candia road, on line between Fellows and Sanborn.....	88
Candia road, near Pavilion	87
Canton, corner Auburn	78
Carpenter, corner Elm	90
Carpenter, corner Ray	90
Carroll, by No. 57.....	62
Cartier, corner Sullivan	105
Cartier, corner Putnam	105
Cartier, corner Amory	107
Cartier, corner Wayne	104
Cedar, corner Elm, east side	68

Cedar, between Elm and Chestnut.....	66
Cedar, corner Chestnut	58
Cedar, corner Pine	62
Cedar, corner Union	62
Cedar, corner Beech	52
Cedar, corner Maple	52
Cedar, corner Lincoln	51
Cedar, corner Wilson	120
Cedar, corner Hall	120
Central, corner Canal	78
Central, corner Franklin	66
Central, corner Elm, west side	67
Central, corner Elm, east side	67
Central, between Elm and Chestnut.....	65
Central, corner Chestnut	63
Central, corner Pine	60
Central, corner Union	60
Central, corner Beech	53
Central, corner Maple	50
Central, corner Lincoln	50
Central, between Lincoln and Wilson.....	46
Central, corner Wilson	46
Central, corner Hall	105
Central, corner Belmont	87
Central, corner Milton	78
Central, corner Beacon	74
Central, corner Cass	90
Chapeleau avenue, corner Paris Terrace.....	90
Charleston avenue, corner Rochelle avenue.....	58
Chase avenue, between Hayes and Hospital avenues.....	38
Chestnut, corner Lowell	55
Chestnut, foot of High.....	50
Chestnut, corner Pearl	49
Chestnut, corner Orange	48
Chestnut, corner Myrtle	48
Chestnut, corner Prospect	51
Chestnut, corner Webster	105
Chestnut, by No. 859	108
Chestnut, between Clarke and Carpenter.....	91
Cilley road, between Porter and Mammoth road.....	20
Cilley road, corner Taylor	65
Cilley road, corner Wilson	25
Cilley road, corner Beech	56
Claremont Ave., south end of street	60

Clarke, corner Elm	104
Clarke, corner Chestnut	105
Clarke, corner Adams	105
Clarke, corner Union	101
Clay, corner Lincoln	108
Clay, corner Wilson	90
Clay, corner Hall	80
Clay, corner Taylor	80
Clay, corner Cypress	81
Clement, corner Dickey.....	35
Cleveland, corner Second.....	83
Clinton, corner South Main	77
Clinton, corner Dover	70
Cohas avenue, at Reservoir	08
Cohas avenue, at Peck's house	13
College avenue, 55 ft. east of college barn, Goffstown.....	40
College avenue, at Maplewood avenue, Goffstown.....	50
College avenue, corner Rockland	100
College road, at Mast road, Goffstown.....	98
College road, opp. Pinehill avenue, Goffstown.....	90
College road, at Roy street, Goffstown.....	84
Columbus street	105
Conant, corner Main	70
Conant, corner Cartier	68
Conant, corner Dubuque	68
Conant, corner Rimmon	68
Conant, corner Montgomery	67
Concord, corner Elm	64
Concord, corner Vine	63
Concord, corner Chestnut	58
Concord, corner Union	52
Concord, corner Walnut	50
Concord, corner Beech	51
Concord, corner Ash	51
Concord, corner Maple	50
Concord, opposite No. 276	44
Concord, corner Dutton	41
Concord, corner Ashland	39
Concord, corner Hall	80
Concord, corner Belmont	72
Concord, corner Beacon	55
Concord, corner Weston	38
Coolidge avenue, at Hevey	112
Coolidge avenue, corner Rimmon	113

Coolidge avenue, near No. 304	115
Coolidge avenue, corner Main	128
Corning road, by Page's house	63
Corning road, corner Derry road	60
Cove, by Gas Works.....	74
Cumberland, corner Monitor	98
Cypress, corner Vinton	70
Cypress, corner Hayward	80
Cypress, by Kimball's shop	27
Cypress, near Hospital avenue	95
Cypress, corner Cedar	95
Dartmouth, between Goffe and Frederick.....	85
Davis street, at Victoria.....	95
Dean, corner Elm	57
Dean, between Elm and Canal.....	61
Dean, corner Canal	75
Dearborn, north of Taylor	98
Delaware avenue, corner Hanover.....	74
Depot, at Canal	77
Depot, at Elm	68
Derry road, east of Mammoth road	55
Derry road, by Page's	64
Derry road, by Menter brook	62
Dickey road, by Dunbar	61
Dickey road, corner Colhas avenue.....	61
Dickey street, corner Alpine	30
Dickey street, corner Whittier	40
Dix, corner Maple	115
Dix, corner Lincoln	105
Dix, corner Wilson	90
Dix, corner Hall	80
Donahue, corner Glenwood avenue	47
Donald, by No. 85	63
Donald, by middle gate, St. Joseph's cemetery.....	38
Donald, corner Woodland avenue, Bedford	45
Donald, corner Swan avenue, Bedford.....	42
Donald, near St. Joseph's new cemetery.....	35
Douglas, corner Turner	83
Douglas, between Turner and Main.....	78
Douglas, corner Main	70
Douglas, corner West	69
Douglas, corner Barr	69
Douglas, corner Green	68
Douglas, corner Quincy	68

Dubuque, corner Putnam	105
Dunbar, north of Court St.....	95
Dunbar, near Westland avenue	90
Dunbarton road, by No. 186.....	127
East High, corner South	111
East High, corner Malvern	108
East High, corner Ashland	95
East High, corner Hall	75
East High, corner Belmont	68
East High, corner Beacon	62
East High, corner Weston	51
East High, corner Highland	42
Elm, south, near Harrington avenue.....	32
Elm, south of Baker, near No. 77 Elm.....	60
Elm, corner Valley	72
Elm, corner Grove	70
Elm, corner Green	70
Elm, corner Summer	70
Elm, opposite Manchester	63
Elm, corner Kidder court	61
Elm, corner Salmon	108
Elm, corner Thayer	105
Elm, corner Trenton	83
Elm, corner Rowell	85
Elmhurst avenue, corner Elm.....	38
Elmwood avenue, corner Calef road.....	55
Erie, by No. 51	74
Essex, corner Amory	105
Essex, corner Monitor	105
Eve, corner of Seventh avenue	122
Eve, corner Third avenue	100
Fairmont avenue, corner Joyce.....	60
Falls avenue, corner Old Falls road.....	44
Falls avenue, at No. 46.....	44
Ferry, east of South Main	77
Ferry, corner Turner	81
Fibre, corner Front	129
Force main, High Service reservoir	10
Force main, by Turner's house	45
Forest, by No. 64.....	45
Franklin, corner Middle.....	64
Frederick, corner Second	86
Front, north end of Eddy road.....	142
Front, at schoolhouse	125

Front, corner Goffstown road.....	125
Front, No. 298	125
Front, by No. 411.....	130
Front, corner Dunbarton road.....	130
Gallagher avenue, at Terrace avenue.....	78
Garmon, corner Amherst	68
George, between Charlestown avenue and Milford.....	58
George, corner Charlestown avenue	58
Gate, corner Cartier	68
Gate, corner Rimmon	68
Gertrude, corner Amherst.....	65
Gilford, corner Oneida.....	68
Glendale avenue, corner Jewett.....	82
Glenwood avenue, at Derryfield shoe shop.....	88
Glenwood avenue, corner Lovering	70
Goffstown road, at No. 94	102
Goffstown road, near No. 165	103
Goffstown road, near No. 251	100
Goffstown road, by Stevens' burned house.....	98
Goffstown road, by No. 412	105
Gold, by Brown's house.....	35
Granite, corner Elm	64
Granite, corner Franklin	66
Granite, corner Canal	75
Granite, by Bridge, east side.....	86
Granite, corner Turner	83
Granite, corner Second	80
Granite, corner Main, east corner.....	76
Granite, corner Main, west corner	74
Granite, corner Dover	65
Granite, corner West	66
Granite, corner Barr	67
Granite, corner Green	66
Granite, corner Quincy	70
Green, corner Pine	62
Green, corner Union	59
Green, corner Wilson	108
Green, corner Hall	90
Grove, corner Pine	62
Grove, corner Union	60
Grove, corner Beech	60
Grove, corner Wilson	108
Grove, corner Hall	108
Grove, corner Belmont	104

Grove, at No. 759.....	100
Groveland avenue, opposite Leary's house	86
Groveland avenue, opposite house No. 214.....	80
Hall, corner Cilley road.....	65
Hall, near Valley	100
Hall, corner Mead	80
Hancock, corner Brown avenue.....	64
Hancock, by Graney's house	70
Hancock, by brewery	81
Hancock, west, corner McNeil	91
Hancock, west, corner Second	86
Hancock, west, corner Dartmouth	81
Hanover, corner Elm	63
Hanover, at No. 46	62
Hanover, corner Chestnut	59
Hanover, corner Pine	58
Hanover, corner Union	55
Hanover, corner Beech	51
Hanover, corner Maple	48
Hanover, corner Lincoln	44
Hanover, corner Ashland	37
Hanover, corner Hall	88
Hanover, corner Belmont	75
Hanover, corner Beacon	65
Hanover, corner Hubbard	65
Hanover, by No. 569.....	62
Hanover, corner Hilton	65
Hanover, corner Grant	70
Hanover, corner Mammoth road	70
Hanover, corner Lake avenue	80
Hanover, by No. 1150	75
Hanover, by No. 1230	75
Harrison, corner Elm	115
Harrison, between Elm and Chestnut.....	115
Harrison, corner Chestnut	113
Harrison, corner Pine	113
Harrison, corner Union	106
Harrison, corner Beech	102
Harrison, corner Maple	99
Harrison, corner Oak	90
Harrison, corner Russell	88
Harrison, near Linden	87
Harrison, corner Hall	78
Harrison, corner Belmont	78

Harrington avenue, corner Glenridge.....	37
Harvard, corner Beech	57
Harvard, east of Maple.....	50
Harvard, corner Wilson	95
Harvard, corner Hall	87
Hayes avenue, corner Chase.....	44
Hayward, corner Elm	57
Hayward, corner Willow	59
Hayward, corner Pine	59
Hayward, corner Union	59
Hayward, corner Beech	59
Hayward, corner Maple	50
Hayward, corner Lincoln	51
Hayward, corner pipe yard	100
Hayward, corner Wilson	95
Hayward, corner Hall	90
Hayward, between Belmont and Taylor.....	80
Hayward, corner Taylor	80
Hayward, corner Jewett	80
Hayward, corner Riley avenue	87
Hayward, corner Porter	92
Hecker, corner North Main	69
Hecker, corner Notre Dame avenue	68
Head, north end	88
Head, foot of hill	88
Hevey, corner Conant	67
Hevey, corner Wayne	95
Henrietta, corner Edmond.....	95
High power station force main.....	110
Highland avenue, corner Fogg avenue.....	39
Highland street, corner Hanover	63
Highland street, corner Amherst	43
Highland Park avenue, corner Glenwood avenue.....	75
Hiram, between Cleveland and Blaine.....	83
Hollis, corner Canal	135
Hollis, at Locomotive Works' office.....	67
Hollis, corner Elm	60
Holly avenue, corner Belmont	65
Holly avenue, corner Taylor	65
Holly avenue, corner Cypress	71
Hospital avenue, corner Chase avenue	38
Howe, corner Maple	115
Howe, corner Lincoln	106
Howe, corner Wilson	88

Howe, corner Hall	80
Hubbard, corner Amherst.....	55
Hudson, corner Knowlton.....	92
Island Pond road, corner Dickey road	52
Island Pond road, between W. Lovering and George Coleman	35
Jewett, corner Massabesic	31
Jewett, corner Young	82
Jewett, corner Cilley road	84
Jewett, corner Clay	82
J. Hall road, south Portsmouth railroad.....	85
J. Hall road, corner Benton	72
J. Hall road, corner Auburn	69
Johnson, corner Knowlton	90
Johnson, corner Mammoth road	80
Joliette, corner Amory	105
Joliette, corner Bremer	107
Kearsarge, corner Monitor.....	100
Kelley, corner Notre Dame	112
Kelley, corner Cartier	112
Kelley, corner Dubuque	108
Kelley, corner Rimmon	101
Kelley, corner Hevey	105
Kelley, corner Joliette	110
Kelley, corner Alsace	110
Kelley, corner Montgomery	110
Kelley, corner Boutwell	110
Kelley, corner Lafayette	107
Kelley, corner Morgan	105
Kelley, corner Kimball	105
Kennedy, at end.....	55
Kenney, corner Lake avenue	64
Kidder, corner Elm	65
Kidder, between Elm and Canal.....	67
Kidder, corner Canal	76
Lake avenue, at No. 38	66
Lake avenue, corner Chestnut	64
Lake avenue, corner Union	59
Lake avenue, corner Maple	51
Lake avenue, corner Lincoln	50
Lake avenue, corner Wilson	105
Lake avenue, corner Hall	105
Lake avenue, corner Milton	100
Lake avenue, corner Cass	90
Lake avenue, corner Canton	85

Lake avenue, corner J. Hall road	73
Lake avenue, corner Gertrude	82
Lake Shore road, at brook on Force main.....	108
Lamprey, near Groux house.....	39
Langdon, corner Canal	77
Langdon, corner Elm	55
Laurel, corner Chestnut	62
Laurel, corner Pine	59
Laurel, corner Union	56
Laurel, corner Beech	51
Laurel, corner Maple	48
Laurel, corner Lincoln	44
Laurel, between Lincoln and Wilson	44
Laurel, corner Wilson	42
Laurel, corner Hall	105
Laurel, corner Milton	78
Laurel, corner Belmont	98
Laurel, corner Beacon	74
Laurel, at No. 437.....	78
Laval, corner Kelley	105
Laval, corner Bremer	105
Laval, at north end of street	106
Liberty, corner North.....	106
Lincoln, corner Harvard.....	111
Lingard, corner Willow.....	120
Londonderry road, at Chapel	53
Londonderry road, corner Woodlawn	50
Londonderry road, at Dobbins'	48
Londonderry road, at Olson's	48
Londonderry road, at Turecotte's	48
Londonderry road, at Roy's	49
Londonderry St., at Hall	76
Longwood avenue, corner Mammoth road	83
Longwood avenue, corner Revere	83
Lowell, corner Elm	58
Lowell, corner Beech	50
Lowell, corner Ash	110
Lowell, corner South	113
Lowell, at No. 267.....	105
Lowell, corner Malvern	103
Lowell, corner Ashland	100
Lowell, corner Hall	78
Lowell, corner Belmont	65
Lowell, corner Beacon	54

Lowell, corner Weston	40
Lowell, corner Highland	35
Low service pumping station grounds No. 1.....	70
Low service pumping station grounds No. 2.....	70
Main, at No. 429.....	77
Main, South, corner Hancock	73
Main, South, by No. 500.....	59
Main, South, corner Harvell	79
Main, South, corner Erie	79
Mammoth road, corner Mooresville road.....	45
Mammoth road, by Garland's	39
Mammoth road, by Kimball's	23
Mammoth road, at Reservoir fence	08
Mammoth road, by Horton's	08
Mammoth road, at Cilley road	12
Mammoth road, south City Farm.....	55
Mammoth road, at City Farm.....	53
Mammoth road, between Bridge and Old Bridge.....	49
Mammoth road, corner Old Bridge.....	52
Mammoth road, north of Old Bridge street.....	50
Mammoth road, at Sundeen's house.....	48
Manchester, corner Elm	64
Manchester, by No. 58.....	63
Manchester, corner Chestnut	60
Manchester, corner Pine	59
Manchester, corner Union	54
Manchester, corner Beech	51
Manchester, corner Maple	48
Manchester, corner Lincoln	42
Manchester, corner Wilson	41
Manchester, by Hall	97
Manchester, corner Belmont	84
Manchester, corner Milton	75
Manning, corner Hall.....	70
Maple, corner Salmon	96
Maple, corner East High	108
Maple, corner Somerville	50
Maple, corner Cilley Road	40
Marion, corner McGregor	62
Marion, corner Main	60
Market, corner Elm	63
Market, by No. 57	68
Market, by No. 117	76
Maryland avenue, corner London	70

Maryland avenue, 50 ft. north of no. line of house No. 146...	70
Maryland avenue, 3 ft. north of north line of Frye's house..	72
Mason, corner Rimmon	115
Mast road, by No. 130	55
Mast road, by No. 232	52
Mast road, by No. 343	98
Mast road, by No. 369	98
Mast road, by No. 417	100
Mast road, by Reagan's	100
Mast road, near Lamprey	103
Mast road, by Claus', Goffstown	100
Mast road, at street south of car barn, Goffstown.....	83
Mast road, at school house, Goffstown	81
Mast road, corner Eden street, Goffstown.....	85
Mast road, corner Fairview street, Goffstown	85
Mast road, corner Moreau street, Goffstown.....	85
Mast street, corner Main	82
Mast street, by No. 65	81
Mast street, corner Bowman	81
Mast street, east of Riddle	77
Mast street, corner Head	77
Mast street, by No. 421.....	60
Mast street, corner Rockland avenue.....	40
Massabesic, by No. 735.....	30
Massabesic, corner Mammoth road.....	29
McDuffie, corner Boynton	74
McDuffie, corner Huntress	74
McGregor, north of Main.....	65
McGregor, south of Wayne.....	65
McGregor, corner Bridge	64
McGregor, at north end of street near Main	103
Mechanic, corner Elm	63
Mechanic, between Elm and Canal.....	68
Mechanic, corner Canal	75
Merrill, corner Elm	63
Merrill, corner Woodman	27
Merrimack, West, corner Elm	66
Merrimack, West, corner Franklin	64
Merrimack, West, between Franklin and Canal.....	66
Merrimack, West, corner Canal	74
Merrimack, corner Elm	66
Merrimack, by No. 60.....	63
Merrimack, corner Chestnut	60
Merrimack, corner Pine	58

Merrimack, corner Union	55
Merrimack, corner Beech	54
Merrimack, corner Maple	49
Merrimack, corner Lincoln	44
Merrimack, between Lincoln and Wilson	44
Merrimack, corner Wilson	42
Merrimack, corner Hall	100
Merrimack, corner Belmont	87
Merrimack, corner Milton	83
Merrimack, corner Cass	83
Merrimack, corner Hanover	84
Michigan avenue, corner Rye.....	75
Middle, between Franklin and Canal.....	63
Middle, corner Canal	77
Milford, corner Main	73
Milford, corner Bowman	73
Milford, corner Tilton	70
Milford, east of George.....	58
Milford, corner Donald	63
Milford corner Bismark	60
Mill avenue, by No. 67.....	95
Mill street, corner Front	130
Mill street, by No. 27.....	130
Mitchell, West, corner Stevens.....	55
Monroe, corner Elm	108
Morey, corner Hall	70
Myrtle, corner Elm	54
Myrtle, by No. 32.....	52
Myrtle, corner Pine	47
Myrtle, corner Union	45
Myrtle, corner Walnut	45
Myrtle, corner Beech	39
Myrtle, corner Ash	97
Myrtle, corner Maple	97
Myrtle, corner Oak	90
Myrtle, corner Russell	92
Myrtle, corner Linden	85
Myrtle, corner Hall	80
Myrtle, corner Belmont	80
Mystic avenue, corner Oakland.....	70
Mystic street, corner Union.....	105
Nashua, corner Lowell.....	110
Nelson, corner J. Hall road.....	84
Nelson, corner Jones	85

Norfolk, by No. 189.....	95
North, corner River road	53
North, corner Elm	107
North, corner Bay	104
North, corner Chestnut	104
North, corner Pine	105
Notre Dame, near Wayne	115
Oakdale Avenue at Lincoln	50
Oakland avenue, corner Highland Park avenue.....	70
Oakland avenue, corner Revere	83
Oakland avenue, corner Mammoth road	83
Old Bridge, corner J. Hall road	52
Old Falls Road, corner Massabesic	43
Omega, by No. 88	100
Omega, by Maxwell's barn	122
Oneida, corner South Main.....	74
Orange, corner Elm	54
Orange, corner Clarke avenue	54
Orange, corner Pine	48
Orange, corner Union	47
Orange, corner Walnut	46
Orange, corner Beech	44
Orange, corner Ash	104
Orange, corner Maple	103
Orange, corner Oak	96
Orange, corner Russell	97
Orange, corner Linden	85
Orange, corner Hall	85
Orange, corner Belmont	75
Orchard avenue, corner Candia road	75
Orchard avenue, corner Oakland	75
Overlook avenue, corner Amherst.....	56
Page, corner Candia road.....	68
Page, near Glenwood avenue.....	70
Page, by Eaton Heights shoe shop	74
Page, corner Hanover	74
Page, south of London.....	70
Palmer, corner River road.....	105
Pearl, corner Elm	56
Pearl, corner Clarke avenue	55
Pearl, corner Pine	48
Pearl, corner Union	48
Pearl, corner Walnut	100
Pearl, corner Beech	100

Pearl, corner Ash	105
Pearl, corner Maple	103
Pearl, corner Oak	100
Pearl, corner Russell	98
Pearl, corner Linden	87
Pearl, corner Ashland	82
Pearl, corner Morrison	82
Pearl, corner Belmont	82
Pennacook, corner Elm	107
Pennacook, corner Chestnut	110
Pennacook, corner Pine	103
Pennacook, corner Union	100
Pennsylvania avenue, corner Hanover	74
Pennsylvania avenue, corner Paris	73
Pike, at Robie Concrete Co.'s yard.....	63
Pinard, corner Mast Road, Goffstown.....	97
Pinard, west end of bridge	112
Pine, corner Somerville	60
Pine, corner Lake avenue	60
Pine, corner Concord	52
Pine, corner Lowell	52
Pine, corner High	50
Pine, corner Bridge	50
Pleasant, corner Elm	65
Pleasant, corner Franklin	63
Pleasant, between Franklin and Canal	65
Pleasant, corner Canal	75
Plummer, west of Union.....	50
Plymouth, corner Warner.....	39
Porter, corner Harvard	92
Precourt, north end of street.....	85
Prescott, corner Hall	87
Prescott, corner Wilson	97
Prince, corner Boynton	75
Prince, corner B	77
Proctor avenue, 100 ft. south of railroad bridge	75
Proctor avenue, 100 ft. north of house number 305	76
Proctor road, at Bartlett's fill	98
Prospect, corner Elm	54
Prospect, between Elm and Chestnut.....	52
Prospect, corner Pine	47
Prospect, corner Union	104
Prospect, corner Walnut	102
Prospect, corner Beech	98

Prospect, corner Ash	100
Prospect, corner Maple	95
Prospect, corner Oak	85
Prospect, corner Russell	85
Prospect, corner Linden	87
Prospect, corner Hall	75
Prospect, corner Belmont	75
Putnam, corner Main	130
Putnam, corner Notre Dame	110
Putnam, corner Cumberland	58
Queen City avenue, at Second Street.....	75
Queen City avenue, west end of Bridge	72
Queen City Avenue, just west of McElwain street.....	64
Queen City avenue, at Brown avenue	65
Queen City avenue, at Elm	63
Railroad, at North Weare track.....	65
Railroad, near Koehler	65
Ray, north of Ray brook.....	106
Ray, corner Clarke	101
Recreation, near Pavilion.....	100
Reed, corner Amory	102
Reed, corner Kelley	109
Riddle, at No. 88.....	70
Rimmon, corner Bremer	107
Rimmon, corner Wayne	107
River road, corner Salmon	59
River road, south of Monroe	55
River road, corner Clarke	49
River road, at Thayer	92
River road, 77 ft. north of Agawam St.....	90
River road, 269 ft. north of Park avenue.....	90
River road, corner Rowell	90
River road, by Rowell's house	100
River road, by Brown's house	105
River road, corner Arizona	100
River road, by Stark school	90
River road, by Farrell's	87
River road, by Preston's	80
River road, corner Union	75
River road, by Olsen's	85
River road, south, at Murphy's house, Bedford.....	82
River road, south, at Gilman's house, Bedford	87
River road, south, at Woodbury's Pond, Bedford.....	90
River road, south, corner Bedford Center road, Bedford....	75

River road, south, near school house, Bedford.....	70
River road, south, in front of golf club, Bedford.....	65
Riverdale avenue, 36 ft. north of W. Mitchell.....	96
Riverdale avenue, 750 ft. south of W. Mitchell.....	98
Riverview place, corner Park avenue.....	110
Rockland avenue, by Lamprey's	40
Rockland avenue, by Batchelder's	37
Rosedale avenue, corner Calef road	44
Rosemont avenue, at South Elm St.....	35
Sagamore, corner Chestnut	105
Sagamore, corner Pine	105
Sagamore, corner Union	99
Sagamore, corner Beech	95
Sagamore, corner Ash	95
Sagamore, corner Maple	96
Sagamore, corner Oak	96
Sagamore, corner Linden	73
Sagamore, corner Smyth road	76
Salisbury, corner Amherst.....	78
Salmon, corner Bay	105
Salmon, corner Chestnut	100
Salmon, corner Union	100
Savage, corner River road	105
Schiller, corner Wentworth.....	98
School, corner Turner	86
School, corner Third	85
School, corner South Main	80
Schuyler, corner Main	68
Second, corner School	86
Second, corner Ferry	81
Second, corner Walker	82
Second, at North Weare track	83
Second, corner Schiller	90
Second, corner Harvell	90
Second, south of Harvell.....	90
Second, by No. 852	92
Second, by McQueston's brook	95
Second, corner South Main	79
Shasta, corner Beech	55
Shasta, corner Maple	125
Sheridan, corner Donahue	47
Sherman, corner Bedel.....	46
Silver, at Pine	60
Silver, corner Union	50

Silver, corner Beech	57
Silver, at Hoyt's Shoe Co., near railroad crossing.....	112
Silver, corner Lincoln	111
Silver, corner Wilson	90
Silver, corner Hall	80
Sleggo avenue, at Ernst street	78
Smyth road, between Sagamore and Webster.....	76
Smyth road, 50 feet north from Webster	35
Smyth road, opposite Freshney's house	12
Somerville, corner Beech	56
Somerville, west of Maple	55
Somerville, corner Lincoln	106
Somerville, corner Wilson	90
Somerville, corner Hall	80
Somerville, corner Cypress	80
Somerville, corner Jewett	83
Somerville, corner Young	85
Somerville, corner Porter	88
Somerville, corner Knowlton	20
Somerville, corner Mammoth road	12
Spring, corner Elm	60
Spring, corner Charles	70
Spring, corner Canal	76
Spruce, corner Elm	64
Spruce, between Elm and Chestnut.....	55
Spruce, corner Chestnut	58
Spruce, corner Barry avenue	56
Spruce, corner Union	60
Spruce, corner Beech	51
Spruce, corner Maple	53
Spruce, corner Lincoln	50
Spruce, corner Wilson	50
Spruce, corner Belmont	110
Spruce, east of Beacon.....	103
Spruce, corner Cypress	95
Spruce, corner Canton	78
Spruce, corner Kenney	74
Stark avenue, at North Adams.....	82
Stark, corner Elm	62
Stark, between Elm and Canal.....	68
Stark, corner Canal	76
State road, corner Elm	80
State, corner Granite	75
State, near Payson	75

State, near Grove	75
Sullivan, corner Main	58
Sullivan, corner Notre Dame	43
Sullivan, at Whipple	60
Sullivan, corner Whittemore avenue	62
Summer, corner Beech	60
Summer, corner Wilson	108
Summer, corner Hall	90
Summer, corner Dearborn	103
Summerside avenue, corner Lewis.....	38
Taylor, corner Massabesic	33
Taylor, corner Young	84
Taylor, corner Silver	80
Taylor, corner Somerville	80
Taylor, corner Williams avenue	75
Taylor, corner Vinton	65
Third, corner Ferry	83
Thornton, corner Sullivan	58
Thornton, corner Putnam	58
Thornton, corner Wayne	60
Titus, corner Beech	100
Titus, by schoolhouse	95
Titus, by No. 151	96
Traction, corner Canal	77
Traction, by car barn	69
Traction, corner Elm	64
Trenton, corner Chestnut	83
Trenton, corner Union	60
Union, at Portsmouth track	58
Union, corner Lowell	51
Union, corner High	51
Union, corner North	108
Union, by No. 969	106
Union, by No. 1046	98
Union, corner Carpenter	90
Union, 50 feet north of Willey's house, No. 1227	90
Union, corner Stark avenue	75
Union, north of Trenton	80
Union, corner Arah	45
Union, at Eakett's	60
Union, at Garland's	65
Valley, corner Willow	67
Valley, corner Pine	59
Valley, corner Union	59

Valley, corner Beech	61
Valley, corner Wilson	46
Valley, corner Belmont	43
Valley, corner Taylor	33
Valley, corner Cypress	26
Valley, corner Jewett	24
Valley, by No. 1050.....	27
Vernon, at west end of street	65
Vine, at Central fire station.....	64
Vinton, corner Hall	71
Vinton, corner Wilson	100
Vinton, corner Lincoln	106
Vinton, by Stevens' house	65
Walker, corner Turner	85
Walker, corner Third	80
Walker, corner Fourth	80
Walker, corner South Main	78
Walnut, corner Lowell	50
Walnut, between Lowell and Bridge.....	49
Walnut, corner Sagamore	100
Walnut, corner Salmon	100
Walnut, corner North	108
Walnut, north of Webster	108
Ward, corner River road	105
Ward, corner Edgar	100
Warner, corner Kingston	40
Water, corner Elm	62
Water, between Elm and Canal.....	75
Wayland avenue, corner Revere	83
Wayne, corner Main	130
Wayne, corner Notre Dame avenue	115
Wayne, corner Dubuque	105
Webster, by Amoskeag Depot	70
Webster, corner River road	110
Webster, corner Elm	108
Webster, corner Adams	105
Webster, corner Union	105
Webster, corner Walnut	104
Webster, 289 feet west of Pickering.....	60
Webster, corner Beech	104
Wellington avenue	80
Wentworth, corner Bell.....	98
West, corner Parker.....	68
Wilkins, corner Highland avenue	39

Wilkins, corner Warner	39
Wilkins, corner Rockland avenue	37
Wilkins, by Dickey's house	28
Willow, by Manchester Coal & Ice Co.	115
Willow, corner Silver	59
Willow, corner Auger	45
Willow, at Spring Garden	118
Willow, north of fair ground	118
Willow, near Laxton avenue	116
Willow, south of fair ground	115
Willow, by Levasseur's	117
Willow, opposite Cahill's house	115
Willow, opposite Connor's house	115
Willow, opposite Dionne's house	110
Willow, north of Marshall's house.....	105
Willow, at Harvey school.....	115
Wilson avenue, corner Bridge street extension.....	91
Wilson avenue, corner Perkins avenue	82
Wilton, corner Notre Dame avenue.....	71
Winter, corner Main	87
Winter, corner Parker	73
Winter, corner Granite	71
Woodbine, corner Longwood	75
Woodland, corner Candia road	68
Woodland, corner Oakland avenue	70
Woodland, corner Glenwood avenue	71
Woodlawn, opposite Theiss'	48
Woodlawn, opposite Fitzgerald's	51
Young, corner Ainsworth avenue	75
Young, corner Cypress	80

SUMMARY OF STATISTICS

For the Year Ending December 31, 1926
In Form Recommended by the New England Water Works
Association.

MANCHESTER WATER WORKS

Hillsborough County, N. H.

General Statistics.

Population by census of 1920, 78,384.

Date of construction, 1871 to 1874, inclusive; further supply, High Service Station, etc., 1893 to 1894, inclusive.

Source of supply: Lake Massabesic, a natural lake, 4½ miles east of the city.

Mode of supply: Pumping into High Service Reservoir (capacity 4,000,000 gallons), and Low Service Reservoir (capacity 18,000,000 gallons), from whence water flows by gravity into the distributing system.

By whom owned: City of Manchester.

Pumping Statistics.**1. Builders of pumping machinery.**

High Service Station. (Steam station.)

- a. Snow-Holly T. E. pumping engine. Capacity 6,000,000 gallons per 24 hours.
- b. De Laval centrifugal pump driven by G. E. Ind. motor. Capacity 3,000,000 gallons per 24 hours.
- c. De Laval centrifugal pump driven by G. E. Ind. motor. Capacity 5,000,000 gallons per 24 hours.
- d. Curtis turbo-generator, 1,000 K.W. capacity.

Low Service Station. (Hydraulic station.)

- a. De Laval centrifugal pump driven by G. E. Ind. motor. Capacity 6,000,000 gallons per 24 hours.
- b. De Laval centrifugal pump driven by G. E. Ind. motor. Capacity 8,000,000,000 gallons per 24 hours.
- c. Trump Mfg. Co. water turbine of 500 H. P. direct connected to 375 K.W. General Electric Company A. C. Generator.
High Service Station Engine (a.).

2. Description of fuel used.
 - a. Kind. Bituminous.
 - b. Brand. Good No. 22 Moshannon.
 - c. Average price delivered to station. \$7.58 per ton.
 - d. Percentage of ash. 10.65.
 - e. Wood, price per cord. None used.
3. Coal consumed for the year. 1,675,656 lbs.
4. (Pounds of wood consumed) equal $3 \div$ equivalent amount of coal—None used.
5. Total equivalent coal consumed for the year $= (3) \div (4) = 1,675,656$ lbs.
6. Total pumpage for the year, 768,575,637 gals.
7. Average static head. 251 feet.
8. Average dynamic head. 313 feet.
9. a. Number of gallons pumped per pound of equivalent coal (5) 458.
 b. Number of gallons raised 100 feet per pound of equivalent coal (5) 1435.
 gallons pumped (6) $\times 8.34 \times 100 \times$ dyn. head (8).
10. Duty $= \frac{\text{Total fuel consumed (5).}}{\text{High Service Station Engines (b) and (c).}} = 119,500,000$
11. Total pumping time for the year (b) not used. (c) 926 hrs., 41 min.
12. Total power used for the year. (b) (c) 313,450 K. W. H.
13. Total pumpage for the year. (b) (c) 194,603 gals.
14. Number of gallons pumped per K.W.H. (b) (c) 622
15. Number of K.W.H. required to raise 1,000,000 gallons to H. S. Reservoir. (b) (c) 1610
 a. Dynamic head (b) 276 feet. (c) 313 feet
 Static head 252.5 feet.
 gallons pumped (13) $\times 8.34 \times 100 \times$ dynamic head (15a).
16. Duty $= \frac{\text{Total power in K. W. H.}}{\text{Number pounds raised one foot per 100 K. W. H.}} =$
 $= \frac{\text{(c) 162,500,000}}{\text{Number pounds raised one foot per 100 K. W. H.}}$

MANCHESTER WATER WORKS

Low Service Station Engines (a) and (b).

11. Total pumping time for the year (a) 591 hrs. 00 min. (b) 3,705 hrs. 45 min.
12. Total power used for the year. (a) 95,500 K. W. H. (b) 735,690 K. W. H.
13. Total pumpage for the year. (a) 168,435,000 gals. (b) 1,234,125,750 gals.
14. Number of gallons pumped per K.W.H. (a) 1765 (b) 1,675
15. Number of K.W. H. required to raise 1,000,000 gallons to L. S. Reservoir. (a) 567 (b) 598
- a. Dynamic head. (a) 148.2 feet. (b) 150.5 feet.
- Static head 120 ft.
- gallons pumped (13) \times 8.34 \times 100 \times dynamic head (15a).
16. Duty = $\frac{\text{Total power in K. W. H.}}{\text{number pounds raised one foot per 100 K.W.H.}}$
- = (a) 218,000,000 (b) 212,000,000
- = number pounds raised one foot per 100 K.W.H.
- Both stations
- Cost of pumping figured on total station expenses. \$39,574.73
17. Per million gallons pumped. \$16.70.
18. Per million gallons raised one foot, dyn. 0.077
- Cost of pumping figured on total maintenance and interest on bonds. \$89,758.17
19. Per million gallons pumped. \$37.90
20. Per million gallons raised one foot. \$0.175

Amount of Water Pumped, Coal Used, Etc., During 1926.

Amount of water pumped at Low Station	1,402,560,750 gallons
Amount of water pumped at High Station	963,170,137 gallons
Total amount of water pumped during 1925.....	2,365,739,887 gallons
Daily average pumped	6,481,479 gallons
Daily amount used per capita (estimated population, 83,000, which includes parts of Goffstown and Bedford).....	78.0 gallons
Total water pumped by steam, direct	768,575,637 gallons
Total water pumped by electricity	1,597,164,250 gallons

Water pumped by electricity generated by steam power	4,218,000 gallons
Water pumped by electricity generated by water power	923,728,056 gallons
Water pumped by purchased electricity at High.	26,729,944 gallons
Water pumped by purchased electricity at Low.	642,488,250 gallons
Total water pumped by purchased electricity....	669,218,194 gallons
Coal used for low station pumping	1.05 tons
Coal used for high station electric pumping....	6.55 tons
Coal used for direct steam pumping.....	837.8 tons
Coal used for raising steam, banking and heat'g	145.5 tons
Total coal used at high station.....	990.9 tons
Coal on hand January 1st, 1927.....	450 tons
Coal used for electric pumping.....	7.6 tons
Kilowatt-hours generated by coal	5,350
Kilowatt-hours generated by water power.....	717,420
Kilowatt-hours water power for H. S.	265,730
Kilowatt-hours water power for L. S.	451,690
Kilowatt-hours purchased	420,500
Kilowatt-hours purchased for H. S.	43,100
Kilowatt-hours purchased for L. S.	377,400
Pounds of coal per K.W.L.....	2.84
Gallons of water pumped per pounds of coal (electric pumping high station).....	237
Gallons of water pumped per pound of coal (steam pumping high station).....	458

REPORT OF THE CITY LIBRARY

MANCHESTER CITY LIBRARY, 1926

CITY LIBRARY

MANCHESTER, NEW HAMPSHIRE.

1926

TRUSTEESARTHUR E. MOREAU, *Mayor, ex-officio*

WALTER M. PARKER.....Term expires 1927

HERMAN F. STRAW.....Term expires 1928

WILFRID J. LESSARD.....Term expires 1929

FRANK P. CARPENTER.....Term expires 1930

WILLIAM P. FARMER.....Term expires 1931

ALLAN M. WILSONTerm expires 1932

JOHN J. HOLLAND.....Term expires 1933

OFFICERS*President, ex-officio*

ARTHUR E. MOREAU

Clerk and Treasurer

ALLAN M. WILSON

BEQUESTSOliver 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	\$7,949.23 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-sec-tarian 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, Acting head of Order department.
M. Isabel Lee, in charge of West Manchester station.
Helene B. Mansur, in charge of Open Shelf room.
Gertrude M. Fessenden, in charge of Mending department.
Hazel E. Joslyn, Classifier.
Madge B. Shaw, in charge of Art room.
Mary E. Russell, Children's Librarian.
Madeleine V. Davis.
Marion D. Page.
Charlotte R. Garvin.
Henry S. Roberts, Page.
H. Arlene Thorp, Page.

*On leave of absence.

CHANGES

Anna T. Anderson, Page, left January 25.
Helen K. Leeman, Page, from February 2 to May 1.
Wilma C. Roberts, Page, from May 3 to October 8.
Mrs. Olie M. Kibbee, for special work, from May 13.
Miriam B. Kennett, left May 29.
Jennie D. Lindquist, from June 28.
Helen B. Sheehan, from July 1.
Beatrice M. Lord, from July 19.
Caroline Winter, from September 1.
Evelyn H. Johnson, from September 13.
Ralph A. McIninch, Page, from November 8.
Jeanette Pront, Page, left December 11.

SUNDAY ATTENDANTS

Mary E. Bulman

Hazel J. Struthers

JANITORS

George E. Boulton

Lewis W. Veasey

CLEANER

Mrs. Dora A. Hunt

OFFICER

Michael H. Corbett

LIBRARY HOURS

Reading, Reference and Open Shelf rooms: Week days, 9:00 A. M. to 9:00 P. M. Sundays, 1:30 to 6:00 P. M. Reference and Open Shelf rooms closed on Sundays from July 4 to September 5

Delivery hall: Week days, 9:00 A. M. to 9:00 P. M. Sundays closed.

Children's room: 11:00 A. M. to 9:00 P. M. Saturdays, 9:00 A. M. to 9:00 P. M. Sundays, 1:30 to 6:00 P. M. ..

East Manchester deposit station: Tuesdays, 3:00 to 5:30 and 6:30 to 8:30 P. M. After October 2, Saturdays also, 3:00 to 5:30 and 6:30 to 8:30 P. M.

West Manchester deposit station: Wednesdays, 1:30 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 present herewith the report of
the Librarian as their report for the year 1926.

Respectfully submitted,

TRUSTEES OF THE CITY LIBRARY,

By ALLAN M. WILSON,

Clerk.

•

LIBRARIAN'S REPORT

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

There is something about a period of twenty-five years that seems to invite retrospection and comparison especially when those years have been spent with one of service controlling purpose. December 31, 1926 marked the completion of a quarter century of service by the present librarian.

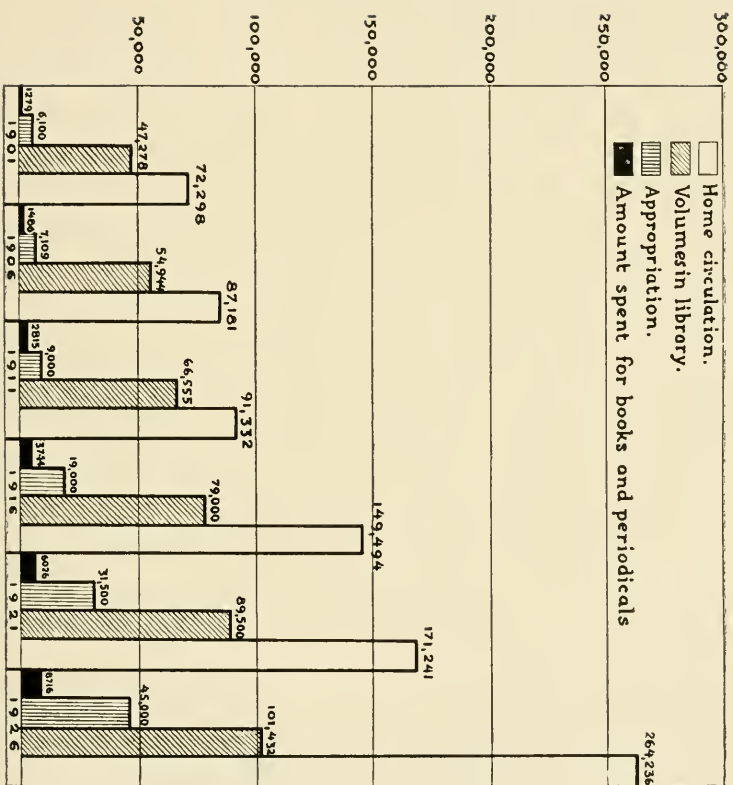
In the first report written during this period it was said that inasmuch as Manchester is the largest city in New Hampshire

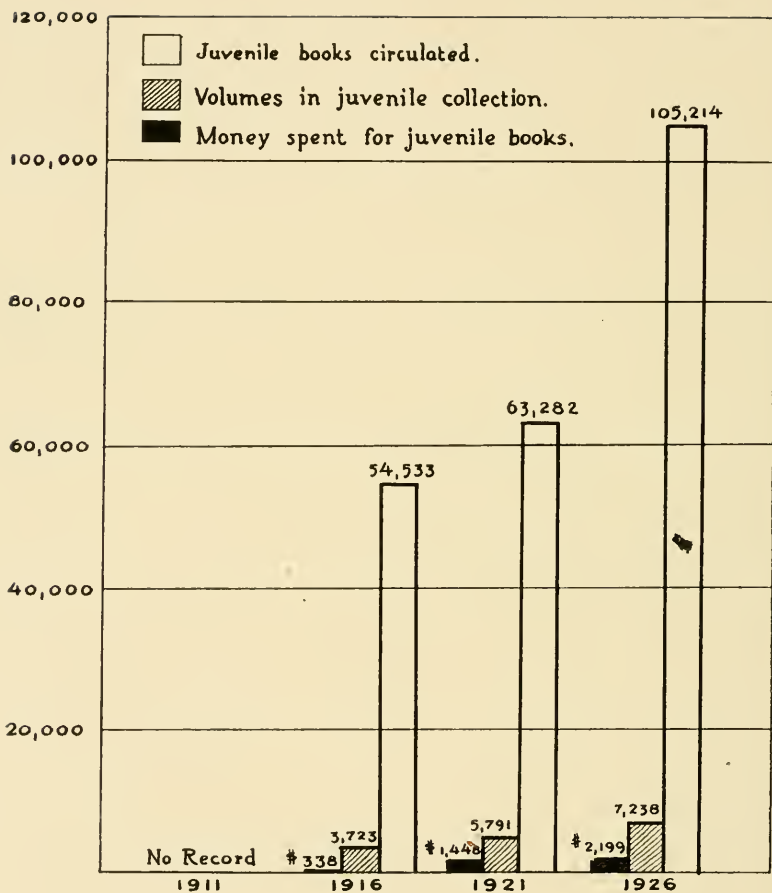
"its library should be a model to which the smaller The libraries of the state could look for help and suggestion."

goal While we do not claim to have fully reached the "model" stage, long strides surely have been taken towards the goal and for many years the smaller libraries have looked to us "for help and suggestion."

The outstanding feature in this progress is, without question, the beautiful memorial building given by Mr. Frank P. Carpenter. It is a benefaction not alone to the city; its influence reaches thruout the state, and, we are told, even beyond its borders. Those of us who for years experienced the inconveniences and the gloom of the old building realize with keen appreciation the conveniences and cheer of the new and how greatly these have contributed to the growth and success of the work since 1914. Nevertheless the fact remains that a building by itself, no matter how beautiful and complete, cannot make a library: there must be books. To put it another way, a library may exist without a building but not without books. During many of the years of the past quarter century the money appropriated for books has been pitifully small. During the last decade or so the increase has been encouraging but the amount available is not yet what it should be to supply the needs of a city of 80,000 people.

One of the chief functions of a public library is the issue of books for home reading and the record of this part of the work is, in a way, a barometer of the library's usefulness. The accompanying diagram shows the increase in circulation and the growth of the book stock by five-year periods during the last twenty-five years; also the increase in city appropriations and in amounts spent for books and periodicals. It seems to speak eloquently of the need of a larger book fund.





CHILDREN'S DEPARTMENT

No part of the library work has seen a greater development during the past quarter century than that of the Children's department. When we remember that at the beginning of 1902 children were not allowed to become borrowers until they were twelve years old, and that when they did register there was no collection of juvenile books for them to examine and choose from, and then consider the many advantages offered the children of today, we can surely feel that the years have not passed in vain.

As shown by the graph the amount of money available for juvenile books has been so limited that the growth of the collection has been slower than could be desired, but that such books as we have had have been appreciated is shown by the height of the circulation columns above those showing the size of the book stock. The work with the schools has likewise grown from nothing to a service comprising 167 collections sent to 24 different schools.

Of the year, Miss Russell reports, "The growth in the Children's department in 1926 has not been in the Children's room but in the agencies outside the main building. The gain in circulation is 1,695, making a total of 105,214. Attendance at summer school interfered considerably with the vacation reading of many of the children and probably accounts for the fact that the gain is not larger.

"The School Collection which was started last year has been increased by over one thousand volumes. Having these books to use when filling school orders has made it possible to give more prompt service and a better selection without taking the most desirable titles from the shelves of the Children's room. Teachers and pupils alike have expressed their appreciation of these library collections. In one grade it was found that twenty-two children of foreign nationality were reading every week from their library books to their parents. A teacher from another school reported a decided improvement in the reading ability of her pupils after using the library books. The circulation of books from the schools amounts to 17,529 volumes—a gain of 5,222 over last year.

Another branch of the work with schools is the instruction given to the seventh grade pupils in the use of the catalog and arrangement of books on the shelves. More than one thousand pupils from thirty-two classes received this information this year. Some appear quite interested in thus learning to help themselves, and one Polish girl has taught her younger sisters and a friend. On Sunday

afternoons in the library these children test the knowledge of one another by making a sort of game of their practice in using the catalog.

"The increased work with the schools made a busy year in the department, and with fewer assistants on the staff during the first half of 1926 it was necessary to eliminate all but the essential Story hours in our work. Therefore the story hours were not conducted for the little children, much to our disappointment and theirs. But in December it was possible, with Miss Lindquist's assistance, to resume this pleasant part of our work, and an increasing attendance proves that the story hours are appreciated.

"The Caroline Hewins Library Club enjoyed regular meetings until the summer vacation. But the other two clubs found it expedient to disband,—the boys' club for lack of leadership and the Library the Louisa May Alcott Library Club because high school clubs activities interfered with the regular attendance of the girls. This situation would be disheartening were it not that the prospects for the new year are quite encouraging. New leaders have been secured and it is probable that within the next few weeks there will be renewed activity in the Caroline Hewins Library Club and that several new clubs will be organized.

"Many of the boys and girls attended summer school and therefore a smaller number than usual entered our vacation reading contest. There were forty-nine children who fulfilled the Vacation requirements which entitled them to a place on the reading honor roll. They were entertained at a party in the library on September the twenty-fifth. Lantern slides representing characters from books were guessed, games were played and refreshments served.

"In the observance of Children's Book Week there was displayed in the Open Shelf room a collection of good books for Christmas gifts. Those which may be purchased for one dollar or less were made a special feature, but the juvenile books of recent publication and the standard titles in attractive editions were also in the exhibit.

Since more interest was manifest than ever before, this Children's book week collection was kept in the Open Shelf room for another week and then moved to the Children's department where it remained until Christmas. Many adults availed themselves of this opportunity to examine the books, and there was hardly a day in December when advice was not sought in the selection of Christmas books for children. Boys and girls of the public schools participated in the observance of the week by writing compositions on book topics, designing posters and making book-

marks. The best of these were sent to the library for display. The Union-Leader wished to try the experiment of having children write their opinions of the new juvenile books. At the request of the book editor, the Children's department co-operated in this plan to the extent of distributing the books to the boys and girls who were thought capable of reviewing them satisfactorily and who would appreciate these copies as gifts. The reviews appeared in the paper during Children's Book Week.

"A request came from the Mothers' Club of the First Congregational Church for a speaker on children's books. Miss Lindquist, who returned to the staff in June, gave an interesting review of some of the best books to buy for children. Possibly as a result of this talk, the idea was conceived of having a display of recommended juvenile books at the Christmas sale at the church and to take orders for them. In coöperation with the local bookstore and the library this was done with gratifying results. Sixty-six books were sent to the church for the two days of the sale and assistants from the Children's department were on duty to recommend and make suggestions. Orders were taken for over fifty books and, what was even more pleasing to us, a number of people were made acquainted with the fact that suggestions for book buying are gladly given at the City Library."

REFERENCE DEPARTMENT.

The Reference department is another branch of the work the growth of which has been most satisfactory. Starting with a few scattered books the department has been developed into a well-rounded collection which, in connection with an experienced reference librarian, has proved equal to answering 95% of the many questions propounded to it.

Miss Dudley in her report says, "The attendance in the Reference room was noticeably larger than that of a few years ago, but not much different from last year. Many business and technical questions as well as those of a cultural and informative nature were answered. In addition to the people of Manchester the library was able to serve individuals and small libraries thruout New Hampshire, also Columbia University and a student at the Harvard Graduate School of Business Administration.

"Help was given to many women in locating material for club papers. South America was the subject of the year's program of the

Historic Art Club and a bibliography for the papers in the Work program was made in the summer. This was more satisfactory both to the club members and to the library in saving of time and in better distribution of material than if each subject had been looked up when asked for. A list of references on the plays studied by the Shakespeare Club was also made.

"A large proportion of the subjects looked up were for High School pupils. The changing methods of education make the library the laboratory of the schools and the problem of supplying good material on a given subject to all members of a class is often difficult."

Instruction in the use of reference books was given to 909 pupils from 29 eighth grade classes. What an eighth grade pupil can absorb in one lesson is, of course, very limited. A second or third Eighth grade lesson would be of great value to those who continue their education in high school or college and even more to those classes who do not go beyond the grade schools and must help themselves to what further education they get. We hope the time will come when we can enlarge this work but it seems out of the question with our present staff and schedule of work.

STATIONS

While the stations have not increased in number, as we continue to hope they will, it is a pleasure to report some progress.

On March 15 the East Manchester station having vacated the room at the Manchester Broom Factory, opened its doors in a new store at 374 Massabesic St. The location is what we have long desired, the space, 14' x 45½', is more than we have ever had before and does not have to be shared with anyone else, which feature is greatly appreciated. The new quarters give room for a reading table for adults and one for the children, also separate book cases for each. The same hours obtained as formerly until October first, since which time the station has been opened Saturday afternoons and evenings as well as Tuesday. A large proportion of those who come to the station on Saturday are not those who were in the habit of using it on Tuesday. The circulation increased 5,000 over last year. Miss Kennett who had been in charge resigned in May and in July Miss Lindquist was appointed to fill her place.

The West Manchester station likewise registers progress. During the last year or two since the increase in numbers at the West Side

High School the activities of the school and the library had somewhat crowded each other so that when the opportunity for a change came it was welcomed by both. In November, a store at 15 North Main St., very near Granite Square, was vacated and we, having long wished to locate in that vicinity, secured it. Unlike the fresh, new store at East Manchester this one was old and very dirty. At first it seemed beyond redemption but soap and water and paint can work wonders and on December first the new quarters were opened shining with fresh paint and electric lights and made attractive by pictures on the walls. For the first time in its varied career the station has a home of its own and the outlook for increased usefulness to the people of West Manchester is promising. Even in the first month the number of borrowers increased, especially adult borrowers who seemed not to be attracted to the quarters in the school. The next step forward should be to have the station open two or three times a week. With a population of 22,000 on the west side of the river it should be open every day. The circulation was 23,775, a gain of nearly 2,000 over 1925. Miss Lee remains in charge.

The continued business depression at Goffe's Falls which has resulted in a decrease in the population of this section has prevented any growth in the work here. Under the circumstances it is surprising that there has not been a loss in the circulation. As in previous years the children of the Goffe's Falls school have shown a lively interest in the vacation reading. Of fourteen boys and girls who tried for a place on the roll of honor eleven succeeded, giving this school for the second time the first rank among the schools represented.

ORDER DEPARTMENT

Miss McClure has again, in the absence of Miss Kidder, carried the work of book selection. She reports that, "In no preceding year of its existence has the City Library furnished its borrowers with a greater number of interesting books than during the months of 1926. The supply of fiction has never been more generous nor, on the whole, has the quality ever been better. Books of non-fiction, popular and worthwhile, have appeared, calculated to appeal to the varied tastes of a wide-reading public."

CATALOG DEPARTMENT

More books have been cataloged this year than in any previous one, 3,010 adult and 1,478 juvenile volumes making a total of 4488. Miss Tuttle writes, "Library workers are guardians of a temple of

learning, and, back of all the other departments in a library, serving as a torch to light the way is the catalog department, without which the assistants would have to grope in the dark. A complete up-to-date index, with cards so simply arranged that it may answer quickly the many questions about books which both assistants and borrowers may ask is the aim of the department. To accomplish this the cataloger is daily busy with the typing, revising and filing of cards. But the work is not dry and uninteresting as is so often supposed. Every book cataloged assumes something of the spirit of romance when one takes into consideration its relation and use to human beings.

"In addition to the main catalog in the Delivery hall, which indexes the whole library, there are two special catalogs, one in the Art room and one in the Children's room, which necessitate the making of duplicate cards.

"Most of the music books have now been cataloged under author and title and are in the Open Shelf room where they are more accessible to the public than they have been for the last few years."

PERIODICAL ROOM

The record of attendance kept in the Periodical room shows that this has been a busier year than 1925 by 4500 visitors.

The number of periodicals received was 523 of which 80 were added copies and 115 were gifts. For the first time a separate record was kept of the home circulation of current periodicals and this record shows a circulation of 18,275, which is approximately 7% of the total circulation. Surely this demonstrates the American's love for magazines.

OPEN SHELF ROOM

The exhibits this year have been somewhat unusual. In May, Girls' Week was observed by a large display of handicraft made by the local Girl Scouts, Girls' Club, Camp Fire Girls and Girl Reserves. Later a model Chinese village made by the Junior department of the First

Congregational Church was exhibited. This was a rather elaborate project worked out by the children of the Church School on week days and it attracted considerable attention. During Song Bird Week the Manchester Bird Club offered prizes to the children who made the best bird houses, drew the best song-bird posters or wrote the best essays on song birds. The prize winning articles were displayed in the Delivery hall.

In September the American Printer presented to the library ninety-one very attractive pictures giving a chronological story of the

development of the United States from the birth of its U. S. independence in 1776 to the present day. These prints history were prepared in commemoration of the 150th year of our exhibit independence. Hung in their chronological order in Entrance hall and Open Shelf room the pictures made an unusually interesting and instructive exhibit.

Fifty years ago an exhibition showing the work done by pupils of the grammar schools of our city was sent to the Centennial Exposition at Philadelphia and was there awarded a medal. This School same exhibit, now owned by the local historical society, was exhibit displayed in the Delivery hall in October and attracted of 1876 considerable attention because of the excellence of the work and still more because of the names of well-known Manchester people which appeared on the papers. Not a few were interested to look upon their own work after a lapse of half a century.

One other exhibit—the most elaborate of all—was in commemoration of the fifty years of library progress since the organization of the American Library Association in 1876, and showed the development of the local library during the past fifty years. Each department prepared an exhibit or poster, or both, showing the growth of the work in that department and contrasting methods and conditions of the early days with those of the present. Local li- The Lending department showed the old borrowers' brary devel- cards bearing the names of the days of the week. At opment that time if a borrower were given a card with the 1876-1926 word "Monday" on it he could take books from the library on Mondays only. Beside these old cards was shown the present-day card with its contrasting privileges. The old printed catalog chained to the delivery desk was pictured and in contrast the modern cabinets containing the card catalog. The small table on which was put the first collection of juvenile books ever placed within reach of the children of Manchester, was exhibited. There was also a group of the children's books of 1876 side by side with a group of present-day juvenile books. Contrasts in quantity as well as quality were shown, especially in the matter of book stock, periodicals, endowment funds and appropriations.

In connection with this exhibition there was shown a portion of the exhibit made by the Boston Public Library with the same purpose of celebrating the first semi-centennial of library development. This section which was lent us by the Boston Public Library was called "From publisher to public" and Library showed the progress of a book from the time of its publication till it was put into the borrower's hands to be read. Exhibit This story was ingeniously told by means of little waxen

figures, miniature desks, books, book cases, telephones, auto trucks, etc., depicting the different processes thru which a book passes in its preparation for service.

The American Library Association "Reading with a purpose" courses have been kept before the public thruout the year but they have not met with so warm a response as could be desired.

ART DEPARTMENT

There has been a slight increase in the use of the books and pictures from the Art department and the room has **Use** been more used by the art students from the Institute **increases** than in former years. The work of revising the department catalog has been completed.

Not only did we celebrate the Fiftieth anniversary of the formation of the American Library Association by **Pictures sent to** the exhibit described under the work of the Open **Philadelphia** Shelf room but, by special request, we sent a collection of mounted pictures to the A. L. A. to make a part of its exhibit shown at the Sesqui-centennial Exhibition at Philadelphia.

EXTENSION WORK

While the different lines of work already in operation show good progress, we are surely losing great opportunities of service by postponing work with the hospitals and the foreign born. Two of the hospitals, Notre Dame and the Elliot, have already indicated a desire for library service. A very small addition to the appropriation would make this possible.

BUILDING

Not so much was done to the building this year as last but there were a few important improvements. Among these was a house-telephone instrument for the Children's department work **Improve-** room. This has been a time-saver and has also saved the **ments** assistants many steps. In September, the driveway from Concord Street to the rear entrance was concreted making a marked improvement in the looks as well as adding to the comfort of those using this entrance.

For several years the south-west room in the basement has needed attention but the money necessary for fixing it up has **Room** been lacking. This year we managed to cover the floor **improved** with linoleum and to have the walls painted, and the change is surprisingly great. We now have an attractive

room instead of one which was quite the opposite. Inasmuch as this room is next to the hall it is somewhat conspicuous.

Repairs on the elevator and the vacuum cleaner pipes have been necessary. The latter have caused a good deal of trouble by filling up and the process of cleaning them has been very expensive. In the spring Coppus blowers were installed on the boilers as an experiment in economy but not proving satisfactory were removed.

On account of the opening of new and larger quarters at East and West Manchester stations, it was necessary to buy three new book cases and some furniture. Furniture brought from the old library building when we moved into the new one has sufficed for the stations until now.

We wish to call attention to the fact that the time has come when we need to have the fourth tier of the stack installed. Shelves are becoming crowded and crowded shelves are not conducive to the best service.

The use of the club rooms and hall has increased this year. There have been 226 gatherings with a total attendance of 7,756 while last year there were 175 gatherings with an attendance of 6,186. The Historical rooms were visited by 3,194 people. Thru these different rooms and the hall the library has served 10,950 persons who have not come to the building primarily for books or reading. This is a community service which we are pleased to render but which, we believe, is little recognized as a part of the library's work.

THE UNUSUAL

While the work of the year has seemed to go on much as usual, it appears to have had an unusual number of unusual features. It certainly is quite unusual for us to supply information, however slight, to Columbia University or a member of a Harvard Graduate School. It is also out of the ordinary for us to contribute, even in the smallest measure, to an international exposition.

It has come to be a common occurrence to send books or pictures to any part of New Hampshire but never before have we served a borrower by sending a volume to Europe. A book sent this year to Switzerland filled an urgent need of a Manchester student and was much appreciated by members of the faculty of a foreign institution.

To a marked degree the exhibits held in our Delivery hall and Open Shelf room have been of an unusual character.

One of the outstanding events of the year was the visit on December 13, of the board of Mayor and Aldermen. It **Visit of** was the pleasure of the librarian personally to conduct **city** the Board on a tour of the building—not so much to **officials** show the building as to explain the work done in it by the different departments. The courteous and interested attention given by this group during the visit, which lasted nearly two hours, was very heartening to the librarian.

An unusual gift has been presented to the library by the Manchester Lodge of Elks in the form of a mounted plaque bearing the likeness of the Frigate Constitution. This plaque is one **Gift** of 1797 struck in the year A. D. 1925 and subscribed for by **from** patriotic institutions to augment the fund raised by the **Elks** nation-wide campaign to restore "Old Ironsides" as a shrine for future generations. After exhibition in the Delivery hall the plaque was hung in the Children's room where we hope it may interest and educate the young folks who frequent that department.

STAFF

The shortage of assistants mentioned in last year's report continued until the summer when we were able to fill our ranks with graduates from library school and training class.

Miss Helen B. Sheehan of Manchester, Miss Beatrice M. Lord of Melrose, Mass., and Miss Evelyn H. Johnson of Worcester, Mass., are all graduates of the 1926 class of Simmons College Library School. Miss Caroline Winter had just completed the course **Ranks** in the library training class of the Springfield, Mass., City **filled** Library. In addition to these we were glad to welcome back to our ranks, Miss Jennie D. Lindquist, who had spent a year studying at the University of New Hampshire. The only assistant who left us during the twelve months was Miss Miriam B. Kennett who resigned in June to be married.

Miss Fessenden was allowed extra time that she might attend the summer library school at Chautauqua, New York. Miss Shaw was obliged to be away a good part of the summer and **Absences** fall on account of illness in her family, and Miss Holland was granted extra time for a European trip. On December 14, after a prolonged absence due to illness, Miss Kidder resumed work for a few hours each day.

The record concerning pages is not so good, four having left and three new ones having entered.

Many years ago Miss E. Louise Newell, then an assistant, conceived the idea of clipping from the local papers items of special

interest and preserving them in a scrap book. Very little was done on this during her lifetime but some years later the idea was expanded and more clearly defined and work was begun in earnest to clip from the papers anything bearing on the life and history of Manchester. For a few years the work progressed well and then library activities so increased, without a corresponding increase in the staff, that it was impossible to keep it up, and nothing was done on it from 1914 until the present year. The work requires special qualifications, one of which is a familiarity with the city and its people which only long residence can give; another is judgment to know what is worth saving and what is not, which usually comes with maturity and experience. In addition to this a neatness of handiwork is necessary that the books when made will present a good appearance. The combination of these qualities is not easily found and we therefore felt that we were very fortunate when in May Mrs. Olie M. Kibbee consented to undertake the work. The progress has been encouraging but the accumulation of twelve years is not one which can be worked off in a few months.

As usual the librarian has addressed various gatherings in Manchester and vicinity. Miss Shaw also gave a talk on "Art in religion" and Miss Lindquist spoke before a Mothers' Club on good books for children.

The librarian and four assistants attended the meeting of the American Library Association held at Atlantic City in October. This was an international conference and of more than usual interest and importance as it celebrated the fiftieth anniversary of the formation of the A. L. A. and the beginning of library science. The library was also represented at several neighborhood meetings.

Respectfully submitted,

F. MABEL WINCHELL,

Librarian.

OUTLINE HISTORY OF TWENTY-FIVE YEARS 1902-1926

1902

Reserve system inaugurated.

Date due instead of date of issue stamped when charging books.

Large registration books superseded by cards.

A few children's books placed on a small table in reading room.

(The first time juvenile books had ever been put within reach of children.)

Picture exhibits and collections of books of timely interest introduced.

Use of Library of Congress cards begun.

A few open shelves added to the one 3 ft. shelf in use previously.

Closing hour on Saturdays changed from 8:00 to 9:00 P. M.

Additional books allowed borrowers for study purposes.

1903

First bulletin board used.

More open shelves added.

1904

Finding list of History and Geography printed.

1906

First card catalog of juvenile books made.

Popular books restricted to 7-day issue.

The custom of covering books with gray paper abandoned.

1907

Magazine and newspaper racks added to equipment, and magazines and newspapers displayed in reading room.

Current magazines issued. (Previous to this no unbound magazines were allowed to go out of the building.)

Bookplate designed by F. Schuyler Mathews adopted.

Income from Elliot and Eaton funds, given in 1885 and 1892 respectively, used for first time.

Telephone installed.

Library became a member of the A. L. A. and N. E. A.

Assistants granted a vacation of two weeks with pay.

New rules conforming to modern ideas adopted by the trustees.

Age limit abolished.

1908

New registration begun—the first in 27 years.
Books sent to schools and reissued to pupils for home use.
Special arrangements made for vacation reading.
Medical room fitted up in the gallery.
Building and books damaged by termites (white ants).
Great increase noted in use of the library by children.
Discarded books sent to the County Jail.

1909

Electric lights provided for reading room tables.

1910

First regular janitor employed.

1911

Library hours lengthened one hour at each end of the day.
Weekly annotated book lists sent to newspapers.
Half holidays granted assistants.
One assistant added to the staff.
Bequest from Emily A. Smith received.
Announcement made that new library is to be given by Mr. Frank P. Carpenter.

1912

Collection of books in Children's corner increased to nearly 700 volumes.
East Manchester delivery station opened—first station.
Change of shelf list from loose-leaf books to cards begun.
Bequest from Michael Prout received.
Ground broken and foundation laid for new library building.
Reading list for high school pupils issued by librarian in collaboration with head of high school English department.

1913

West Manchester Delivery station opened in Leckie's drug store.
Corner stone of new building laid.
Assistant to act as high school librarian added to staff.
Two works of fiction allowed instead of one.
The 100,000 mark in circulation reached.

1914

The library became a member of the Library Art Club.
Goffe's Falls delivery station opened.

A children's librarian added to the staff.
Juvenile books separated from adult books.
The mounting of pictures begun.
High school librarian transferred to School department.
New library building dedicated.
New building opened for public inspection.
New building opened for use.
Hall and five club rooms offered free for gatherings.

1915

West Manchester station transferred from drug store to Clinton Street Ward room.
Income from Sarah J. Mead bequest received.
Change of shelf list from loose-leaf books to cards completed.
Dean collection merged with the general library.
Police officer detailed for library service.
Revised edition issued of "Home reading for high school pupils."

1916

Story hours for children begun.
Good Book week observed for first time.
Library officer removed.

1917

The old library building taken over by the Amoskeag Mfg. Co.
Collection of books shown in connection with "Baby Week" exhibit at City Hall.
Bequest from Moody Currier received.
First aid class formed among members of the staff.
Books collected and sent to war camps.
War fund raised.
Books first lent outside the city thru Inter-library Loan.
Librarian appointed a member of the Public Library Commission of New Hampshire.
Vacations for assistants lengthened from two weeks to three.

1918

Seventh and eighth grade classes instructed in the use of the catalog.
Silver thimble collection conducted for benefit of Red Cross.
Slides in English, French and Greek to encourage food conservation made and shown at the moving picture theatres.
A war-savings society formed of members of the staff and librarian.

1919

Bequest from Edwin F. Jones received.
Home agency started at Webster's Mills.
Books sent to W. H. McElwain's factory.
Instruction in reference books given to eighth and ninth grade classes.
Duplicate catalog for Art department completed.
Paintings belonging to Currier Gallery of Art brought to library for storage.

1920

East Manchester station closed for lack of assistants.
Vacation reading for children introduced.
Afternoon tea given for grade teachers.
Four new book cases and a picture case added to Art room.
High school teachers entertained at the library.
General increase in salaries.
Staff vacations lengthened from three weeks to four.
Sick-leave granted.

1921

Bequest from John Hosley received.
First children's library club organized.
International Handicraft exhibit visited by several thousand people.
Agency started at Stark Mills.

1922

Pay station telephone booth installed.
Police officer assigned to the library.
Balopticon for slides and opaque pictures added to equipment.
A nine-foot aluminum screen hung in hall.

1923

West Side station removed to West Manchester High School building.
Glass partitions put between Periodical and Children's rooms.
Draw curtain added to stage in hall.
Otis machinery installed in elevator.

1924

Open House day held in celebration of 10th anniversary of new building.
A library float furnished for Winter Carnival parade.

Series of thirteen articles about work of the different departments prepared by library and printed in local paper.
Circulation reached the 200,000 mark.
East Manchester station reopened.
Registration of non-resident borrowers allowed.
Librarian's Council instituted.

1925

Circulation passed quarter million mark.
School collection started.
Book booth conducted by library in "Better Homes Exhibit."

1926

Book reviews for local papers written by children.
Library books as suggestions for Christmas gifts exhibited at church fair with gratifying results.
East Manchester and West Manchester stations both moved to new quarters with sole occupancy.
Music scores put in Open Shelf room.
Home circulation of current periodicals over 18,000.
Elaborate exhibit displayed showing development of local library in last 50 years.
Pictures from Art department sent to Sesqui-centennial exhibition in Philadelphia.
Library visited by Board of Mayor and Aldermen.
Extra person engaged for full-time work on historical scrap book.

APPENDIX I

ACCESSIONS

Increase by purchase	4,170
Increase by gift	522
Increase by binding periodicals.....	348
Total increase for the year.....	5,040
Accession number last reported.....	115,460
Latest accession number.....	120,500
Number of volumes purchased from the	
Currier fund	80
Dean fund	168
Eaton fund	35
Elliot fund	20
Hosley fund	32
Jones fund	59
Mead fund	23
Prout fund	65
Smith fund	111
Number of volumes replaced.....	1,356
Worn-out volumes withdrawn from circulation.....	1,823
Number of volumes	
Lost and paid for.....	43
Lost and not paid for	79
Unaccounted for	532
Total number of volumes lost and withdrawn.....	2,477
Number of volumes	
Previously missing, accounted for	58
Reported lost, returned	9
Number of magazines	
Subscribed for (including 68 added copies).....	394
Subscriptions given (including 6 added copies).....	108
Number of newspapers subscribed for (including 3 added copies)	13
Number of newspaper subscriptions given (including 3 added copies)	8
Total number of periodicals received (including additional copies)	523
Number of pamphlets purchased	43

APPENDIX II

CIRCULATION AND REGISTRATION

CIRCULATION

Home circulation	264,236
Average daily use	872
Number of days open for circulation of books.....	303
Largest number any day (November 3).....	1,585
Smallest number any day (February 4).....	331
Largest number any month (March)	28,278
Smallest number any month (August)	16,930
Number of volumes issued on inter-library loan.....	413

RECORD, BY CLASSES, OF VOLUMES ISSUED

	No. Vols.	Per cent.
General works	8,279	3.1
Philosophy and religion	3,808	1.4
Biography	7,772	2.9
History	9,654	3.7
Geography and travels	7,507	2.8
Social sciences	4,059	1.5
Science and useful arts.....	14,120	5.4
Fine arts	9,904	3.8
Literature	35,674	13.5
Fiction	153,582	58.1
<hr/>		
Total volumes	254,359	
Pictures	9,745	3.7
Clippings	131	.1
Games	1	.0
<hr/>		
Grand total	264,236	100.0

REGISTRATION

Active borrowers, December 31, 1925.....	21,020
New borrowers registered in 1926.....	2,529
Registrations renewed in 1926.....	1,940
<hr/>	
Total number registered in 1926.....	4,469
<hr/>	
Registrations lapsed in 1926.....	25,489
<hr/>	
Active borrowers, December 31, 1926.....	4,724
Borrowers on deposit	20,765
Non-resident borrowers	55
	10

JUVENILE DEPARTMENT

Circulation	105,214
Average daily circulation.....	347
Number of days open for circulation of books (Central library)	303
Largest number any day (November 3).....	571
Smallest number any day (July 3).....	98
Largest number any month (December).....	13,126
Smallest number any month (September).....	5,859
Total number of registrations	1,605
Attendance (Central library)	61,693
Sunday attendance	3,942
Number of Sundays open.....	52

WEST MANCHESTER DEPOSIT STATION

Number of volumes issued.....	23,775
Average circulation	457
Number of days open	52
Largest number any day (February 3).....	677
Smallest number any day (August 18).....	271
Registrations	237
Number of volumes in permanent collection.....	425

EAST MANCHESTER DEPOSIT STATION

Number of volumes issued.....	17,487
Average circulation	282
Number of days open	62
Largest number any day (March 16).....	452
Smallest number any day (October 2).....	131
Registrations	250
Number of volumes in permanent collection.....	203

GOFFE'S FALLS DEPOSIT STATION

Number of volumes issued	10,038
Average circulation	193
Number of days open	52
Largest number any day (March 26).....	394
Smallest number any day (August 13)	80
Registrations	30

APPENDIX III

MISCELLANEOUS STATISTICS

Number of volumes	
Classified	4,219
Cataloged	4,488
Bound and repaired at bindery.....	1,205
Repaired at library	7,804
Covered at library	1,895
Number of pictures mounted	266
Mail notices for overdue books.....	8,673
Reserve notices paid for	3,926
Number of gatherings held in hall and club rooms.....	226
Attendance	7,756
Number of times historical rooms open to visitors.....	54
Attendance	3,194

SUNDAY ATTENDANCE

	Attendance	Days open	Average
Periodical room	4,359	52	84
Reference and Open Shelf rooms....	3,225	42	77
	7,584		
Children's room	3,942	52	76
Total attendance	11,526		222

APPENDIX IV

Receipts from January 1 to December 31, 1926.

Received from fines	\$1,198.51
books lost or injured and paid for.....	58.73
reserve notices	39.26
miscellaneous sales	8.26
non-resident fees	18.00
refund	2.72
Total	\$1,325.48
Paid for expressage, books and sundries.....	94.28
Balance	\$1,231.20

APPENDIX V

DONATIONS TO LIBRARY, 1926

The library has received as gifts 616 volumes, 4,333 pamphlets, 1,301 magazines, 2,090 pictures, 587 postals, 662 stereographs, and many newspapers. Of these, 178 volumes and 3,418 pamphlets were from the government.

	Vols.	Pams.	Mags.
Abbott, C. J. ....2 pictures			
Advance Club .....1 program			
Ahepa, Manchester Chapter.....	1		
Alger, Rev. Frank G.	2		1
Arnott, James L.	2		
B. P. O. E., Manchester Lodge			
Subscription to Elks magazine			
Baker, J. W.		6	
Bergeron, H. U.			
Subscription to Chiropractor			
Boyd, Blanche R.	2		
Chaminade Club .....1 program			
Cheney, Mrs. Mabel M.			2
Christian Science Church, City			
Subscription to Christian Science journal			
Subscription to Christian Science sentinel			
Cilley, Harry B.	1		
Clement, Caroline B. ..1 post card, 3 pictures		20	3
Corbett, Michael H. ....64 pictures			
Cowan, W. W. ....Subscription to			
New Hampshire labor review			
Crombie, Ida Mae	2		
Current Events Club.....1 program			
D. A. R. Molly Stark Chapter.....1 program			
Subscription to Daughters of the			
American Revolution magazine			
Davis, Madeleine V.			6
Davis, May W. ....1 picture	1	3	2
Dearden, Jennie I.			33
Delfan Club .....1 program			
Donahue, Mrs. John J. ....14 pictures			1
Dudley, Ruth C. ....130 postcards, 4 pictures		12	8
Dyette, Emilia M. ....1 clipping			
Evans, Mrs. James S.	1		
Fairbanks, Elsie D. ....5 pictures			
Farnham, Mrs. Charles T.			
33 clippings, 2 newspapers, 35 programs	5		

	Vols.	Pams.	Mags.
Feather, Frank .....1 photostat		1	
Fessenden, Gertrude M. ....69 pictures			
First Congregational Church, City			
Subscription to Congregationalist			
First National Bank, City			
Subscription to Trade review			
Gamash, Mrs. Edward H.			28
Gillette, Mrs. Henry B. ....19 pictures			
Gillis, Mrs. John F.	1		
Goodman, W. P. ....1 picture	4	6	1
Granite Club .....1 program			
Hadley, Mrs. Charles J.			12
Hannah, Edward .....14			14
Harkins, Arthur F.	1		
Heath, Isaac L., Estate of			
482 newspapers, 14 clippings	130	95	404
Hesser Business College .....1		1	
Historic Art Club.....1 program			
Holland, Mary E. ....8 postcards			
Hollrigl, Joseph			
Subscription to Rays from the rose cross			
Holmes, Dr. John H.			64
Hosmer, Mrs. Alice C. ....13 pictures			
Hyde, Mrs. Theodore M. ....2 pictures			
Interrogation Club .....1 program			
Irwin, Blanche .....3 pictures			
Joslyn, Hazel E. ....34 postcards		1	
Kemp, Bertha L.			44
Leach, Mrs. James R.			12
Lewis, Walter H. ....1 picture	11	2	
Lincoln, Helen M. ....5 pictures			
McClure, Mary N.		1	
McGregor, Mrs. Charles P. ....211 pictures			
Subscription to Everyland			
Manchester Chamber of Commerce.....	62	4	
Subscription to News bulletin			
Manchester City Clerk.....	3		
Manchester Federation of Women's Clubs			
1 program			
Manchester High School			
Subscription to M. H. S. oracle			78
Manchester Highway Commission.....	10		
Manchester Institute of Arts and Sciences..		2	

	Vols.	Pams.	Mags.
Manchester Shakespeare Club.....1 program			
Manchester Teachers' Guild			2
Manning, Mrs. Charles B.	6	5	51
Mavrogiannis, J.	1		
Merchants National Bank	4		
Mount St. Mary Academy			
Subscription to Mount St. Mary record			
Natural Science Club			1 program
New Hampshire Fire Insurance Co.			
Subscription to Whittlings			
New Hampshire Manufacturers' Association			
Subscription to N. H. manufacturer			
Noyes, C. W.			16
Orient Club			1 program
Palisoul, Rev. Emile J.	1		
Perkins, Mrs. Charles. Subscription to			
Hérait de Christian Science			
Pillsbury, Hobart	1		
Reid, Adelia	20		21 pictures
Review Club			1 program
Riordan, Loretta C.			2 pictures
Robbins, Wm. K.			21
Roberts, Wilma C.			8 pictures
Russell, Mary E.	1	18	1
St. Anselm's College.....		1	
St. Joseph's High School			
Subscription to Red and blue			
Shaw, Madge B.			130 pictures
Sheehan, Helen B.	1		1 photostat
Sisters of Mercy, City			
Subscription to Magnificat			
Smith, J. Brodie.....			1 picture
Stearns, Mrs. Hiram A.			2 programs
Straw, Gertrude....			1 picture, 3 stereographs
Sullivan, Mary			18
Swedish Lutheran Church, Young People's			
Society of, City			
Subscription to Lutheran witness			
Subscription to Walther League messenger			
Taylor, Harold E.	3		
Thornton, Frances	1		
Tolman, Mary M.	10	5	24
Tsourvakes, Vasilios I.	8		
Tuttle, Winifred...343 pictures, 58 postcards	2	27	1

	Vols.	Pams.	Mags.
Unitarian Church, Woman's Alliance of, City			
Subscription to Christian register			
Unitarian Laymen's League, Homer Chapter, City	1		
Universalist Church, City			
Subscription to Christian leader			
Varick, Thomas R.	1		
Watson, Mrs. George M.	1		
Watts, Mary A. ....15 pictures		47	177
Wellington, Mary J. Subscription to Bostonia			
Wheat, Dr. Arthur F.			
1 poster, 8 pictures, 659 stereographs	2	11	21
Subscription to Theosophical path			
Wheat, Mrs. Arthur F. ....76 pictures		3	78
Whittemore, Grace M.			13
Whittemore, H. E. Subscription to			
Eastern school music herald			
Willson, Mary Bell..8 postcards, 150 pictures	1	40	68
Winchell, F. Mabel			
1 map, 55 pictures, 243 postcards,			
11 clippings	1	45	
XIV Club			
.....1 program			
Y. M. C. A., City			
Subscription to Manchester men			

APPENDIX VI

PERIODICALS RECEIVED, 1926

Academy of Political Science.	American forests and forest life.
Proceedings.	American friend.—Gift.
Advertising and selling.	American fruit grower maga-
America.	zine.
American architect and archi-	American girl.
tectural review.	American historical review.
American bankers association	American issue.—Gift.
journal.	American journal of nursing.
American boy.—3 copies.	American journal of public
American child.	health.
American childhood.	American journal of science.
American city.	American journal of sociology.
American contractor.	American labor legislation re-
American cookery.	view.
American economic review.	

- American legion monthly.
 American Library Association.
 Bulletin.
 American machinist.
 American magazine.—6 copies.
 American magazine of art.
 American mercury.
 American naturalist.
 American physical education
 review.
 American poultry journal.
 American review.
 American review for the blind.
 —Gift.
 American Scandinavian review.
 American shoemaking.
 American speech.
 American traveler's gazette.—
 Gift.
 Among the deep sea fishers.
 Annales politiques et littéraires.
 Annals of Iowa.—Gift.
 Annals of the American Acad-
 emy of Political and Social
 Science.
 Antiquarian.
 Antiques.
 Architectural forum.
 Architectural record.
 Architecture and building.
 Army and navy journal.
 Art and archaeology.
 Art in America and elsewhere.
 Arts.
 Arts and decoration.
 Asia.
 Atlantic monthly.—2 copies.
 Audubon Society of New Hamp-
 shire. Bulletin.—Gift.
 Automotive industries.
 Aviation.
 Bell system technical journal.—
 Gift.
 Bell telephone quarterly.—Gift.
 Better homes and gardens.
 Bill board.
 Bird-lore.
 Blackwood's Edinburgh maga-
 zine.
 Blanco y negro.
 Book review digest.
 Booklist.
 Bookman.
 Bookman's journal.
 Books.
 Bookseller and stationery
 trades' journal.
 Boston Society of Natural His-
 tory. Proceedings.
 Bostonia.—Gift.
 Boys' life.—3 copies.
 Bradstreet's.
 Braille mirror.
 Brooms, brushes and mops.
 Building age.
 Bulletin of bibliography.
 Bulletin of New Hampshire pub-
 lic libraries.—Gift.
 Bulletin of the Art Institute of
 Chicago.—Gift.
 Bulletin of the Rhode Island
 School of Design.—Gift.
 Burlington magazine.
 Burton historical collection leaf-
 let.—Gift.
 Business.—Gift.
 Camera craft.
 Canadian magazine.
 Cancer.
 Candy and ice cream retailer.
 Catholic world.
 Century.—2 copies.
 Chambers's journal.
 Chicago banker.—Gift.
 Child-welfare magazine.
 Children's museum news.—Gift.
 Chiropractor.—Gift.
 Christian century.

- Christian herald.
 Christian leader.—Gift.
 Christian register.—Gift.
 Christian Science journal.—Gift.
 Christian Science sentinel.—Gift.
 City planning.
 Classical journal.
 Climatological data.—Gift.
 Collier's weekly.
 Commerce and finance.
 Commerce monthly.—Gift.
 Commerce reports.—Gift.
 Commonweal.—Gift.
 Congregationalist.—Gift.
 Congressional digest.
 Congressional record.—Gift.
 Connoisseur.
 Contemporary review.
 Cornhill magazine.
 Correct English.
 Cotton.
 Country gentleman.
 Country life.
 Crops and markets.—Gift.
 Cumulative book index.
 Current affairs.
 Current history.
 Dartmouth Alumni magazine.—Gift.
 Daughters of the American Revolution magazine.—Gift.
 Dearborn independent.—Gift.
 Delineator.—2 copies.
 Design and keramic studio.
 Detroit Museum of Art.
 Bulletin.—Gift.
 Dial.
 Drama.
 Drama calendar.
 Dramatist.
 Dry goods economist.
 Dun's review.
 Eastern school music herald.—Gift.
 Economic geography.
 Edinburgh review.
 Editor.
 Education.
 Educational review.
 Educational screen.
 Electric railway journal.
 Electrical world.
 Elementary English review.
 Elementary school journal.
 Elite styles.
 Elks magazine.—Gift.
 Employees Boston and Maine magazine.—Gift.
 Engineering news record.
 English journal.
 Etude.—2 copies.
 Everybody's magazine.—2 copies.
 Everygirl's.
 Everyland.—Gift.
 Factory.
 Federal council bulletin.—Gift.
 Federation news.—Gift.
 Fibre and fabric.
 First National trade review.—3 copies.—Gift.
 Forecast.
 Foreign affairs.
 Forest and stream.
 Fortnightly review.
 Forum.
 Garden magazine and home builder.
 General electric review.
 Geographical review.
 Golden book.
 Golf illustrated.
 Good health.
 Good housekeeping.—5 copies.
 Granite monthly.
 Graphic.
 Gregg writer.

- Harper's bazar.
 Harper's monthly magazine.—3
 copies.
 Harvard business review.
 Harvard graduates' magazine.
 Health.—Gift.
 Héraut de Christian Science.—
 Gift.
 Hibbert journal.
 Hillsborough County farm bu-
 reau news.—Gift.
 Horn book.
 Horticulture.
 Hospital social service.
 House and garden.
 House beautiful.
 How to sell.—Gift.
 Illustrated London news.
 L'illustration.
 Independent.
 Index medicus.
 Indian's friend.—Gift.
 Industrial and engineering
 chemistry.
 Industrial arts index.
 Industrial arts magazine.
 Industrial education magazine.
 Industrial employment informa-
 tion bulletin.—Gift.
 Industrial management.
 Industry illustrated.
 Inland printer.
 Interallied Braille magazine.—
 Gift.
 Inter-America (English).—Gift.
 Inter-America (Spanish).—Gift.
 International book review.
 International conciliation
 International index to periodi-
 cals.
 International journal of ethics.
 International journal of reli-
 gious education.
 International review of mis-
 sions.
 International studio.
 Interpreter.
 Iron age.
 Jacob's orchestra monthly.
 Japan society. News bulletin.
 —Gift.
 John Martin's book.
 Johns Hopkins University stud-
 ies in historical and political
 science.
 Journal of accountancy.
 Journal of American folklore.
 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 Insti-
 tute.
 Journal of the National Educa-
 tion Association.
 Judge.
 Junior home magazine.—
 2 copies.
 Keith's beautiful homes.
 Ladies' home journal.—5 copies.
 Ladies' review.—Gift.
 Lancet.
 Landscape architecture.
 Libraries.—2 copies.
 Library journal.—2 copies.
 Life.—2 copies.
 Literary digest.—2 copies.
 Literary review.
 Living age.
 London quarterly review.
 Lutheran witness.—Gift.
 M. H. S. oracle.—Gift.

- McCall's magazine.—4 copies.
 Machinery. Engineering edition.
 Magazine world.
 Magnificat.—2 copies.—Gift.
 Manchester Chamber of Commerce. News bulletin.—Gift.
 Manchester men.—2 copies.—Gift.
 Manufacturing industries.
 Market growers' journal.
 Mazdaznan.—Gift.
 Menorah journal.
 Mentor.
 Message of the east.—Gift.
 Mind.
 Missionary review of the world.
 Modern Priscilla.—4 copies.
 Monthly evening sky map.
 Monthly labor review.—Gift.
 Monthly weather review.—Gift.
 Motion picture magazine.—2 copies.
 Motion picture news.
 Motor.
 Motor camper and tourist.
 Mount Holyoke alumnae quarterly.—Gift.
 Mount St. Mary record.—Gift.
 Munsey magazine.—2 copies.
 Museum of Fine Arts. Bulletin.—Gift.
 Music and youth.
 Musical America.
 Musical quarterly.
 Musician.—2 copies.
 Nation.
 National geographic magazine.—2 copies.
 National herald.
 National magazine.
 National municipal review.
 National republic.
 National safety news.
 National sportsman.
 Nation's business.
 Nation's health.
 Natural history.
 Nature magazine.
 Needle and bobbin club. Bulletin.
 Needlecraft.—2 copies.
 New England historical and genealogical register.
 New Hampshire Federation bulletin.
 New Hampshire highways.—Gift.
 New Hampshire issue.—Gift.
 New Hampshire labor review.—2 copies.—Gift.
 New Hampshire manufacturer.—Gift.
 New music review.
 New Near East.—Gift.
 New republic.
 New statesman.
 News sheet.—Gift.
 Nineteenth century and after.
 North American review.—2 copies.
 O. E. library critic.—Gift.
 Old-time New England.—Gift.
 Ontario library review.—Gift.
 Open road.
 Opportunity.
 Our dumb animals.—Gift.
 Outdoor recreation.
 Outdoors pictorial.
 Outlook.
 Overland monthly.
 Pan-American magazine.
 Pan-American Union. Bulletin.—Gift.
 Paper trade journal.
 Patent news.
 Pathfinder.
 Pedagogical seminary.
 Pencil points.

- Philippine republic.
 Photo-era.
 Photoplay.—2 copies.
 Pictorial review.—4 copies.
 Pitman's journal.—Gift.
 Playground.
 Pocket bulletin.
 Poet lore.
 Poetry.
 Poland.
 Political science quarterly.
 Popular mechanics.—7 copies.
 Popular radio.
 Popular science monthly.—
 5 copies.
 Poster.—2 copies. One a gift.
 Power.
 Power boating.
 Primary education.
 Print collector's quarterly.
 Printed salesmanship.
 Printers' ink.
 Protectionist.—Gift.
 Public affairs information
 service.
 Public health nurse.
 Public roads.—Gift.
 Publishers' weekly.
 Punch.
 Quarterly cumulative index of
 the American Medical Associ-
 ation.
 Quarterly journal of economics.
 Quarterly journal of speech edu-
 cation.
 Quarterly review.
 Radio broadcast.—2 copies.
 Radio news.
 Railway mechanical engineer.
 Rays from the rose cross.—
 2 copies.—Gift.
 Readers' guide to periodical lit-
 erature.
 Red and blue.—Gift.
 Religious education.
 Repertory.
 Research bulletin of the N. E. A.
 Review of reviews. American
 edition.—2 copies.
 Revue des deux mondes.
 Rotarian.—Gift.
 Safety engineering.
 St. Nicholas.—3 copies.
 Saturday evening post.
 Saturday review of literature.
 School.—Gift.
 School and society.
 School life.—Gift.
 School review.
 School-arts magazine.
 Science.
 Science and invention.—
 2 copies.
 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 home.
 Special libraries.
 Specialty salesman.—Gift.
 Spectator.
 Strength.
 Style.
 Success.
 Sunset.
 Survey.
 Survey of current business.—
 Gift.
 System.
 Teachers college record.
 Technical book review index.
 Telephone topics.—Gift.
 Textile American.
 Textile colorist.

Textile world.	Walther league messenger.—
Theatre.	Gift.
Theatre arts monthly.	Watchman.—Gift.
Theosophical path.—Gift.	Whittlings.—Gift.
Through the ages.—Gift.	Wilson bulletin.—Gift.
Time.	Woman citizen.
Tobacco.	Woman's home companion.—
Tobacco record.—Gift.	5 copies.
Trained men.—Gift.	Woman's press.
Travel.	Worcester Art Museum. Bulle-
Travelers standard.—Gift.	tin.—Gift.
Union signal.—Gift.	World review.
U. S. Patent Office. Official	World today.
gazette.—Gift.	World's work,—2 copies.
Vanity fair.	Yale review.
Vogue.	Youth's companion.

NEWSPAPERS

L'avenir national.—Gift.	Current events.—4 copies.
Boston evening transcript.	Dartmouth.
Boston herald.	Manchester leader.—Gift.
Boston post.	Manchester union.—Gift.
Boston Sunday herald.	New York herald.
Christian Science monitor.—	New York times.
Gift.	Springfield republican.
Concord evening monitor.	Zgoda.—Gift.

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

APPENDIX VII

(Printed at request of American Library Association)

Annual report for year ended.....	December 31, 1926
Name of library.....	City Library
City	Manchester
State	New Hampshire
Name of librarian	F. Mabel Winchell
Date of founding	1854
Population served (latest estimate).....	83,097
Assessed valuation of city.....	\$121,275,956
What percent of true cash value.....	100
Rate of tax levy for library purposes.....	\$0.00037

Terms of use:

Free for reference, free for lending	
Total number of agencies.....	29
Consisting of Central library, 4 stations, 24 school buildings; 81 school rooms served, 167 collections sent	
Number of days open during year (Central library)	355
Hours open each week for lending (Central library)	72
Hours open each week for reading (Central library)	76½
Hours service per week required of staff.....	45

BOOK STOCK

	Adult	Juvenile	Total
Number of volumes, January 1, 1926	c. 91,974	6,828	c. 98,802
Volumes added by purchase	2,470	1,700	4,170
Volumes added by gift or exchange..	511	11	522
Volumes not otherwise counted.....	348		348
Volumes, previously lost, accounted for	43	24	67
Total	c. 95,346	8,563	c. 103,909
Volumes lost or withdrawn.....	1,152	1,325	2,477
Volumes at end of year.....	c. 94,194	7,238	c. 101,432
Volumes in Reference department...			3,193
Pamphlets added			4,367
Pictures added			3,129
Mounted pictures, stereographs and postcards at end of year.....			27,389
Unmounted pictures			c. 186,000
Other additions			33 maps
Newspapers and periodicals currently received		443 titles, 523 copies	

USE

	Adult	Juvenile	Total
Volumes of fiction lent for home use .	87,406	66,176	153,582
Total volumes lent for home use.....	149,151	105,208	254,359
Per cent fiction lent	58.6	62.9	60.4
Circulation per capita.....			3.1
Pictures lent for home use.....			9,745
Other circulation	131 clippings, 1 game		
Total circulation			264,236
Number using Periodical room.....			38,993
Number using Children's room.....			65,635

REGISTRATION

	Adult	Juvenile	Total
Borrowers registered during year....	2,864	1,605	4,469
Total number of registered borrowers	14,713	6,052	20,765
Registration period, years.....			5
Per cent borrowers of population served			25

SALARIES AND STAFF

Salary schedules:

Librarian	\$2,200.00
Assistant librarian	1,500.00
Department heads	\$1,196.00- 1,300.00
Children's librarian	1,612.00
Cataloger	1,508.00
Library assistants	962.00- 1,200.00

Staff:

Number of, library service.....	17 and 4 pages
janitor service	2½

FINANCE

RECEIPTS FROM

Local taxation	\$45,000.00
Invested funds	2,438.17
Non-resident fees	18.00
Fines and sales of publications	1,257.24
Other sources	50.24
Total	\$48,763.65
Unexpended balance from previous year.....	1,860.08
Grand total	\$50,623.73

PAYMENTS FOR MAINTENANCE

1. *Library Operating Expenses*

Librarians' salaries	\$24,009.81
Books	7,433.22
Periodicals	1,457.12
Binding	1,543.81
Supplies, stationery, printing, etc.	3,089.83

Furniture, equipment, etc.	974.47
Telephone, postage, freight, express.....	382.68
Other items	216.75
<hr/>	
Total	\$39,107.69

2. Building Maintenance Expenses

Janitors' wages	\$4,082.84
Building repairs and minor alterations.....	318.59
Rent	472.50
Light	820.22
Heat	3,295.57
Other items	366.77
<hr/>	
Total	\$9,356.49
<hr/>	
Total maintenance expenses	\$48,464.18
<hr/>	
Maintenance expenditure, per volume of circulation.....	\$0.18
Maintenance expenditure, per capita.....	\$0.58

TREASURER'S REPORT

Account of Allan M. Wilson, Treasurer of the Trustees of the
City Library.

1926.	DR.	
Jan. 1.	To balance on deposit in Merchants National Bank	\$890.37
Jan. 1.	Oliver Dean Fund	\$13,626.23
Dec. 31.	Income on same	615.26
		14,241.49
Jan. 1.	Eliza A Eaton Fund	\$4,559.76
Dec. 31.	Income on same	190.90
		4,750.66
Jan. 1.	Mary E. Elliot Fund	\$5,265.09
Dec. 31.	Income on same	228.69
		5,493.78
Jan. 1.	John Hosley Fund, Accrued Income	\$1,865.42
Dec. 31.	Income on same.....	83.92
		1,949.34
Jan. 1.	Edwin F. Jones Fund.....	\$5,238.25
Dec. 31.	Income on same	236.62
		5,474.87
Jan. 1.	Michael Prout Fund.....	\$8,095.22
Dec. 31.	Income on same.....	366.36
		8,461.58
Jan. 1.	Emily A. Smith Fund.....	\$5,530.06
Dec. 31.	Income on same	249.51
		\$47,041.66

CR.

1926.	By amounts paid for books:	
Feb.	Davis Press	Dean Fund \$5.00
	Goodheart-Willcox Co., Inc.	" " 4.80
	W. P. Goodman.....	" " 24.13
	H. R. Huntting Co., Inc.	" " 15.60
	G. E. Stechert and Co.	" " 4.32
	D. Van Nostrand Co.	" " 20.25
	F. Mabel Winchell.....	" " 1.20
	W. P. Goodman.....	Eaton Fund 18.90

Feb.	Goodspeed's Book Shop.....	Eaton Fund	\$6.43
	H. R. Huntting Co., Inc.	" "	1.20
	W. P. Goodman.....	Elliot Fund	10.58
	W. P. Goodman.....	Jones Fund	60.38
	H. R. Huntting Co., Inc.	" "	13.50
	Rumford Press	" "	6.09
	Frederick A. Stokes Co.	" "	4.00
	Tuttle Co.	" "	10.85
	N. W. Ayer and Son.....	Prout Fund	15.00
	Collyer's Publishing Co.	" "	1.00
	Dartmouth College.....	" "	3.00
	Charles Evans	" "	25.00
	F. W. Faxon Co.....	" "	15.11
	Ginn and Co.	" "	1.10
	W. P. Goodman.....	" "	28.12
	C. S. Hammond and Co.	" "	3.00
	Pierre Key, Inc.	" "	2.25
	Rand McNally and Co.	" "	36.00
	Ronald Press Co.	" "	13.10
	William E. Shaw.....	" "	3.00
	G. E. Stechert and Co.	" "	2.52
	H. R. Huntting Co., Inc.	Smith Fund	41.20
	H. W. Wilson Co.	" "	12.00
June	American Federation of Arts.....	Dean Fund	7.50
	American Society of Mechanical Engi- neers	" "	1.50
	Mantle Fielding	" "	15.00
	W. P. Goodman.....	" "	174.70
	Himebaugh and Browne, Inc.	" "	17.00
	S. F. Hinkle	" "	3.00
	H. R. Huntting Co., Inc.	" "	2.80
	Arthur Lange, Inc.	" "	3.35
	Littleton Public Library.....	" "	5.00
	Minot-Sleeper Library.....	" "	10.00
	G. E. Stechert and Co.	" "	28.43
	D. Van Nostrand Co.	" "	9.00
	W. P. Goodman.....	Eaton Fund	19.13
	Hillsborough Company.....	" "	3.08
	Vinal A. Houghton.....	" "	3.00
	Robert W. Lull.....	" "	2.00
	Alice M. Page	" "	5.00
	G. E. Stechert and Co.	" "	3.84
	Edmund M. Vittum.....	" "	1.00
	American Medical Association.....	Elliot Fund	8.00

June	F. W. Faxon Co.	Elliot Fund	\$1.50
	W. P. Goodman.....	" "	48.15
	G. E. Stechert and Co.	" "	6.94
	John C. Chase.....	Jones Fund	5.00
	W. P. Goodman.....	" "	9.00
	Mary Gale Hibbard.....	" "	2.10
	Minot-Sleeper Library.....	" "	2.50
	Annette Perkins	" "	4.25
	G. E. Stechert and Co.	" "	8.26
	Frederick A. Stokes Co.	" "	2.40
	Edward G. Allen and Son, Ltd.	Prout Fund	47.06
	American City Magazine.....	" "	1.90
	R. R. Bowker Co.....	" "	4.10
	W. P. Goodman.....	" "	22.28
	Longmans, Green and Co.	" "	14.90
	Patterson's American Educational Directory	" "	6.00
	G. E. Stechert and Co.	" "	10.50
	Frederick A. Stokes Co.	" "	1.20
	H. W. Wilson Co.	" "	3.00
	American Library Association.....	Smith Fund	1.74
	H. R. Huntting Co., Inc.	" "	13.65
August	Art Culture Publications, Inc.....	Dean Fund	6.50
	Anna Peterson Berg	" "	2.00
	Carol Cox Book Co.	" "	8.65
	W. P. Goodman.....	" "	132.68
	Grand Central Art Galleries.....	" "	1.15
	H. R. Huntting Co., Inc.	" "	26.80
	Fred T. Irwin.....	" "	2.00
	G. E. Stechert and Co.	" "	1.75
	D. Van Nostrand Co.	" "	13.10
	American Library Association.....	Eaton Fund	2.35
	Carol Cox Book Co.	" "	6.00
	W. P. Goodman.....	" "	15.75
	H. R. Huntting Co., Inc.	" "	2.80
	American Medical Association.....	Elliot Fund	1.25
	W. P. Goodman.....	" "	8.55
	Cadmus Book Shop	Jones Fund	38.50
	W. P. Goodman	" "	6.30
	H. R. Huntting Co., Inc.	" "	12.80
	Society of the Cincinnati in the State of New Hampshire	" "	1.50
	G. E. Stechert and Co.	" "	8.55
	Edw. G. Allen and Son, Ltd.	Prout Fund	11.69

August	American Nature Association.....	Prout Fund	\$1.00
	Cadmus Book Shop,	" "	7.50
	Dartnell Corporation	" "	2.63
	Educational Aid Society.....	" "	1.50
	W. P. Goodman	" "	4.95
	Sampson and Murdock Co.	" "	8.00
	Union Publishing Co.	" "	15.00
	H. W. Wilson Co.	" "	2.50
	H. R. Huntting Co., Inc.	Smith Fund	80.95
Dec. 29.	Carol Cox Book Co.	Dean Fund	11.65
	W. P. Goodman	" "	42.85
	P. M. Heldt	" "	9.35
	Metropolitan Museum of Art.....	" "	3.20
	G. E. Stechert and Co.	" "	1.72
	Carol Cox Book Co.	Eaton Fund	3.47
	W. P. Goodman	" "	14.16
	Goodspeed's Book Shop.....	" "	17.55
	H. R. Huntting Co., Inc.	" "	2.65
	G. E. Stechert and Co.	" "	1.31
	Herman Goldberger	Elliot Fund	54.35
	W. P. Goodman.....	" "	9.00
	Essex Institute	Jones Fund	7.50
	W. P. Goodman	" "	23.40
	H. R. Huntting Co., Inc.	" "	9.85
	Town of Surry, N. H.	" "	12.50
	Edw. G. Allen and Son, Ltd.	Prout Fund	4.03
	Frontier Press Co.	" "	18.50
	W. P. Goodman	" "	24.50
	W. A. Greenough Co.	" "	10.00
	Moody's Investors Service.....	" "	50.00
	G. E. Stechert and Co.	" "	25.91
	Thomas Publishnig Co.	" "	10.40
	H. W. Wilson Co.	" "	1.50
	H. R. Huntting Co., Inc.	Smith Fund	63.49
	G. E. Stechert and Co.	" "	2.52

1926.

\$1,817.45

Dec. 31. By Oliver Dean Fund

Amoskeag Savings Bank Deposit	
No. 94654	\$2,290.68
Manchester Savings Bank Deposit	
No. 16445	2,758.64
Manchester Savings Bank Deposit	
No. 75958	1,534.70

Dec. 31. By Oliver Dean Fund—*Concluded.*

Mechanics Savings Bank Deposit		
No. 6421	3,978.68	
Merrimack River Savings Bank De-		
posit No. 39195.....	3,062.81	\$13,625.51

By Eliza A. Eaton Fund

Hillsborough County Savings Bank		
Deposit No. 106	\$2,931.70	
Merrimack River Savings Bank De-		
posit No. 39196	1,689.34	4,621.04

By Mary E. Elliot Fund

Hillsborough County Savings Bank		
Deposit No. 104	\$1,953.80	
Mechanics Saving Bank Deposit		
No. 6423	3,391.66	5,345.46

By John Hosley Fund Accrued Income

Amoskeag Savings Bank Deposit No. 147827		1,949.34
--	--	----------

By Edwin F. Jones Fund

Mechanics Savings Bank Deposit No. 11689..		5,225.64
--	--	----------

By Michael Prout Fund

Amoskeag Savings Bank Deposit		
No. 106269	\$3,070.40	
Manchester Savings Bank Deposit		
No. 100664	3,019.78	
Mechanics Savings Bank Deposit		
No. 7329	1,912.65	8,002.83

By Emily A. Smith Fund

Mechanics Savings Bank Deposit No. 7189...		5,564.02
--	--	----------

By balance on deposit in Merchants National

Bank		890.37
------------	--	--------

\$47,041.66

I have examined the account of Allan M. Wilson, Treasurer of the Trustees of the City Library (pages 58-65 inclusive) and find the same correctly cast and properly vouched.

LEONARD O. PARENT,
Auditor.

REPORT OF SUPERINTENDENT
OF SCHOOLS

REPORT OF SUPERINTENDENT OF SCHOOLS

December, 1926.

Members of the Board of School Committee:

GENTLEMEN—As required by your rules, I am submitting to you the following report of the work of the School Department for the calendar year 1926.

To begin with, I feel called upon again to thank you for your adherence to your former policy of leaving administrative details entirely in the hands of the department. Assured of your unwavering support, we have been able to carry out policies and make decisions which have resulted in more economical management of our business affairs, and closer coordination between the various parts of the school system.

In summarizing the achievements of the past year, one thinks first of:

I. PHYSICAL CHANGES IN THE SCHOOLS

A. *The William Corey Manual Training School*

The most important change along this line was the achievement on the first of February, of the building formerly used by the William Corey Needle Company as their factory, and its conversion into the Manual Training building for the Manchester High School Central. A difficult problem was facing the school authorities for the beginning of the second semester. A high school increase in enrollment of 200 was due and had to be housed somehow. The Classical and Practical Arts Schools had been intended to take care of some 1300 students, and they were now to be called upon to take care of 1500. At this juncture, as a result of a suggestion from Committeeman McBride, the Vice-Chairman of the Board and the Superintendent called upon Mrs. Corey and found her very glad to lease the former needle works as a Manual Training Shop, to the School Department, at the nominal rent of \$1000 per year. As this factory is situated less than one hundred yards away from the two high school buildings, it is ideally located for the purpose. On the first of February, the bargain was closed, and the School Department entered into possession of the building. New archways were cut. A large trapdoor was opened through the floor of the main story in order to admit machinery from below. The entire building was cleaned and renovated, and numerous improvements put through. Under direction of the Fire Department,

one window was bricked up, a new fire escape was added, a door was cut through on the third floor, and other changes made in order to secure easy exit from all parts of the building. A concrete foundation was laid in the room in the basement at the southwest corner for the heavy lathes, the shaper, milling machine, etc., for the machine shop. Later on, the boys of this department completed the work of laying a concrete floor over the entire room, thereby saving the city a considerable sum.

As finally completed, the building includes on the top floor a splendid mechanical drawing room with ample light on all sides, a laboratory for electrical work of all kinds, and a print shop equipped with an excellent press, a paper cutter, and cases of type. On the main floor there is a large mill and lathe room, a good sized cabinet makers' laboratory, and three offices, one for the head of the department, one for the schoolhouse agent, and one reserved by the Corey estate. In the basement there is an ample wood-turning room, an excellently-equipped machine shop, a small finishing room, a tool room, a repair room reserved for the School Department's cabinet maker, and a large garage or work shop where automobile repair is taught. In all, six teachers spend their entire time in the building, and the School Department now maintains a repair man to mend and renovate school furniture. Two hundred seventy boys are taking the courses offered in the building.

B. Changes in the Practical Arts Building

By moving the Manual Training Shops over to the Corey building, four large rooms were vacated in the basement of the Practical Arts building. During the summer, partitions were put through the largest of these, so as to divide it into three smaller rooms. The central of these now houses the electrical switchboards and the motors used in connection with the moving picture machine. The other two have become recitation rooms. One of the other emptied rooms has become an ordinary classroom, while one of the large shops has been converted into a bookkeeping room and the other into a much-needed study hall. In this connection it should be noted that there had not been ample space in any of the high school buildings for study halls, and it had been necessary for the students to prepare their lessons in the rear of the rooms where recitations were going on at the same time. It has been a great help to have this large study hall where students may prepare their work without the annoyance of listening to other pupils recite.

C. *Eighth Grade Room at the Chandler Building*

Some years ago, at the time when a kindergarten was first installed in the Chandler building, that school was forced to give up its eighth grade. It has been a source of disappointment to the people of this district that they had no graduating class, and that children, after finishing the seventh grade, were compelled to take one year at either the Lincoln or Ash-Street buildings before entering high school. During the past summer the Building Department put in two partitions in the large upstairs hall at the Chandler School, which created a large new room there. As a result there is an eighth grade there once more. The building has not suffered in any way. It simply means that the space is better utilized.

D. *New Manual Training*

At the beginning of the second semester, courses in Printing were offered in both high schools. The shop fitted up on the top floor of the Corey building has already been described. A small room hitherto used as a finishing and drying room for the Manual Training Department at the West High was converted into a print shop. There was considerable expansion in the department, caused by moving the lumber storage over into the basement of the Main-Street. Additional metal working machinery was purchased for both high schools. As a result we have two machine shops which are unusually well-equipped, and more boys are enabled to elect these valuable courses.

E. *The Heating Plant at the Main-Street School*

The heating plant at the West High was large enough to handle a great deal of additional space; therefore the pipes from the Main-Street School were connected with the West High boilers, and the heating plant in the basement of the former building was abandoned. This cuts down the janitor work, and will prove a saving on the fuel bill for the two buildings.

F. *New Heating Units in the Rural Schools*

At both the Webster Mills and the Crystal Lake buildings, new heating units have been installed during the past year. The stoves formerly used there were both entirely gone. This change was effected at the small cost of \$180.00.

G. *Activities of the Building Department*

The Building Department have given us their usual excellent coöperation. During the summer new hardwood floors were installed throughout the Amoskeag building, where such an improvement was badly needed. The Webster Mills School has been redecorated and reshingled, and the interior of the Bakersville and one or two other buildings has been entirely repainted and redecorated.

II. ATTENDANCE, ENROLLMENT, RETARDATION, AND ACCELERATION

For the first time in eight years, the enrollment in the grades this fall shows a decrease from the figures of the preceding year. The chief reason for this is the operation of the summer school. Children are no longer remaining an average of nine and one-half years each in the grades. They are finishing in eight years or even less. It is significant that in the class at the Bakersville School which will graduate in February, 1927, there is not a single child who has not made at least one promotion in summer school. In other words, not a single one of these children would be graduating at this time had it not been for summer school. The bulk of them would have been graduated in June, '27, while a few would have been held back until February, '28. This means too that the class which ordinarily would have graduated in February, '27, have all gone on ahead into high school.

The following table gives the fall enrollment in the grades for the past eight years:

<i>Year</i>	<i>Enrollment</i>
1919	6,607
1920	6,790
1921	6,981
1922	7,119
1923	7,372
1924	7,884
1925	8,045
1926	8,004

The figures given here are all September enrollments, except the last. The reason for taking October this fall is that the new kindergarten in the Spring-Street School was not opened until this month. As there are 34 children enrolled, our decrease for the year would have been 34 greater had this room not been opened.

At the end of August, exactly 170 children were graduated from the 8A grade of the summer school. This means that our fall enrollment was diminished by this precise number.

At present, then, there is no immediate need for new grammar school buildings, and yet he would be a bold prophet who would predict that there would be no such need for several years to come. One never knows when a slight turn in the fortunes of the textile mills, or the transference of a new industry to our city, will shoot the enrollment in a certain district up beyond our capacity to take care of it.

Comparing the enrollment of October, 1926, with that of the corresponding month a year ago, we find that the following schools have lost pupils, as follows:

	1925	1926	Loss
Amoskeag	126	105	21
Ash-Street	445	435	10
Brown	262	246	16
Franklin	758	720	38
Goffe's Falls	104	88	16
Lincoln	432	392	40
Main-Street	305	297	8
Maynard	572	531	41
Parker	297	293	4
Pearl-Street	152	141	11
Spring-Street	297	293	4
Varney	411	389	22
Weston	153	147	6
Wilson	548	539	9
Harvey	47	43	4
Stark	21	18	3

One school, the Crystal Lake, has neither gained nor lost, while the other schools as follows show a gain:

	1925	1926	Gain
Bakersville	744	789	45
Chandler	346	419	73
Hallsville	727	728	1
Highland	292	326	34
Straw	299	300	1
Webster	395	419	24
Youngsville	303	306	3
Webster Mills	29	32	3

It will be noted that the biggest gain in percentage was made by the Chandler School. This was partially due to the fact that this school was allowed to retain the 8B grade, as previously noted in this report. However, this class amounted to only 29 pupils, and the rest of the gain was wholly unexpected. The Chandler district had lost in 1925 from its enrollment of 1924, and there was nothing to indicate that people had moved back into this district.

In general it will be observed that the schools located in open spaces as a rule gained. On the other hand, the downtown schools like the Maynard and Franklin showed the greatest losses. More than half of the Lincoln's loss is due to the fact that they would have received the 8B grade from the Chandler. It would seem to indicate

that people who have moved away must have been among the poorer paid workers, just as the moving out into districts where families live in homes rather than tenements indicates the greater prosperity of those who have remained or who have moved in.

As has been said, there is no guarantee that the present condition will endure very long, and it is the part of wisdom to look ahead for sites on which future schools may at some time be built. The land will never be any cheaper than it now is, and a small investment now will give us land where it will be needed in the future, and where, if the purchase be long postponed, vacant space will not be available when the need finally arrives. For the third successive time I urge the purchase of a lot of not less than four acres, somewhere in the vicinity of the southern end of Wilson Street. At present the children in this vicinity have no public school within easy walking distance, and as the city grows, that is the logical direction for its extension.

It has been said that the morale of a school system is shown in small ways. The interest taken by teachers and pupils is reflected in the following table, which shows the steady decrease in cases of tardiness during the past seven years:

	<i>Tardinesses</i>	<i>Enrollment</i>	<i>Tardiness per Pupil</i>
1920.....	8,523	8,076	1.05
1921.....	7,865	8,345	.94
1922.....	7,095	9,024	.78
1923.....	8,209	9,116	.90
1924.....	7,141	9,499	.75
1925.....	5,891	10,280	.57
1926.....	5,072	10,662	.48

It will be observed that the number of cases of tardiness per pupil has been cut in half during that length of time.

In comparison with other cities of our size, this is an astonishingly good record. If each child had been tardy at every session, there would have been a total of 4,051,560 cases of tardiness. On this basis it can be seen that the percent of punctuality for the whole city for the past year is .999876.

As stated in previous reports, the biggest problem that we have to face is that of retardation. It will be recalled that when age-grade-progress charts were first made out by the Manchester public schools in October, 1924, 51% of the children in the grades were retarded, and a trifle over 6% were accelerated, while fewer than 43% were normal. The following tables show what has been accomplished in two years. The first table gives the percent who are rapid in October, 1926, compared with the figures for the same schools in

October, 1925, and October, 1924. The second table gives the change in the amount of normal pupils, and the third the change in retardation.

ACCELERATED.

<i>School</i>	<i>1924</i>	<i>1925</i>	<i>1926</i>
Amoskeag	1. %	11.2%	13.5%
Ash-Street	7.8	13.3	14.7
Bakersville	4.3	9.6	13.6
Brown	8.2	12.7	13.3
Chandler	5.5	11.6	14.7
Franklin	3.5	10.1	16.
Goffe's Falls	4.1	6.8	4.6
Hallsville	2.8	9.6	16.2
Highland	15.5	16.2	32.5
Lincoln	12.6	18.1	23.1
Main-Street	5.5	4.5	10.6
Maynard	2.1	6.1	12.7
Parker	18.	14.2	21.8
Pearl-Street	1.	1.1	...
Spring-Street	2.8	3.2	6.9
Straw	8.4	16.2	18.3
Varney	18.3	21.6	25.4
Webster	11.9	19.7	22.
Weston	3.6	3.9	4.8
Wilson	5.2	8.3	12.8
Youngsville	5.2	14.2	18.9
<i>City Average (Grades only).</i>	6.1	11.5	16.3

It will be observed that every school except the Pearl-Street shows a steady increase in the number of accelerated children. As the Pearl-Street has no grades above the third, and summer school was not offered to any below the fourth, it is not surprising that there are now no accelerated children in this school. They could exist there only through double promotions in the first or second grade. It will be noted that of the schools which have all eight grades represented this fall, none is lower than 12.5% in the accelerated group. The Goffe's Falls has no eighth grade at present, owing to the fact that, thanks to the summer school, two classes graduated from this school during the past year. A surprising number of schools, nine all told, now range above 15% in the accelerated group.

NORMAL.

<i>School</i>	<i>1924</i>	<i>1925</i>	<i>1926</i>
Amoskeag	49. %	36. %	48.1%
Ash-Street	39.9	40.8	45.7
Bakersville	40.7	39.8	44.5
Brown	31.1	26.3	31.
Chandler	51.5	50.2	45.8
Franklin	27.7	29.1	29.9
Goffe's Falls	37.1	45.6	54.
Hallsville	45.7	52.4	47.7
Highland	45.8	43.5	33.6
Lincoln	37.2	38.6	42.9
Main-Street	46.8	56.6	57.8
Maynard	38.	42.4	37.5
Parker	50.5	46.1	40.7
Pearl-Street	66.5	76.6	84.9
Spring-Street	25.2	28.8	36.4
Straw	39.	33.1	33.5
Varney	44.4	38.4	44.6
Webster	44.	47.3	50.5
Weston	43.	61.4	67.4
Wilson	50.2	49.7	45.8
Youngsville	46.7	42.3	41.8
<i>City Average</i> (Grades only).	42.9	42.5	43.5

Turning now to the second table, we note that as far as figures are concerned, there has been very little change. However, this group has been far from static. The fact that there are only a few more children of normal progress in the city than there were two years ago means that the promotions out of this class into the accelerated have almost equaled the promotions into it from the retarded. With the exception of the Brown, the Franklin, the Highland, the Maynard, the Spring-Street, and the Straw, the schools range 40% or better in this normal group. In most of the schools mentioned, the lack of normal children is due to an excess of retarded pupils, and this condition in turn is due largely to the fact that children have entered them from other schools, in some cases from over the water, where the instruction was in some other language than in English. The Highland School presents a special case. Here the small percentage of normal children is due to the fact that there are so many accelerated and so few by comparison retarded. One of the gratifying features of this table is the large growth of normal children in schools like the Weston, Spring, and Pearl, but in the case of the Parker, the loss in

normal children is due partly to a gain in the accelerated group, and partly to the transfer of some rooms to the Varney School, so that what was the Parker's loss was the Varney's gain.

RETARDED.

<i>Schools</i>	<i>1924</i>	<i>1925</i>	<i>1926</i>
Amoskeag	50. %	52.8%	38.5%
Ash-Street	52.2	45.8	39.6
Bakersville	55.	50.6	42.
Brown	60.7	60.9	55.7
Chandler	42.6	38.2	39.5
Franklin	68.8	60.8	54.1
Goffe's Falls	58.8	47.6	41.4
Hallsville	51.4	37.9	36.1
Highland	38.7	40.3	33.9
Lincoln	50.2	43.3	34.
Main-Street	47.6	38.9	31.6
Maynard	60.	51.5	49.8
Parker	31.6	39.7	37.5
Pearl-Street	32.5	22.3	15.2
Spring-Street	72.	68.	56.7
Straw	52.6	50.7	48.3
Varney	37.2	40.	29.9
Webster	44.	33.	27.4
Weston	53.4	34.6	27.9
Wilson	44.5	42.	41.9
Youngsville	48.2	43.5	39.3
<i>City Average (Grades only).</i>	51.	46.	40.3

Examining now the third table, we note that there has been a large decrease in retardation. The summer school has been the greatest individual factor. It will be noted that the greatest gains have been made in schools like the Hallsville, Bakersville, Franklin, Lincoln, and Ash-Street, where there has been good summer school attendance.

Another factor has been the ungraded rooms, which have prevented the failures of children who were out because of sickness, or who for some reason or another had fallen behind their classes. Still another factor was the change in the subject matter of some of the lower grades, whereby formal arithmetic, for example, was dropped out of the first year, and the basis of promotion made the ability to do the work of the next higher grade. There are still far too many retarded children in the city. The cost of retardation is tremendous. It costs us about \$35.00 to take a child through a grade,

i. e., a half grade, but the failures in the course of a year amount to over a thousand cases. If these children were forced to repeat the full work, it would cost us \$35,000 or more, but by attending summer school, a child who has failed repeats the grade at a cost to the city of only \$6.00. It will be noted that now there are only five schools where the retardation amounts to more than 42% of the enrollment, namely, the Brown, the Franklin, the Maynard, the Spring-Street, and the Straw, while there are eight schools, the Hallsville, Highland, Lincoln, Main-Street, Pearl, Varney, Webster, and Weston, whose retardation is less than 37%. The others are close to the city average, 40.3%.

The following table gives the percent of the children in the grade schools who are under age, normal age, and over age.

	1924	1925	1926
Under age	10.6	19.8	25.5
Normal age	43.	42.6	42.4
Over age	46.4	37.6	32.1

This has been made out on the strict basis of a year to a grade. Any child who entered the first grade between his sixth and seventh birthday is called normal. Anyone who entered the eighth grade between his thirteenth and fourteenth birthday is likewise classified as normal. It will be observed that the number of under age children has steadily increased, while those of normal age have just about held their own. In other words, the gain in the under age group has been largely at the expense of the over age section. The increase in the number of under age children has come about in two ways, first through the admission into first grade of children who were not quite six years of age. In every case these children have either been tested and discovered to be of a mental age of six, or they have been promoted in from kindergarten by the principal after consultation with the kindergarten director. There are so few children who in the past have been able to go straight through school without losing a half year either through transfer or illness or some misfortune, that it is a good plan to allow a few months' leeway in a child's start in school if his mental maturity will permit it. It means that fewer of them will drop out of school in the sixth and seventh grades than fell by the wayside during previous years.

The teachers have been warned not to push precocious children too rapidly. It is a constant temptation to allow a bright and mentally active child of ten to make double promotions until he finds himself a year and a half or even two years ahead of the average age of his classmates. It is necessary to bear in mind the child's

social environment as well as his mental development, and unless there are several in his group who are doing what he has done, it is not an unmixed blessing for him to advance beyond his years into the society of children considerably older than he is in their social outlook.

III. FINANCIAL.

If one were seeking for reasons to justify a greatly increased cost of the Manchester schools per capita, he might bring forward the following:

- A. For the past two and one-half years no inexperienced teachers have been engaged. Last year all new grade teachers had had at least two years' experience. This means that no teachers started on less than \$1200 a year, where in former years, when they were taken fresh and inexperienced from the normal schools, there were twenty-five teachers each year who started in at \$1000.
 - B. The establishment of ten ungraded rooms to help children who fall into one of four classes:
 - (1) Those who have been out of school because of illness and have fallen behind their regular classes.
 - (2) Unusually gifted children, who are able to gain a half-year in the course of a year.
 - (3) Backward or retarded pupils who cannot keep up with the regular classes.
 - (4) Pupils who need coaching in one subject alone, while in all others they are able to keep up with their classes unaided.
- These rooms are costly because such teachers handle fewer pupils at a time than the other teachers do.
- C. A school for the totally deaf. This is costly, as the teacher is paid a salary higher than the regular scale, and she can take care of only five or six pupils.
 - D. The organization of school orchestras, high school bands, and after-school music classes. The costly instruments have been paid for by the School Department and remain their property. The extra teachers for the free instruction in violin and other instruments cost us about \$1200 a year.
 - E. The installation of four additional kindergartens, at the Halls-ville, Youngsville, Spring-Street, and Lincoln.
 - F. The leasing and equipment of the Corey building as a Manual Training School.
 - G. The addition of machine shop and printing equipment to both high schools.

- H. The addition of physical culture in the high school curriculum for all freshmen and sophomores. This necessitated the purchase of apparatus and the engaging of two additional instructors.
- I. The policy of increasing the proportion of men teachers in the high schools. Three years ago there were only twenty-eight men. Today there are forty-four. Under our salary schedule, men are paid \$200 more than women.
- J. The equipment of four Manual Training shops in grade buildings, and of three sewing centers for the seventh and eighth grade girls.
- K. A summer school which offered work in the five upper grades and in all high school subjects, and which this year was attended by 3,943 pupils.

During the half-year just closing, the School Department spent \$399,334. The total cost of the summer school is included in this figure. The enrollment this fall term reached slightly over 8000 for the grades and 2,155 for the high schools for the month of September. In the spring of 1924 the School Department spent \$394,914, just \$4,420 less than for the half-year just closed. At that time, however, the grade enrollment amounted to 7,410, and the high school enrollment to 1,483. In other words, for an increased expenditure of \$4,400 we are taking care of an increase of 600 in the grammar schools and 662 in the high schools. This would not have been possible without a great decrease in the per capita cost. Where the high school per capita cost for the year 1923-24 had been \$145.96, our present high school per capita is practically \$20 less. In the same way the annual per capita cost in the grades, which was \$77.36 for the school year 1923-24, has been reduced to \$70.67, a drop of \$6.69. Multiplying the per capita saving in the grades, \$6.69, by the grade enrollment, and adding this to the product of the per capita saving in the high schools, \$20,000, by the high school enrollment, we obtain an annual saving of \$96,640. This is the sum that we would be spending in excess of what the schools cost us this year had the per capita cost been maintained where it was in the school year 1923-24.

In this connection it is interesting to note that our high school per capita is actually less than it was six years ago. In the fall of 1920 the high school enrollment was 918. The grade school enrollment was 6,414. The total school expenditure that year was \$549,495.21. The per capita cost in the grades that year was approximately \$67.06, while the high school cost was \$130.02. The total expenditures for that year can be summarized in the following fashion:

918 x \$130.02	=	\$119,358.36
6,414 x \$67.0624	=	\$430,136.85
		<hr/>
		\$549,495.21

The following table gives the expenditures for textbooks for six years along with the table of enrollment and the cost per pupil:

	<i>Cost of Textbooks</i>	<i>Enrollment</i>	<i>Cost, per Pupil</i>
1921.....	\$19,260.23	8,345	\$2.31
1922.....	13,129.14	9,024	1.45
1923.....	16,734.90	9,116	1.84
1924.....	18,393.31	9,499	1.93
1925.....	17,249.73	10,280	1.68
1926.....	13,526.62	10,662	1.27

In the matter of textbook economy, I feel that we have gone too far. After all, books are the tools with which we do our work, and many of our schools have complained that they have been obliged to use old and nearly worn-out books. We should plan this coming year to increase our expenditures up to about \$20,000.

The following table gives the expenditures for supplies for the past three years:

	<i>Cost of Supplies</i>	<i>Enrollment</i>	<i>Cost per Pupil</i>
1924.....	\$21,963.01	9,499	\$2.31
1925.....	17,300.77	10,280	1.68
1926.....	16,805.33	10,662	1.58

A saving was effected by not purchasing all of the textbooks asked for at the beginning of the calendar year. It had been the custom in the past to instruct all principals and heads of departments to order in bulk in January, and expect no more books during the remainder of the year. The result of this policy was that in many cases books were ordered because it was feared that they might be needed before the year closed. In the same way all of the supplies were not ordered at the outset of the year. In this way accumulated stores in some of the schools have been used up. In supplies as in textbooks we are "scraping the bottom of the pan," and we cannot hope the following year to hold our expenses as low as they have been in the past.

Each year Director Gibbons of the evening schools has come forward with a suggestion which has borne fruit in the steady lessening of the cost of these schools. The first year it was a plan by which the attendance was taken by the teachers themselves, and the principal then was released for actual teaching. The next year it involved the combining of two schools and the elimination of one prin-

cial and one janitor. This last year it was a plan to reduce the number of evenings from sixty per winter to forty-five. The time was extended from an hour and a half, the former figure, to two hours each night. This arrangement proved more satisfactory to both principals and teachers, and all feel that more work is accomplished under the new arrangement. The cost of instruction has been reduced between six and seven percent.

The following table may prove of interest:

	<i>Cost of Evening Schools</i>		<i>Enrollment</i>
1924.....	\$12,214.16	1923-24	1,506
1925.....	8,987.04	1924-25	1,013
1926.....	6,396.71	1925-26	1,151

It is impossible to compute the exact cost per pupil from these tables, as the report on enrollment covers a school year while the report on expenditures covers a calendar year. Nevertheless this is indicative of what has been accomplished. I may say in passing that we are down to rockbottom in the matter of evening school supplies and textbooks. There will have to be an increase in the expenditures this coming year.

Not long ago the School Department issued a table showing the school expenditures of all cities in New England and New York between the population of 50,000 and 200,000, per capita, based on the population. There were also included the New Hampshire cities of Nashua and Concord. Manchester stood at the bottom of this list. It spends less than \$10 a year on its schools for each inhabitant. Many other cities ranged above \$15 a head, some, like Hartford and Springfield, spending more than \$20 a head.

The purpose of giving out this table was to show the Manchester taxpayers how easily they got off when their taxes were compared with those paid by inhabitants of other cities of our class. However, the figures were not well received. It was claimed that the superintendent of schools had juggled the figures, in taking advantage of Manchester's large parochial school population, in order to make a showing favorable to our own budget. There were other cities in the list, like Lowell, with as great a proportion of children in parochial schools as we have here, but let that pass. The true comparison, after all, is obtained by taking the per capita cost based on enrollment in both high schools and grades. With this in mind the superintendent recently wrote to a number of New England cities in our own class. The following table gives the replies:

High Schools per Capita Cost

Springfield	\$179.43
Bridgeport	156.48
Worcester	156.08
Newton	150.01
New Bedford	145.36
Lynn	141.00
Manchester	125.96

Grade Schools per Capita Cost

New Bedford	\$82.27
Springfield	81.59
Newton	78.92
Worcester	78.55
Bridgeport	72.63
Lynn	71.00
Manchester	70.67

New England has long held the leadership in Education. However, New England cities have not been as liberal in their school expenditures as have many cities of the middle west and far west. Let us take for example a group of cities about our own size: St. Joseph, Missouri; Peoria, Illinois; Fort Wayne, Evansville and Terre Haute, Indiana; Sioux City, Iowa; Wichita, Kansas; Canton, Ohio; Tulsa, Oklahoma; Harrisburg and Wilkes-Barre, Pennsylvania; El Paso, Texas; Fresno, Berkeley, and Sacramento, California; Tacoma, Washington. Not a single one spent less than a million dollars on the upkeep of its schools last year, and several spent as high as a million and three-quarters. The only hope for New England is the development, through practical schooling, of a group of young leaders in the next generation who will realize the failure of the policy of near penury and individualism. If New England could be induced, in the language of the street, to "loosen up" and spend more money toward the development of her youth along lines of leadership and co-operation, the next twenty years would see a surprising change in her condition.

For years the schools of Manchester have been under-nourished. Take a child and put him in a cramped environment, where he gets no sunshine and very little fresh air; where he is given just enough food to keep him from dying; and he will survive, but that's all. You cannot expect any great physical growth from him, to say nothing of the struggle for existence. In similar fashion a school system which is pinched and starved and given barely enough sustenance to keep it from dying can hardly be expected to grow and produce the results which are expected of it.

It has been said that for several years the School Department has been extravagant, overdrawing its appropriation regularly. The facts are that year after year the appropriation has been very inadequate. The overdrawing by the School Department is simply the act of a growing child who has been given insufficient food by his parents and has become so hungry that he helps himself at the larder when the pangs in his stomach will take no denial.

The figures that have just been furnished you show an average of \$150.42 for the per capita cost of high school children in other New England cities, and \$76.18 for each grade child. This means that Manchester has been spending \$25.00 a year less on each high school child than are other cities of our class in New England, and it must be remembered that New England is spending 25% less than is spent in cities of the same size in the west, \$25.00 a child would mean an addition of \$53,000 to our budget. In the same way the grade average is \$5.50 greater than what we are spending. This would mean \$44,000 added to our budget. This additional \$97,000 would mean the difference between barely existing and going forward rapidly at leaps and bounds. As far as the taxpayer is concerned, it would mean an increase of only a little over a dollar annually for each resident of Manchester. This dollar saved in 1926 will mean nothing twenty-five years hence. On the other hand, the lack of the \$97,000 will leave permanent scars on the preparation for life of our under-privileged children.

I see no reason why the Board of School Committee is not competent to decide the financial needs of the schools. In thousands of cities over the country, the Board of Education fixes its own levy. Some of the aldermen themselves have suggested as a solution to the problem a new law which should allow the Board of School Committee to operate independently of the Board of Mayor and Aldermen. Such a law, provided that it does not hamstring the schools by setting a low maximum to their expenditures, cannot be passed too quickly to give us relief.

A decided step forward was taken this year in the employment of an assistant superintendent who is also acting as business manager and purchasing agent. Mr. Clark visits all the schools, aids in solving administrative problems, looks after the purchase and distribution of all school supplies and textbooks, and keeps accurate account of how all our moneys are spent. Three-fourths of his salary is paid by the state. The greatest gain, however, is that the superintendent has at last been relieved from the necessity of checking all bills and purchasing all supplies and books, and has had more time to devote to the real business of supervision.

IV. HIGH SCHOOL ACTIVITIES.

A. *Social Contacts*

In both high schools a decided effort has been made to make pupils, especially the shy and retiring, feel at home socially. Each incoming freshman in February, at Manchester High School Central, was turned over to an individual senior, who took him by the hand and led him around the building, introducing him to his new teachers, and telling him about the rules and customs of the school. The upper classmen entered into the work with keen zest, and many of them kept in touch through the term with their particular proteges and helped guide them past trouble.

Twice there has been celebrated a "get acquainted" day, when certain classes took time from assembly period to greet each other formally and learn each other's names. Each senior, on the first of these occasions, wore a tag giving his full name, and everyone made it a business to make the acquaintance of each of his fellow students whom he had not previously met.

Under the direction of the Student Council, Manchester High School Central sponsored a party at the Carpenter Hotel, which was voted a great success. Although some members of the faculty were present as hosts and hostesses, the discipline was entirely in the hands of the committee appointed by the Student Council, and they enforced their rules to the letter.

Manchester High School West made a great deal of its Alumni Night during the Christmas holidays, when its basketball team played a team composed of its own graduates, and a party was given for the graduates in the school gymnasium.

Both Manchester schools have made an excellent record for clean sportsmanship and good behavior at their athletic contests, both with each other and with outside teams. The conduct of the Manchester students at Malden and Brockton drew forth very favorable comment from the people of these cities, and a Massachusetts high school principal who happened to run across a large group of our boys and girls in Boston on the way home from Brockton wrote enthusiastically to Principal Eaton, commenting on their good breeding and self-restraint.

B. *The "M" Club*

In the spring of the year there was organized among the students of the two high schools a group known as the "M" Club, to membership in which are admitted only those students who have won the privilege of wearing the "M" in some athletic sport. The objects of the club are to maintain the dignity of the "M", making sure that it is not worn by those who are not entitled to it, to keep up ideals of clean

sportsmanship, and to maintain friendly social relations between the athletes of the two schools. The club holds regular meetings, which are generally addressed by some former college athlete or instructor in athletics.

C. *High School Publications*

Comments were made in last year's reports on the foundation of the West Side *Gleaner*. This paper has steadily improved, although it was from the first a great credit to the school. Last spring the *Profile* of Manchester High Central made its appearance. This is edited by the classes in Journalism taught by Mr. McLaughlin, and is printed in the school Print Shop by the boys of Mr. Kennedy's classes. It is a fit companion to the *Gleaner* and a credit to the school.

D. *Forensics and Dramatics*

The activities along the lines of debating and dramatics described in last year's report have been continued this year. All four graduating classes have put on class plays, which were most favorably received. Gilbert and Sullivan's opera, "Pinafore," was admirably given by the Glee Clubs of Manchester High Central, directed by Mr. Whittemore and coached dramatically by Miss Sawyer. Both high schools are planning operas for next spring, and both intend to continue the work of the debating league.

E. *Musical Activities*

Reference has already been made to the work of the Glee Clubs in producing operas. In both high schools there has been a steady growth of the bands and the orchestras. At the Thanksgiving Day game between the two schools, each school was represented by an excellent band. During the Christmas vacation, the joint bands of the two schools appeared before audiences in the Palace Theatre, earning some \$250 which will be applied toward buying additional instruments of the type which must be owned by the school and not by the individual players. The Girls' Glee Clubs of last year are being continued, as well as the Minnesingers, and it is planned before the year is out to organize Glee Clubs among the boys as well.

F. *Growth in High School Enrollment*

There continues to be a steady growth in enrollment in both high schools. The following table shows the enrollment for the past seven years:

	<i>Central</i>	<i>West</i>	<i>Total</i>
1920.....	....	...	918
1921.....	....	...	1,019
1922.....	1,250	136	1,386

1923.....	1,211	209	1,420
1924.....	1,280	318	1,598
1925.....	1,465	433	1,898
1926.....	1,624	531	2,155

It will be noted that there has been an increase of 735 in the last three years, an average of 245 a year. There is no reason why this increase should not continue at this rate for another two or three years. After that the growth ought to be more gradual, although steady. At present many children from remote districts like Highland, Youngsville, Weston, Webster Mills and Harvey, are not attending high school because the distance and the cost of cartfares seems prohibitive.

V. SPECIAL FEATURES.

A. *Bands in Primary Rooms*

In some of the schools, notably at the Ash-Street, children in the primary grades have been organized into school bands playing various instruments, largely of the percussion variety, in time with phonograph records. For example, there are cymbals, bells, triangles, drumsticks, etc. The teacher conducts the group, and the pupils learn to count time and come in when their particular part is called for, observing the rests meanwhile. It is excellent training in attention and concentration.

B. *School Orchestras*

In certain schools, where there are not enough pupils in any one building to make a school orchestra, combinations have been effected. The Chandler, Straw, and Ash, for example, have a combined orchestra; the Varney and the Parker another. The Highland School maintains an orchestra of its own. The Hallsville has an excellent fife and drum corps.

C. *School Librarians*

A number of the buildings, notably the Ash, Chandler, Goffe's Falls, Highland, and Varney, are plentifully supplied with books from the City Library, and thus really act as sub-stations. In some cases volunteer librarians, chosen from the ranks of the students themselves, take charge of the books. A great increase in the circulation of public library books has been the result of this practice.

D. *Character Building*

At some of the schools, notably the Straw, morning exercises are made into systematic teaching of ethics, and instruction in character

building. Students are encouraged to draw lessons from the lives of the great and good, with the idea that their lives may be modeled after these characters.

E. *Grading According to Ability*

In several of the schools, especially the Lincoln, Varney, Halls-ville, Bakersville, and Franklin, pupils of a certain grade have been divided into sections according to their ability. The strongest class is expected to do more work than the slower group, although each in the end covers the minimum essentials of the course of study. In the Varney School the pupils have been tested regularly, not so much to find out how much information they have acquired, as to learn whether the teacher has presented the work in such a way as to make pupils think for themselves.

F. *The Deaf School*

The school for the deaf has had an unusually successful year. Not only have deaf mutes been taught to read, and even to speak, but a number of pupils who had speech defects have received efficient help from the teacher of the deaf. The mother of one child who had been sent unavailingly to two or three out-of-town schools was especially loud in her praises of Miss Pelton's work.

G. *Student Participation in Discipline*

At many of the grade schools there are systems involving student participation in the discipline and management of the school. This is true at the Hallsville, where there is a squad of lieutenants under the command of a captain chosen from the eighth grade pupils. These students look after the lines as the pupils pass out. They take charge of the games on the playgrounds, and prevent quarrels and fights among the younger children.

At the Wilson School the eighth grade has a citizenship club which concerns itself with the appearance of the school and grounds, the behaviour of the pupils, and the good name of the school. They assist in matters of cleanliness and order. The leaders are chosen by the vote of the pupils themselves.

In the Ash-Street School the plan is similar to that used at the Hallsville. There are traffic officers who take care of the lines as the pupils file in. These officers are changed once a month under the direction of the eighth grade teacher, who selects those whom she thinks will best bear the responsibility.

In the Youngsville School, lieutenants are appointed to look after lines passing into the school and into the basement. They take their responsibility seriously, and the discipline of the school has improved as a result of their work.

At the Straw School, older pupils are appointed to look after the little folk. These are called "helpers". The practice is also followed of leaving a room every now and then with no teacher in charge, and putting the pupils on their honor. The discipline of the school has not suffered by this practice.

The Varney School has an organized student council, under which serve nine committees. There is a system of points, in determining awards for good citizenship. The awarding is in the hands of the council. If a child wins ten points, he is granted the right to wear the school letter, while thirty points gives him the right to wear a gold emblem. The discipline committee looks after the lines, as the children file in and out. The principal sits with the discipline committee, and makes sure that they do not go too far in deciding that some pupil shall be punished for transgressions of the law.

The Lincoln School has a system of traffic lieutenants who look after the order in the halls and basements. The responsibility is passed around in order that all pupils may eventually benefit by having been placed in authority over others.

The Franklin School has boys who act as traffic officers in seeing that the younger pupils cross Elm Street in safety. At recess time the older boys also look after the lines passing into the basement.

At the Bakersville School, one traffic chief is chosen from among the boys, and one from among the girls. These chiefs select their helpers. They also look after the lines inside the building, as well as to help pilot little people across the very dangerous corner.

At the Chandler School the children elect certain ones of their own number to act as traffic officers in directing the passage of the pupils through the building.

At the Highland School different responsibilities are assigned to different groups of pupils. The eighth grade pupils, for example, are responsible for the playground; certain seventh grade pupils act as monitors for the lines in passing; the sixth graders are held responsible for the appearance of the outside of the building; the fifth graders are responsible for the neatness inside, etc.

The Webster School has boys who help with the lines and look after the smaller boys in the basement.

The Pearl-Street School has traffic officers to look after the lines and to help in the fire drill.

Different schools have worked out this problem in different ways. There has been no order from headquarters, but each principal, with his group of teachers, has worked out the problem according to his own ideas.

II. *Physical Education*

Under Mr. Hurley's direction there have been formed in practically all of the schools teams for both girls and boys in baseball and volley ball. The girls and the smaller boys use the soft playground ball and the small bat. In the schools where there are halls which permit it, such as the Varney, Bakersville, and Franklin, basketball teams have been maintained. Other schools have organized basketball teams for outdoor play during the spring and fall. Others have soccer teams. It has been Mr. Hurley's ambition to interest as many pupils as possible in competitive sport. A splendid exhibition of mass gymnastics was given by the pupils of the upper grades at the annual field day in June. After this drill there was a track meet involving not only the regular events, but sack races, potato races, and other sports which would permit participation by girls as well as boys, and which would tend to increase the number of entries.

In the high schools compulsory physical training was introduced in February, 1926, for all pupils in the Freshman and Sophomore classes. Miss Hoffman and Mr. Simon, two Manchester graduates who had acted as physical directors in high schools in New York and New Jersey respectively, were called back to take charge of this work. Each pupil in the Freshman and Sophomore classes takes this work twice a week. In addition to her class work, Miss Hoffman has also coached the girls' basketball team in the West High School, while Mr. Simon has assisted the regular coaches in both high schools in football, baseball, and basketball. He organized an interclass basketball league in each school, which interested in the sport a number of boys who had never previously come out. Two of the recently acquired high school teachers have been engaged to do part of the coaching as well.

I. *Brown School Manual Training Shop*

At the Brown School the boys of the Manual Training Department built themselves a shop by putting up a partition which enclosed a portion of the basement. It is a very creditable piece of work.

J. *Journalism*

In several of the grammar schools, notably the Chandler, Parker, and Varney, the pupils have published little newspapers, covering items of interest to the school, and comments upon the pupils. Of course this is all handwork, the cover design and all being the work of the pupils themselves. In the Manchester High School Central, courses in Journalism have been introduced, and this study has been made part of the regular curriculum.

K. *English Composition*

In two or three of the schools, notably the Hallsville, there has been a drive made to induce children to read good literature. A higher mark is given to all pupils in the fifth, sixth, seventh, and eighth grades of the Hallsville School, who complete and report on the reading of four good books each term. In this school also, special attention has been given to English composition. Each pupil in the fifth, sixth, seventh, and eighth grades must write and carefully correct one exercise a week, and submit it to the principal. He reads these all through and comments favorably or unfavorably upon any that particularly attract his attention. As a result of this practice, certain pupils who have shown a natural aptitude for writing have been gathered together into a Writers' Club, which meets with one of the teachers and gets special attention along these lines.

L. *Courtesy Club*

Mention has already been made of the Good Citizenship Club at the Wilson School. A similar organization is the Courtesy Club of the eighth grade pupils of the Hallsville School. The older girls go out of their way to render service to the kindergarten and lower grade teachers by aiding the little tots in putting on wraps, rubbers, etc., at dismissal time. The boys are entrusted with the task of impressing upon the smaller boys in the school the fact that their conduct must be such as to reflect credit upon the school.

M. *Weston School Activities*

At the Weston School the teachers of the first two grades have volunteered their services for half an hour before school both morning and afternoon in giving special help to slow pupils.

Twice a year the school celebrates Mothers' Day. With the school in session, all mothers are invited to attend and inspect, and they come in great numbers, with resulting benefit to all.

N. *New Report Cards*

The Highland School has tried an experiment this year which will probably soon be emulated by other schools. They have been sending home a special report card on which the children are marked not only on their various studies, but on their health habits, industry, punctuality, responsibility, good judgment, obedience, thrift, sportsmanship, and social attitudes. The teachers all feel that the experiment has been successful as shown by the change of attitude on the part of many pupils.

O. Assemblies

At some of the schools, notably the Highland, Varney, and Youngsville, monthly assemblies have been held. Sometimes these take in the whole school; in other schools only the three upper grades are present. Each grade in turn takes charge of the program, speaking on current topics, or giving biographies and anecdotes of well-known men whose birthdays are celebrated during the month, etc. The children gain a great deal of poise, self-confidence, and the ability to appear before audiences.

P. Trips to Boston

Some of the schools, notably the Highland and Youngsville, took their graduating classes on a trip to historic points around Boston, visiting spots that Bostonians themselves in most cases do not know, like the Bunker Hill Monument, the old forts, the frigate "Constitution," etc.

Q. Health Instruction

Health instruction has taken a very prominent place in the program of many schools. The Parker, Varney, Straw, Hallsville, and Highland have especially stressed this work. At the Pearl, with no pupils above the third grade, a great deal has been made of this kind of teaching. The teachers have kept tabs on the diet of the children, and obtained the coöperation of parents in securing proper food. Also, habits of sleeping have been stressed, and in one room the children kept up a chart on which hours of going to sleep and arising were daily recorded.

R. Free Activity in the Kindergartens

In some of the kindergartens, notably the Pearl, there has been a great deal of gratifying development of the free activity work. The children as a result are growing steadily in independence and initiative. They carry this over in many cases into the first and second grades, where wise teachers permit as much freedom and initiative as is compatible with the order of the school room.

S. Rapid Progress in Term Time

In several of the schools, notably the Highland, Hallsville, Lincoln, Varney, and Webster, where tests have revealed that pupils have a mental ability to do work above the grade in which they now find themselves, these pupils have been advanced, and with the aid of special help from the teachers have in many cases covered three semesters' work in two. There is still room for a great deal more of this kind of thing, as the amount of acceleration is still considerably behind the retardation, but a great deal of progress has been made in the right direction.

T. *Opportunity Rooms*

One of the greatest helps in overcoming the former excessive retardation in the schools of Manchester has been the steadily improving work of the opportunity rooms. Starting with the Hallsville, these rooms have been gradually extended to the Bakersville, Franklin, Parker, Varney, Brown, Spring, Ash, and Youngsville. There was one at the Maynard, but Miss O'Donoghue gradually worked up her pupils until practically all of them were able to go back into their regular grades. The latest additions to the ungraded rooms have been in the Ash, the Spring, and the Youngsville. Excellent work has been done in all of these buildings. The service given in these rooms is of four kinds:

- (1) Pupils who have been absent because of illness or accident for several weeks are given personal attention, which soon enables them to catch up with their regular classes.
- (2) Pupils who are able to keep up with their regular classes in all subjects save one receive special help in this particular subject.
- (3) Ambitious children who are able to make one semester in the course of a year are enabled to do so.
- (4) Certain pupils who for some reason or other are misfits in the regular rooms are taken out permanently and turned over to the ungraded room teacher, who allows them to proceed at their own best rate of speed.

U. *Schoolmasters' Club*

Mention has already been made of the substantial increase in the number of men in the faculties of the two high schools. The number of men in the grades has also been increased. Counting principals, supervisors, and teachers, there are now nineteen men who come in contact with the grammar school children. There was formed in the spring of 1926 a Schoolmasters' Club, a flourishing organization with some sixty-eight members, which meets four or five times in the course of the year, mainly for social times, but also to stimulate interest and pride in their profession on the part of its members.

V. PROJECT METHOD OF INSTRUCTION.

A number of schools, notably the Straw, Hallsville, and Youngsville, have made a great deal of the project method of instruction. The Youngsville School built and equipped a complete modern house on a small scale, and used it in connection with the teaching of the history of the home, and hygiene.

W. School Lunches

Crackers and milk have been furnished to a great many of the kindergarten children in all of the schools. In some schools, notably the Bakersville and Highland, school lunches have been served. Various methods have been employed for financing this, but the cost has not come out of the city appropriation. In other schools, like the Webster and Ash-Street, children are encouraged to bring five cents each morning, in order to get a bottle of milk at recess time.

VI. NEEDS FOR THE FUTURE.

The greatest and most imperative of these is that of a site for a new high school in Southeast Manchester. As has been said elsewhere, there are a number of students from the Weston, Hallsville, and Youngsville districts who are denied the privilege of a high school education because the cost of transportation to and fro is prohibitive to their parents. One boy from the Youngsville was told by his father that he might go to high school if there were any way of paying for his shoes. This boy would be obliged to walk four miles each way, and his father estimated that the cost of the shoe leather would be more than he could stand. It may seem strange to think that so small a margin as this would prevent a worthy boy from obtaining the education due him, but this is not a unique case.

Many people have the idea that the high school students are drawn from the ranks of the wealthy and well-to-do. This is far from the truth. An analysis of the graduating classes of the two high schools shows that less than one-sixth come from homes of the well-to-do. The great bulk are students who either have to help pay their way through school, or who are kept in only by great sacrifices on the part of their parents. If this is true of the graduates, think how much truer it is of the hundreds who drop out, forced by economic necessity, with nothing but an eighth grade diploma.

As you have been told again and again, very few schools of Manchester have adequate playgrounds. In the Franklin, for example, there are only one and two-tenths square yards for each pupil, while in the Spring there are only three square yards. The list of the schools which greatly need additional playground space sounds like a roster of the entire city, but the need is greatest in the case of the Chandler, Franklin, Maynard, Spring, Straw, Amoskeag, Hallsville, and Highland. The natural instinct of the growing child is to romp, cry out, and run, to throw missiles and play games. If these natural instincts are curbed, he easily takes to shooting craps and matching pennies in back streets, or hunting for cigarette butts in thoroughfares. What playgrounds we have are not utilized to their fullest extent, because often the children are driven away from them after

all the teachers have left, on account of complaints from neighbors that they are disturbed by the noise of shouting and games. If the boys retire to "roll the bones" quietly in the alley, the police are no longer summoned.

There are several of the plants that need improvements in a physical way. The Ash-Street School, for example, will have to have a new heating plant in the near future. At present it is very difficult on cold days to heat the third floor where at present there are three regular classrooms besides the sewing laboratory.

The Wilson School heating plant likewise is on its last legs. It is quite within the bounds of possibility that either this plant or the Ash-Street may give out definitely before the next winter is over.

There are two rooms in the Highland School which are heated with great difficulty on days when the wind blows from the West. In this case it is not so much additional heating units that are needed as the installation of weather strips.

Several of the playgrounds around the schools are in poor shape. Grading and leveling would greatly help the grounds at the Brown, Lincoln, and Youngsville Schools.

All new schools which are erected today in communities which are at all progressive are equipped with an auditorium, or a gymnasium, or a room which answers these combined purposes. The plants where a combined auditorium and gymnasium would do the most good at present are the Chandler, Youngsville, Straw, and Webster. I hope that the time will come when not a single good-sized school in the city is without these advantages.

It will be necessary soon to change certain of the district lines so that the Webster, which at present is crowded, may be relieved, and the overflow from this school be taken care of in the Straw. In similar fashion some of the Chandler children may have to be sent to the Pearl.

It would be a great help if there could be fitted up a central stock-room, from which all supplies would be issued. Just where this could be located is not so apparent, but certainly somewhere a centrally located room could be fitted up and placed under the charge of the assistant superintendent, so that the issuing of books and supplies of all sorts to each school could be carefully checked up and the distribution equalized.

Our greatest need for the future, however, is the need of holding all the children in school until each one has obtained the best education which he is capable of absorbing, and which will fit him to be a useful and desirable member of society. Someone has said that the true test of the efficiency of a school system is its holding power. On this basis the schools of the United States at large are only ten

percent efficient, for at present only one child ever graduates from the high school out of each ten who enter the first grade. The following tables will show what progress has been made along this line in Manchester during the past two years:

1924

<i>Grade</i>	<i>Enrollment</i>	<i>Percent</i>
Kindergarten	783	64.
1st	1,223	100.
2nd	1,068	83.3
3rd	960	78.5
4th	914	74.8
5th	916	74.9
6th	763	62.3
7th	678	55.4
8th	548	44.7
9th	525	42.4
10th	437	35.7
11th	357	29.2
12th	243	19.8

1925

<i>Grade</i>	<i>Enrollment</i>	<i>Percent</i>
Kindergarten	811	71.5
1st	1,135	100.
2nd	1,007	88.7
3rd	1,021	90.
4th	956	81.1
5th	917	80.8
6th	759	66.9
7th	716	63.1
8th	651	57.4
9th	731	64.4
10th	430	37.9
11th	409	36.
12th	328	28.9

1926

<i>Grade</i>	<i>Enrollment</i>	<i>Percent</i>
Kindergarten	802	82.5
1st	972	100.
2nd	1,018	104.7
3rd	960	98.8

4th	897	92.3
5th	964	99.2
6th	866	89.1
7th	703	72.3
8th	669	68.8
9th	814	83.7
10th	541	55.7
11th	391	40.2
12th	409	42.1

It will be observed that the twelfth grade, instead of being less than 20% of the first, as it was in 1924, now represents 42% of the pupils who enter. Some of these Seniors represent accessions from the parochial schools. On the other hand there is an offset on the other side of the ledger from two causes:

- (1) the number of children who leave high school in sophomore or junior year enroll in private schools and academies; and
- (2) the fact that the enrollment of the first grade does not represent the number who enter each year, because it also includes the repeaters who were first graders the year before and who failed to be promoted into the second.

For these reasons, therefore, we can say that this figure of 42% is fairly accurate. We are not satisfied with this, although it is four times as good a record as is made in the country at large.

It is necessary that we modify our course of study both in the grades and in the high schools so as to give each child the kind of work that he can assimilate and profit by studying. This will involve a more scientific division into groups on the basis of interest and ability, the elimination from the course of study of some archaic requirements, the handling of subject matter from the standpoint of the living present rather than the traditions of the dead past.

As explained to your honorable Board in the spring of 1926, beginning with last September we offered children entering the high schools a Social Science course which allowed them to escape the traditional Latin, Algebra, and Greek History which had proved the Waterloo of so many freshmen in the past. It involved studies which required just as much thought and concentration, but which were more nearly in accord with the needs of modern life,—General Science, Elementary Sociology, etc.

The results were surprising. It had been anticipated that the children would flock into this course in great numbers. Instead they shunned it like the plague. The word had somehow been passed

around that the new course was intended for "dumbbells." The classical tradition was too strong.

In a city where I formerly lived, we had separate schools for the negro children. We offered them courses in cement work, bricklaying, shop mathematics, cooking, and other subjects which would prepare them to be chefs, workers in the building trades, efficient housemaids, etc. In the majority of cases they tried to avoid these courses. They demanded Latin, Greek, Ancient History, and the other studies which the "quality" followed, in order to make themselves ladies and gentlemen. Tradition and precedent are still potent factors in education.

The root of the trouble, of course, lies with the college entrance requirements. Mr. Nesmith of Nashua recently made an investigation. There were 2,470 students who were graduated in 1925 from the high schools of ten cities in the Merrimack Valley and the immediate vicinity. Out of this group, twenty-three, or less than one percent, had taken the college board entrance examinations. Yet the needs of these twenty-three had largely determined the course of study for the other 2,447, to say nothing of thousands of others who, finding high school studies distasteful, had dropped out somewhere along the line.

There have been protests innumerable from superintendents of schools and headmasters of high schools, against the tyranny of the college entrance examinations. The New Hampshire superintendents and headmasters adopted the following set of resolutions, which are typical of the attitude of the great body of secondary school men and women all over the country:

"It is the belief of the headmasters and superintendents of New Hampshire in convention assembled:

"1. That the choice of subjects in our present high school curriculum and our methods of teaching are too largely influenced by the entrance requirements of a few colleges.

"2. That the list of readings in English is too restricted. Chosen largely from authors of the past, it is too little in touch with the life of today and hence with the best modern pedagogical thought.

"3. That the requirements in the Social Sciences deal too largely with limited periods of the life of the human race and too little with the problems of modern democracy.

"4. That the teaching of modern language as a result of college entrance requirements stresses formal grammar and translation to such an extent that it fails to develop facility in the practical use of the language and tends to deaden the pupil's interest.

"5. That for the same reason the instruction in the sciences has not kept pace with the latest discoveries and developments in this field as applied to modern industrial life.

"6. That too much emphasis is placed upon the necessity of the study of ancient languages in the curriculum of students preparing for certain colleges, to the exclusion of studies which would better prepare them for active life and citizenship.

"7. That methods of teaching which must be used to prepare pupils for the college entrance examinations are along lines which are strongly disapproved by departments of education of some of those identical colleges, and which are reactionary in the face of scientific educational investigation."

Yet nothing is done about it. There still are plenty of students who are eager to get into the colleges which adhere to this system, and as long as students are willing to submit to the archaic curriculum, they continue to hold rigidly to their rules. Some day some system of schools will have the courage to declare its independence, and to proclaim that it will not sacrifice the interests of the ninety-and-nine to the requirements to which the one is forced by the medieval tradition that surrounds some of our colleges.

What if we could give all of our students a curriculum which would involve the following studies:

1. English, taught not from the standpoint of syntax, nor with the idea of developing novelists and poets, but with the purpose of teaching each child:
 - (a) to pronounce correctly;
 - (b) to avoid the use of barbarisms and solecisms; and
 - (c) to be able to stand up and translate his ideas into clear, idiomatic language.
2. A course in General Science, which would dispel the mental fog that envelops most children when they think of the principles behind telephony, radio, the electric car, the automobile, etc.
3. A History of Society, which should show the steps by which mankind has progressed from savagery to civilization, and which should teach the future citizen the proper relation between his rights and the rights of those among whom he must live.
4. A worthy use of leisure, so that the child might use his ever increasing leisure hours profitably and pleasurably by developing a taste for good literature, good plays, good music, and good art.
5. An opportunity for each child to develop his own particular hobby, whether that be poetry, vocal or instrumental music, painting, sculpture, sawing boards, hammering nails, making radio sets, cooking or what not.

6. A brief course in Ethnology, which, by giving the student an idea of the dominant traits of the different nationalities and races of the world, would teach him a better understanding, a closer sympathy, and more tolerance for the opinions of others.
7. A History of Government and Politics, so that the student would know the story of the development of our free institutions, and would understand what is meant by the "spoils system," "pork barrel legislation," and other commonplaces in the political world today.
8. A study of the laws of various nations of the world and various states of the Union, not from the standpoint of the lawyer, but from that of the citizen. In every country and in every state there are a few unusually good laws which make for prosperity, peace, contentment, and general good citizenship. What a splendid thing it would be if students everywhere could know of the existence of these laws, and the story of how they were worked out!
9. A history of Invention, Commerce, and Manufacture, which would involve the stories of the struggles of the inventors of the world, and which might easily plant in some student's mind the seeds of future greatness along these lines.
10. A course in Elementary Economics, which should explain to the student what is meant by the unearned increment, what is the reason for interest on money, what is capital, and what the law of supply and demand. The history of great industrial disturbances could be taught with profit, and the methods shown by which trouble and bloodshed might be avoided.
11. A course in Elementary Sociology, dealing with the prevention of crime, the organization of welfare groups, the elimination of poverty, co-operation in securing universal employment, the results of waste, both personal and national, etc.
12. A course in Advanced Economics, dealing with banks and banking, loans and mortgages, insurance, pensions, subsidies, problems of transportation, consumers, producers, middlemen and parasites, etc.
13. A history of the different schools of healing, which should make all people familiar with simple laws of health and the causes and prevention of crime.

There should also be offered in the latter half of the high school course plenty of Mathematics for the handful of students interested, those who are planning to be architects, engineers, builders, etc., and who will therefore need this study; courses in Physics, Chemistry,

and Biology, for those who intend to prepare themselves for scientific work or one of the medical professions; courses in modern languages, which should be taught from the standpoint of colloquial speech and utility, rather than simply as a vehicle for mental gymnastics and formal discipline in learning laws of syntax and conjugating irregular verbs.

There will be no difficulty when the time comes, for a student who has been trained by such a curriculum to enter any college in the country, as far as his ability to do college thinking is concerned; and the group of colleges is steadily growing larger which will take students not on the basis of their having followed any set secondary curriculum, but from the standpoint of their intelligence and mental power as revealed by tests of the newest type. Whenever it is deemed that the time is ripe for such a step, I am ready to see it tried.

Meanwhile graduates of the Manchester High Schools are making an excellent record in colleges. Our graduates of 1926 have entered twenty-seven different institutions of higher learning, scattered from the Atlantic to the Pacific. So far as we have learned, not a single one has failed to make good. An especially noteworthy record has been made at the University of New Hampshire. Under the law of the state, this institution must admit any young New Hampshire resident who comes to them armed with a diploma from a New Hampshire high school. They neutralize this law, very properly, by flunking out remorselessly at the end of the first term all those who do not measure up to the scholastic standards of the University. There were fifty-four Manchester graduates who entered the University this fall, forty from Manchester High Central, and fourteen from Manchester High West. Not a single one of these young people has been dropped from college.

This is a very remarkable record. The Manchester High Schools will still continue, as always, to prepare for college, but the time has passed when the tail, controlled by six or seven institutions which draw only two or three students a year from our city, should wag the whole educational dog. We shall do nothing hastily, of course, but I shall look forward to the time when we all may decide that a radical change in the curriculum of the secondary schools shall be made in the best interests of the rising generation. Less than half of one percent of them are interested in the colleges who admit only by college board examinations, while all are going to be voters and citizens, into whose hands the future destiny of Manchester will soon be committed.

Respectfully submitted,

LOUIS P. BENEZET,
Superintendent of Schools.

ANNUAL REPORT
of the
BOARD OF HEALTH
of the
CITY OF MANCHESTER, N. H.



1926

BOARD OF HEALTH.

MAURICE WATSON, M. D., *Chairman* EMILE D. MIVILLE, M. D.
MICHAEL F. SULLIVAN, *Clerk*

Office West Merrimack Street

HOWARD A. STREETER, M. D., *Health Officer*
MISS LAURETTA M. COTE, *Clerk*
MISS EVELYN CRAIG, *Clerk*
JOHN F. LOONEY, *Sanitary Inspector*
CARL O. SEAMAN, *Milk Inspector*
ALBERT J. PARENT, *Market Inspector*
E. NED OLZENDAM, D. V. S., *Slaughter Inspector*
HAROLD E. HARTFORD, *Sanitary Inspector*

ISOLATION HOSPITAL

Mammoth Road

HOWARD A. STREETER, M. D., *Superintendent*
MISS MARGARET HOLLAND, *Superintendent of Nurses*

INFANT WELFARE STATIONS

120 Merrimack Street

MISS IDA JAMESON, R. N.
MISS YVONNE CONSTANT, R. N.

368 Main Street

MRS. BERNADETTE PERRON, R. N.
MISS ALICE MARANDA, R. N.

28 Pearl Street

MISS AGNES DOHERTY, R. N.

SCHOOL MEDICAL INSPECTION**Medical Inspectors**

GEORGE T. SHEEHAN, M. D.

BRUCE SNOW, M. D.

EMILE A. SYLVAIN, M. D.

School Nurses

MISS EXINA A. LARIVÉE, R. N.

MRS. NORA D. REESE, R. N.

MISS MARY V. DOLAN, R. N.

MISS EDNA SMITH, R. N.

MRS. ADELINE JANELLE, R. N.

MRS. MAUDE JENKINS, R. N.

TUBERCULOSIS CLINICS

ROBERT B. KERR, M. D.

MISS ANNIE M. HAYES, R. N.

MISS ELIZABETH McCaULEY, R. N.

SCHOOL DENTAL SERVICE**Dentists**

FLOYD E. WILLIAMS, D. D. S.

PAUL BOIRE, D. M. D.

THOMAS A. MURRAY, D. M. D.

Assistants

MISS VENIE CROSBY, R. H.

MISS DORA RAICHE, R. H.

MISS JOSEPHINE HALEY, R. N.

VENEREAL DISEASE CLINIC**130 Merrimack Street**

H. W. N. BENNETT, M. D.

MISS MARY McDONALD, R. N.

REPORT OF THE BOARD OF HEALTH.

To His Honor the Mayor and to the Aldermen:

GENTLEMEN—The Board of Health herewith transmits the report of the Health Department for the year 1926.

MAURICE WATSON, M. D., *Chairman*,
MICHAEL F. SULLIVAN, *Clerk*,
EMILE D. MIVILLE, M. D.,
Board of Health.

REPORT OF THE HEALTH DEPARTMENT.

To the Board of Health:

GENTLEMEN—I herewith transmit a report of the several activities of the Health Department for the year 1926.

HOWARD A. STREETER, M. D.,
Health Officer.

SOME PUBLIC HEALTH TENDENCIES.

It is never wise to focus attention on any accomplishment until sufficient time has elapsed to demonstrate that the accomplishment is firmly grounded. There is no intent to over emphasize some public health attainments which apparently have been achieved, but on the other hand some results are so striking that attention may be directed toward the trend.

Thanks to vaccination, small pox is unknown in Manchester.

Two cases of typhoid fever were reported last year, the smallest number ever reported.

Diphtheria has declined to almost the vanishing point. Diphtheria prevention work was started November 1, 1921, since which date the disease has dropped from 469 cases with 31 deaths in 1921 to 12 cases with three deaths in 1926. This record compares most favorably with that attained by other cities where intensive diphtheria prevention has been made a feature of health department activities.

Tuberculosis, forms other than pulmonary, which has always accounted for several deaths under 3 years of age, is charged with only two deaths in this age group for 1926. The new milk ordinance requiring either pasteurizing or tuberculin testing has been in operation two years. The relation between the milk ordinance and the low tuberculosis rate under 3 years of age may be only a coincidence; time will tell.

Over 90% of the milk sold in Manchester is produced within a radius of 40 miles from the city; nine is produced at a distance greater than 90 miles; all is produced within the state of New Hampshire.

Scoring restaurants according to the schedule printed in last year's report has been instrumental in raising standards maintained in establishments serving food to the public. Proprietors have requested a distinguishing seal or device suitable for public display to be awarded those restaurants and lunch rooms which score a certain rating.

These facts are not here recorded in any boastful spirit, because it is very possible that one year hence this record may be quite different, but are mentioned to show the public health trend in Manchester.

STATISTICS SUMMARIZED

	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926
Deaths	1,297	1,660	1,043	1,034	958	1,030	1,041	977	921	966
Death Rate	17.09	21.63	13.44	13.19	12.09	12.86	12.73	11.95	11.15	11.70
Births	2,307	2,318	1,966	2,243	2,253	2,056	2,013	2,136	1,834	1,643
Birth Rate	30.40	30.22	25.34	28.61	28.44	25.49	24.63	26.14	22.23	19.9
Death under One Year	351	322	299	242	214	202	237	198	185	153
Infant Death Rate	152	138	116	107	95	98	117	92	100	93
Corrected Infant Death Rate (Non-residents excluded) .....	...	...	...	...	...	...	102	84	94	87
Deaths from Tuberculosis (Tot.)	68	78	62	53	42	51	44	36	19	30
Pol. T. B. Death Rate, per 100,000 ..	89.6	101.6	79.9	67.3	53.0	67.4	53.8	44.0	23.0	36.3
Cases of Diphtheria	76	122	175	370	469	254	188	81	31	12
Cases of Diphtheria, per 100,000 ..	102	159	225	472	585	317	230	99	37	14
Deaths from Diphtheria	13	15	16	28	34	27	15	6	6	3
Death Rate from Diphtheria, per 100,000	17.1	19.5	20.6	35.7	39.1	33.7	18.5	7.3	7.2	3.6
Cases of Scarlet Fever	72	81	49	93	116	45	39	559	501	223
Cases of Scarlet Fever, per 100,000 ..	94	105	63	118	146	56	47	684	606	270
Deaths from Scarlet Fever	2	1	1	2	2	0	1	5	6	8
Cases of Typhoid Fever	12	18	18	5	17	5	8	4	3	2
Cases of Typhoid Fever, per 100,000 ..	15	23	23	6	21	6	9	4	3	2
Deaths from Typhoid Fever	7	4	3	5	2	3	2	1	2	2
Death Rate, per 100,000	9.2	5.2	3.8	6.3	2.5	3.8	2.4	1.2	2.3	2.3
Cases of Measles	150	413	7	414	74	472	148	182	70	294
Deaths from Measles	1	3	0	8	1	20	8	8	1	9

ADMINISTRATION

The old adage, "No news is good news," very aptly applies to the administrative functions of the department. Minor changes must of necessity be made in methods if an organization is to give its best to the community it serves.

Some changes in policy have been made but these changes were not of sufficient moment to alter the whole mode of procedure.

Another room in the Old Court House was assigned to the department and this made possible the equipment and arrangement of an adequate laboratory.

APPROPRIATION

The sum appropriated for the department was \$80,000.00, and was expended as follows:

General Administration	\$22,210.82
Hospital	28,271.91
School Medical Inspection	10,723.22
School Dentistry	5,210.01
Infant Welfare	9,956.40
Tuberculosis	1,693.44
Venereal Diseases	1,765.62
Miscellaneous	144.58
	<hr/>
	\$79,976.00
Balance	24.00
	<hr/>
	\$80,000.00

All bills for 1926 are paid.

The appropriation for 1926 was not an increase over that for 1925 because in 1926 the department purchased all coal used, and in 1925 this was purchased through other channels. •

COMMUNICABLE DISEASES

At no time during the year was there a tendency toward an outbreak of a communicable disease. The regular annual increased incidence of disease noted soon after the opening of schools in September was absent.

DIPHTHERIA

If parents will continue to have their children immunized against diphtheria this disease will soon be as rare as smallpox.

Twelve cases of diphtheria with three deaths were reported. Two of the deaths were due to the laryngeal form; the third death was due to neglect. This record compares most favorably with the 1921 record when 469 cases with 31 deaths were recorded. Diphtheria prevention was started November 1, 1921.

No child who was Schick negative or who had been treated with toxin-antitoxin developed diphtheria.

SCARLET FEVER

During the first five months of the year scarlet fever was more prevalent than during the remainder of the year but at no time approached the number of cases reported during the previous year. It is to be hoped that before the cycle of years turns to the next period when scarlet fever is due to be present in epidemic form immunizing serum will have been perfected and be available for general use.

MEASLES

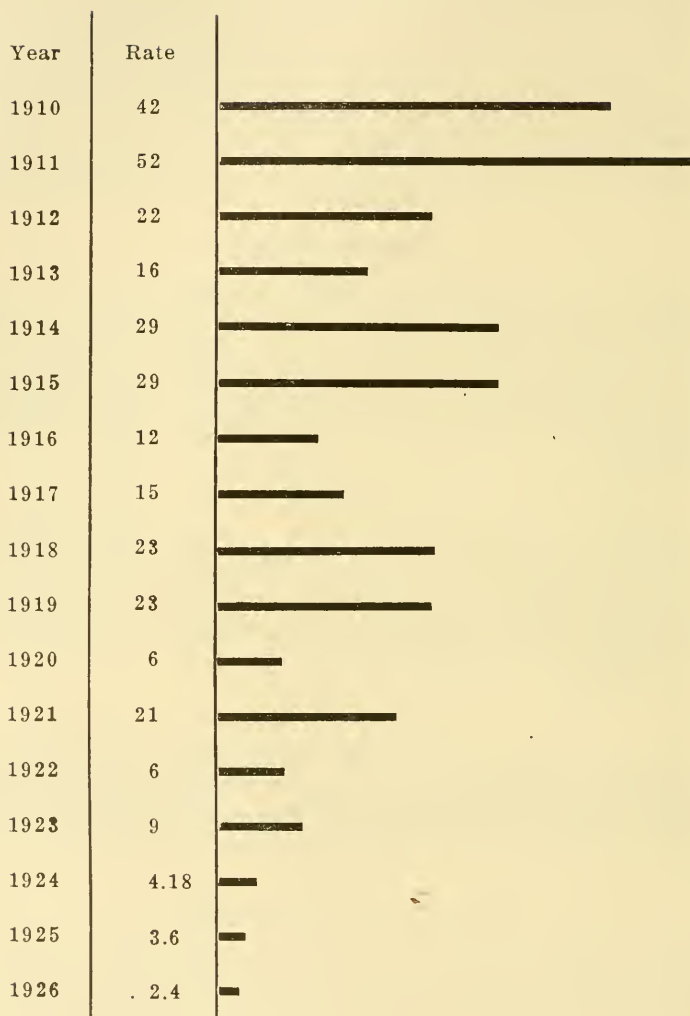
The past year was the period for measles to be unduly prevalent, but while the number of cases reported was higher than during the previous year it did not assume the rate of past outbreak years, nor was the disease as prevalent either in number of cases reported or in deaths as was reported elsewhere.

TYPHOID FEVER

Two cases of typhoid fever were reported, the lowest number ever reported in any given year. The source of infection in one case was traced to another community; the other case was complicated with pneumonia; one case was Widal positive.

TYPHOID FEVER

Cases per 100,000



TUBERCULOSIS

Deaths from tuberculosis both pulmonary and other forms were greater in number than during 1925. The rate compares most favorably with that of other communities and with the general rate for the country.

Since 1916 the rate has gradually declined to a point than which no lower level can be expected immediately. The pulmonary type has caused more deaths between 20 and 30 years of age than during other periods while the non pulmonary type is more prevalent under 1 year of age.

It is significant, but not sufficiently striking to be over enthusiastic, that deaths from non pulmonary tuberculosis under 3 years of age have lessened during the past two years. These ages are the periods during which individuals consume more milk than during any other period of life and hence are the ages most likely to be benefited by a safe milk supply. The milk ordinance requiring either pasteurizing or tuberculin testing became operative November 1, 1924, and thus has been operative during the period of decline in deaths from non pulmonary tuberculosis under 3 years of age. The relation of low incidence of non pulmonary tuberculosis and the operation of the milk ordinance may be only a coincidence, a lapse of years being necessary for proof.

AUTOMOBILE DEATHS

Deaths resulting from automobile accidents can not be classed with deaths caused by a specific organism but are so frequent and so easily preventable that more than passing attention should be given the problem which is two sided and includes drivers and pedestrians. It would seem that sufficient educational material had been distributed and broadcasted to impress upon both classes the need for caution. More active measure to curb the reckless driver and to impress upon parents the necessity for more carefully supervising their children must be instituted if this needless sacrifice of young lives is to cease.

Year	DIPHTHERIA Rate per 100,000			SCARLET FEVER Rate per 100,000			MEASLES Rate per 100,000		
	Cases	Pop.	Deaths	Cases	Pop.	Deaths	Cases	Pop.	Deaths
1887.....	73	179	17	94	231	4	0	0	9
1888.....	126	301	30	44	105	1	187	447	9
1889.....	79	183	23	259	602	5	54	125	4
1890.....	41	92	9	63	142	3	298	675	6
1891.....	21	46	2	25	55	0	89	196	2
1892.....	26	55	5	44	94	2	451	965	11
1893.....	7	14	1	110	229	5	212	441	2
1894.....	54	109	23	67	136	3	223	452	8
1895.....	64	126	22	55	108	4	68	134	1
1896.....	120	231	42	61	117	1	500	964	3
1897.....	162	304	39	54	101	1	387	728	3
1898.....	91	167	21	200	367	9	88	161	3
1899.....	6	10	9	130	233	3	762	1,368	5
1900.....	46	81	13	102	179	6	827	1,451	1
1901.....	21	36	6	48	82	9	15	25	0
1902.....	151	253	31	33	55	2	765	1,283	5
1903.....	172	282	33	37	60	2	112	183	1
1904.....	79	126	15	67	107	1	69	110	0
1905.....	147	231	31	53	83	1	859	1,352	4
1906.....	197	303	43	93	143	1	23	35	0
1907.....	255	385	29	32	48	0	513	775	3
1908.....	492	729	41	55	81	0	55	81	0
1909.....	331	481	38	85	123	0	747	1,086	4
1910.....	171	244	25	15	21	0	110	157	0
1911.....	118	166	10	47	66	3	172	242	0
1912.....	168	234	15	55	76	0	318	443	2
1913.....	138	190	13	102	140	8	390	537	1
1914.....	77	104	9	258	351	17	219	299	4
1915.....	59	79	5	88	118	0	22	29	0
1916.....	82	109	10	78	104	0	1,101	1,466	24
1917.....	76	102	13	72	94	2	150	197	1
1918.....	122	159	15	81	105	1	413	537	3
1919.....	175	225	16	49	63	1	7	9	0
1920.....	370	472	28	93	118	2	414	528	8
1921.....	469	585	31	116	146	2	74	93	1
1922.....	254	317	27	45	56	0	472	589	20
1923.....	188	230	15	39	47	1	148	183	8
1924.....	81	99	6	559	684	5	182	222	8
1925.....	31	37	6	501	606	6	70	86	1
1926.....	12	14	3	223	270	8	294	356	9
Totals....	5,554		772	4,232		119	11,860		174

AGE DISTRIBUTION OF DIPHTHERIA CASES

Year	5 Years and Under	6-14 Inclusive	15 and Over	Total for Year
1920	114	175	81	370
1921	164	230	75	469
1922	97	109	48	254
1923	79	68	41	188
1924	29	43	9	81
1925	17	14	0	31
1926	6	5	1	12

DIPHTHERIA
Cases per 100,000



DIPHTHERIA

	1916		1917		1918		1919		1920		1921		1922		1923		1924		1925		1926	
	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths
January	8	1	6	2	5	1	9	0	23	3	49	5	14	1	30	4	7	0	10	2	0	0
February	8	0	6	1	11	1	15	2	16	3	29	1	29	7	38	3	5	0	2	1	5	0
March	13	0	7	0	10	0	4	1	27	4	21	3	27	3	10	0	3	0	6	1	0	0
April	4	0	4	1	10	2	10	3	23	2	19	1	15	2	24	4	4	0	1	0	1	0
May	7	0	3	0	7	0	9	1	12	1	20	0	15	1	5	0	10	1	2	1	3	1
June	4	1	2	1	2	0	14	1	6	0	28	1	14	2	5	1	2	0	0	0	0	0
July	4	1	2	0	15	0	18	1	6	0	4	0	4	2	4	1	1	0	0	0	0	0
August	19	1	1	0	3	0	10	0	0	0	38	3	3	0	5	0	1	0	2	0	0	0
September	2	0	10	2	20	1	29	1	14	0	66	3	11	0	14	1	11	0	2	0	0	0
October	5	3	8	1	12	2	20	3	65	3	78	7	36	4	15	0	11	1	2	0	0	0
November	11	2	13	1	12	3	25	0	86	5	79	3	52	3	14	0	17	1	1	0	1	0
December	7	1	14	4	15	3	12	3	92	7	38	4	39	2	16	1	9	3	3	1	2	2
Total	82	10	76	13	122	13	175	16	370	28	469	31	254	27	180	15	81	6	31	6	12	3
Death Rate per 100,000...	13.32		17.12		19.52		20.60		35.72		39.13		33.72		18.54		7.34		7.26		3.6	

DEATHS—PULMONARY TUBERCULOSIS

	Total	Male	Female	Under 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	5-10 Years	10-15 Years	15-20 Years	20-30 Years	30-40 Years	40-50 Years	50-60 Years	60-70 Years	70-80 Years	Over 80 Years	Rate per 100,000
1916.....	69	34	35	1	0	2	0	0	1	0	2	23	18	15	5	2	0	0	91
1917.....	68	30	38	1	2	0	1	1	0	1	3	24	24	13	3	1	0	0	89
1918.....	78	36	42	2	0	0	1	0	1	0	3	26	27	13	7	1	0	0	101
1919.....	62	36	26	0	0	0	1	0	1	0	3	15	21	10	6	4	1	0	79
1920.....	53	27	26	0	0	0	1	0	0	1	7	9	14	13	6	2	0	0	67
1921.....	42	15	27	1	0	1	0	0	0	1	5	11	10	5	4	2	0	0	53
1922.....	54	19	35	1	1	1	0	0	0	1	2	18	14	5	5	2	1	0	67
1923.....	44	20	24	0	1	1	0	1	3	1	1	16	9	5	4	0	0	0	53
1924.....	36	19	17	2	1	0	0	1	1	0	4	6	13	3	2	1	1	0	44
1925.....	19	10	9	1	0	0	0	0	0	0	0	8	3	1	1	3	1	0	23
1926.....	30	13	17	0	1	0	0	0	0	2	9	6	3	7	1	1	0	0	36

DEATHS—TUBERCULOSIS, OTHER FORMS

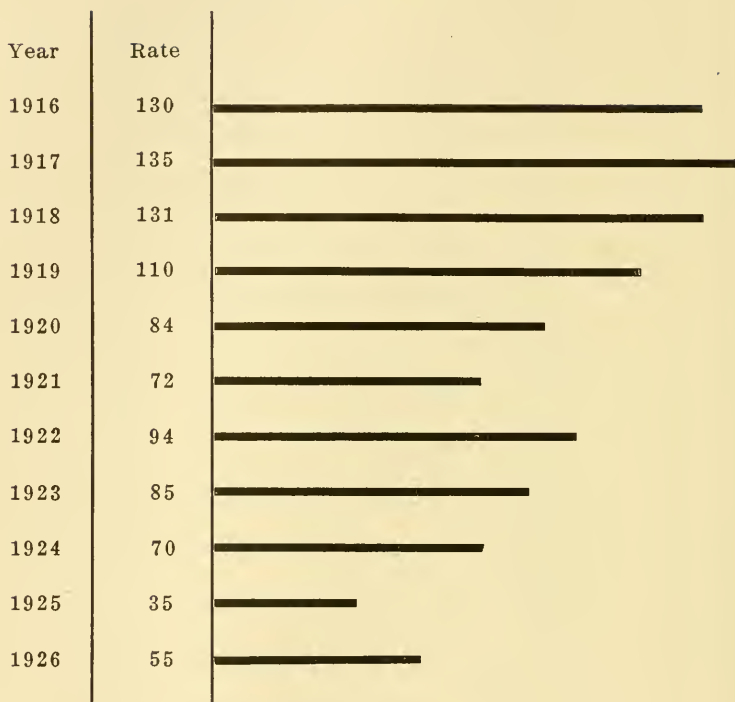
	Total	Male	Female	Under 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	5-10 Years	10-15 Years	15-20 Years	20-30 Years	30-40 Years	40-50 Years	50-60 Years	60-70 Years	70-80 Years	Over 80 Years	Rate per 100,000
1916.....	29	14	15	7	5	6	0	0	4	1	0	1	2	2	1	0	0	0	38
1917.....	35	20	15	4	4	4	0	1	2	3	4	3	1	2	4	0	0	0	46
1918.....	23	12	11	4	3	2	1	1	0	3	1	3	1	0	1	0	0	0	29
1919.....	24	14	10	2	4	1	1	0	2	1	4	2	1	3	0	1	0	0	30
1920.....	13	8	5	2	1	3	0	0	1	0	2	2	1	1	1	0	0	0	16
1921.....	15	10	5	5	2	1	0	0	4	0	3	4	1	1	3	0	1	0	19
1922.....	22	10	12	5	3	3	0	1	4	0	0	4	1	1	0	0	0	0	27
1923.....	23	13	10	3	4	3	0	0	4	0	1	2	1	1	1	0	0	0	31
1924.....	22	9	13	3	2	2	0	2	0	2	2	2	2	0	0	1	0	0	26
1925.....	10	8	2	0	2	0	0	1	0	1	0	1	1	0	0	0	0	0	12
1926.....	16	11	5	0	4	0	0	1	4	1	0	2	1	3	1	1	1	0	13

DEATHS—TUBERCULOSIS, ALL FORMS

	Total	Male	Female	Under 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	5-10 Years	10-15 Years	15-20 Years	20-30 Years	30-40 Years	40-50 Years	50-60 Years	60-70 Years	70-80 Years	Over 80 Years	Rate per 100,000
1916.....	98	48	50	8	5	8	0	0	5	1	2	24	20	17	6	2	0	0	130
1917.....	103	50	53	5	7	4	4	1	4	7	11	27	29	11	7	6	0	0	135
1918.....	101	48	53	6	3	2	3	1	0	4	4	29	25	15	8	1	0	0	131
1919.....	86	50	36	2	4	1	2	1	3	1	7	17	23	13	6	5	1	0	110
1920.....	66	35	31	2	1	3	1	0	1	1	9	11	15	13	7	2	0	0	84
1921.....	57	25	32	3	1	3	0	0	1	1	2	12	11	6	5	2	0	0	72
1922.....	76	29	47	6	3	2	0	0	1	1	3	22	15	7	7	2	3	0	94
1923.....	69	33	36	4	4	4	0	0	2	1	2	23	10	6	4	3	0	0	85
1924.....	58	28	30	5	5	3	0	3	0	1	6	9	15	3	2	3	1	0	70
1925.....	29	18	11	3	2	3	0	0	0	1	0	8	5	1	3	3	1	0	35
1926.....	46	24	22	0	3	0	0	1	4	2	9	8	4	10	2	2	1	0	55

TUBERCULOSIS—ALL FORMS

DEATHS per 100,000



INFANT WELFARE.

No changes either in personnel or in general conduct of this service have been made during the past year. Some repairs have been made and some new equipment added to each station.

The need for more prenatal service is becoming more apparent each year but is not possible of becoming a reality until sufficient funds are made available to engage more nurses. The present infant welfare service has amply demonstrated its value to the mothers and babies of the city and it is fair to assume that increased facilities can be at once reflected in increased attention to those who require it.

BIRTHS BY WARDS AND MONTHS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
1....	7	2	5	4	7	5	1	4	7	3	6	3	54
2....	16	7	4	11	7	10	8	3	7	8	9	10	100
3....	7	4	12	13	16	13	6	14	10	4	9	9	117
4....	8	8	10	7	5	3	6	7	7	7	8	4	80
5....	17	28	23	11	18	21	16	15	8	14	12	9	192
6....	15	8	8	13	12	11	11	6	11	9	15	5	124
7....	9	14	13	14	23	15	15	14	12	19	18	12	178
8....	14	18	13	18	20	15	21	13	10	11	7	5	163
9....	1	1	5	5	5	3	5	5	1	0	2	2	35
10....	9	13	9	13	10	9	12	2	4	1	7	7	96
11....	7	5	9	6	8	9	5	5	4	6	4	6	74
12....	17	16	9	17	16	7	12	6	14	10	7	9	140
13....	15	17	19	11	20	16	17	16	16	16	11	11	185
Non-Resident	6	3	10	11	9	10	12	11	10	4	6	11	113
Total	148	144	149	154	176	147	147	121	121	112	121	103	1,643

INFANT DEATHS BY AGES AND MONTHS, 1926

	Under 1 day	1 day-1 wk.	1 wk.-1 mo.	1 mo.-2 mos.	2 mos.-3 mos.	3 mos.-4 mos.	4 mos.-5 mos.	5 mos.-6 mos.	6 mos.-7 mos.	7 mos.-8 mos.	8 mos.-9 mos.	9 mos.-10 mos.	10 mos.-11 mos.	11 mos.-12 mos.	Total	Non-Resident	Corrected total
January	2	2	4	1	1	0	0	1	1	1	0	2	0	1	16	2	14
February	5	5	3	0	0	1	1	1	0	0	1	1	0	0	18	1	17
March	1	5	3	0	2	1	0	0	0	0	0	2	2	1	17	1	16
April	2	4	1	2	3	0	1	0	0	2	0	1	0	1	17	3	14
May	3	2	0	2	4	2	0	3	0	0	0	0	0	0	16	3	13
June	4	6	0	2	0	0	2	0	0	0	0	1	2	1	18	0	18
July	1	3	0	4	2	1	0	0	0	0	0	0	0	1	12	2	10
August	1	0	0	1	1	0	0	0	1	0	0	0	0	0	4	1	3
September	0	4	0	1	1	0	1	0	0	0	0	0	0	0	7	0	7
October	2	1	0	0	1	0	1	0	0	0	0	0	0	0	5	2	3
November	3	3	0	1	1	2	2	1	0	0	0	0	1	0	14	3	11
December	1	4	1	1	1	0	0	0	0	0	0	1	0	0	9	0	9
Total	25	39	12	15	17	7	8	6	2	3	1	8	5	5	153	18	135
Non-resident ..	2	2	0	2	5	0	2	1	0	1	0	0	1	2	18		
Corrected	23	37	12	13	12	7	6	5	2	2	1	8	4	3	135		

INFANT DEATHS UNDER ONE MONTH

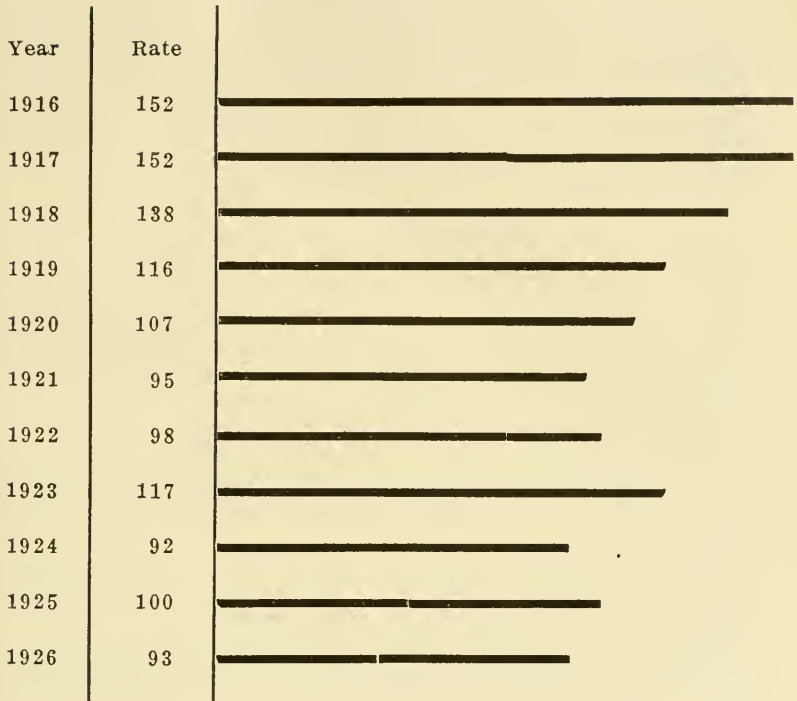
	January	February	March	April	May	June	July	August	September	October	November	December	Total	Non-Resident	Corrected total
Cerebral hemorrhage .....	..	..	..	..	..	..	..	..	1	..	..	..	1	0	1
Atelectasis .....	..	..	..	..	..	..	1	..	1	1	2	..	5	0	5
Hemorrhage of newborn	1	1	..	..	..	..	..	..	..	..	..	..	2	1	1
Encephalitis .....	..	..	..	1	..	..	..	..	..	..	..	..	1	0	1
Acute bronchitis	1	..	..	..	..	..	..	..	..	..	..	..	1	0	1
Gastritis .....	..	..	..	..	..	..	..	..	..	..	..	1	1	0	1
Premature birth	3	8	4	3	2	4	2	1	1	1	3	2	34	2	32
Patent foramen ovale .....	..	..	..	1	..	..	..	..	..	..	..	..	1	0	1
Congenital heart	1	..	..	..	..	1	..	..	..	..	1	2	5	0	5
Spina bifida .....	..	..	..	..	..	..	..	..	..	1	..	..	1	0	1
Inanition	1	..	..	..	..	..	..	..	..	..	..	..	1	0	1
Icterus neonatorum	1	..	2	1	..	1	..	..	1	..	..	..	6	0	6
Congenital weakness ..	..	1	..	..	..	..	..	..	..	..	..	..	1	0	1
Accidents of labor	1	2	2	1	3	4	1	..	..	..	..	1	15	1	14
Unknown .....	..	..	1	..	..	..	..	..	..	..	..	..	1	0	1
Total	9	12	9	7	5	10	4	1	4	3	6	6	76	4	72
Non-resident ..	..	1	..	..	1	..	..	..	..	1	1	..			
Corrected total ..	9	11	9	7	4	10	4	1	4	2	5	6			

Atelectasis	1	4	..	..	2	..	..	..	..	..	..	..	..	..	..	..	7	1	6
Hemophilia .....	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2	1	1
Burns .....	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	1	0	1
Unknown .....	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2	0	2
Total	26	38	16	16	13	5	8	7	2	2	2	2	2	7	3	3	153	18	135
Non-resident	2	2	0	2	5	0	2	1	0	0	0	0	0	0	2	2	18	0	..
Corrected Total	24	36	16	14	8	5	6	6	2	2	1	2	7	6	1	1	135	18	135

INFANT MORTALITY

	1916		1917		1918		1919		1920		1921		1922		1923		1924		1925		1926	
	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day	Under 1 Mo.	Under 1 Day
January	4	0	16	7	16	6	12	5	10	5	14	7	6	3	10	3	10	4	8	4	8	2
February	15	4	14	6	9	2	13	8	13	6	10	3	5	3	12	4	14	7	13	4	13	5
March	10	0	12	6	10	4	13	2	13	6	14	3	9	4	7	4	9	5	10	2	9	1
April	14	5	10	2	12	7	5	0	9	3	4	3	9	2	10	5	10	2	12	2	7	2
May	6	6	14	2	12	6	5	2	15	5	12	6	10	4	12	6	14	3	9	6	5	3
June	11	2	8	2	6	1	9	4	5	0	6	2	5	2	8	5	4	3	7	2	10	4
July	13	5	15	4	9	3	11	8	6	3	6	2	9	3	5	2	10	4	7	3	4	1
August	15	3	6	3	11	5	5	3	6	1	5	0	6	2	6	3	7	3	11	5	1	1
September	6	2	6	4	11	5	11	7	9	4	7	3	6	4	8	6	9	4	6	2	4	0
October	12	6	16	6	18	5	8	4	10	2	11	4	7	2	8	4	7	4	5	2	3	2
November	9	3	9	1	10	4	10	4	7	3	7	3	7	4	7	4	7	0	4	2	6	3
December	9	3	17	3	6	1	7	3	7	1	6	0	3	1	12	4	8	4	6	3	1	1
Total	124	39	143	46	130	49	109	50	110	39	102	36	82	34	105	50	109	47	97	37	76	25
Percent of infant deaths																						
under one month.....	37.1		40.7		40.3		47.5		45.4		47.6		40.19		44.8		55.0		52.9		49.6	
Total infant deaths.....	334		351		322		229		242		214		202		237		198		185		153	
Infant death rate	152.58		152.14		138.91		116.48		107.89		95.20		98.25		117.73		92.6		100.87		93.1	
Corrected Infant death rate (non-residents excluded).....	102		92		90		81		91		74		96		71		84.68		94.32		87.6	
Stillbirths																	71		79		59	

INFANT MORTALITY RATES



MILK

A brief outline of the development of efforts to insure for Manchester a safe and wholesome supply of milk is interesting and also instructive. The first reference to the milk supply appeared in the annual report of the department for the year 1899 and was complimentary neither to the producer nor to the distributor. Mention of questionable methods long since discarded was made and suggestions for improving the quality of milk were carefully outlined.

The Board of Health was unable to organize a milk inspection service until July 1, 1901, on which date the plumbing inspector added to his other duties that of milk inspector.

1903. Counting of bacteria in milk was undertaken but was not eminently satisfactory due to a lack of accepted standards and procedure. Publication at a later date of an official method of procedure enabled the Board of Health to develop this important test.

1904. The first pasteurizing plant was installed.

1908. The first city milk ordinance was adopted.

Dairy inspection and scoring was started.

1911. The state sanitary food law was passed and gave added force to existing laws and ordinances governing production and sale of milk.

1912. A city ordinance requiring milk to be sold in the original package was adopted.

1913. An assistant milk inspector was appointed.

1917. Plumbing inspection was transferred to the building department and this transfer gave the chief milk inspector opportunity to devote his whole time to milk inspection.

1918. Changes in administration necessitated a transfer of one milk inspector to other duties. Since this date only one milk inspector has been detailed to milk inspection service.

1924. An ordinance requiring either pasteurization or tuberculin testing became operative.

A listing of dates when certain definite proceedings became a fixed activity does not give an adequate picture of conditions found nor does it describe the careful and persistent pursuit of a fixed plan which has finally given the city a milk supply second to none.

Sources of supply have been gradually concentrating within a comparatively narrow radius from the city until at present the greatest distance to a source of supply is about 90 miles. Milk sold in Manchester is supplied by 817 dairies, of which number 741 are within a radius of 40 miles from the city. All milk sold in Manchester is produced in New Hampshire. Some cream and ice cream mix are shipped from Vermont and Maine. These creameries, namely those shipping cream and ice cream mix from Vermont and Maine were

visited during the past summer and were found to be conducting their business according to accepted methods.

The purchase of milk by the distributor or dealer by weight and butter fat test together with premiums for extra clean milk has stimulated dairymen to produce high grade milk and with resulting benefit to the consumer.

The general work of the milk inspection service has in no marked degree deviated from the procedure of the past few years.

SANITARY INSPECTIONS.

The usual number and variety of complaints of existing insanitary conditions have been received but no serious conditions have been found.

A careful inspection of Cemetery brook from Wilson street to Hospital Avenue was made in September. At that time the water was very low and sluggish, the bottom and sides of the brook were over-grown with weeds and scrub growth but no unsanitary conditions were found. This brook should be covered or piped throughout its entire length to prevent mosquito breeding and to prevent foul odors which are certain to be noticeable during hot months when the water is low.

Early in July complaint was made that a public dump and surrounding territory was infested with crickets. The particular type proved to be the European Cricket. Complaints of its presence in other localities were soon made. Several mixtures and powders were tried but with little success. Saturating breeding places with oil and burning finally controlled the nuisance.

RESTAURANTS

Restaurants have been inspected, scored, rated as per schedule printed in the 1925 report.

Ratings given have been generally high and clearly indicate that restaurants in Manchester are conducted with due regard to sanitation and to the best interests of their customers. The last rating for the year gave a score of 90% or more to 70% of the restaurants, a score of 85% to 90%, to 11%, and a score of 80% to 85%, to 9%—thus 90% of the restaurants scored over 80%.

SCHOOL MEDICAL INSPECTION

The scope of school medical inspection and physical condition of pupils noted differed in no material respect from procedure and findings of previous years and any conclusions drawn would be practically a repetition of statements made in previous years.

Detailed information of school medical inspection service and of school dentistry will be found in individual reports which appear elsewhere.

SCHOOL MEDICAL SERVICE

Examined	5,828
Defective (dental defects excluded).....	1,441
Throat—Enlarged tonsils	792
Pulmonary	78
Cardiac	66
Orthopedic	37
Vision	467
Hearing	14
Enlarged glands	65
Malnutrition	382
Enlarged thyroid	12
Communicable Diseases:	
Tuberculosis	1
Scarlet fever	2
Diphtheria	0
Measles	5
Tonsilitis	7
Whooping cough	20
Mumps	20
Infectious Skin Diseases:	
Pediculosis	375
Impetigo	37
Scabies	17
Ringworm	6

SCHOOL DENTAL SERVICE

Examined	9,857
Scholars with defective teeth	7,648
Fillings	2,081
Extractions	1,084
Cleanings	951
Other treatments	3,419

HOSPITAL

The number of patients admitted was lower than for several years past.

There were six deaths as follows:

Feb. 19. Nephritis. Patient admitted in the stage of convulsions lived two days, probably post scarlatinal, several weeks had elapsed since the initial illness and medical aid was sought for convulsions and blindness.

Feb. 27. Scarlet fever with pneumonia complicating. Patient lived three days after admission.

Mar. 11. Pneumonia patient lived two days after admission.

Apr. 15. Post pharyngeal abscess and over dose of a drug.

May 17. Diphtheria patient lived only a few hours after admission—a neglected case.

Dec. 26. Laryngeal diphtheria—complicated.

ANNUAL OFFICIAL REPORT

ADMISSIONS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Scarlet Fever	25	25	13	14	18	8	5	8	8	7	2	8	141
Diphtheria	0	2	0	1	2	0	0	0	0	0	0	1	6
Septic Sore Throat.....	0	0	1	0	0	0	0	0	0	0	0	0	1
Not Classified	2	1	4	6	2	1	0	1	8	1	2	0	26
Total	27	28	18	21	22	9	5	9	8	8	4	9	168
Days care	669	694	536	430	542	357	124	176	201	188	175	220	4,312

Average days in hospital, 25 plus.

BIRTHS, DEATHS, MARRIAGES AND THEIR RATES

	BIRTHS		DEATHS		MARRIAGES	
	Number	Rate	Number	Rate	Number	Rate
1901.....	1,674	28.70	1,271	21.80	610	10.46
1902.....	1,747	29.30	1,185	19.88	645	10.82
1903.....	1,615	26.51	1,168	19.17	659	10.81
1904.....	1,597	25.66	1,075	17.27	597	9.59
1905.....	1,700	26.75	1,427	22.46	704	11.08
1906.....	1,646	25.38	1,328	20.32	703	10.84
1907.....	1,861	28.13	1,315	19.88	693	10.47
1908.....	1,751	25.96	1,219	18.07	616	9.13
1909.....	1,782	25.91	1,444	21.00	680	9.89
1910.....	2,029	28.95	1,264	18.04	764	10.90
1911.....	2,020	28.49	1,402	19.77	718	10.12
1912.....	2,149	29.95	1,215	16.93	799	11.13
1913.....	2,210	30.45	1,411	19.44	747	10.29
1914.....	2,242	30.54	1,368	18.63	835	11.37
1915.....	2,370	31.94	1,265	17.04	754	10.15
1916.....	2,189	29.16	1,200	15.98	754	10.04
1917.....	2,307	30.40	1,297	17.09	780	10.28
1918.....	2,318	30.22	1,660	21.63	675	8.78
1919.....	1,966	25.34	1,043	13.44	850	10.96
1920.....	2,243	28.61	1,034	13.19	992	10.10
1921.....	2,253	28.44	958	12.09	739	9.32
1922.....	2,147	25.49	1,141	12.86	662	8.27
1923.....	2,054	24.63	1,114	12.73	790	9.60
1924.....	2,136	26.14	977	11.95	703	8.60
1925.....	1,834	22.23	921	11.15	579	7.01
1926.....	1,643	19.91	966	11.70	694	8.40

DEATHS

YEAR	January	February	March	April	May	June	July	August	September	October	November	December	Total	Death Rate
1918	120	112	114	113	103	75	81	88	191	439	115	109	1,660	21.63
1919	164	99	95	103	71	63	77	64	74	86	66	81	1,043	13.44
1920	94	139	100	86	98	63	61	61	98	75	88	71	1,034	13.19
1921	99	79	90	65	75	64	76	94	64	84	80	89	938	12.09
1922	103	112	105	94	90	82	62	69	68	77	77	92	1,030	12.86
1923	99	106	114	98	79	92	59	74	62	88	77	93	1,041	12.73
1924	93	86	88	95	84	58	86	63	67	77	82	98	977	11.95
1925	89	83	104	75	95	74	64	68	48	72	64	85	921	11.15
1926	90	89	96	90	79	92	75	60	74	68	64	89	966	11.70

CERTAIN DEATH RATES

YEAR	Total Deaths	CANCER		ORGANIC HEART DISEASE		PNEUMONIA BRONCHITIS		NEPHRITIS PUERPERAL		DIARRHEA AND ENTERITIS UNDER TWO	
		Deaths	Rate per 100,000 population	Deaths	Rate per 100,000 population	Deaths	Rate per 100,000 population	Deaths	Rate per 100,000 population	Deaths	Rate per 100,000 population
1916	1,200	63	83.9	77	102.5	140	186.5	61	81.2	105	
1917	1,297	58	76.4	127	167.3	161	212.1	53	69.8	122	
1918	1,660	54	70.3	108	140.7	237	308.9	63	82.1	74	
1919	1,043	70	90.2	99	127.6	70	90.2	44	56.7	56	
1920	1,034	66	84.2	107	136.5	108	137.7	47	59.9	81	
1921	958	81	102.2	98	123.7	89	112.3	47	59.3	52	
1922	1,030	80	99.94	84	104.9	113	141.1	43	53.71	35	
1923	1,041	78	95.45	125	152.97	110	134.61	33	40.38	57	
1924	977	85	104.02	103	126.05	102	124.82	59	72.2	32	
1925	921	89	107.82	95	115.08	80	96.91	46	55.72	25	
1926	966	83	100.55	98	118.72	79	95.7	72	87.22	10	

DEATHS, 1926

CAUSES OF DEATHS..																			
	Total	Male	Female	Under 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	5-10 Years	10-15 Years	15-20 Years	20-30 Years	30-40 Years	40-50 Years	50-60 Years	60-70 Years	70-80 Years	Over 80 Years	
I. EPIDEMIC, ENDEMIC AND INFECTIOUS DISEASES	966	454	512	153	29	11	5	12	27	5	13	38	43	65	124	167	167	107	
1A. Typhoid	1	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..
7. Measles	9	4	5	7	1	..	..	1	..	..	..	..	..	..	..	..	..	..
8. Scarlet Fever	2	5	3	..	..	2	1	1	3	..	1	..	..	..	..	..	..	..
9. Whooping Cough	6	3	3	4	1	..	1	1	..	..	..	..	..	..	..	..	..	..
10. Diphtheria	3	1	2	..	1	..	1	..	1	..	..	..	..	..	..	..	..	..
11A. Influenza	10	3	7	2	2	..	..	..	..	..	..	..	..	..	1	2	2	1
11B. Influenza	24	9	15	5	..	2	..	..	1	..	1	..	..	3	2	3	5	3
13. Mumps	1	1	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..
16. Dysentery	2	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..
19. Spirochetal hemorrhagic jaundice	1	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
21. Erysipelas	1	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
23. Lethargic encephalitis	2	1	1	..	..	..	..	..	..	..	1	1	..	1	1	..	..	..
24. Meningococcus meningitis ..	1	1	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..
31. Tuberculosis of the respiratory system	30	13	17	..	1	..	..	..	..	..	2	9	6	3	7	1	1	..
32. Tuberculosis of the meninges and central nervous system ..	5	3	2	..	2	..	..	..	1	..	..	1	..	1	..	..	..	..
33. Tuberculosis of the intestines and peritoneum	4	2	2	..	..	..	..	..	..	..	..	..	..	1	1	1	1	..
34. Tuberculosis of the vertebral column	4	4	..	..	..	..	..	..	3	..	..	1	..	..	..	..	..	..
35. Tuberculosis of the joints...	1	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..
36D. Tuberculosis of the genitourinary system	1	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
37A. Disseminated tuberculosis, acute	1	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
38. Syphilis	6	5	1	3	..	..	..	..	..	..	..	..	1	..	1	1	..	..
41. Purulent infection, septicaemia	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

102.	Pleurisy	2	1	1	..	..	..	..	1	..
103.	Congestion and hemorrhagic infarct of the lung.....	4	2	2	..	..	..	..	..	3
105.	Asthma	3	..	3	..	..	..	..	1	1
107A.	Chronic interstitial pneu- monia	1	1	..	..	1	..	..	..	..

VI. DISEASES OF THE DIGESTIVE SYSTEM

[illegible]

VII. NONVENEREAL DISEASES OF THE GENITOURINARY SYSTEM AND ANNEXA

[illegible]

DEATHS, 1926—*Concluded*

CAUSES OF DEATHS	Total		Female		Male		Under 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	5-10 Years	10-15 Years	15-20 Years	20-30 Years	30-40 Years	40-50 Years	50-60 Years	60-70 Years	70-80 Years	Over 80 Years	
VIII. THE PUERPERAL STATE																						
144. Puerperal hemorrhage	5	..	5	..	..	..	..	..	..	..	..	..	..	..	2	2	..	..	..	..	1
145C. Accidents of labor (others under this title)	2	..	2	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..
146. Puerperal septicemia	3	..	3	..	..	..	..	..	..	..	..	..	..	..	1	2	..	..	..	..	..
147. Puerperal phlegmasia alba dolens, embolus, sudden death	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
148. Puerperal albuminuria and convulsions	2	..	2	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..
149. Following child-birth (not otherwise defined)	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
IX. DISEASES OF THE SKIN AND OF THE CELLULAR TISSUE																						
151. Gangrene	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
153. Acute abscess	2	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI. MALFORMATIONS																						
159B. Congenital malformation of the heart	6	4	2	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
159C. Others under this title	5	4	1	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XII. EARLY INFANCY																						
160. Congenital debility, icterus, and sclerema	10	5	5	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

161A. Premature birth
 161B. Injury at birth
 162. Other diseases peculiar to
 early infancy

XIII. OLD AGE

164. Senility 5 2 3 5

XIV. ETERNAL CAUSES

167. Suicide by poisonous gas...
 168. Suicide by hanging or
 strangulation
 169. Suicide by drowning
 170. Suicide by firearms
 171. Suicide by cutting or piercing
 instruments
 175. Poisoning by food
 177. Other acute accidental poi-
 sonings (gas excepted) ...
 179. Accidental burns (confagra-
 tion excepted)
 180. Accidental mechanical suffo-
 cation
 182. Accidental drowning
 185. Accidental traumatism by
 fall
 188C. Automobile accidents
 196. Other accidental electric
 shocks
 197. Homicide by firearms.....
 201. Fracture (cause not specified)
 202. Other external violence ...

XV. ILL-DEFINED DISEASES

204. Sudden death 23 15 8 1
 205A. Ill-defined 5 3 2 1
 205B. Not specified or unknown.. 4 3 1 2
 Stillborn 59 31 28

DEATHS BY AGES

	Under 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	5-10 Years	10-15 Years	15-20 Years	20-30 Years	30-40 Years	40-50 Years	50-60 Years	60-70 Years	70-80 Years	Over 80 Years	Total	Death Rate
1916.....	334	46	29	15	7	30	18	23	65	76	68	118	127	134	89	1200	15.98
1917.....	351	57	18	17	9	18	22	33	81	66	102	125	184	128	86	1297	17.09
1918.....	322	91	37	31	24	34	33	51	236	176	112	146	151	138	75	1660	21.63
1919.....	229	86	14	11	11	21	13	31	60	95	91	109	134	113	75	1043	13.44
1920.....	244	86	18	9	11	24	16	26	55	63	80	105	134	125	88	1034	13.19
1921.....	214	24	19	17	15	29	11	18	42	58	77	104	134	113	83	958	12.09
1922.....	202	35	19	9	9	23	14	15	55	64	73	113	194	134	71	1030	12.86
1923.....	237	44	11	11	11	25	11	15	52	41	67	119	151	152	94	1041	12.73
1924.....	198	37	14	7	7	25	10	20	33	55	66	116	156	148	85	977	11.95
1925.....	185	22	18	2	10	23	15	4	37	42	58	118	141	145	101	921	11.15
1926.....	153	29	11	5	12	27	5	13	38	43	65	124	167	167	107	966	11.70

AVERAGE AGE AT DEATH

1924.....	52 yrs. 7 mos. 21 days
1925.....	55 yrs. 1 mo. 18 days
1926.....	55 yrs. 8 mos. 22 days

DEATHS BY NATIVITY

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Manchester ..	36	28	33	22	27	35	25	19	20	13	19	26	303
New Hampshire	8	14	9	15	9	10	13	12	11	9	6	8	124
United States.	12	13	16	17	9	6	14	12	19	13	14	13	158
Armenia .....	..	..	..	..	..	..	..	..	1	..	..	..	1
Canada	16	13	17	18	18	29	11	9	12	16	18	18	195
England	4	2	2	1	4	..	2	..	1	2	2	8	28
France .....	..	..	1	..	..	..	..	..	..	..	..	..	1
Germany .....	..	..	2	2	..	1	..	1	2	1	2	1	12
Greece	2	..	..	2	2	..	..	1	..	..	..	..	7
Ireland	7	9	6	6	5	5	6	2	1	8	..	8	63
Italy	1	..	..	..	..	..	..	..	1	1	..	..	3
New Brunswick	..	..	1	..	..	..	..	..	2	1	..	1	5
Nova Scotia ..	..	1	..	..	1	..	1	..	..	..	..	..	3
Poland .....	..	1	5	2	..	..	..	..	..	1	..	..	9
Pr. Edw. Isl. .	..	..	..	..	..	..	..	..	..	1	..	1	2
Russia .....	..	2	..	2	..	2	..	1	..	..	..	1	8
Scotland	1	1	1	..	1	..	3	..	..	1	1	..	9
Sweden	2	3	..	..	2	1	..	3	1	..	1	2	15
Unknown	1	2	3	3	1	3	..	..	3	1	1	2	20
Total.....	90	89	96	90	79	92	75	60	74	68	64	89	966
Stillborn	9	5	3	7	5	6	2	5	5	3	3	6	59

MERRIMACK STREET INFANT WELFARE STATION

During the past year the Infant Hygiene work has been carried on under most favorable conditions, the staff nurses coöperating and working as a unit to bring about a lower death rate through the post-natal instructions to the mother.

The nurses' work is divided as follows:

1. Daily office attendance 8:30 to 9:30 A. M., and 1:30 to 2:00 P. M.
2. Home calls—
 - (a) On all births reported.
 - (b) Babies registered at station.
 - (c) Request visits from the family or attending physician.
 - (d) Supervision of midwives' cases within 24 hours.
3. Midwife supervision.
4. Supervision of baby boarding homes.
5. Prenatal calls.
6. Social service calls.
7. Well-baby clinics.

The well-baby clinics are held weekly under the supervision of a physician, in a model health station that would compare favorably with any in New England. The station is equipped with instructive posters, diet lists for babies from 9 months to 2 years, supplies for demonstration in preparing food formulas, and furnishes instructions for making layettes and general care of the baby.

Fifty-four clinics have been held during the past year with an average attendance of 15. Occasionally sick babies are brought to the clinic. They are not treated, but referred to the family physician.

There were 60 deaths under one year as compared with 72 in 1925. Thirty-nine of these were under one month. This is 65% of the total baby deaths. Nineteen were prematurely born and there were 16 stillbirths.

Until prenatal work is carried on more extensively in this district, the death rate will not show any marked decrease in the babies under one month.

With the coöperation of charitable organizations, civic bodies and individuals, we have carried on a certain amount of social service work as in previous years, and may we again take this opportunity to thank the many who have aided us in carrying on the work.

Babies under supervision	1,329
New babies	577
Babies discharged	671

Babies moved	138
Deaths (supervised babies)	9
Clinics held	64
Visits to station	848
Births reported	706
Attended by physician.....	527
Attended by midwives	48
Attended by others.....	2
Deaths in district	60
Under one day	15
One day to one week.....	16
One week to one month.....	8
One month to three months	10
Three months to six months.....	4
Six months to one year.....	7
Premature births	19
Stillbirths	16

PRENATAL

Cases under supervision	23
Prenatal calls made	135
Home calls made.....	6,007

IDA L. JAMESON, R. N.

YVONNE CONSTANT, R. N.

MAIN STREET INFANT WELFARE STATION

At the well-baby conference held every Wednesday afternoon babies are weighed and measured and those which need medical attention are referred to the family physician.

It is pleasing to note the growing attendance at these conferences and the interest the mothers take in the instructions given.

One hundred and ninety-six new babies were registered at the station during the year, 1,496 visits were made to the station.

Prenatal classes are held every second and fourth Wednesday of the month. Instruction in general hygiene of pregnancy, and preparation for confinement is given.

Urine analysis is made, and blood pressure taken.

Cases are not taken under supervision until the mother has consulted her physician, then with his consent we continue instruction.

One hundred and thirty-nine mothers have been supervised since January 1; 551 home visits were made; 206 calls were made to the station.

One hundred and eighteen packs were prepared and sterilized.

One hundred and eighty urine analyses were made.

At present we have 52 cases under supervision.

Five hundred and thirty-one births were reported in West Manchester for the year 1926.

Births reported are verified within a few days and the mother advised on matters pertaining to baby hygiene and feeding.

Breast feeding is urged whenever possible, but it is with regret that we note the decreasing number of breast-fed infants. After a very close study of babies under six months of age, of the 96% receiving maternal nursing at birth only about 20% were at the breast at six months.

Seven thousand four hundred and eighty-one home visits were made, 551 of these were prenatal, 663 were new-baby visits.

There are three licensed boarding homes for infants in the district and 14 homes caring for one baby.

Many families have moved from the district during the year.

Babies under supervision	1,383
New babies	633
Babies discharged	607
Babies moved	125
Deaths (supervised babies)	6
Clinics held	52
Visits to station	1,496

Births reported	531
Attended by physician	531
Deaths in district	41
Under one day	9
One day to one week.....	7
One week to one month.....	4
One month to three months.....	6
Three months to six months.....	5
Six months to one year.....	10
Premature births	9
Stillbirths	22

PRENATAL

Cases under supervision	139
Prenatal calls made	551
Home calls made	6,930

BERNADETTE D. PERRON, R. N.

ALICE MARANDA, R. N.

PEARL STREET INFANT WELFARE STATION

The following is a brief report of the work done at this station during the year 1926.

No changes in the work have been made, and no new activities taken on. The station at the present time is in good repair and very well equipped.

The clinic attendance has been gratifying. The mothers appear to be more interested in the work being done and want to be educated in the proper way of caring for the baby.

There were 563 station visits made by 148 different babies during the year.

At present there are 380 babies under supervision; 137 of these babies have registered at the station and 243 are supervised in the homes but have never visited the station.

Among the supervised babies, 44% are breast-fed; 26.8 are bottle-fed; 8.9 are mixed feedings, and 20.3 are on diets.

During the year 302 births were verified and at the time of verification 202 were breast-fed; 71 were bottle-fed, and 29 were mixed feedings.

There were 2,677 home calls made and of this number 142 were nursing visits and 304 were new calls.

This district covers a large scattered area and the use of a car is much needed. If one was at the nurse's disposal once or twice a week much more and better work could be accomplished. During the past year the car was available but five times, which is not sufficient to make all distant calls as they should be made.

DEATH RATE

There were 41 deaths in the district, 24 of these occurred in institutions and 18 were non-resident babies.

The month of August had the lowest number of deaths, there being one. In July there were six deaths which was the highest death rate of any one month. Among the 41 deaths in the district seven were due to intestinal diseases.

There were three deaths among the supervised babies, which was the lowest death rate since the station has been in existence.

MIDWIVES

There is no midwife problem as there are no licensed midwives in the district and only four cases were attended by midwives during the year.

BOARDING HOMES

There are two licensed baby boarding homes and several homes caring for one baby. These homes are registered with The State Association of Charities and Corrections and are under the nurses' supervision.

VACCINATION CLINICS

Clinics for vaccinations were held the last week in August and the first week in September, and there were 119 children vaccinated at these clinics.

Babies under supervision	602
New babies	243
Babies discharged	234
Babies moved	91
Deaths (supervised babies)	3
Clinics held	49
Visits to station	563
Births reported	370
Attended by physician	366
Attended by midwives	4
Attended by others	0
Deaths in district	41
Under one day	3
One day to one week	11
One week to one month.....	3
One month to three months.....	9
Three months to six months.....	8
Six months to one year.....	7
Premature births	4
Stillbirths	11

PRENATAL

Cases under supervision	4
Prenatal calls made	18
Home calls made	2,677

AGNES E. DOHERTY, R. N.

SCHOOL MEDICAL INSPECTION

SOUTHEASTERN DISTRICT

During the year 1926 the same methods and means of examining the school children were used as in previous years.

The Schick Test was made available to all who wished it, also the toxin-antitoxin treatment.

There was a very noticeable decrease in the number of contagious and infectious diseases of children, especially was this noticeable from September until Christmas vacation.

Although the local rule of not permitting a child to reënter school if he has been absent for three or more days without first presenting a certificate from the family or school physician is inconvenient to some, especially to those living on the outskirts of the city, the rule has been justified, for many times children have presented themselves for a readmittance when they were in the height of a contagious or infectious disease, this being especially true of the skin diseases.

Many thanks are due the nurses and teachers and parents for their kind coöperation through the year in assisting our endeavors to make the school child a happy and healthy child.

GEORGE T. SHEEHAN, M. D.

NORA D. REESE, R. N.

MARY V. DOLAN, R. N.

NORTHEASTERN DISTRICT

No great changes in methods of school examination have been made during the past year. Our work has continued to be mainly directed towards the prevention of contagious disease. This has been done by the vaccination of every child against small pox, by giving the Schick test and immunizing serum to prevent diphtheria, by examining all children absent from school for three days before their return to school, and by a routine examination of all pupils in the kindergarten, first, fourth and eighth grades.

Almost 2,000 children were examined in the course of this routine study and the following conditions were discovered:

Total examined	1,983
Diseased tonsils and adenoids.....	211
Defects of eyes	55
lungs	11
heart	16
skin (pediculosis)	219
vision	133
Orthopedic defects	7
Good nutrition	1,765
Fair nutrition	208
Poor nutrition	10

Vision, enlarged tonsils and contagious skin diseases are the chief defects found among the children and these are being rapidly corrected.

The work for preventing diphtheria is gaining ground each year and its good effects are readily seen in the general health of the city.

Schick test done	352	
Number susceptible to diphtheria	198	56%
Number immune to diphtheria.....	144	44%

Of those found susceptible to diphtheria the greater part have followed up the treatment at the Board of Health so that now they are in no danger of contracting the disease.

There has been no serious epidemic during the past year; the usual cases of sporadic disease being taken care of easily by the ordinary methods of inspection and exclusion. Of great value in keeping down the spread of contagious disease has been the rule of examining each sick child before readmission to school. Of great value also have been the marked spirit of helpfulness shown by the parents, teachers and children, and their interest in securing the results which we desire.

BRUCE SNOW, M. D.

A. D. JANELLE, R. N.

MAUDE JENKINS, R. N.

WEST SIDE DISTRICT

School medical inspection was done in all the schools, kindergartens and orphanages in the usual time.

We found that the children, generally, were enjoying good health, and school rooms clean and well-ventilated. The physical examination is somewhat handicapped by the fact that for many of the children, deep inspiration and full expiration are unknown things, and we believe that a few lessons in proper breathing would be a great benefit to the children in bringing a normal development of the thorax. Common colds in children, at fall time, are to be expected, and were not classified as serious troubles of the lungs. Organic troubles of the heart are met with in children who have previously suffered from acute rheumatism or scarlet fever. Seventeen hundred and eighty-nine children were examined and nutrition was classified as follows:

Good	1,416
Fair	161
Poor	18

As usual the throat and nose contributed the greatest number of defects. Skin troubles and pediculosis are not as numerous as in the past, showing that parents are more attentive and give their children the proper hygienic care. School Nurses are devoting a good deal of their time to these two important matters. The following figures are a summary of the defects met with in our examination:

Eyes	49
Ears	10
Throat	289
Lungs	33
Heart	15
Orthopedic	24
Vision	182
Goiter	6

We take this opportunity to extend our most heartfelt thanks to all those who helped us to carry on our school work.

E. A. SYLVAIN, M. D.
EDNA SMITH, R. N.
EXINA LARIVÉE, R. N.

REPORTS OF SCHOOL DENTAL SERVICE

SCHOOLS	Registration	No. examined	No. with defects	Treated	Fillings	Extractions	Treatments	Cleanings
Parker	288	271	243	8	24	6	36	8
Franklin	751	728	680	45	68	75	235	41
Hallsville	692	638	577	40	83	58	199	37
Wilson	545	509	408	29	66	61	138	29
Chandler	349	314	227	17	39	31	70	17
Ash	427	408	303	29	62	41	145	26
Straw	293	259	204	4	..	5	2	4
Webster	391	361	215	10	12	10	58	10
Stark	20	20	19	17	11	11	64	17
Goff's Falls	86	81	62	4	3	2	20	2
Highland	301	277	245	26	31	42	104	24
Webster St. Home..	48	44	47	47	29	22	124	47
Weston	150	149	144	23	58	33	109	23
Youngsville	303	292	270	24	31	41	103	21
Spring	284	273	253	28	48	45	144	27
Holy Cross	20	20	20	6	22	16	27	6
Pearl	135	128	92	14	16	22	49	14
Maynard	523	507	468	54	109	94	218	47
Total	5,606	5,279	4,477	425	712	615	1,845	400

FLOYD WILLIAMS, D. D. S.
VENIE J. CROSBY, R. H.

REPORTS OF SCHOOL DENTAL SERVICE—*Continued*

SCHOOLS	Registration	No. examined	No. with defects	No. 8 years	Treated	Fillings	Extractions	Treatments	Cleanings
Hevey	673	618	352	70	64	195	67	230	64
Varney	372	338	214	18	17	50	19	41	22
Sacred Heart.	426	362	250	31	21	98	48	135	39
St. Raphael .	289	247	169	23	13	66	19	58	20
Main St.	286	257	115	25	15	48	16	51	22
St. Edmund .	234	224	213	38	32	103	34	150	42
Brown	198	188	134	19	9	34	8	18	10
St. Patrick's Orphanage..	71	59	40	..	59	35	27	74	59
St. Joseph's Orphanage..	65	52	32	..	52	53	15	56	52
St. Jean Bap- tiste	732	708	576	111	86	287	81	393	86
St. Peter's Orphanage..	115	111	63	15	9	31	5	44	17
St. Anthony's	815	786	534	99	46	164	32	186	50
Total	4,276	3,950	2,612	449	423	1,164	371	1,436	483

PAUL C. BOIRE, D. M. D.

DORA RAICHE, R. H.

REPORTS OF SCHOOL DENTAL SERVICE—*Concluded*

SCHOOLS	Registration	No. examined	No. with defects	No. 8 years	Treated	Fillings	Extractions	Treatments	Cleanings
Lincoln	348	348	308	31	32	105	50	36	35
St. Joseph's Boys'.....	285	280	249	44	30	100	48	40	33
Total	633	628	557	75	62	205	98	76	68

THOMAS A. MURRAY, D. M. D.

JOSEPHINE HALEY, R. N.

TUBERCULOSIS PREVENTION

Throughout the year a persistent campaign for the eradication of Tuberculosis has been waged in our city. The results have been gratifying. The helpful interest and good will manifested on all sides is an important factor in the success attending our work. Every department of the Board of Health, particularly its large staff of nurses, the State Tuberculosis Association, the medical profession, the District Nursing Association, the nursing services of our industries, and State, city and country officials have worked harmoniously and effectively in the common cause.

The program of prevention and treatment has centered around the work of the Tuberculosis Clinics and Nurses.

Two Clinic Centers are in operation: one in the city proper at 120 Merrimack Street, the other in West Manchester at 368 Main Street. Two nurses devote their entire time to the Tuberculosis program. One is attached to each of the Tuberculosis Clinic Centers. The Board of Health and the State Tuberculosis Association unite in financing the service.

We have continued our intensive campaign to find Tuberculosis patients in the early stages, to provide adequate treatment and supervision and encouragement to assist them in their struggle back to health, and to aid patients to sanatorium treatment.

The Educational Campaign shows increasing results for the attendance at the clinics continues to grow, the advice given is accepted in almost all instances, the nurses are welcomed in the homes and the instruction given carried out.

In the search for early cases all those coming in contact with active cases in the home, or in the shop or factory are asked to come to the Clinics for examination. The children of tuberculosis parents are all brought to the Clinics for the great majority of those adults afflicted are in poor financial circumstances, the homes are overcrowded, the nutrition poor and the children therefore susceptible.

The school physicians and nurses have referred many children with suspicious signs or symptoms or definite degree of malnutrition.

The facilities available at the Sanatoriums at Glencliff and Pembroke have been utilized to a large extent. A considerable number of patients have been treated in the Tuberculosis Wards at the Hillsborough General Hospital. Yet the need for hospital facilities for the segregation, humane care and treatment of our advanced cases is still apparent.

We can now be reasonably sure that the active tuberculosis seen in our young men and women and in those of middle age is due to the bursting into active disease of the tuberculous infection acquired

in childhood. Adult infection is comparatively rare as shown by the fact that a tuberculosis husband rarely infects his wife and vice versa. But exhaustive studies in recent years has shown that the children of tuberculous parents are frequently infected. This infection can be demonstrated by malnutrition, signs in the lungs, tuberculin skin reaction, X-Ray examination of the lungs. Yet the causative factor is not heredity, but prolonged exposure to the infection at a susceptible period of life.

We are examining increasing large numbers of these children. We have sent a number of children who have developed active lung tuberculosis, to the Children's Ward at the Pembroke Sanatorium. An Open-Air School is maintained at this Sanatorium for these children. Splendid gains have been made by practically all of the children referred to the Pembroke Sanatorium Open-Air School. The majority have attained normal weight and the active disease in the lungs is healing. The gains made by these children with active disease are convincing evidence of the value of Open-Air Schools.

It does not require much imagination to portray what might be achieved for the predisposed underweight children in the schools of Manchester through an Open-Air School in our city. An Open-Air School with constant medical supervision, rest periods, proper nutrition and home supervision would undoubtedly save many active cases of tuberculosis from developing within the next ten years. The need for an Open-Air School in Manchester has been evident for some time. It is a necessary part of our educational and health program. It should be made available at the earliest possible moment.

During the coming year your department hopes to enlarge its service for the examination of children among the malnourished and contact groups.

We are grateful for the confidence and generous coöperation given by the Board members, the physicians of the city, the public health workers and the public in general.

TUBERCULOSIS STATISTICAL REPORT
ATTENDANCE AT CITY PROPER CLINIC—NURSES' HOME VISITS

1926	No. Clinics	Attendance	Old Cases	New Cases	Nurses' Home Visits
January	5	80	58	22	140
February	4	58	45	13	129
March	3	50	40	10	139
April	4	68	48	20	110
May	3	45	35	10	121
June	4	72	51	21	143
July	4	56	38	18	138
August	1	7	7	0	138
September	4	35	21	14	0
October	4	58	42	16	135
November	3	66	52	14	130
December	3	66	54	12	143
Total	42	661	491	170	1,466

CONDITION ON EXAMINATION—NEW CASES

	Adults	Children	Total
Not Tubercular	24	22	46
Suspicious	25	20	45
Incipient	16	17	33
Mod. Advanced	3	0	3
Advanced	7	1	8
Chronic Bronchitis	19	10	29
Arrested	6	0	6
Total	100	70	170

CONDITION AT PRESENT TIME

	Adults	Children	Total
Apparently Arrested	6	0	6
Improved	67	55	122
Unimproved	8	7	15
Progressive	6	1	7
Died	3	0	3
Unknown	10	7	17
Total	100	70	170

PATIENTS REFERRED TO

	Adults	Children	Total
T. B. Clinic and Home Treatment.....	86	65	151
Sanatorium	9	2	11
Private Physician	2	3	5
Mill Nurse	1	0	1
Ex-Service Men Transferred to Vet. Bureau	2	0	2
Total	100	70	170

OCCUPATION OF ADULTS

Shoe worker	26
Housewife	23
Unemployed	22
Mill Operative	16
Ex-Soldier	2
Clerk	2
Laundry	2
Woodsman	2
Cigarmaker	1
Druggist	1
Laborer	1
Salesman	1
Tinsmith	1

AGES OF ADULTS

15-20	15
20-30	35
30-40	24
40-50	16
Over 50	10

ROBERT B. KERR, M. D.,
Clinic Physician.

ANNIE M. HAYES, R. N.,
Tuberculosis Nurse.

WEST SIDE TUBERCULOSIS CLINIC

The Tuberculosis Clinic in West Manchester is carried on in coöperation with the local Board of Health.

The average attendance for the year has been twenty-eight persons per clinic.

The educational work has been so intensively done for a period of years that our people realize the fact that tuberculosis is curable and preventable and that an early diagnosis is so important that they come to the clinics of their own accord for examination.

Our patients have coöperated splendidly, following the treatment so closely that during the past year a large percentage of incipient cases have been placed in the arrested class. Whenever a death has occurred from the disease the remaining members of the family have been examined at the clinic and carefully instructed regarding personal hygiene.

Following is a record of case finding, clinic and supervisory work of the tuberculosis clinic:

Clinics held during year	12
Total attendance at clinics	336
Average attendance per clinic	28
Patients examined	336
First examination	81
Children examined	134
Diagnosed positive	13
Under nursing supervision	266
Arrested cases	19
Sent to Sanatorium	5
Deaths	5
Home visits	910
Business calls	159
Social service visits	28
Bedside nursing visits.....	59

ELIZABETH McCAULEY, R. N.

Nurse.

VENEREAL DISEASE CLINIC

Number of cases under treatment January 1, 1926.....	421
New cases admitted	77
Syphilis	27
Gonorrhea	50
Discontinuing treatment	105
Probably cured	44
To private physicians and clinics.....	11
Without permission	50
Number of cases under treatment Jan. 1, 1927.....	393
Nature of cases:	<i>Syphilis</i> <i>Gonorrhea</i>
Male	133 167
Female	70 23
Blood taken for Wassermann tests.....	235
Smears examined for gonorrhea	224
Number of doses salvarsan given.....	1,133
Histories taken and written	77
Number of clinics held during year.....	202
Number of visits to clinic.....	6,380
Male	3,940
Female	2,440

MARY A. McDONALD, R. N.

Nurse.

MILK INSPECTION SERVICE

It is my pleasure to report a decided advance in the sanitary condition and much progress in the efficiency in most of the city milk plants.

Three dealers have built new milk plants. Twelve dealers have rebuilt wholly or in part their present plants.

Electric refrigeration is being used in all of the larger milk plants, which I believe is instrumental in maintaining a high quality of milk and milk products.

Early in the season inspections were made of the principal source of our cream supply, to ascertain if pasteurization was being done properly and if proper records of the time and temperatures were kept on file. This necessitated an extended inspection trip covering a large part of Vermont, New Hampshire and parts of Maine and Massachusetts. Creameries were inspected in the following locations: Middlebury, Vt.; Richmond, Vt.; Milton, Vt.; St. Albans, Vt.; two at East Berkshire, Vt.; Newport, Vt.; Lyndonville, Vt.; Auburn, Maine; Lowell, Mass.; Lawrence, Mass.; East Haverhill, N. H.; Contoocook, N. H., and New Boston, N. H.

On the whole methods and equipment were satisfactory, thus insuring a safe product.

MILK PRODUCING FARMS INSPECTED

During the year 1926, I have inspected milk-producing farms in the following towns and cities: Pittsfield, Barnstead, Center Barnstead, Alton, Gilmanston, Loudon, Chichester, Epsom, Suncook, Allenstown, Pembroke, Short Falls, Bradford, Melvin Mills, New London, Henniker, Warner, Contoocook, Hopkinton, Concord, Dunbarton, Bow, Hooksett, New Boston, Grasmere, Goffstown, Bedford, Amherst, Nashua, Merrimack, Litchfield, Londonderry, Derry, Hudson, Epping, West Epping, Raymond, Auburn, Chester, Candia and Manchester suburbs. Ten farms were temporarily forbidden to ship or sell milk in Manchester and six were permanently excluded.

Hundreds of cans and covers were inspected; forty-one cans were condemned as unfit for use.

Inspections made of facilities and methods for storing and serving milk in restaurants, lunch rooms and other places where milk is served indicate very clearly that any method other than serving from the original package is unsatisfactory.

LABORATORY

Early in the spring a large room on the third floor was made available for a laboratory. This made possible laboratory facilities in keeping with the needs of the department.

Inspections	538
Milk plants	236
Stores	57
Producers	245
Samples tested	1,236
Milk	1,118
Ice cream	118

RESULTS

	Number	Satisfactory	Unsat- isfactory
Butterfats	461	421	40
Solids	377	323	54
Bacteria	343	295	48
Reductase test	314	227	87
Ice cream	118	108	10

CARL O. SEAMAN,
Milk Inspector.

INSPECTOR'S REPORT

Inspections	3,948
Tenement houses	149
Restaurants	294
Candy factories	64
Fruit stores	636
Barber shops	53
Ice cream factories	18
Stables	23
Yards	1,004
Bakeries	103
Coffee houses	13
Complaints investigated	170
Nuisances found	128
Nuisances abated	128
Dead animals removed	0
Water samples taken	5
Quarantine established	111
Quarantine terminated	61
Plumbing fixtures	2,256

JOHN F. LOONEY,
Inspector.

INSPECTOR'S REPORT

Inspections	3,339
Tenements	46
Tenement houses	34
Restaurants	82
Cellars	146
Fruit stores	148
Barber shops	19
Receptacles	565
Stables	13
Yards	519
Bakeries	36
Bottling places	3
Dumps	31
Grocery stores	3
Soda fountains	61
Miscellaneous	1,219
Complaints investigated	55
Nuisances found	36
Nuisances abated	36
Dead animals removed	3
Water samples taken	2
Quarantine established	285
Quarantine terminated	272
Plumbing fixtures	414

HAROLD E. HARTFORD,
Inspector.

MARKET INSPECTIONS

Inspections	1,357
Meat markets	887
Grocery stores	157
Fish markets	23
Bakeries	23
Sausage factories	5
Produce houses	19
Cold storage warehouse	29
Chicken slaughterhouses	40
Kosher markets	4
Poultry establishment	19
Miscellaneous inspections	66
Reinspection	14
Milk license	41
Complaints	30

CONDEMNED

Beef, lbs.	175
Pork, lbs.	13
Lamb, lbs.	35
Veal, lbs.	133
Turkeys, lbs.	17
Poultry, lbs.	62
Smoked Meats, lbs.	13
Onions, bags	75

UNSTAMPED CARCASSES

Beef	1
------------	---

ALBERT J. PARENT,
Market Inspector.

SLAUGHTER INSPECTOR'S REPORT FOR 1926

Total number of animals inspected:

Lambs	6,131
Hogs	1,893
Veals	1,810
Goats	9
Cattle	531

Number of animals condemned and tanked:

Two lambs, 16 veals, 10 hogs, 37 cows.

Including a large number of heads, tongues, livers, hearts, and lungs.

One thousand two hundred eighty four reacting cattle have been inspected, forty-one being condemned and tanked.

Inspections have been made of local sausage plants and beef houses, also of slaughter houses in the surrounding towns. Conditions are satisfactory at the present time. Accompanied by Mr. Seaman, milk inspector, inspections have been made and samples of milk and cream taken at dairy farms, milk plants, ice cream plants, ice cream parlors, lunch carts and restaurants.

E. N. OLZENDAM, D. V. M.,
Inspector.

ANNUAL REPORT OF THE CHARITIES DEPARTMENT

For the Year Ending December 31, 1926.

SALARIES

Thomas J. Quirk, Commissioner of Charities.....	\$2,100.00
Jennie T. Fleming, Clerk	1,300.00
Helen Quirk, Clerk	45.00
<hr/>	
Total salaries	\$3,445.00

TABLE

	January	February	March	April
Provisions	\$2,139.93	\$2,527.94	\$2,450.49	\$2,250.60
Board and care.....	1,269.01	1,445.50	1,221.34	1,317.82
Rent	292.00	302.00	287.00	254.00
Fuel	724.58	554.03	620.46	460.35
Shoes	137.54	21.69	9.56	5.00
Milk	31.74	19.98	47.02	54.71
Medicine	13.44	460.35	101.80	24.17
Transportation	20.00	00.00	00.00	573.00
Cloth	00.00	00.00	00.00	7.00
Burial	100.00	00.00	00.00	60.00
Miscellaneous	25.72	00.00	00.00	8.00
Office	53.44	63.88	21.71	49.32
<hr/>		<hr/>	<hr/>	<hr/>
Total	\$4,807.40	\$5,395.37	\$4,759.38	\$5,063.97
	=====	=====	=====	=====

TABLE—Continued

	May	June	July	August
Provisions	\$2,364.90	\$1,974.00	\$1,996.72	\$2,061.98
Board and care.....	1,218.44	1,450.57	1,276.31	1,217.64
Rent	266.00	285.00	279.50	296.50
Fuel	206.50	86.84	21.00	10.00
Shoes	4.95	16.50	88.60	21.50
Milk	28.20	8.06	27.90	4.34
Medicine	84.05	7.65	45.35	28.30
Transportation	5.00	00.00	00.00	00.00
Cloth	00.00	36.28	00.00	00.00
Burial	00.00	00.00	00.00	00.00
Miscellaneous	25.00	00.00	00.00	00.00
Office	24.54	244.84	42.19	49.72
<hr/>		<hr/>	<hr/>	<hr/>
Total	\$4,227.58	\$4,109.74	\$3,777.57	\$3,689.98
	=====	=====	=====	=====

TABLE—*Concluded*

	September	October	November	December
Provisions	\$2,289.95	\$1,975.72	\$2,210.91	\$1,985.60
Board and care.....	1,008.25	1,143.62	701.50	1,266.84
Rent	310.50	285.75	286.50	312.36
Fuel	16.00	30.00	159.50	216.40
Shoes	00.00	5.00	3.25	00.00
Milk	8.37	4.20	4.34	23.17
Medicine	51.64	25.30	24.50	22.95
Transportation	00.00	50.00	00.00	00.00
Cloth	22.96	16.02	11.75	2.00
Burial	00.00	00.00	00.00	100.00
Miscellaneous	3.73	5.50	00.00	9.50
Office	29.73	35.65	23.93	41.22
Total	<u>\$3,741.13</u>	<u>\$3,576.76</u>	<u>\$3,426.18</u>	<u>\$3,980.04</u>
	=====	=====	=====	=====

Amount appropriated for Charities Department for year

1926 \$54,000.00

Cash receipts for year 1926..... 4.00

\$54,004.00

Amount expended by Charities Department dur-

ing year 1926 \$50,549.37

Salaries for year 1926..... 3,445.00

Department transfer 5.73

54,000.10

General cash \$3.90

=====

Amount returned to City Treasurer by Charities Depart-

ment during year 1926 \$193.56

THOMAS J. QUIRK,

Commissioner of Charities.

REPORT OF CITY WEAHER DEPARTMENT

For the Year of 1926.

January 1, 1927

SALARY AND EXPENSES

Appropriation	\$1,350.00
	=====

1926.

Feb. 16.	Levi Alter, labor on scales, 12 hours @ 46c.	\$5.52
Apr. 16.	Julian Richard, 40 cu. ft. hard wood.....	4.25
May 3.	J. J. Moreau & Son:	
	25 ft. garden hose	3.00
	1 feather duster	1.90
July 1.	J. J. Moreau & Son, 1 screen door and door set..	3.61
Sept. 1.	Fred Danforth, salary for vacation.....	50.00
Sept. 29.	Julian Richards:	
	One-half cord hard wood.....	8.50
	10 baskets kindling wood.....	2.00
Oct. 21.	Manchester Gas Co.:	
	One-half ton stove coke.....	7.25
Oct. 22.	One-half ton stove coke.....	7.25
Nov. 6.	Keystone Press:	
	4 weigh books @ \$6.00.....	24.00
	2 rubber stamps .....	.60
Dec. 7.	Julian Richard, 1 ton stove coal.....	17.50
	M. T. L. & Power Co., lighting 12 months @ \$1.00	
	per month	12.00

\$147.38

Salary, David Horsfall, City Weigher.....	1,200.00
---	----------

Total paid out	\$1,347.38
----------------------	------------

=====

Appropriation	\$1,350.00
---------------------	------------

Paid out	1,347.38
----------------	----------

Balance	\$2.62
---------------	--------

TOTAL NUMBER OF WEIGHS IN 1926

Total No. weighs.....	6,026 @ 10c.....	\$602.60
Total city weighs	3,197 no charge.....	319.70
<hr/>		<hr/>
Cash paid Treasurer	2,829	282.90

Respectfully submitted,

DAVID HORSFALL,
City Weigher.

4th Annual Report
OF
MANCHESTER
Park, Common and
Playground Commission



MANCHESTER, NEW HAMPSHIRE

1926

REPORT OF THE PARK, COMMON AND PLAYGROUND COMMISSION

*To the Honorable Board of Mayor and Aldermen,
Manchester, N. H.:*

GENTLEMEN—

The Park, Common and Playground Commission herewith presents to you its third annual printed report, covering the year 1926.

Moth Pests

During the past year, by the constantly increasing neglect of a large number of citizens to properly remove from their own premises the nests of these pests, this Commission were compelled to invoke the aid of the Law, giving cities the right to enter on private property and remove such nests, adding the expense to the owner's tax bill. This is the first time during the nine years of the Commission's existence that they have embarked on what to them seems a dangerous work of paternalism. They undertook this work not because they believed in the theory of letting the Government do that which every citizen ought to attempt for himself, but because no amount of urging, and warning of the dire results which must follow if such work was neglected, could induce many of the citizens to attend to it. Through the courtesy of one of the United States Inspectors, a member of this Commission, a preliminary survey of the City was made. It was thought there might be some one thousand brown tail moth nests, and the survey showed an estimate of 49,282. There afterwards proved to be 92,032, with 5,499 gypsies,—one Oak tree having 1,500 of the gypsies alone. In all, 597 different properties were looked after, requiring three separate gangs of three men each,—a foreman, who kept the record, and two tree men. The record was kept in triplicate, one copy being left with the property holder, one returned to the City Hall, and the other with the Clerk of the Commission.

Very little complaint arose among the 597 different property owners,—less than ten persons claiming any error. All of the nests of the brown tails were sent to the University of New Hampshire, where the parasites were removed, and then sent to badly infected areas.

New Work

For some time it has been apparent that only a few people knew or took advantage of the excellent Spring at Derryfield Park, just north of the Boulevard. To bring the same more forcibly to the attention of the public, a small Summer House, open on all sides, was built over the Spring, the land being brought to grade with some two hundred loads of fill (obtained through the courtesy of the Highway Department), and a more permanent path leading from the Boulevard thereto was built.

It was the intention of the Commission to perform a like service for the old General Stark Spring at Stark Park, but an analysis of the water by our local Board of Health made such a step inadvisable. The sum of one thousand dollars having been appropriated for work at Simpson Park, that sum, with some four hundred dollars additional, was expended in putting in a cement wall and abutments and steps on the north side of Amory Street, similar in design to the retaining wall on the opposite side of the street, or the north side of Lafayette Park, so that when finished each side of Amory Street will look alike.

The plans to be carried out when future appropriations are available contemplate a retaining cement wall on the west side of Coolidge Avenue, extending from the abutments now built the entire length of the Park, having on top a two-rail fence of pipe, and the Park filled in to grade. When this is accomplished, suitable shrubs will be set out and a number of seats erected on the west side.

Playground Activities

It has been the aim of this Commission to give the youth of the City unusual recreational facilities, both Winter and Summer. As our Supervisor of the eight Summer Playgrounds has reported: "Citizens who never knew that we had such things as Playgrounds for their children came to the realization this year, for dozens commented on the work."

Four feature events in the heart of the City helped to bring about such realization. One such feature—the lantern parade—made its initial bow to the public Friday evening, August 6th, 1926, when some eight hundred Playground children, each carrying his own made lantern, and headed by the DeMolay Fife and Drum Corps, paraded through the principal streets, followed by an almost equal number of youngsters, who, like the Foolish Virgins in the Biblical story, failed to make any lantern, yet were a part of the procession. If crowds of onlookers are any criterion, this was a huge success.

Another parade occurred when we had the annual swimming meet and aquatic sports at Crystal Lake. This parade was led by His Honor the Mayor, with the 172nd Regiment Band kindly giving their services, followed by the City Officials, all of the Commissioners, representatives of the three service clubs, and fifteen truck-loads of happy playground kids. To add to their pleasure we gave to each child a pint of milk—2,500 bottles in all—and an equal number of cookies. Transportation was furnished, as in past years, through the courtesy of Mr. Frank Dill, manager at the Lake. Twenty-one Red Cross Life-Savers helped the Playground instructors look after this aggregation of 2,500 varieties of perpetual motion. The usual prizes were awarded and no casualties reported.

The other two feature events were the Health Day program at Victory Park, under the direction of our Supervisor, Miss McQuade, in which health officials from all over the State participated as on-lookers. Dr. Streeter and other officials acted as judges of the many hundreds of health posters made by the Playground Children, while plays showing how to be clean and healthy were given by the children. Through the courtesy of Edward C. Blake, over a thousand glasses of fresh, cold milk were given to the youngsters, while Mr. Lockheart of Hood & Sons gave to the same children ice-cream. Perhaps the feature event that appealed to the public the most was the Dance Carnival, which closed the season, September 1st, 1926, held for the second time on Market Street, which was roped off and supervised by the police, so that some three thousand parents and citizens witnessed the program of dances and drills. A grand stand was erected near the City Hall for the Commissioners and City Officials, and from which, through the courtesy of Piper and McIntire, music was furnished by means of their Brunswick Orthophonic instrument for the dances. About one thousand children participated in the exercises, and as will appear from the cut on the opposite page, their costumes, all made by them on the Playgrounds, were original and appropriate. Through the kindness of Mr. Carpenter and Mr. Parker of the Commission, the children received ice-cream and cake, with a bottle of milk.

In addition to the feature events, there was a Quoit tournament, the usual stilt and kite contests, the annual pet shows, as well as a Doll Parade at each Playground, and a new sport—"Push-mobile" contest requiring two operators for each cart—the steerer, who "bossed the job," and the pusher, whose sturdy legs provided the motive power. Prizes were given in all of these tournaments and contests, as well as for the regular five-mile cross-country bicycle road race.

It may not generally be known, but it is none the less the fact, that our Country Club, with its excellent golf course, has a rival at the Derryfield Playground, where the children have installed a three-hole course—but used by the children from other Playgrounds—the tournament being open to all Playground youngsters under sixteen. This year prizes went to Notre Dame, Derryfield and Sweeney.

Every Tuesday the girls had their League games of Volley Ball, and also Basket Ball, while every Thursday the boys had League games of Baseball and Playground Ball. Two out-of-town Baseball games were arranged with Concord and at the home game both teams were the guests of our Rotary Club.

The Commission take this opportunity to again extend their thanks and appreciation to the following public-spirited citizens of the City for their help and assistance during the nine weeks the Playgrounds were open:

Union Publishing Company and L'Avenir National, for reading matter illustrated with cuts.

E. C. Blake, for milk.

H. P. Hood, through the courtesy of Mr. Lockheart, for ice-cream.

Frank Dill, for transportation and candy.

Piper and McIntire, for music.

The Playground and Recreation Association of America (New York City), for help and suggestions.

Routine Work

Possibly the best idea of the routine work of the Department may be had by showing what was done each month, as reported to the Commission by its efficient Superintendent, Daniel F. Cronin:

January

During the months of January, February and March most of the work was done on Dorr's Pond, such as flooding, scraping and spraying the pond; the care of the East and West Side toboggan slides and ski jump, also sanding and plowing sidewalks, cleaning cesspools and the cutting and painting of Gypsy and Brown-Tail Moth nests on City property, viz:

Brown-Tail Moths	17,150
Gypsy Moths	14,575

April

Most of the work was done on cleaning sidewalks, the trimming of dead limbs from City trees, cleaning at least 500 to 800 trees of all the dead wood and the cutting of 10 dead trees without complaint or request for cutting.

All of the Playground apparatus was put in the best of repair and painted. Teams, wagons and trucks were cleaned, painted and repaired. Both toboggan slides and the Recreation House at Dorr's Pond were boarded up for the Summer season.

May

With the thawing of the ground all lawns were swept and raked of dead leaves or grass and lawns under grade were put to grade. Flowers were set out in Stark Park, Concord Common, Hanover Common, and Lafayette Park. All the shrubbery was cleaned and fertilized.

Bath houses were put in repair for the Summer season, with an enlargement of dressing cupboards in both houses.

June

All of the City baseball diamonds and backstops were put in repair for the Summer months, having repaired five and made two new ones.

The cutting and trimming of trees, cleaning of parks and cavity work on trees, of which 25 or 30 were filled, and the planting of 150 maple trees on City parks and streets. The spraying of trees for brown-tail, gypsy moth and white satin, in which 1½ ton of arsenate of lead was used.

Stark Park brush was cut from the cemetery to the railroad tracks.

Two fences, 150 feet long, were put in the Hanover Common to protect the lawns and flowers.

One fence 200 feet long was put up in Concord Common to protect the shrubbery.

July

Most of the work was done in maintaining parks, cutting grass and setting up playground apparatus for the Summer season.

The laying out and grading of baseball diamonds was completed, setting rafts and opening of bath houses. Cutting of hay and cleaning all Park grassland, from which 15 to 20 tons of hay was cut and stored in barns for the year. Crystal Lake float was resurfaced to last the year out.

August

The care of Parks and Playgrounds, cutting of grass, trimming trees, spraying for white satin moth took the most of the month of August.

September

Upon closing the Playground September 8th, all the apparatus was taken away and checked up to be stored for the year.

The cutting and trimming of trees on City streets, of which 100 to 150 were trimmed and 50 cut down.

The repairing of the monumental fence on the Merrimack Common was started. Every section of the fence was taken down, painted and new parts put in place. A new entrance was cut on Elm Street, between Merrimack and Pleasant Streets.

October

The toboggan and ski-jump were repaired and given a coat of Creosote stain. The dam at Dorr's Pond was given a few minor repairs. The cutting of brush on all Parks was commenced. Two sets of band-stand horses were made. The cutting and repairing of Park fences was done. A new road 900 feet long was cut leading into Dorr's Pond. The setting of 12 light poles and filling of a 5-foot grade, all filling taken from the cut in bank. All Park dirt roads were recindered and levelled.

November

The setting of covers on Commons, draining and shutting off water in Parks was completed for Winter months—covers being repainted and repaired when set. Work was continued on cutting dead limbs from City trees, of which 125 were cleaned during the month.

December

The plowing of sidewalks, cleaning cesspools and sanding sidewalks, cutting brush and dead trees finished the year. The Department completed the year in cutting 500 to 600 trees which were condemned or decayed, 150 of these trees being poplars. The trimming of all shade trees numbered 1,200.

FINANCIAL REPORT OF THE DEPARTMENT OF PARKS COMMONS AND PLAYGROUNDS

52 Weeks Ending December 18th, 1926

AVAILABLE.

Appropriation	\$43,500.00
Credit Transfers—Municipal Bath Houses.....	190.29
Cash Credits—Sale of Wood.....	85.00
<hr/>	
Total Amount Available.....	\$43,775.29

EXPENDITURES.

Payrolls

Parks and Commons—Maintenance.....	\$26,252.46
Toboggan Slides and Ski Jump.....	1,885.66
Summer Playgrounds	3,105.10
<hr/>	
Total Payrolls	\$31,243.22

Bills

General Maintenance—	
Telephone Service	\$85.30
Arsenate of Lead.....	200.00
Care of Flags.....	421.78
Clerical Services	300.00
Printing	224.75
Harness Repairs	140.30
Oats, Corn and Salt.....	344.41
Electricity	221.78
Electrical Supplies	156.17
Medical Services	11.00
Insurance	266.80
Flowers and Shrubs.....	635.56
Iron Castings	402.80
Rebuilding Standard A Power Sprayer.....	1,159.60
Gasoline, Oil and Grease.....	1,204.31
New Federal Truck.....	1,974.25
Truck Repairs	163.05
Lumber	820.60
Miscellaneous	2,262.93
Playgrounds	404.07
Toboggan Slides	72.75
<hr/>	

Total Bills Paid Direct..... \$11,472.21

Highway Department—Wall (Simpson's)	1,000.00
Highway Department—Cement	11.25
Fire Department—Repairing Hose.....	2.10
	<hr/>
Total Bills	\$12,485.56
	<hr/>
TOTAL EXPENDITURES	43,728.78
	<hr/>
Balance returned to General Fund.....	\$46.51
	<hr/>
	<hr/>
	\$43,775.29

Municipal Bath Houses

AVAILABLE.

Appropriation	\$1,500.00
---------------------	------------

EXPENDITURES.

Payrolls	\$1,299.71
Bills, Hopkins Printing Company.....	10.00
	<hr/>
	1,309.71
	<hr/>
Balance	\$190.29
Transferred to Parks and Commons.....	190.29
	<hr/>
Balance at End of Year.....	000.00

Suggested Needs

The completion of the retaining wall at Simpson Park. An addition to the Recreation House at Dorr's Pond, the attendance having increased as alluded to in last year's report.

Respectfully submitted for the Commission,

FRANK C. LIVINGSTON,

Clerk.

January 10, 1927.

REPORT OF TRUSTEES OF
CEMETERIES and CEMETERY FUNDS

REPORT OF TRUSTEES OF CEMETERY FUNDS

For the Year Ending December 31, 1926.

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

GENTLEMEN—I would submit herewith the annual report of Cemetery Trust Funds for the year ending December 31, 1926.

Amount of Cemetery Trust Funds Jan. 1, 1926..... \$483,359.11

RECEIPTS FOR 1926

Received for Perpetual Care:

Pine Grove Cemetery	\$2,254.93	
Valley Cemetery	1,033.00	
Piscataquog Cemetery	100.00	
Stowell Cemetery	200.00	
	<hr/>	\$3,587.93

Received from Sale of Lots:

Pine Grove Cemetery.....	\$12,807.03	
Pine Grove Cemetery, Single Graves	547.00	
	<hr/>	13,354.03

Received as Special Trust Funds:

Frank Murray	\$100.00	
Cora A. Gile	150.00	
Nathaniel Clark	150.00	
Tillie F. Robinson	100.00	
Hattie C. Curtis	95.00	
John C. Peterson	100.00	
	<hr/>	695.00

INCOME FROM CEMETERY FUNDS DURING YEAR

Pine Grove Cemetery:

Interest on Bonds	\$12,902.50	
Interest from Savings Banks.....	3,152.09	
Interest from lots sold 1922 to 1926.....	459.88	
	<hr/>	\$16,514.47
	<hr/>	<hr/>

Valley Cemetery:

Interest on Bonds	\$2,437.50
Interest from Savings Banks.....	1,070.71
	<hr/>
	\$3,508.21
	=====

Piscataquog Cemetery:

Interest from Savings Banks.....	\$487.83
	=====

Merrill Cemetery:

Interest on Bonds	\$90.00
Interest from Savings Banks.....	86.30
	<hr/>
	\$176.30

Amoskeag Cemetery:

Interest from Savings Banks	\$27.15
-----------------------------------	---------

Stowell Cemetery:

Interest from City of Manchester.....	\$9.00
---------------------------------------	--------

Special Trust Funds:

Interest from Savings Banks	\$693.45
-----------------------------------	----------

Total Income	\$21,416.41
Discount on Bonds purchased	858.40
	<hr/>
Total	\$523,270.88

EXPENDITURES FROM CEMETERY FUNDS DURING YEAR

Pine Grove Cemetery:

Paid J. H. Erskine, Superintendent—	
For material	\$802.35
For care of lots.....	9,059.00
Transferred to special account	100.00
Amoskeag Bank, box rent.....	15.00
	<hr/>
	\$9,976.35
	=====

Valley Cemetery:

Paid J. H. Erskine, Superintendent—	
For material	\$384.60
For care of lots	1,444.00
For special care	58.50

Merchants Bank, box rent.....	10.00
Appropriation for repairing Avenue.....	5,000.00
	<hr/>
	\$6,897.10
	<hr/>

Piscataquog Cemetery:

Paid J. H. Erskine, Superintendent—	
For material	\$24.00
For care of lots	220.00
Appropriation for new fence.....	500.00
	<hr/>
	\$744.00
	<hr/>

Merrill Cemetery:

Paid J. H. Erskine, Superintendent—	
For care of lots	\$85.00
For material	314.71
	<hr/>
	\$399.71

Amoskeag Cemetery:

Paid J. H. Erskine, Superintendent—	
For care of lots	\$19.00

Special Trust Funds:

Paid J. H. Erskine, Superintendent—	
Special care of lots and graves.....	\$400.96

Miscellaneous:

Paid accrued interest on bonds purchased	\$304.67
--	----------

Total Expenditures	\$18,741.79
--------------------------	-------------

Balance of Cemetery Funds Dec. 31, 1926.....	\$504,529.09
--	--------------

SCHEDULES OF SECURITIES IN CEMETERY FUNDS

SCHEDULE 1.

PINE GROVE CEMETERY

54 City of Manchester, 4% Water Bonds, Nos. 62-64, 70-72, 78-125 inclusive	\$54,000.00
7 City of Manchester, 5% School Bonds, Nos. 31-37 inclusive	7,000.00
5 City of Manchester, 4% School Bonds, Nos. 264-268 inclusive	5,000.00
6 City of Manchester, 4% School Bonds, Nos. 5-10 inclusive	6,000.00
25 City of Manchester, 4% School Bonds, Nos. 11-35 inclusive	25,000.00
22 City of Manchester, 5% School Bonds, Nos. 19-30, 54-63 inclusive	22,000.00
50 City of Manchester, 4% School Bonds, Nos. 151, 166-214 inclusive	50,000.00
5 City of Manchester, 4% School Bonds, Nos. 144-147 and 150	5,000.00
14 City of Manchester, 4% School Bonds, Nos. 3-16	14,000.00
2 City of Manchester, 4% Refunding Bonds, Nos. 6 and 30	2,000.00
4 City of Manchester, 4% Sewer Bonds, Nos. 17-20 inclusive	4,000.00
10 City of Manchester, 4% Sewer Bonds, Nos. 61-70 inclusive	10,000.00
9 City of Manchester, 4% Hospital, Nos. 56-65 inclusive	9,000.00
48 City of Manchester, 4% Fire Dept. Bonds, Nos. 13-60 inclusive	48,000.00
20 Fourth Liberty Loan @ \$1.000 each	20,000.00
7 Second Liberty Loan @ \$5.000 each	35,000.00

Deposits

\$316,000.00

Hillsborough Co. Savings Bank Book No. 16073	\$3,172.62
Hillsborough Co. Savings Bank Book No. 20250	10,502.11
Amoskeag Savings Bank Book No. 151323	19,288.11
Mechanics Savings Bank Book No. 3413	13,889.88
Mechanics Savings Bank Book No. 4522	5,835.64
Mechanics Savings Bank Book No. 4407	8,807.98
Manchester Savings Bank Book No. 50420	3,570.37
Merrimack River Savings Bank Book No. 57755	14,694.29

79,761.00

Amount of Pine Grove Cemetery Fund..... \$395,761.00

SCHEDULE 2

VALLEY CEMETERY

1 City of Manchester, 5% Bridge Bonds, No. 135.....	\$1,000.00
6 City of Manchester, 4% Refunding Cemetery Bonds, Nos. 25-30 inclusive.....	6,000.00
15 City of Manchester, 5% School Bonds, Nos. 38-52 inclu- sive	15,000.00
10 City of Manchester, 4% Hospital Bonds, Nos. 66-75 in- clusive	10,000.00
5 City of Manchester, 4% School Bonds, Nos. 76-80 inclu- sive	5,000.00
3 Second Liberty Loan, 4¼% @ \$5,000 each.....	15,000.00
	<hr/>
	\$52,000.00

Deposits

Hillsborough Co. Savings Bank Book No. 16072	\$1,232.90
Amoskeag Savings Bank Book No. 68808.....	11,717.68
Mechanics Savings Bank Book No. 5569.....	12,400.70
	<hr/>
	25,351.28
	<hr/>
Amount of Valley Cemetery Fund.....	\$77,351.28

SCHEDULE 3

MERRILL CEMETERY

1 City of Manchester, 5% School Bond, No. 53.....	\$1,000.00
1 City of Manchester, 4% Hospital Bond, No. 64.....	1,000.00

Deposit

Amoskeag Savings Bank Book No. 69517.....	1,665.96
	<hr/>
Amount of Merrill Cemetery Fund	\$3,665.96

SCHEDULE 4

PISCATAQUOG CEMETERY

Deposits

Amoskeag Savings Bank Book No. 126851.....	\$1,626.42
Amoskeag Savings Bank Book No. 126852.....	56.01
Amoskeag Savings Bank Book No. 126853.....	1,011.48
Amoskeag Savings Bank Book No. 126854.....	8,019.96
	<hr/>
Amount of Piscataquog Cemetery Fund.....	\$10,713.87

SCHEDULE 5

AMOSKEAG CEMETERY

Deposit

Amoskeag Savings Bank Book No. 151322.....	\$655.24
	=====
Amount of Amoskeag Cemetery Fund..... ..	\$655.24

SCHEDULE 6

STOWELL CEMETERY

Deposit

Manchester Savings Bank Book No. 145818.....	\$209.00
	=====
Amount of Stowell Cemetery Fund.....	\$209.00

SCHEDULE 7

SPECIAL CEMETERY TRUST FUNDS.

Fund	Savings Bank	Book No.	Amount
Gale Fund	Amoskeag	34108	\$417.20
Edith F. Stark	Amoskeag	122381	1,309.80
Mrs. Charles D. Welch.....	Amoskeag	154127	209.53
Sawyer and Bean	Amoskeag	154784	108.44
George F. Sargent	Amoskeag	152887	408.49
Emily Theuner	Amoskeag	157155	50.73
Charles W. Powell....	Amoskeag	160833	101.50
Maria F. Laport.....	Amoskeag	161396	100.75
Hattie C. Curtis	Amoskeag	164246	95.36
Clarence M. Woodbury.....	Hillsboro County	20357	109.19
James R. Straw.....	Hillsboro County	20729	216.53
Ellen Washburn	Hillsboro County	22138	100.06
Myra C. Corey	Hillsboro County	22278	109.07
Oliver Gould	Manchester	94650	500.00
E. W. Harrington.....	Manchester	108743	2,793.05
May F. Nichols.....	Manchester	113370	622.97
Robert Laing	Manchester	137449	209.02
Lucy E. Hodge.....	Manchester	115190	235.65
Barton and Hill.....	Manchester	115154	1,597.69
Eleanor J. Annis.....	Manchester	134034	104.75
Nathaniel Clark	Manchester	143971	150.56

Hannah A. Currier ... Merrimack River	42740	732.45
S. P. Cannon Merrimack River	77886	214.89
William W. Ingham... Merrimack River	77516	736.33
Flora A. Cleworth... Merrimack River	78273	156.80
Charles H. Robie..... Merrimack River	80024	154.19
Rogler and Grimmer.. Merrimack River	81685	151.50
George E. Rogers Merrimack River	82544	152.75
Cora A. Gile Merrimack River	83808	152.81
Emily E. Killey..... Mechanics	7815	2,554.82
Elizabeth Alexander .. Mechanics	13382	105.11
Silas C. Stetson Mechanics	13511	156.81
Orra V. Chace Mechanics	13606	430.33
Frank M. Randall Mechanics	13707	104.29
Rachel B. Ried Mechanics	13831	515.57
Frank Murray Mechanics	14204	102.25
Tillie F. Robinson Mechanics	14232	101.50
John C. Peterson Mechanics	14390	100.00

Total amount of Special Trust Funds..... \$16,172.74

SUMMARY

Pine Grove Cemetery Fund.....(Schedule 1).....	\$395,761.00
Valley Cemetery Fund .....(Schedule 2).....	77,351.28
Merrill Cemetery Fund.....(Schedule 3).....	3,665.96
Piscataquog Cemetery Fund.....(Schedule 4).....	10,713.87
Amoskeag Cemetery Fund.....(Schedule 5).....	655.24
Stowell Cemetery Fund.....(Schedule 6).....	209.00
Special Cemetery Trust Funds.....(Schedule 7).....	16,172.74

\$504,529.09

INCOME ACCOUNT

	Amount Jan. 1, 1926	Income 1926	Discount on Bonds	Care of Lots	Interest	Appropriation Repairs	Balance Dec. 31, 1926
Pine Grove	\$25,445.23	\$16,514.47	\$858.40	\$9,976.35	\$304.67	.....	\$32,537.08
Valley	22,983.30	3,508.21	.....	1,897.10	.....	\$5,000.00	19,594.41
Piscataquog	2,930.72	487.83	.....	244.00	.....	500.00	2,674.55
Merrill	1,205.24	176.30	.....	399.71	.....	.....	981.83
Amoskeag	15.09	27.15	.....	19.00	.....	.....	23.24
Stowell .....	.....	9.00	.....	.....	.....	.....	9.00
Special	2,180.76	693.45	.....	400.96	.....	.....	2,473.25
	\$54,760.34	\$21,416.41	\$858.40	\$12,937.12	\$304.67	\$5,500.00	\$58,293.36

RECEIVED FOR PERPETUAL CARE

PINE GROVE CEMETERY

Blanche A. Bixby, for Robert G. Annan.....	\$171.00
Archibald C. Laraba, for Peter Laraba.....	104.10
B. F. Greer, Jr., for Florence A. Greer.....	144.00
Mary J. Heath, for Louis H. Moody.....	180.00
Charles E. Haines, for John E. and James M. Haines....	180.00
Emma J. Dustin and Alvah H. Gray.....	180.00
Mary E. Rowe and Ellsworth V. Rowe.....	100.00
W. P. Farmer, for William P. Farmer.....	300.00
Albert Bushnell Hart and Wm. S. Youngman, for Horace B. Putnam	162.00
William K. Amlaw, for William K. Amlaw.....	100.00
R. M. Dunham, for Alonzo McIntire	100.00
Serena R. Cann, for George A. Cann.....	108.33
Minnie L. Trombly, Ex. for Horace H. Young.....	162.00
C. E. Lindquist, for Otto Peterson.....	123.00
John G. Backer, for John G. Backer and Sophia Petterson	140.50
<hr/>	
Total	\$2,254.93

VALLEY CEMETERY

John S. Gale, for A. K. Brown.....	\$150.00
Mrs. John H. Gleason, for A. M. Eastman.....	192.00
Genevra Davis Brock and Ella A. Holmes, for John P. Brock	150.00
L. Charbonneau, for S. D. Lord	131.00
Harriet C. Wadleigh, for E. Child.....	135.00
Estate Sarah Farnham, for Horace Stevens.....	150.00
Nathan P. Hunt, for H. L. Drew.....	125.00
<hr/>	
Total	\$1,033.00

PISCATAQUOG CEMETERY

James A. Halloran, for Lewis E. Taplin.....	\$100.00
---	----------

STOWELL CEMETERY

Ella E. and Hattie L. Johnson, for Nathan Johnson.....	\$200.00
--	----------

SALE OF LOTS

Name	Sale	Per Fund	Interest	Total
Maud C. Africa	\$175.78	\$527.32	.....	\$703.10
Reinhold Babel	26.48	79.42	.....	105.90
Martha A. Badger	33.75	101.25	.....	135.00
Barnard and Hamilton...	7.60	22.80	\$6.56	36.96
Frank Barndollar	43.01	129.04	.....	172.05
Herbert H. Baxter	21.03	63.07	.....	84.10
Willie F. Bean	42.98	128.92	.....	171.90
E. M. and O. S. Bruce and W. L. Lamprey	39.83	119.47	.....	159.30
Olive Bunker	25.73	77.17	.....	102.90
H. E. Bell and C. G. Crosby	59.38	178.12	.....	237.50
John P. Blagdon	31.07	93.23	3.75	128.05
Herminie Carlson	50.70	152.10	.....	202.80
Charlie N. Oates	26.25	78.75	.....	105.00
Charles E. Chapman	96.00	288.00	.....	384.00
Thomas F. Conroy	41.03	123.07	.....	164.10
Helen T. Davis	26.00	78.00	.....	104.00
Delia Dean	41.03	123.07	.....	164.10
Marcella de Moulpied	48.58	145.72	.....	194.30
Christian Dietlein	51.08	153.22	.....	204.30
Herbert S. Dow	87.64	262.91	.....	350.55
Laura E. Dunn	50.83	152.47	7.13	210.43
Parsha S. Eldridge	43.68	131.07	.....	174.75
Elwin C. Foster	289.15	867.48	.....	1,156.63
Maude A. Foster	26.25	78.75	.....	105.00
Parmelia A. Foster	75.50	226.50	.....	302.00
Edmund P. Gendreau	113.35	340.05	.....	453.40
Emily Giles	25.25	75.75	.....	101.00
Bertha B. Goodwin	26.00	78.00	.....	104.00
Archibald A. Gorham and Valentine Faust	59.63	178.87	.....	238.50
Clifton E. Gould	33.00	99.00	.....	132.00
Laura M. Greer	27.25	81.75	.....	109.00
George O. Harvey	18.50	55.50	11.83	85.83
Mary Hayeslip	39.83	119.47	.....	159.30
Alice M. Hebert	16.50	49.50	4.12	70.12
Helen B. Herzog	26.00	78.00	.....	104.00
Fred A. Hutchins and W. Eugene Burdick	50.41	151.26	.....	201.67
Thomas J. Ingram and Ada L. Lear	53.55	160.65	.....	214.20
Andrew G. Johnson	53.33	159.97	.....	213.30
Sarah T. Knox	96.00	288.00	.....	384.00
James F. Lazott	14.00	42.00	9.19	65.19
Margaret Lindsay	25.88	77.62	.....	103.50
Charles E. Merritt	96.00	288.00	.....	384.00
John F. Meserve	44.83	134.47	.....	179.30
Jesse W. Mudgett	59.50	178.50	14.88	252.88
Augusta Nordstrom	26.00	78.00	.....	104.00
John C. Peterson and Nora Peterson	67.50	202.50	64.80	334.80
Emma Petterson	54.60	163.80	.....	218.40
Antoine L. Perry	51.63	154.90	5.00	211.53

Name	Sale	Per Fund	Interest	Total
Mary A. Pevare	38.96	116.89	.....	155.85
George W. Pike.....	26.65	79.95	.....	106.60
Nellie L. Potter.....	41.03	123.07	.....	164.10
William E. Potter.....	38.53	115.57	1.00	155.10
John Potts	38.96	116.89	.....	155.85
Nellie A. Quimby	25.50	76.50	.....	102.00
Isabel G. Reed	32.38	97.12	.....	129.50
Annie Simon	56.66	169.99	.....	226.65
Nelson H. Ring	33.68	101.02	.....	134.70
William I. Scholes and Frank J. Caron.....	117.99	353.95	.....	471.94
Frank W. Senter	33.68	101.02	.....	134.70
Frederick Smalley	26.65	79.95	.....	106.60
George E. Smith	26.00	78.00	.....	104.00
James B. Smith.....	54.55	163.65	.....	218.20
Thomas Smith	23.58	70.72	.....	94.30
Walter B. Smith	36.50	109.50	.....	146.00
Ira F. Sturtevant.....	153.15	459.43	.....	612.58
Mandi Sundell	25.88	77.62	.....	103.50
Alfred E. Taylor.....	62.25	186.75	.....	249.00
Ellen A. Thompson.....	25.23	75.67	.....	100.90
Frank R. Vose and Lura A. Vose	153.26	459.79	.....	613.05
George A. Woolner.....	33.00	99.00	5.00	137.00
Claude H. Worcester, Jr. .	24.60	77.80	.....	102.40
Izole C. Yeatter.....	28.93	86.77	.....	115.70
Earl C. Johnson	76.09	228.26	5.00	309.35
Kathe Lenz	51.66	154.99	.....	206.65
Luther M. Pike.....	178.36	535.09	60.00	773.45
Richard Artz	15.00	45.00	.....	60.00
Carl F. Becker	2.50	7.50	.....	10.00
Eugene C. Brigham	2.50	7.50	.....	10.00
Carpenter and Hall.....	2.50	7.50	.....	10.00
Gertrude A. Chamberlin..	2.50	7.50	.....	10.00
George W. Cheney.....	25.00	75.00	.....	100.00
Frank B. Dennett.....	2.50	7.50	.....	10.00
Lottie W. Dewire.....	2.50	7.50	.....	10.00
Frank C. Howard.....	12.50	37.50	.....	50.00
Nils D. Lund.....	4.44	5.56	.....	10.00
Gilman McAllaster.....	37.50	112.50	.....	150.00
H. W. Mayberry.....	46.25	138.75	.....	185.00
Louise P. Omand.....	2.50	7.50	.....	10.00
Melvin E. and Clarence A. Richardson	15.00	45.00	.....	60.00
Frank R. Roach and Byron E. Harvey	2.50	7.50	.....	10.00
Howard I. Russell.....	38.60	115.78	.....	154.38
Clara E. Sprigg.....	1.25	3.75	.....	5.00
Sarah J. Struthers.....	3.75	11.25	.....	15.00
Rebecca Sullivan	33.50	100.50	.....	134.00
Joseph C. Weed.....	12.50	37.50	.....	50.00
Samuel Theaker	2.50	7.50	.....	10.00
Total Sale of Lots....	\$4,270.40	\$12,807.03	\$198.26	\$17,275.69

SINGLE GRAVES

Name	Sale	Per. Fund	Total
Irving H. Abell.....	\$10.00	\$15.00	\$25.00
John Ageropolos	10.00	15.00	25.00
Makes Argeropoulos	10.00	15.00	25.00
Estate John Benson.....	10.00	15.00	25.00
Estate Ida A. Bodwell.....	10.00	15.00	25.00
John Bracken	10.00	15.00	25.00
Florence Caverly	10.00	15.00	25.00
George Chapas	10.00	15.00	25.00
Peter Czapek	10.00	15.00	25.00
Christos Dakos	10.00	15.00	25.00
Thomas H. Dean.....	10.00	15.00	25.00
Rose D. Grishaver.....	10.00	15.00	25.00
John Hannemann	10.00	15.00	25.00
Irene C. Jenkins	10.00	15.00	25.00
Charles H. Goings	10.00	15.00	25.00
Vasilios Kouitsiotes	10.00	15.00	25.00
James Koumpours	10.00	15.00	25.00
Estate Charles Leake	10.00	15.00	25.00
Estate David M. Lackie	20.00	30.00	50.00
Nicholas Manolaros	10.00	15.00	25.00
Louise Morris	10.00	15.00	25.00
Estate John Parlotsos	10.00	15.00	25.00
Virginia Pynenburg	10.00	15.00	25.00
Foto Roukas	10.00	15.00	25.00
Wilhelmina Roustos	10.00	15.00	25.00
Samuel W. Ruden	10.00	15.00	25.00
Cornelius Schmidt	10.00	15.00	25.00
Costas Setaris	10.00	15.00	25.00
John Spiros	10.00	15.00	25.00
Jennie M. Thorsen	10.00	15.00	25.00
Joseph Toli	10.00	15.00	25.00
Charles Tootoonjain, Admr. ...	20.00	30.00	50.00
William M. Walker	10.00	15.00	25.00
James Zogoloulos	10.00	15.00	25.00
Estate Mary Vallee	10.00	15.00	25.00
	<hr/>	<hr/>	<hr/>
	\$370.00	\$555.00	\$925.00
Allowance on Lot Purchased...	10.00	8.00	18.00
	<hr/>	<hr/>	<hr/>
Total	\$360.00	\$547.00	\$907.00

Respectfully submitted,

W. O. McALLISTER,

*Treasurer of the Trustees
of Cemetery Funds.*

REPORT OF SUPERINTENDENT OF CEMETERIES

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

GENTLEMEN—

I herewith submit the annual report for the year ending December 31, 1926.

IMPROVEMENTS

Number of—

New lots bounded with cement bounds.....	257
Old lots improved by grading and seeding.....	8
Sunken graves refilled	627
Loads of clay and gravel used.....	1,383
Loads of loam purchased	541
Headstones erected	107
Monuments erected	73
Mausoleums erected	1
Old hydrants repaired	12
Square yards of avenues built.....	2,818
Cement vaults laid	64
Steel vaults laid	4
Shrubs planted	36
Trees set out	46
Bodies entombed	58

Beside the general work of keeping the grounds of the small cemeteries in a presentable condition at the Amoskeag Cemetery one lot was regraded; fifteen trees removed; standpipes repaired and some repairs made on the fence.

At the Piscataquog Cemetery the remainder of the board fence (454 ft.) was removed and replaced with link wire fencing and one new gate.

At the Merrill Cemetery we laid 237 feet of 2-inch water pipe and 165 feet of 1-inch water pipe; put in five hydrants and removed one tree.

Two foundations for monuments were put in at the Stowell Yard and one foundation at the Hall Cemetery. The grounds at the other small cemeteries were cared for in the usual manner.

A special appropriation from the Cemetery Fund allowed us to make noticeable improvements at the Valley. About 2,400 square yards of avenue was built, extending from the Pine street entrance,

by way of the Lodge, to the Chestnut street entrance. This gives the proper admission to the City Tomb. The iron fence around the entire cemetery was painted; repairs were made on the Currier Gate and urn; 125 sunken graves refilled; 95 headstones and monuments straightened, and foundations laid for three monuments and ten markers. Three lots were regraded and seven placed under permanent care. The old water main was replaced on a new avenue, using about 150 feet of 3-inch and 318 feet of 2-inch water pipe. Seven new hydrants were put in and the water pipe to the furnace in the basement was renewed. Vale Avenue, about 1,300 feet long and nine feet wide, was graded and a foundation of crushed stone put in. The stone wall that fell over in the rear of lot number 1101 was replaced; the settees and wheelbarrows painted; 15 trees removed, and 43 trees and shrubs planted.

Aside from the usual care the work at Pine Grove Cemetery has consisted chiefly in building two large lawns, finishing Chapel and Maple Lawns, and practically completing a new Lawn north of Crescent Avenue.

We used some 954 loads of loam and 1,133 loads of clay on these lawns. We laid 399 feet of 3-inch water pipe and 250 feet of 2-inch water pipe and put in 16 hydrants. The avenue around the Parker mausoleum was macadamized; 25 trees were removed and 39 planted. Three hundred feet of fence was erected on Mitchell street; 492 sunken graves refilled; 84 headstones and markers straightened up; moulded 65 cement fence posts and 14 stop and waste boxes. The vestibule of Ursula Chapel was relined with tile; one car of ashes, besides five tons of fertilizer, was used on the lots and a car of Calcium Chloride was used on the avenues. A new ton and a half truck was purchased. The ornamental beds were filled with plants, as usual, from our greenhouses and 291 vases and 212 pans and tubs were filled with plants for individuals.

INTERMENT RECORD

Total number of interments, as per last report (P. G. Cem.)	14,988
Number of original interments for the year ending	
December 31, 1926.....	331
	<hr/>
Total number of interments at Pine Grove Cemetery	15,319
	<hr/> <hr/>

Number of interments during 1926—

Valley Cemetery	19
Piscataquog Cemetery	4
Amoskeag Cemetery	7
Merrill Cemetery	1
Stowell Cemetery	2
Huse Cemetery	1

Total number of interments for the year 1926.....	365
---	-----

Of the above there was—

Deposited in the receiving tomb.....	58
Interred in public lot	45
Interred in single graves	37
Cremated	2
Interred in single graves, Swedish section.....	7

The removals within and from the cemetery were as follows:

To private lots	13
From Pine Grove to other cemeteries.....	2
From other cemeteries to Pine Grove.....	4

Total number of removals during 1926.....	19
---	----

RECORD OF LOTS

Total number of lots sold to January 1, 1926.....	4,288
Number of lots sold during 1926.....	69

Total number of lots sold to January 1, 1927.....	4,357
---	-------

Total number of single graves sold to January 1, 1926.....	610
Number of single graves sold during 1926.....	37

Total number of single graves sold to January 1, 1927.....	647
--	-----

Total number of lots plotted and ready for sale January 1, 1927	468
Total number of single graves ready for sale January 1, 1927	320

RECEIPTS AND EXPENDITURES.

Appropriation	\$55,000.00	
Special appropriation from Trust Funds.....	5,500.00	
Received from Cemetery Trust Funds.....	12,812.12	
		<hr/>
		\$73,312.12
Labor as per payroll	\$42,157.53	
Miscellaneous expenses	19,217.26	
		<hr/>
		61,374.79
		<hr/>
		\$11,937.33

PINE GROVE CEMETERY RECEIPTS

Cash received for—

Interments and removals	\$3,324.50	
Foundations and grading	2,348.75	
Use of water at houses	21.00	
Use of chapel.....	21.00	
Care of lots	1,037.20	
Plants and flowers	1,439.95	
Rent of tenements	932.00	
Sale of lots	1,892.70	
Single graves	925.00	
Sundries	322.47	
		<hr/>
		\$12,264.57

VALLEY CEMETERY RECEIPTS.

Cash received for—

Interments	\$165.50	
Care of lots	377.40	
Tomb fees	183.75	
Sundries	273.50	
		<hr/>
		\$1,000.15

PISCATAQUOG CEMETERY RECEIPTS

Cash received for—

Interments	\$28.00	
Care of lots	125.00	
Sundries	5.60	
		<hr/>
		\$158.60

MERRILL CEMETERY RECEIPTS

Cash received for—

Interments	\$20.00	
Sundries	4.00	
		<hr/>
		\$24.00

AMOSKEAG CEMETERY RECEIPTS

Cash received for—

Interments	\$57.50	
Foundations and grading.....	27.55	
		<hr/>
		\$85.05
SUPERINTENDENT'S RECEIPTS FOR THE YEAR	\$13,532.37	

Treasurer's receipts for —

Sale of lots	4,270.40
Interest on lots	198.26
Single graves	360.00
	<hr/>
	\$30,298.36

In Treasurer's receipts for lots and graves..... 2,817.70

Amount turned back to City..... \$27,480.66

Respectfully submitted,

J. H. ERSKINE,

Superintendent.

REPORT OF THE CITY PHYSICIAN

To the Board of Mayor and Aldermen:

GENTLEMEN—I submit herewith statement of professional duties as City Physician for the year 1926.

No. of calls at the homes.....	438
No. of calls at office	231
Operations—Surgical, minor	39
Adeno-tonsillectomies	4
Confinements	21
Surgical and medical aid rendered at Police Headquarters..	74
Entrance examinations—	
Police Department	10
Fire Department	19
Vaccinations	358
Hospitalized cases	31

Yours truly,

JOSEPH N. FRIBORG,
City Physician.

REPORT OF SINKING FUND COMMISSIONERS

DECEMBER 31, 1926.

To the Honorable Mayor and Board of Aldermen of the City of Manchester, N. H.:

GENTLEMEN—

As required by Chapter 37, Section 4, of the City Ordinances, I submit herewith the following report of the operations of the Sinking Funds of the City of Manchester for the year ending December 31, 1926, together with a schedule of securities contained therein on that date.

Amount of Sinking Funds January 1, 1926..... \$173,863.69

RECEIPTS.

INCOME FOR 1926

Fund of 1927.

Interest on Bonds.....	\$1,115.00	
Interest from Savings Bank.....	1,559.85	\$2,674.85

Fund of 1929.

Interest on Bonds.....	\$555.00	
Interest from Savings Bank.....	1,442.55	1,997.55

Fund of 1930.

Interest on Bonds.....	\$1,907.50	
Interest from Savings Bank.....	1,664.26	3,571.76

Total Income		8,244.16
Discount on bonds purchased.....		346.97
Total		\$182,454.82

EXPENDITURES.

Paid accrued interest on bonds purchased.....	\$220.45	
Paid premium on bonds purchased.....	12.00	232.45
		<hr/>
Balance of Sinking Funds December 31, 1926.....	\$182,222.37	

SCHEDULE OF SECURITIES IN SINKING FUNDS.

Fund of 1927.

5 City of Manchester 4% Refunding Loan, #7-11 inc.	\$5,000.00
1 City of Manchester 4% Destructor Plant #62.....	1,000.00
3 City of Manchester 4% Water #17-19 inclusive.....	3,000.00
	<hr/>
	\$9,000.00

Deposits—

Merchants National Bank Book #201.....	24,432.85
Hillsborough County Savings Bank Book #20380.....	3,906.54
Manchester Savings Bank Book #93112.....	9,010.13
Amoskeag Trust Company Certificate #24.....	3,000.00
Amoskeag Trust Company Certificate #25.....	1,000.00
	<hr/>

Total	\$50,349.52
-------------	-------------

Fund of 1929.

6 City of Manchester 4% Water Bonds #22-24 30-32.....	\$6,000.00
5 City of Manchester 4% Sewer Bonds #56-60 inc.	5,000.00
2 City of Manchester 3½% Refunding #67-68.....	2,000.00
	<hr/>
	\$13,000.00

Deposits—

Hillsboro County Savings Bank Book #20558.....	1,710.30
Merchants National Bank Book #200.....	6,637.51
Merrimack River Savings Bank Book # 77482.....	1,783.51
Manchester Savings Bank Book #110686.....	21,335.08
	<hr/>

Total	\$44,466.40
-------------	-------------

Fund of 1930.

9 City of Manchester 4% Water Bonds #38-40, 46-48, 54-56	\$9,000.00
16 City of Manchester 4½% School Bonds # 5-20 inclu- sive	16,000.00
2 City of Manchester 3½% Improvement #97-98.....	2,000.00
5 City of Boston 3½% Subway Loan #15756-15760....	25,000.00
	<hr/>
	\$52,000.00

Deposits—

Merrimack River Savings Bank Book #74146.....	21,864.44
Manchester Savings Bank Book #97968.....	13,542.01
	<hr/>
Total	\$87,406.45

SUMMARY

Fund of 1927	\$50,349.52
Fund of 1929	44,466.40
Fund of 1930	87,406.45
	<hr/>

Total amount of Sinking Funds January 1, 1927.....	\$182,222.37
--	--------------

Respectfully submitted,

W. O. McALLISTER,

Treasurer of the Trustees of Sinking Funds.

REPORT OF CLARENCE J. MURPHY
AUDIT COMPANY

PUBLIC ACCOUNTANTS AND AUDITORS

CITY OF MANCHESTER

INDEX

Pages

- a-g Comments on Balance Sheet.
- 1- 5 Exhibit A—Balance Sheet.
- 6 Exhibit A—Schedule I—Statement of Temporary Loans.
- 7- 8 Exhibit A—Schedule II—Statement of Municipal Indebtedness.
- 9 Exhibit A—Schedule III—Statement of Loans authorized.
- 10 Exhibit A—Schedule IV—Statement of Revenue of 1925 and Prior Years.
- 11 Exhibit A—Schedule V—Statement of Revenue of 1926 and Prior Years.
- 12 Exhibit A—Schedule VI—Statement of Sinking Funds.
- 13 Exhibit A—Schedule VII—Statement of Sinking Funds Receipts and Disbursements.
- 14 Exhibit A—Schedule VIII—Statement of Cemetery Trust Fund Income Account.
- 15-18 Exhibit A—Schedule IX—Statement of Cemetery Trust Funds in Custody of Treasurer.
- 19-20 Exhibit A—Schedule X—Statement of Library Trust Funds in Custody of Treasurer.
- 21-23 Exhibit B—Statement of Budget Account.
- 24-25 Exhibit C—Analysis of Estimated Revenue.
- 26-33 Exhibit D—Statement of Cash Receipts and Disbursements.
- 34-39 Exhibit D—Schedule I—Analysis of Expenditures of Various Departments.
- 40 Exhibit E—Statement of Tax Collector's Department.
- 41 Exhibit F—Statement of Water Department.
- 42 Exhibit G—Statement of the Treasurer's Department.
- 43-44 Exhibit H—Statement of City Clerk's Department.
- 45 Exhibit I—Statement of the Health Department.
- 46-47 Exhibit J—Statement of the School Department.
- 48 Exhibit K—Statement of Municipal Court.
- 49 Exhibit L—Statement of Highway Department.
- 50 Exhibit M—Statement of the City Library Department.
- 51 Exhibit N—Statement of City Scales Department.
- 52 Exhibit O—Schedule I—Statement of Cemeteries Cash Receipts.
- 53 Exhibit O—Schedule II—Statement of Accounts Receivable Cemeteries.

June 3, 1927.

Honorable Board of Mayor and Aldermen,

Manchester, New Hampshire.

GENTLEMEN :

In pursuance to agreement, we have made an audit of the accounts of the City of Manchester for the year ended December 31, 1926.

We submit herewith our report together with exhibits and supporting schedules indexed on the preceding page.

BALANCE SHEET

Exhibit A and supporting schedules sets forth the financial condition of the City of Manchester as at the close of the year ended December 31, 1926.

We make the following comments on the details of the items shown in this exhibit

REVENUE ACCOUNTS

Cash on hand and in Bank—Schedule A—Part I..... \$95,180.69

The cash on hand in the office of the City Treasurer was verified by actual count at the close of business March 19, 1927. Cash on Deposit at the First National Bank was verified by means of a statement submitted by the bank and reconciled with the Treasurer's Cash Book.

Details of the cash on hand were:

Cash in Treasurer's Office \$2,670.19

Receipts for Payment in advance of Warrant:

Payrolls \$7,809.36

Sundry Payments 481.51

Discount on Temporary Loan 8,327.53

Total Cash and Cash Items \$19,288.59

Cash in Bank as per Cash Book:

First National Bank of Manchester..... \$296,438.09

Merchants National Bank of Manchester—Soldiers'

Bonus Account 1,072.00

\$316,798.68

Less Advance Deposits:

Tax Collector	\$7,420.95	
City Clerk	3,500.00	10,920.95

Balance as per Cash Book—March 19, 1927.....	\$305,877.73
	=====

Reconciliation of Cash Balance March 19, 1927 With Cash
Balance December 31, 1926:

Balance March 19, 1927.....	\$305,877.73
-----------------------------	--------------

Add

January Disbursements	\$251,803.70	
February Disbursements	212,333.00	
March Disbursements	355,465.15	819,601.85
Total	\$1,125,479.58	

Deduct

January Receipts	\$122,354.30	
February Receipts	460,769.75	
March Receipts	364,710.86	947,834.91
Balance, December 31, 1926.....	\$177,644.67	
		=====

DIVIDED

Revenue Cash	Schedule A—Part 1	\$95,180.69	
Non Revenue Cash.....	Schedule A—Part 2	82,463.98	
			\$177,644.67
			=====

Taxes Receivable:

The balances on the Tax Ledgers for the years 1921 to 1926, inclusive, were listed and checked by us and were found to be substantially correct. The slight differences between the various control accounts kept by the City Auditor, and the Tax Ledgers in the Collector's office, are shown in detail in Exhibit E.

The tax books were added and checked. All unpaid taxes were listed, added and checked.

The books for the year 1924-1925-1926 were found to be in good condition. Cash received by the Tax Collector was verified by the payments to the City Treasurer. Unpaid property taxes were checked with the Tax Titles bought by the City.

All balances of stock in trade taxes were checked with the cards in the Collector's office and found to be in agreement.

There are many overpayments on all kinds of taxes covering the years 1921 to 1926 inclusive, which should be refunded or credited to this year's taxes.

There are several thousand poll taxes on the books that, in my opinion, will never be collected. These have many labels set against them, such as, Paid and Refunded, Gone to Greece, Gone to Russia or Poland, Gone to Canada, Left the City, Gone, Cannot be Located, Too Poor, Invalid, Unable to Pay, Duplicate of another tax number. These should be abated.

There is approximately \$10,000.00 in stock in trade taxes on the books from 1921 to 1925 inclusive, besides the 1926 accounts.

Many of the concerns listed in this \$10,000.00 have gone out of business or into bankruptcy.

These should be gone over carefully and those uncollectible should be abated.

Some of the overpayments are caused by the tax being abated after payment. These should get special attention.

Some trouble in regard to duplications and failing to locate entries are caused by the method of listing, in my opinion.

I believe that if the persons sent out to list polls were given blank cards to get the list of all persons, better results would be obtained. It is very easy to check O. K. instead of going back, in case they cannot find any one at home to give the information.

I noted in the 1927 list, submitted to the Tax Collector before we left that department, that there were many names listed that showed, on his previous records, the same address and labelled, cannot locate, or gone.

A control of all tax accounts should be installed that could be checked occasionally by members of the department to see if the accounts were in balance.

Tax Titles	\$28,741.79
Tax Deeds	\$1,311.06

Represents property the City has acquired for nonpayment of taxes.

Tax Titles show Increase over 1925 of.....	\$15,341.34
Tax Deeds show Decrease from 1925 of.....	\$1,653.28

The City Received rent from some of this property. There is not a good record of these properties, in fact it would be quite an undertaking to check them up. A system should be installed to handle these items from an ownership point of view. This has been recommended by auditors preceding me, but nothing has been done. It is high time that attention should be given to this matter.

The property of one Corporation that, for years was listed individually, the same as others, was listed in 1926 in practically a lump sum. In my opinion, it should be listed as previously in order to give quick access to any given piece of property without going over the cards in the Assessors' office. In view of the fact that some properties are itemized that have a very small value, it seems peculiar.

Departmental Bills Receivable	\$10,157.65
-------------------------------------	-------------

All departmental bills rendered during the year were checked to the City Auditor's Ledgers. Credits and abatements were checked with the departmental accounts receivable and City Auditor's Ledgers. Cash collected as shown by the various departmental cash records, were found to have been paid to the City Treasurer.

Some of the accounts receivable in the Highway Department dated back to 1923, and, if in the opinion of the Highway Commission, they are uncollectible, they should be abated.

Accounts Receivable, Water.....	\$3,407.70
---------------------------------	------------

There are some accounts for miscellaneous items, "not water rent," that, in my opinion, are not collectible, as they run back some time, and should be abated.

Temporary Revenue Loan	\$138,500.00
------------------------------	--------------

Represents balance due on loans made during 1926 in anticipation of taxes. Details shown in Exhibit A—Schedule I.

Appropriation Balances	\$16,663.56
------------------------------	-------------

Departments with Balances left from appropriation are shown on the Balance Sheet, and represents appropriations authorized in 1926, or prior years, and carried over to 1927. The amount is \$153,408.85, less than the Balance December 31, 1925.

Revenue of 1926 and Prior Years.....	\$445,329.24
--------------------------------------	--------------

Note Exhibit A—Schedule V.

Water Revenue	\$3,407.70
---------------------	------------

As explained on Balance Sheet, to be credited to this department.

Tailings	\$1,647.42
----------------	------------

As explained on Balance Sheet.

NON REVENUE ACCOUNTS

The non Revenue Accounts are shown in the Balance Sheet and represent the financial accounts for permanent improvements, betterments, and outlays, financed by Bond issues which were authorized by the Board of Mayor and Aldermen and approved by the Finance Commission.

The appropriation balances shown in the non revenue accounts are for uncompleted accounts carried over to 1927.

MUNICIPAL INDEBTEDNESS

Funded and Bonded Debt \$5,446,500.00

Municipal Indebtedness was reduced by \$16,500.00 during the year 1926, as follows:

Outstanding Loans January 1, 1926.....	\$5,463,000.00
Loans Issued during Year	470,000.00
	<hr/>
	\$5,933,000.00
Loans Paid during Year	486,500.00
	<hr/>
Outstanding December 31, 1926.....	\$5,446,500.00
	=====
Difference between Issues and Payments	\$16,500.00
	=====
 Sinking Funds	 \$182,222.37

Sinking funds for bond issues maturing in 1927-1929-1930, in the custody of the City Treasurer, consisting of securities and Cash deposited in Savings Banks, were presented for inspection and found to be in agreement with the City Treasurer's records and City Auditor's Ledger.

The securities were verified personally and the deposits in Savings Banks verified by correspondence with the Banks. (Note Exhibit A—Schedule VI for details.)

TRUST FUNDS

Cemetery Trust Funds \$504,529.09

Cemetery Trust Funds in the custody of the Treasurer of the Trustees of Cemetery Funds, consisting of securities and cash on deposit in Savings Banks, were inspected and verified, and found to be in agreement with the controlling account in the City Auditor's General Ledger.

Cash on Deposit in Savings Banks were verified by correspondence with the Banks.

Library Trust Funds \$55,224.21

Library Trust Funds in the custody of the Librarian, Treasurer of Library Trustees, and the City Treasurer, were examined and verified. The amounts certified by the various Savings Banks were found to agree with the records of the custodians and City Auditor.

Statement of Budget Accounts.....Exhibit B

The departmental Budget Accounts in the appropriation ledger were checked in detail. Cash Receipts, Departmental and Municipal Transfers, were checked and verified.

The City Clerk's records of the Resolutions made by the Board of Mayor and Aldermen were verified with the Appropriation as shown in Exhibit B are found to be in agreement.

Estimated RevenueExhibit C

The figures shown in Exhibit C are the actual revenues for 1925, with the exception of taxes and water bills. (See details of Estimated Revenue.)

Departmental Accounts Receivable.....Exhibits E-F-I-J-L-P

Departmental accounts were audited and proved to be in agreement with their respective controls in the City Auditor's General Ledger.

Pay Rolls and Bill sheets were added and checked to the City Auditor's records.

Cash Receipts of the various departments were listed, added, and verified with the payments to the City Treasurer, and agree with the records on the books of the City Auditor.

Cash Receipts and DisbursementsExhibit D

We checked Cash Receipts and Disbursements in detail from Cash Receipts and Disbursements record of the City Auditor and the totals to the City Treasurer's Cash Book. Departmental receipts were inspected and checked. (Note Analysis of Disbursements—Exhibit D—Schedule I.)

AUDITOR'S DEPARTMENT

Purchases made by the various departments and approved for payment were added and checked with the Treasury Warrants.

Books of Accounts, Payrolls, Bill Sheets, and other records of the City's financial transactions were examined, added and checked to the General and subsidiary ledgers

Cash paid directly to the City Treasurer was verified with the duplicate receipts and files in the City Auditor's department.

Treasury Warrants authorizing the City Treasurer to make disbursements for the departmental bills and payrolls were added and checked to the City Treasurer's Cash Book and were found to be properly entered and correctly totaled.

Cash Receipts and Disbursements, as recorded by the City Auditor's department, were found to be in agreement with the City Treasurer's records.

Accounts Receivable carried in the City Auditor's departmental ledger were verified with the records of the departments rendering the bills.

The City Auditor should be given more authority over the accounting in the various departments and have access to their records at any time. He needs to make comparisons, as on his shoulders rests the burden of control agreements with all the other departments.

This department has not much of a check on the City Clerk's office except as the transactions occur. A better check could be established by having the automobile permits sent direct to this department from the State Commissioner of Motor Vehicles so that the number of permits could be recorded.

Marriage, Junk, Dog, Dance, Fight, and all other licenses should be printed and serially numbered under the supervision of the City Auditor. This would give a double check with less chance of errors or omissions.

The same might be done in regard to Plumbers licenses and permits issued in the Engineer's department. The City Auditor should have a record of number of permits printed to assure a check on number of permits issued.

Furthermore, the City Auditor should interview various employees, from time to time, in regard to time employed and wages received. However, at the present time, his staff is limited to one employee and this does not give him much spare time. An extra appropriation that would give him extra help would be an excellent investment for the City.

City Clerk's DepartmentExhibit H

Note comments following Statement of Receipts.

Board of Health DepartmentExhibit I

A better method of handling milk licenses has been installed in 1927 so that there is an absolute check on inspection and payments of licenses.

School Department	Exhibit J
Accounts Receivable	Special Fund
Cash Receipts	Remarks
Municipal Court	Exhibit K
Receipts and Expenditures.	
Highway Department	Exhibit L
Accounts Receivable and Remarks.	
City Library	Exhibit M
Cash Receipts and Disbursements.	
City Scales	Exhibit N
Receipts.	
Cemeteries	Exhibit O
Cash Receipts—Superintendent	
Cash Receipts—City Treasurer	
Cash Receipts—Trustees Cemetery Funds	
Accounts Receivable	

We found the records in practically all departments in very good condition.

The records in the City Treasurer's office are in excellent condition. Mr. McAllister, from time to time, has inaugurated changes in various records, as the old books are used up, which give ready access to information wanted, and is contemplating making more changes.

City Charities	{ Exhibit D
	{ Schedule I

We recommend that all invoices and ledger cards have the address of the parties referred to. A new system of ledger records has been installed which gives almost instant information sought in regard to outside relief.

In looking over the financial statement of December 31, 1926, under the heading Personal Accounts, the amount of inventories shown is the same as recorded in 1918 and has not been brought up to date. The law requires all departments to take inventory and turn it into the City Auditor each year.

I wish to state here that I, and the members of my staff, express our appreciation for the aid and courteous treatment received from the officials and employees of the City.

Respectfully submitted,

CLARENCE J. MURPHY AUDIT COMPANY,

By CLARENCE J. MURPHY,
Member Institute Chartered Accountants.

CITY OF MANCHESTER
EXHIBIT A
PART I—REVENUE ACCOUNTS
BALANCE SHEET, DECEMBER 31, 1926

ASSETS		LIABILITIES	
Cash in Banks and Offices.....	\$95,180.69	Current Debts:	
Taxes receivable:		Temporary Revenue Loan	\$138,500.00
Taxes, 1921	\$35,728.45	Appropriation Balances:	
Taxes, 1922	30,887.25	Carpenter Memorial Library....	\$687.54
Taxes 1923	33,226.92	Publicity Fund	800.00
Taxes, 1924	27,753.74	Water	15,176.02
Taxes, 1925	32,584.29		<hr/>
Taxes, 1926	306,568.38	Revenue of 1926 and Prior Years.....	16,663.56
	<hr/>	Water Revenue—(Reserved for appropriation	445,329.24
Tax Titles	466,749.03	when collected)	3,407.70
Tax Deeds	28,741.79	Tailings—(Wages not called for)	1,647.42
Departmental Bills Receivable:	1,311.06		
Health			
Highways	\$210.00		
School	8,935.41		
Schools—Rentals	362.24		
Pine Grove Cemetery.....	300.00		
Valley Cemetery	295.25		
Piscataquog Cemetery	37.75		
	<hr/>		
Water	10,157.65		
	<hr/>		
	3,407.70		
	<hr/>		
Total Assets	\$605,547.92	Total Liabilities	\$605,547.92
	<hr/>		<hr/>
	=====		=====

CITY OF MANCHESTER

EXHIBIT A

PART II—NON-REVENUE ACCOUNTS—GENERAL

BALANCE SHEET, DECEMBER 31, 1926

ASSETS		LIABILITIES	
Cash on hand and Bank Balance.....	\$82,463.98	Appropriation Balances:	
		Motor Fire Apparatus	\$1,106.96
		New Sewers	8,562.93
		New Schools	132.17
		Additions to Youngsville School	754.37
		Additions to Hallsville School.....	39.53
		High Service—Water Construction.....	71,868.02
Total Assets	<u>\$82,463.98</u>	Total Liabilities	<u>\$82,463.98</u>
	=====		=====

CITY OF MANCHESTER

EXHIBIT A

PART III—INDEBTEDNESS—Assets and Net Indebtedness

BALANCE SHEET, DECEMBER 31, 1926

ASSETS		LIABILITIES	
Sinking Fund (Cash and Securities)		Bonded Debt (With Sinking Funds)	
Refunding Loan	\$50,349.52	Municipal Loan 1907-1909.....	\$100,000.00
Due April 1, 1927		Improvement Loan of 1910....	100,000.00
Refunding Loan	44,466.40		<u>\$200,000.00</u>
Due April 1, 1929		Bonded Debt (Serial Bonds)	
Improvement Loan	87,406.45	Fire Loans	\$144,750.00
Due April 1, 1930		Health Loans	22,750.00
		Sewer Loans	1,082,916.00
		Highway Loans	762,084.00
		Bridge Loans	907,000.00
		School Loans	2,179,000.00
		Water Loans	142,000.00
		Cemetery Loans	6,00.00
			<u>5,246,500.00</u>
Net Bonded Debt (Balancing Account)	\$182,222.37 \$5,264,277.63	Total Liabilities	<u>\$5,446,500.00</u>
Total Assets	<u>\$5,446,500.00</u>		<u>=====</u>

EXHIBIT A

PART IV—TRUST FUNDS

BALANCE SHEET, DECEMBER 31, 1926

ASSETS

Library and Cemetery Trust Funds

Cemetery Trust Funds:

Securities\$370,000.00
 Cash on Deposit 134,529.09

 \$504,529.09

Library Trust Funds:

Cash on Deposit 55,224.21

Rock Rimmon Park Fund:

Cash on Deposit 8,255.76

Fire Damage Replacement Fund:

Cash on Deposit 5,093.75

Investment Funds:

Securities 2,500.00

Total Assets

 \$575,602.81

LIABILITIES

Library Funds:

Dean Fund \$13,625.51
 Mary A. Elliott Fund 5,345.46
 Eliza A. Eaton Fund..... 4,621.04
 Emily A. Smith Fund..... 5,564.02
 Michael Prout Fund 8,002.83
 Moody Currier Fund 5,000.00
 Edwin Jones Fund 5,225.64
 John Hosley Fund..... 5,000.00
 John Hosley Income Fund..... 1,949.34
 Income Account 890.37

 \$55,224.21

Cemetery Funds:

Pine Grove—Perpetual Care.....\$395,761.00
 Valley—Perpetual Care 77,351.28
 Piscataquog—Perpetual Care .. 10,713.87
 Merrill Yard—Perpetual Care.. 3,665.96
 Amoskeag—Perpetual Care 655.24
 Stowell—Perpetual Care 209.00

Pine Grove Specials:

Oliver Gould 500.00
 Emily E. Killey 2,554.82
 Mary F. Nichols 622.97

CITY OF MANCHESTER

EXHIBIT A

PART IV—TRUST FUNDS—Concluded

BALANCE SHEET, DECEMBER 31, 1926

ASSETS—Continued

Total Assets from preceding page\$575,602.81

LIABILITIES—Continued

Edith F. Stark	1,309.80
Antoinette Hill	1,597.69
Luey E. Hodge.....	235.65
James R. Straw	216.53
Clarence M. Woodbury.....	109.19
Mrs. C. D. Welch.....	209.53
Ellen Washburn	100.06
Eleanor J. Annis.....	104.75
William W. Ingham.....	736.33
Elizabeth Alexander	105.11
S. P. Cannon	214.89
Holmes and Corey.....	109.07
Flora A. Cleworth.....	156.80
George F. Sargent	408.49
Silas C. Stetson.....	156.81
Orra V. Chace.....	430.33
Robert Laing	209.02
Emily Theuner	50.73
Frank M. Randall.....	104.29
Charles H. Robie	154.19
Rachel B. Reid	515.57
Charles W. Powell.....	101.50
Maria F. Laport	100.75

ASSETS—*Concluded*

Total Assets from preceding page.....\$575,602.81

LIABILITIES— <i>Concluded</i>	
George E. Rogers.....	152.75
Rogler and Grimmner.....	151.50
Nathaniel Clark	150.56
Hattie C. Curtis	95.36
Cora A. Gile.....	152.81
Frank Murray	102.25
Tillie F. Robinson.....	101.50
John C. Peterson	100.00
Valley Specials:	
Hannah A. Carrier	732.45
E. W. Harrington	2,793.05
Sawyer and Breen.....	108.44
Gale Fund Income Account.....	417.20
	<hr/>
Parks and Commons Fund:	
Rock Rimmon Park Improvement Fund...	8,255.76
Other Funds:	
Fire Damage Replacement Fund.....	5,093.75
*Investment Fund:	
Suncook Valley Railroad Stock.....	2,500.00
Total Liabilities	<hr/>
	\$575,602.81
	=====

*Investment Fund: Suncook Valley Railroad Stock
formerly carried at par \$50,000.00, now carried
at estimated value of \$2,500.00.

Total Assets\$575,602.81

=====

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE I
STATEMENT OF TEMPORARY LOANS
FOR THE YEAR ENDED DECEMBER 31, 1926

Date issued 1925	Payable at	Due—Date	Interest—Rate	Amount
Feb. 6.	New York Trust Company.....	July 14, 1926	3.86%	\$400,000.00
Feb. 27.	Hillsboro County Savings Bank.....	Demand	5%	50,000.00
Mar. 13.	National Shawmut Bank.....	Dec. 6, 1926	3.87%	300,000.00
May 15.	National Shawmut Bank.....	Dec. 8, 1926	3.44%	300,000.00
June 26.	New York Trust Company.....	Dec. 10, 1926	3.43%	300,000.00
Aug. 21.	New York Trust Company.....	Dec. 13, 1926	3.58%	300,000.00
Sept. 30.	National Shawmut Bank.....	Dec. 15, 1926	3.87%	300,000.00
Dec. 29.	New York Trust Company.....	Feb. 17, 1926	3.81%	100,000.00
Dec. 31.	First National Bank.....	Demand	5%	38,500.00
Total Temporary Loans Issued During Year.....				<u>\$2,088,500.00</u>
SUMMARY				=====
Total Temporary Loans—Outstanding January 1, 1926.....				\$200,000.00
Add—				
Loans issued during 1926.....				2,088,500.00
Total				<u>\$2,288,500.00</u>
Deduct—				
Loans paid during year				2,150,000.00
Temporary Revenue Loans Unpaid December 31, 1926.....				<u>\$138,500.00</u>
				=====

EXHIBIT A—SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

DECEMBER 31, 1926

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
Apr. 1, 1907	Refunding Loan	Apr. 1, 1927	4 %	\$50,000.00	\$50,000.00
Apr. 1, 1909	Refunding Loan	Apr. 1, 1929	3 ½ %	50,000.00	50,000.00
Apr. 1, 1910	Highway, Sewer and Parks	Apr. 1, 1930	3 ½ %	100,000.00	100,000.00
July 1, 1911	Rimmon District School	July 1, 1931	3 ½ %	103,000.00	28,000.00
July 1, 1912	Highways, Sewers, Bridges	July 1, 1932	3 ½ %	100,000.00	30,000.00
Sept. 1, 1912	Central Fire Station	Sept. 1, 1932	3 ½ %	105,000.00	35,000.00
Oct. 1, 1913	Highways and Sewers	Oct. 1, 1933	4 %	100,000.00	35,000.00
July 1, 1913	Kelley St. Bridge	July 1, 1933	4 %	100,000.00	35,000.00
July 1, 1914	Highways and Sewers	July 1, 1934	4 %	100,000.00	40,000.00
Mar. 1, 1915	Destruction Plant, Highways, Sewers and Schools	Mar. 1, 1935	4 %	150,000.00	90,000.00
June 1, 1915	Hospital Construction	June 1, 1930	4 %	75,000.00	20,000.00
Aug. 1, 1915	Elm St. Bridge and Sewers	Aug. 1, 1930	4 %	75,000.00	20,000.00
Aug. 1, 1916	Bakersville School	Aug. 1, 1936	4 %	100,000.00	50,000.00
Aug. 1, 1916	Highways and Sewers	Aug. 1, 1936	4 %	100,000.00	50,000.00
July 1, 1917	Refunding Cemetery Loan	July 1, 1928	4 %	30,000.00	6,000.00
Aug. 1, 1917	Highway, Fire, School, Health Department	Aug. 1, 1929	4 %	200,000.00	110,000.00
Aug. 1, 1919	Highways and Sewers	Mar. 1, 1939	4 %	300,000.00	125,000.00
Aug. 1, 1920	New Schools and Equipment	Aug. 1, 1940	5 %	350,000.00	245,000.00
Sept. 1, 1920	Cemetery Brook Culvert	Sept. 1, 1930	5 %	25,000.00	10,000.00
Jan. 1, 1921	New Schools and Equipment	Jan. 1, 1941	5 %	300,000.00	225,000.00
Apr. 1, 1921	Motor Fire Apparatus and Fire Drill Tower	Apr. 1, 1930	5 %	18,000.00	8,000.00
Apr. 1, 1921	Weston School and Equipment	Apr. 1, 1941	5 %	63,000.00	45,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5 %	300,000.00	225,000.00
June 1, 1921	Amoskeag Bridge	June 1, 1936	5 %	145,000.00	95,000.00
July 1, 1921	New Sewers	July 1, 1941	5 %	50,000.00	35,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1941	5 %	300,000.00	225,000.00
Oct. 1, 1921	Kelley St. Sewer	Oct. 1, 1941	4 %	100,000.00	75,000.00
Jan. 1, 1922	Repairs to Spring St. School	Jan. 1, 1942	4 ½ %	20,000.00	16,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1942	4 %	600,000.00	480,000.00
July 1, 1922	Highways	July 1, 1927	4 ½ %	150,000.00	30,000.00
July 1, 1922	New Sewers	July 1, 1942	4 %	300,000.00	240,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1942	4 %	300,000.00	240,000.00

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE H
DETAILS OF MUNICIPAL INDEBTEDNESS—Concluded
DECEMBER 31, 1926

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1942	4 %	60,000.00	48,000.00
Dec. 1, 1922	New Schools	Oct. 1, 1942	4 %	300,000.00	240,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1943	4 %	100,000.00	85,000.00
Apr. 1, 1923	New Sewers	Apr. 1, 1943	4 %	100,000.00	85,000.00
May 1, 1923	Queen City Bridge	May 1, 1943	4 %	900,000.00	765,000.00
July 1, 1923	Highways	July 1, 1943	4 %	125,000.00	50,000.00
July 1, 1923	New Sewers	July 1, 1943	4 %	50,000.00	42,000.00
July 1, 1923	New Sewers	July 1, 1943	4 %	40,000.00	34,000.00
Oct. 1, 1923	Motor Fire Apparatus	Oct. 1, 1943	4 %	60,000.00	51,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1943	4 %	100,000.00	85,000.00
Aug. 1, 1924	New Highways	Aug. 1, 1944	4 %	100,000.00	80,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1944	4 %	30,000.00	26,000.00
Dec. 1, 1924	Addition to Youngsville School	Dec. 1, 1944	4 %	35,000.00	31,000.00
June 1, 1925	New Highways	June 1, 1945	4 %	100,000.00	90,000.00
June 1, 1925	New Sewers	June 1, 1945	4 %	200,000.00	190,000.00
Aug. 1, 1925	Addition to Hallsville School	Aug. 1, 1945	4 %	16,000.00	14,000.00
Sept. 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1945	4 %	150,000.00	142,000.00
June 1, 1926	New Highways	June 1, 1946	4 %	100,000.00	100,000.00
June 1, 1926	New Sewers	June 1, 1946	4 %	100,000.00	100,000.00
Aug. 1, 1926	Macadamizing and New Highways	Aug. 1, 1931	4 %	100,000.00	100,000.00
Oct. 1, 1926	Cemetery Brook Culvert	Oct. 1, 1936	4 %	20,000.00	20,000.00
Total				<u>\$7,645,000.00</u>	<u>\$5,446,500.00</u>

SUMMARY

Total Municipal Debt January 1, 1926.	\$5,463,000.00
Add Loans Issued during Year	470,000.00
Total	<u>\$5,933,000.00</u>
Deduct Loans Paid during Year	486,500.00
Total Municipal Debt—December 31, 1926.	<u>\$5,446,500.00</u>

CITY OF MANCHESTER

EXHIBT A—SCHEDULE III

STATEMENT OF LOANS AUTHORIZED

DURING THE YEAR ENDED DECEMBER 31, 1926

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Amount Authorized	Rate Sold at	Discount	Cash Received
Sept. 1, 1925	Water Works	Sept. 1, 1935	4 %	\$150,000.00	98.42	\$2,370.00	\$147,630.00
June 1, 1926	New Highways	June 1, 1936	4 %	100,000.00	98.70	1,300.00	98,700.00
June 1, 1926	New Sewers	June 1, 1946	4 %	100,000.00	98.70	1,300.00	98,700.00
Aug. 1, 1926	New Highways	Aug. 1, 1931	4 %	100,000.00	99.1874	812.60	99,187.40
Oct. 1, 1926	Cemetery Brook Culvert.....	Oct. 1, 1936	4 %	20,000.00	99.1874	162.52	19,837.48
Totals				\$470,000.00		\$5,945.12	\$464,054.88

Authorized September 1, 1925
Issued during 1926

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE IV

STATEMENT OF REVENUE OF PRIOR YEARS

Revenue of 1925 and Prior Years

Balance January 1, 1926.....		\$340,924.27
Additions:		
Additional Warrants	\$186.96	
Voluntary Taxes	3,795.00	
Adjustments .....	.40	
	<hr/>	
Total Additions		3,982.36
		<hr/>
Total Additions and Balances		\$344,906.63
Deductions:		
Transferred to Revenue Appropriation.....	\$3,378.84	
Transferred to Non-Revenue Appropriation.	1,410.61	
Abatements of Accounts Receivable:		
Highway Department	\$248.52	
School Department	323.08	
	<hr/>	571.60
Transferred to Pine Grove Cemetery Fund....		311.18
Transferred to State of New Hampshire:		
Bond Account	8,204.00	
	<hr/>	
Total deductions		13,876.23
		<hr/>
Balance Transferred to Revenue of 1926 and Prior Years (Exhibit V)		\$331,030.40
		<hr/> <hr/>

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE V

STATEMENT OF REVENUE OF 1926 and PRIOR YEARS

Revenue of 1926

Property Tax Warrant	\$3,102,783.52
Poll Tax Warrant	80,352.00
Amount to be raised from Estimated Revenues.....	500,000.00
Additional Tax Warrants	2,095.50
Voluntary Taxes	1,516.00
Unexpended Balance from Revenue Appropriations.....	37,045.33
Unexpended Balance from Estimated Revenue.....	38,636.00
Revenue of Prior Years (Exhibit A—Schedule IV).....	331,030.40

 \$4,093,459.35

Appropriations and Other Charges:

Revenue Appropriations for 1926 per Budget	\$3,552,824.49
--	----------------

Additional Appropriations:

Sewers Maintenance	15,000.00
Police Department	3,500.00
School Department	20,000.00
Taxes Abated	45,599.97
Discount on Taxes.....	11,205.65
	<hr/>
	3,648,130.11

Balance for Exhibit A—December 31, 1926.....	\$445,329.24
--	--------------

 =====

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE VI
STATEMENT OF SINKING FUNDS

DECEMBER 31, 1926

Refunding Loan Due April 1, 1927

5 City of Manchester 4% Refunding Loan, #7-11 inclusive	\$5,000.00	
1 City of Manchester 4% Destructor Plant, #62.	1,000.00	
3 City of Manchester 4% Water, #14-15-16.....	3,000.00	
	<hr/>	
Total Securities		\$9,000.00
Cash on Deposit:		
Merchants National Bank—Book No. 201.....	\$24,432.85	
Hillsboro County Savings Bank—Book No. 20380	3,906.54	
Amoskeag Trust Company—Certificate No. 24.	3,000.00	
Manchester Savings Bank—Book No. 93112....	9,010.13	
Amoskeag Trust Company—Certificate No. 35.	1,000.00	
	<hr/>	
Total Deposits		41,349.52
		<hr/>
Total Funds		\$50,349.52
		=====

Refunding Loan of 1930

6 City of Manchester 4% Water Bonds, #22-24-30- 32	\$6,000.00	
5 City of Manchester 4% Sewer Bonds, #56-60 inclusive	5,000.00	
2 City of Manchester 3½% Refunding, #67-68..	2,000.00	
	<hr/>	
Total Securities		\$13,000.00
Cash on Deposit:		
Hillsboro County Savings Bank—Book No. 20558	\$1,710.00	
Merchants National Bank—Book No. 200.....	6,637.51	
Merrimack River Savings Bank—Book No. 77482	1,783.51	
Manchester Savings Bank—Book No. 110686..	21,335.08	
	<hr/>	
Total Deposits		31,466.10
		<hr/>
Total Funds		\$44,466.10
		=====

Improvement Loan—Series E—Due April 1, 1930

9 City of Manchester 4% Water Bonds, #38-40-46-48-54-56	\$9,000.00
16 City of Manchester 4½% School Bonds, #5-20 inclusive	16,000.00
2 City of Manchester 3½% Improvement Bonds, #97-98	2,000.00
5 City of Boston 3½% Subway Loan, #15756-15760	25,000.00
<hr/>	
Total securities	\$52,000.00

Cash on Deposit:

Merrimack River Saving Bank—Book No. 74146	\$21,864.44
Manchester Savings Bank—Book No. 97968....	13,542.01
<hr/>	

Total Deposits	35,406.45
----------------------	-----------

Total Fund	\$87,406.45
------------------	-------------

=====

SUMMARY

Fund of 1927	\$50,349.52
Fund of 1929	44,466.40
Fund of 1930	87,406.45
<hr/>	

Total Sinking Funds January 1, 1927.....	\$182,222.37
--	--------------

=====

EXHIBIT A—SCHEDULE VII
STATEMENT OF SINKING FUNDS

Receipts and Disbursements

FOR THE YEAR ENDED DECEMBER 31, 1926

Balance January 1, 1926\$173,863.69

RECEIPTS

Fund of 1927:

Interest on Bonds	\$1,115.00	
Interest on Deposits	1,559.85	
	\$2,674.85	

Fund of 1929:

Interest on Bonds	\$555.00	
Interest on Deposits	1,442.55	
	1,997.55	

Fund of 1930:

Interest on Bonds	\$1,907.50	
Interest on Deposits	1,664.26	
	3,571.76	

Total Income		8,244.16
Discount on Bonds Purchased		346.97
		\$182,454.82

EXPENDITURES

Premium on Bonds Purchased	\$12.00	
Interest Accrued on Bonds Purchased.....	220.45	
	232.45	

Balance Sinking Funds December 31, 1926.....		\$182,222.37
--	--	--------------

=====

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE VIII

CEMETERY TRUST FUNDS

Income Account

FOR THE YEAR ENDED DECEMBER 31, 1926

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
January 1, 1926 Balance	\$25,445.23	\$22,983.30	\$2,930.72	\$1,205.24	\$15.09	\$2,180.76	.....
Add:							
Interest on Bonds	12,902.50	2,437.50	.....	90.00	.....	.....	.....
Interest on Deposits	3,152.09	1,070.71	487.83	86.30	27.15	693.45	9.00
Interest on Lots Sold 1922-26	459.88	.....	.....	.....	.....	.....	.....
Discounts on Bonds Purchased	858.40	.....	.....	.....	.....	.....	.....
Total	\$42,818.10	\$26,491.51	\$3,418.55	\$1,381.54	\$42.24	\$2,874.21	\$9.00
Deduct Disbursements:							
Care of Lots	\$9,059.00	\$1,502.50	\$250.00	\$85.00	\$19.00	\$400.96	.....
Repairing Avenue .....	.....	5,000.00	.....	.....	.....	.....	.....
Material	802.35	384.60	24.00	314.71	.....	.....	.....
Special Account	100.00	.....	.....	.....	.....	.....	.....
Bank Box Rent	15.00	10.00	.....	.....	.....	.....	.....
Accrued Interest Paid on Bonds Purchased	304.67	.....	.....	.....	.....	.....	.....
New Fence .....	.....	.....	500.00	.....	.....	.....	.....
Total	\$10,281.02	\$6,897.10	\$744.00	\$399.71	\$19.00	\$400.96	.....
Balance December 31, 1926	\$32,537.08	\$19,594.41	\$2,674.55	\$981.83	\$23.24	\$2,473.25	\$9.00

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE IX
STATEMENT OF CEMETERY TRUST FUNDS
In Custody of the Treasurer
DECEMBER 31, 1926

Serial No. of Bonds	Description	Rate	Serial Number	Amount
54	City of Manchester Water Bonds	4%	62-64-70-72-78-125	\$54,000.00
7	City of Manchester School Bonds	5%	34-37 Inclusive	7,000.00
8	City of Manchester School Bonds	4%	204-268 Inclusive	5,000.00
6	City of Manchester School Bonds	4%	5-10 Inclusive	6,000.00
25	City of Manchester School Bonds	4%	11-35 Inclusive	25,000.00
22	City of Manchester School Bonds	5%	19-30 Inc., 54-63 Inc.	22,000.00
50	City of Manchester School Bonds	4%	151-166-214 Inclusive	50,000.00
5	City of Manchester School Bonds	4%	143-147 Inclusive and 150...	5,000.00
14	City of Manchester School Bonds	4%	3-16 Inclusive	14,000.00
2	City of Manchester Refunding Bonds	4%	6-30	2,000.00
4	City of Manchester Sewer Bonds	4%	17-20 Inclusive	4,000.00
10	City of Manchester Sewer Bonds	4%	61-70 Inclusive	10,000.00
9	Manchester Hospital Bonds	4%	56-63 Inclusive and 65...	9,000.00
48	City of Manchester Fire Department Bonds	4%	13-60 Inclusive	48,000.00
20	U. S. Fourth Liberty Loan Bonds 6%	....	.....	20,000.00
7	U. S. Second Liberty Loan Bonds 6%	....	.....	35,000.00
Total Securities				\$316,000.00
Cash Deposit:				
Hillsboro County Savings Bank—Book No. 16073				\$3,472.62
Hillsboro County Savings Bank—Book No. 20250				10,502.44
Ameskeag Savings Bank—Book No. 151324				19,288.44
Mechanics Savings Bank—Book No. 3413				13,889.88

Mechanics Savings Bank—Book No. 4522.....	5,835.64
Mechanics Savings Bank—Book No. 4407.....	11,807.98
Manchester Savings Bank—Book No. 50429.....	3,570.37
Merrimack River Savings Bank—Book No. 57755.....	11,004.29
Total Savings Bank Deposits	\$79,761.00

Total Pine Grove Cemetery Funds

\$395,761.00

VALUABLE CEMENTERY

No. of Resolutions Passed	Description	Rate	Total Number	Amount
1	City of Manchester Bridge Bond.....	6%	135	\$1,000.00
6	City of Manchester Refunding Cemetery.....	4%	25.39 Inclusive	6,000.00
16	City of Manchester Relief Bonds.....	5%	30.52 Inclusive	15,000.00
6	City of Manchester Relief Bonds.....	4%	20.80 Inclusive	5,000.00
10	City of Manchester Hospital Bonds.....	4%	63.75 Inclusive	10,000.00
3	C. B. Record Liberty Loan Bonds 60 \$5,000.00.....	4 $\frac{1}{4}$ %		15,000.00
Total Encumbrances				\$52,000.00

Cash Deposits:

Hillsboro County Savings Bank—Book No. 10072.....	\$1,323.00
Amoskeag Savings Bank—Book No. 68868.....	11,717.68
Mechanics Savings Bank—Book No. 55639.....	12,400.70
Total Savings Bank Deposits	\$25,441.38
Total Valley Cemetery Funds	\$77,351.24

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE IX—*Continued*
 STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the Treasurer

DECEMBER 31, 1926

PISCATAQUOG CEMETERY

SECURITIES: No. of Bonds	Description	Rate	Serial Numbers	Amount
Cash on Deposit:				
	Amoskeag Savings Bank—Book No. 126851.....			\$1,626.42
	Amoskeag Savings Bank—Book No. 126852.....			56.01
	Amoskeag Savings Bank—Book No. 126853.....			1,011.48
	Amoskeag Savings Bank—Book No. 126854.....			8,019.96
	Total Piscataquog Cemetery Funds			\$10,713.87

AMOSKEAG CEMETERY

Cash on Deposit:		
Amoskeag Savings Bank—Book No. 151322.....		\$655.24

STOWELL CEMETERY

Cash on Deposit:		
Manchester Savings Bank—Book No. 145818.....		\$209.00

MERRILL CEMETERY

1	City of Manchester School Bond.....	5%	53	.....	\$1,000.00
1	City of Manchester Hospital Bond.....	4%	64	.....	1,000.00
Total Securities					<u>\$2,000.00</u>
Cash on Deposit:					
	Amoskeag Savings Bank—Book No. 69517				1,665.96
Total Merrill Cemetery Fund					<u>\$3,665.00</u>

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE IX—*Continued*

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the Treasurer

DECEMBER 31, 1926

Special Cemetery Trust Funds

Fund	Savings Bank	Book Number	Amount
Gale Fund	Amoskeag	34108	\$417.20
Edith F. Stark.....	Amoskeag	122381	1,309.80
Mrs. Charles D. Welch....	Amoskeag	154127	209.53
Sawyer and Breen.....	Amoskeag	154784	108.44
George F. Sargent	Amoskeag	152887	408.49
Emily Theuner	Amoskeag	157155	50.73
Charles W. Powell.....	Amoskeag	160833	101.50
Maria F. Laport.	Amoskeag	161396	100.75
Hattie C. Curtis.....	Amoskeag	164246	95.36
Clarence M. Woodbury...	Hillsboro County ...	20357	109.19
James R. Straw.....	Hillsboro County ...	20719	216.53
Ellen Washburn	Hillsboro County ...	22138	100.06
Myra C. Corey	Hillsboro County ...	22278	109.07
Oliver Gould	Manchester	94650	500.00
E. W. Harrington.....	Manchester	108743	2,793.05
May F. Nichols.....	Manchester	113370	622.97
Robert Laing	Manchester	137449	209.02
Lucy E. Hodge.....	Manchester	115190	235.65
Barton and Hill.....	Manchester	115154	1,597.69
Eleanor J. Annis.....	Manchester	134034	104.75
Nathaniel Clark	Manchester	143971	150.56
Hannah A. Currier.....	Merrimack River ...	42740	732.45
S. P. Cannon.....	Merrimack River ...	77886	214.89
William W. Ingham.....	Merrimack River ...	77516	736.33
Flora A. Cleworth.....	Merrimack River ...	78273	156.80
Charles H. Robie.....	Merrimack River ...	80024	154.19
Rogler and Grimmmler....	Merrimack River ...	81685	151.50
George E. Rogers.....	Merrimack River ...	82544	152.75
Cora A. Gile.....	Merrimack River ...	83808	152.81
Emily E. Kelley.....	Mechanics	7815	2,554.82
Elizabeth Alexander	Mechanics	13382	105.11

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE X
LIBRARY TRUST FUNDS
In Custody of Treasurer of Library Trustees

DEAN FUND:

Cash on Deposit—	Balance Jan. 1, 1926	Income	Withdrawal	Balance Dec. 31, 1926
Amoskeag Savings Bank—Book No. 94654.....	\$2,458.38	\$109.58	\$277.28	\$2,290.68
Manchester Savings Bank—Book No. 16445.....	2,826.10	127.17	194.63	2,758.64
Manchester Savings Bank—Book No. 75958.....	1,468.00	66.70	.....	1,534.70
Mechanics Savings Bank—Book No. 6421.....	3,804.93	173.75	.....	3,978.68
Merrimack River Savings Bank—Book No. 39195.....	3,068.82	138.06	144.07	3,062.81
Total	\$13,626.23	\$615.26	\$615.98	\$13,625.51

EATON FUND:

Cash on Deposit—	Balance Jan. 1, 1926	Income	Withdrawal	Balance Dec. 31, 1926
Hillsboro County Savings Bank—Book No. 106.....	\$2,943.14	\$118.18	\$129.62	\$2,931.70
Merrimack River Savings Bank—Book No. 39196.....	1,616.62	72.72	.....	1,689.34
Total	\$4,559.76	\$190.90	\$129.52	\$4,621.04

MICHAEL PROUT FUND:

Cash on Deposit—	Balance Jan. 1, 1926	Income	Withdrawal	Balance Dec. 31, 1926
Amoskeag Savings Bank—Book No. 106269.....	\$2,938.19	\$132.21	.....	\$3,070.40
Manchester Savings Bank—Book No. 100604.....	2,941.28	133.27	\$54.77	3,019.78
Mechanics Savings Bank—Book No. 7329.....	2,215.75	100.88	403.98	1,912.65
Total	\$8,095.22	\$366.36	\$458.75	\$8,002.83

ELLIOTT FUND:

Cash on Deposit—				
Hillsboro County Savings Bank—Book No. 104.....	\$2,019.46	\$82.66	\$148.32	\$1,953.80
Mechanics Savings Bank—Book No. 6423.....	3,245.63	146.03	.....	3,391.66
Total	\$5,265.09	\$228.69	\$148.32	\$5,345.46

HOSLEY FUND INCOME ACCOUNT:

Cash on Deposit—				
Amoskeag Savings Bank—Book No. 147827.....	\$1,865.42	\$83.92	.....	\$1,949.34

JONES FUND:

Cash on Deposit—				
Mechanics Savings Bank—Book No. 11689.....	\$5,238.25	\$236.62	\$249.23	\$5,225.64

EMILY A. SMITH FUND:

Cash on Deposit—				
Mechanics Savings Bank—Book No. 7189.....	\$5,530.06	\$249.51	\$215.55	\$5,564.02

INCOME ACCOUNT:

Cash on Deposit—				
Merchants National Bank.....	890.37	.....	.....	890.37
Total in Custody of Treasurer of Library Trustees..	\$45,070.40	\$1,971.26	\$1,817.45	\$45,224.21

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE X—Concluded

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees

	Balance		Income	Withdrawal	Balance Dec. 31, 1926
	Jan. 1, 1926	Dec. 31, 1926			
MOODY CURRIER FUND:					
Cash on Deposit—					
Amoskeag Savings Bank—Book No. 123865.....	\$5,000.00	.....	.....	.....	\$5,000.00
JOHN HOSLEY FUND:					
Cash on Deposit—					
Mechanics Savings Bank—Book No. 12466.....	5,000.00		\$226.70	\$226.70	5,000.00
Total in Custody of City Treasurer.....	\$10,000.00		\$226.70	\$226.70	\$10,000.00
Funds in Custody of Library Trustees.....	\$45,224.21				
Funds in Custody of City Treasurer.....	10,000.00				
Total	\$55,224.21				

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

PART I—Revenue Appropriations

FOR THE YEAR ENDED DECEMBER 31, 1926

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses For Year	Unexpended Balance	Overdrafts
<i>General Government:</i>						
Mayor's Department	\$5,475.00	\$111.96	\$5,586.96	\$5,577.84	\$9.12	.....
Mayor's Incidentals	600.00	.....	600.00	562.08	37.92	.....
Aldermen	2,800.00	.....	2,800.00	2,712.35	87.65	.....
Auditor	4,400.00	.....	4,400.00	4,245.81	154.19	.....
Treasurer	5,650.00	2.00	5,652.00	5,651.91	.09	.....
Tax Collector	10,500.00	204.56	10,704.56	10,704.56	.....	.....
Assessors	20,000.00	.....	20,000.00	19,955.80	44.20	.....
Finance Commission	900.00	.....	900.00	808.80	91.20	.....
Law	1,800.00	.....	1,800.00	1,768.73	31.27	.....
City Clerk	8,000.00	.....	8,000.00	7,999.19	.81	.....
Superintendent of Buildings	15,000.00	.....	15,000.00	15,000.00	.....	.....
Repairs to Public Buildings	55,000.00	4,795.74	59,795.74	59,227.95	567.79	.....
Election Expenses	5,000.00	.....	5,000.00	4,862.65	137.35	.....
Board of Registration	3,500.00	3.50	3,503.50	3,502.43	1.07	.....
<i>Land and Building Department:</i>						
City Hall	6,850.00	606.13	7,456.13	7,418.37	37.76	.....
Old Court House	2,850.00	.....	2,850.00	2,850.00	.....	.....
Public Comfort Station	5,800.00	91.53	5,891.53	5,880.17	11.36	.....
Care of City Clocks	700.00	.....	700.00	657.14	42.86	.....
<i>Protection of Persons and Property:</i>						
Police Department	264,850.00	.....	264,850.00	264,421.73	428.27	.....
Municipal Court	3,650.00	.....	3,650.00	3,650.00	.....	.....
Fire Department	265,000.00	431.52	265,431.52	265,355.80	75.72	.....
Sealer of Weights and Measures	2,200.00	218.75	2,418.75	2,410.73	8.02	.....

CITY OF MANCHESTER

417

CITY OF MANCHESTER
EXHIBIT B—Continued
STATEMENT OF BUDGET ACCOUNTS
PART I—Revenue Appropriations
FOR THE YEAR ENDED DECEMBER 31, 1926

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses For Year	Unexpended Balance	Overdrafts
<i>Health and Sanitation:</i>						
Health Department	80,000.00	.....	80,000.00	79,976.00	24.00	.....
City Physician	1,300.00	.....	1,300.00	1,281.34	18.66	.....
Vital Statistics	1,200.00	.....	1,200.00	982.00	218.00	.....
Board of Examiners Plumbers	50.00	.....	50.00	50.00	.....	.....
Highway Department .....	.....	17,492.99	17,492.99	17,492.99	.....	.....
Highway Department—Resurfacing	30,000.00	.....	30,000.00	30,000.00	.....	.....
Highways—Maintenance	100,000.00	59,010.75	159,010.75	158,968.22	42.53	.....
Bridge—Maintenance	10,000.00	.....	10,000.00	10,000.00	.....	.....
Sewers—Maintenance	35,000.00	194.79	35,194.79	35,194.79	.....	.....
Disposal of Refuse	100,000.00	2,348.37	102,348.37	102,348.37	.....	.....
Street Cleaning	70,000.00	6,295.17	76,295.17	76,295.17	.....	.....
Traffic Regulation	10,000.00	.....	10,000.00	10,000.00	.....	.....
Equipment and Materials	30,000.00	342,839.18	372,839.18	372,839.18	.....	.....
Engineering	10,000.00	5,727.36	15,727.36	15,727.36	.....	.....
Street Lighting	82,000.00	.....	82,000.00	81,191.50	808.50	.....
<i>Charities:</i>						
Administration and Outside Relief	50,000.00	4,004.00	54,004.00	54,000.00	3.90	.....
Charitable Gifts	5,800.00	.....	5,800.00	5,800.00	.....	.....
<i>Education:</i>						
Schools—Maintenance	\$805,000.00	\$2,532.49	\$807,532.49	\$807,494.70	\$37.79	.....
Carpenter Memorial Library	45,000.00	1,786.78	46,786.78	46,658.02	.47	.....
Carpenter Memorial Library—						
Balance from 1925 .....	.....	.....	559.25	.....	.....	.....
Carpenter Memorial Library—						
Forwarded to 1927 .....	.....	.....	.....	.....	687.54*	.....

Recreation:

Parks, Commons, Playgrounds.....					
Municipal Bath Houses.....	43,500.00	275.29	43,775.29	43,728.78	46.51
Rock Rimmon Park—Balance from 1925..	1,500.00	.....	1,500.00	1,500.00	.....
Rock Rimmon Park.....	1,000.00	.....	1,000.00	.....	.....
Rock Rimmon Park.....	.....	.....	.....	7,050.20*	.....
Celebration and Entertainments.....	400.00	.....	400.00	392.00	8.00

Unclassified:

Damages and Claims.....	15,000.00	.....	15,000.00	8,590.19	6,409.81
Printing City Reports.....	1,500.00	.....	1,500.00	1,171.72	328.28
Patriotic Purposes.....	2,650.00	.....	2,650.00	2,553.00	97.00
Printing and Stationery.....	1,000.00	.....	1,000.00	615.40	384.60
Incidentals.....	5,000.00	100.00	5,100.00	4,648.26	451.74
Auditing.....	750.00	.....	750.00	750.00	.....
Municipal Coal.....	.....	8,539.35	8,539.35	8,539.35	.....
Planning and Zoning Board from 1926....	.....	2,948.70 }	.....	.....	.....
Planning and Zoning Board.....	750.00	750.00 }	.....	3,550.98	147.72
Firemen's Parade.....	500.00	.....	500.00	500.00	.....
Publicity Fund.....	5,000.00	.....	5,000.00	3,871.32	328.68
Publicity Fund—Carried forward to 1927..	.....	.....	.....	.....	800.00*

Public Service Enterprises:

Water—Unexpended Balance, 1925.....	.....	10,514.26	.....	.....	.....
Water.....	.....	188,462.54	.....	183,800.78	.....
Water Forwarded to 1927.....	.....	.....	.....	.....	15,176.02*
Public Scales.....	1,550.00	.....	1,550.00	1,539.86	10.14
Pine Grove Cemetery.....	47,000.00	10,537.71	57,537.71	47,015.46	10,522.25
Valley Cemetery.....	7,000.00	7,755.41	14,755.41	13,367.71	1,387.70
Amoskeag and Other Cemeteries.....	1,000.00	19.00	1,019.00	991.62	27.38

Interest and Maturing Debts:

Interest on Temporary Loans.....	40,000.00	40,000.00	34,454.68	5,545.32
Interest on General Loans.....	250,000.00	.....	250,000.00	228,752.50	21,247.50
Maturing Debt.....	458,500.00	8,000.00	466,500.00	466,500.00	.....
State Tax.....	299,085.00	.....	299,085.00	299,085.00	.....
County Tax.....	224,790.49	.....	224,790.49	224,790.49	.....
Taxes Abated after Payment.....	22,674.00	.....	22,674.00	22,674.00	.....
Per Capita School Tax.....	300.00	.....	300.00	109.73	190.27

Totals.....	\$3,586,324.49	\$672,386.87	\$4,278,783.77	\$4,212,066.81	\$66,716.96
-------------	----------------	--------------	----------------	----------------	-------------

CITY OF MANCHESTER
 EXHIBIT B—*Concluded*
 STATEMENT OF BUDGET ACCOUNTS
 FOR THE YEAR ENDED DECEMBER 31, 1926
 PART II—*Non Revenue Appropriations*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses For Year	Unexpended Balance	Overdrafts
Motor Fire Apparatus—						
Forwarded from 1925.....			\$1,106.96			
Motor Fire Apparatus—						
Forwarded to 1927.....					\$1,106.95*	
New Highways.....						
New Schools—Forwarded from 1925.....	\$100,000.00	\$12,018.33	112,018.33	\$112,018.33		
New Schools—Forwarded to 1927.....			132.17			
Addition to Youngsville School—					132.17*	
Balance from 1926.....						
Addition to Youngsville School—			1,988.73	1,234.36		
Forwarded to 1927.....						
New Sewers—Balance from 1925.....			30,098.05		754.37*	
New Sewers—1926.....	120,000.00	10,722.31	130,722.31	152,257.43	8,562.93*	
Addition to Hallsville School—						
Balance from 1925.....			636.90	597.37		
Addition to Hallsville School—						
Forwarded to 1927.....						
High Service Water Construction.....	150,000.00		150,000.00	78,131.98	39.53*	
High Service Water Construction—						
Forwarded to 1927.....					71,868.02*	
Highway Resurfacing—New.....	100,000.00	1,334.43	101,334.43	101,334.43		
Totals.....	\$470,000.00	\$24,075.07	\$528,037.88	\$445,573.90	\$82,463.98	

*Balance Non-Revenue Appropriation.
 Account January 1, 1927.

CITY OF MANCHESTER
ANALYSIS OF ESTIMATED VALUES

EXHIBIT C

RECEIVED DURING THE YEAR 1926

Automobile Registration Permits	\$90,987.59
Municipal Court	23,294.35
Costs Tax Collections	4,434.94
Costs Tax Titles	568.40
Rent	502.50
Commissions—Telephone Booth	11.11
Public Comfort	604.99
Public Scales	284.30
Sale of Lots and Graves.....	17,983.43
Care of Lots and Graves.....	1,233.80
Interments	3,491.50
Miscellaneous Cemetery Work	4,395.17
Interest on Deposits	6,789.90
Interest on Deferred Taxes	9,263.02
Interest on Tax Titles Redeemed.....	1,211.42
Miscellaneous Interest	272.73
School Department	7,896.22
Amusement Licenses	2,264.00
Dog Licenses	4,798.79
Junk Licenses	160.50
Milk Licenses	632.50
Pool, Billiard and Bowling Alley Licenses.....	1,602.28
Garbage Licenses	51.50
All Other Licenses and Fees.....	2,929.38
Marriage Permits	695.00
Fire Department	3.35
Health Department	1,150.08
Highway Department	23,579.00
Miscellaneous	305.69
Election Fees	217.00
Savings Banks Tax	128,002.78
Railroad Tax	71,361.21
Insurance Tax	11,952.00
Interest on Perpetual Care Funds.....	198.26
Income Tax, 1925	70,799.01
Income Tax, 1926	69,257.29
Plumbers Licenses	66.00
Sewer Permits	2,707.57

Evening School Fees	140.59
Cemeteries	985.20
Parks and Playgrounds Department	85.00
Accrued Interest	2,730.55
School Rentals	1,350.00
Adjustment—Tax Titles	9.34

Total Estimated Revenue Received.....\$571,259.24

Amount to be Raised\$500,000.00

Transferred to Cemeteries 12,716.14

Abatements:

Schools \$1,447.28

Health 235.08

Highways 246.71

Cemeteries 64.50

1,993.57

Interest Refund 2.78

Departmental Transfers:

Highways \$17,821.80

Parks and Commons 85.00

17,906.80

Adjustment 3.35

532,622.64

Balance transferred to Revenue of 1926 \$38,636.60

CITY OF MANCHESTER

EXHIBIT D

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Analysis of Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1926

Taxes:

1926 Poll Taxes.....	\$52,770.00	
1926 Property Taxes	2,804,747.65	
Previous to 1926 Poll Taxes.....	36,054.00	
Previous to 1926 Property Taxes.....	268,600.30	
		<hr/> \$3,162,171.95

State:

Income Tax, 1925	\$70,799.01	
Income Tax, 1926	69,257.29	
Savings Bank	128,002.78	
Railroads	71,361.21	
Insurance	11,952.00	
		<hr/> 351,372.29
Tax Title Redemptions	\$10,279.13	
Tax Deeds	3,591.44	
		<hr/> 13,870.57

Licenses:

Dog	\$4,798.79	
Amusement	2,264.00	
Pool, Billiards, etc.	1,602.28	
Milk	632.50	
Garbage	51.50	
Junk	160.50	
Plumbers	66.00	
All Others	2,929.38	
		<hr/> 12,504.95

Permits:

Marriage	\$695.00	
Sewer	2,707.57	
Automobile	90,987.59	
		<hr/> 94,390.16

Fines and Forfeits:

Municipal Court	\$23,294.35	
Evening School Fees	140.59	
		<hr/> 23,434.94

Other General Revenue:

Rents—

Practical Arts Auditorium	\$1,050.00	
Parks and Commons	180.00	
City Clerk	352.50	
	<hr/>	1,582.50

General Government:

Tax Collector—

Costs of Tax Collections	\$4,434.94	
Costs of Tax Titles Redeemed.....	568.40	
Filing Fees—Ward Clerks, etc.	217.00	
City Hall—Telephone Booth.....	11.11	
	<hr/>	5,231.45

Protection of Persons and Property:

Fire Department—

Miscellaneous	216.95
---------------------	--------

Health and Sanitation:

Board of Patients at Hospital	\$705.00
Public Comfort Station	690.52

1,395.52

Highways:

Highways Maintenance	\$4,225.39
Sewers Maintenance	84.88
Street Cleaning	1,133.50
Engineer	89.96
Equipment and Material.....	4,014.94
Highways New	4,868.27
Sewers New	5,222.31

19,639.25

Education:

Tuition	\$5,363.84
Sale of Books and Supplies	1,987.94

7,351.78

Libraries:

Fines	\$1,181.37
Miscellaneous	138.50

1,319.87

Recreation:

Parks—

Sale of Hay and Wood.....	105.00
---------------------------	--------

Unclassified:

Miscellaneous	\$160.00
Building Department	99.87
Moth Tax .....	.75

260.62

Public Service Enterprise:

Water Department—

Water Receipts	188,120.66
----------------------	------------

Other Enterprises:

Public Scales	284.30
---------------------	--------

Cemeteries:

Pine Grove Cemetery—

Sale of Lots and Graves.....	\$17,983.43	
Care of Lots and Graves.....	1,040.00	
Interments	3,221.50	
Miscellaneous	5,185.37	
	<hr/>	27,430.30

Valley Cemetery—

Care of Lots and Graves.....	\$380.40	
Interments	160.50	
Miscellaneous	459.25	
	<hr/>	1,000.15

Piscataquog—

Care of Lots and Graves.....	\$125.00	
Interments	28.00	
Miscellaneous	5.60	
	<hr/>	158.60

Amoskeag—

Interments	\$61.50	
Miscellaneous	23.55	
	<hr/>	85.05

Merrill—

Interments	\$20.00	
Miscellaneous	4.00	
	<hr/>	24.00

Interest:

Bank Deposits—

Merchants National Bank	\$1,572.87	
Manchester Safety Deposits and Trust Co.	374.50	
First National Bank.....	4,752.46	
Second National Bank, Boston.....	22.17	
Amoskeag Trust Company.....	67.90	
On Deferred Taxes	9,263.02	
Tax Titles Redeemed	1,211.42	
Perpetual Care Funds.....	198.26	
Bonus Fund	272.73	
	<hr/>	17,735.33

Municipal Indebtedness:

Temporary Loans	\$2,088,500.00	
General Loans	464,054.88	
		<hr/> 2,552,554.88

Agency:

Bonus Tax Fund, 1921	\$578.00	
Bonus Tax Fund, 1922	1,584.00	
Bonus Tax Fund, 1923	2,700.00	
Bonus Tax Fund, 1924	6,314.00	
		<hr/> 11,176.00

Trust Funds:

Pine Grove Cemetery Perpetual Care.....	\$1,939.93	
Valley Cemetery Perpetual Care.....	1,177.00	
Piscataquog Cemetery Perpetual Care....	100.00	
Stowell Cemetery Perpetual Care.....	200.00	
		<hr/> 3,416.93

Trust Funds Income:

Pine Grove Cemetery	\$9,861.35	
Valley Cemetery	1,887.10	
Piscataquog Cemetery	244.00	
Merrill Cemetery	399.71	
Amoskeag Cemetery	19.00	
Special—Pine Grove Cemetery.....	276.65	
Special—Valley Cemetery	124.31	
Vaults Rentals	25.00	
		<hr/> 12,837.12

Appropriations:

Valley Cemetery	\$5,000.00	
Piscataquog Cemetery	500.00	
		<hr/> 5,500.00

Special Trust Funds:

Frank Murray	\$100.00	
Cora A. Gile	150.00	
N. Clarke	150.00	
T. F. Robinson	100.00	
Hattie C. Curtis	95.00	
John C. Peterson	100.00	
		<hr/> 695.00

Library Funds:

Income		466.91
--------------	--	--------

Refunds:

Appropriation Overdraft—

Mayor	\$16.13	
Treasurer	2.00	

Tax Collector	18.00	
Board of Registrars	3.50	
School	411.80	
Fire	48.52	
Charities	197.56	
Parks	4.00	
Public Comfort	5.00	
Accrued Interest	2,730.55	
		<hr/>
		3,437.06
		<hr/>
Total Receipts	\$6,519,770.09	
Cash on hand January 1, 1926.....	68,161.29	
		<hr/>
Total	\$6,587,931.38	<hr/> <hr/>

CITY OF MANCHESTER

EXHIBIT D—*Continued*

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Analysis of Cash Disbursements

DURING THE YEAR ENDED DECEMBER 31, 1926

General Government:

Mayor's Department	\$6,044.09	
Aldermen	2,712.35	
Auditor's Department	4,245.81	
Treasurer's Department	5,651.91	
Tax Collector's Department	10,704.56	
Assessors' Department	19,955.80	
Finance Commission	808.80	
Law Department	1,768.73	
City Clerk's Department	7,999.19	
Superintendent of Buildings	13,548.59	
Repairs to Public Buildings	59,227.95	
Election Expense	4,862.65	
Board of Registration	3,502.43	
City Hall	7,202.31	
Old Court House	2,364.08	
Public Comfort Station	5,609.91	
Care of City Clocks	657.14	
		<hr/> \$156,866.30

Protection of Persons and Property:

Police Department	\$264,220.55	
Municipal Court	3,650.00	
Fire Department	264,647.12	
Sealer of Weights and Measures	2,410.73	
		<hr/> 534,928.40

Health and Sanitation:

Health Department	\$78,167.84	
City Physician	1,281.34	
Vital Statistics	982.00	
Board of Examiners of Plumbers.....	50.00	
		<hr/> 80,481.18

Highways:

Highway Department	\$753,973.16	
Street Lighting	81,191.50	
		<hr/> 835,164.66

Charities:

Charitable Gifts	\$5,800.00	
Charities Department	53,994.37	
		<hr/> 59,794.37

Education:

Schools	\$799,282.19	
Carpenter Memorial Library	45,725.72	
		<hr/> 845,007.91

Recreation:

Parks and Commons	\$42,715.43	
Municipal Bath Houses	1,309.71	
Rock Rimmon Park	7,050.20	
Celebrations and Entertainments	392.00	
		<hr/> 51,467.34

Unclassified:

Damages and Claims	\$8,590.19	
Printing City Reports	1,171.72	
Patriotic Purposes	2,553.00	
Printing and Stationery	615.40	
Incidentals	4,236.95	
Auditing	750.00	
Municipal Coal	8,539.35	
Planning and Zoning Board	3,550.98	
Firemen's Parade	500.00	
Fire Damage Replacement Fund.....	5,000.00	
Publicity Fund	3,871.32	
		<hr/> 39,378.91

Public Service Enterprises:

Water	\$159,291.64	
High Service Water Construction.....	75,699.90	
Public Scales	1,539.86	
		<hr/> 236,531.40

Cemeteries:

Pine Grove	\$47,015.46	
Valley and Piscataquog	13,367.71	
All Others	991.62	
		<hr/> 61,374.79

Interest:

Temporary Loans	\$34,454.68	
General Loans	228,752.50	
Water Loans	3,800.00	
		<hr/> 267,007.18

Municipal Indebtedness:

Temporary Loans	\$2,150,000.00	
Maturing Debt	458,500.00	
Water Loans	28,000.00	
		<hr/> 2,636,500.00

Agency:

State Tax	\$299,083.00	
County Tax	224,790.49	
School Tax	22,674.00	
State Bonus—Soldiers	11,176.00	
		<hr/> 557,725.49

Trust Funds:

Perpetual Care Funds	\$3,587.93	
Special Trust Funds	705.00	
Trustees Cemetery Funds	13,027.32	
Rock Rimmon Park Improvement Fund...	1,130.00	
Vault Rentals—Funds	15.00	
		<hr/> 18,465.25

Refunds:

Auto Taxes	\$86.67	
Poll Taxes	21.06	
Marriage Licenses	2.00	
Estimated Revenue	2.78	
		<hr/> 112.51

Miscellaneous:

Tax Titles		27,649.29
Addition to Youngsville School	\$1,234.36	
Addition to Hallsville School	597.37	
		<hr/> 1,831.73

Total Disbursements	\$6,410,286.71	
Cash on hand December 31, 1926.....	177,644.67	

Total	\$6,587,931.38	<hr/> <hr/>
-------------	----------------	-------------

CITY OF MANCHESTER

EXHIBIT D—SCHEDULE I

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

Mayor:

Mayor's Salary	\$3,000.00	
Mayor's Secretary	1,450.00	
Miscellaneous Expenses	1,127.84	
Incidentals	466.25	
	<hr/>	
Total Expenses		\$6,044.09

Aldermen:

Salaries	\$2,600.00	
Expenses	112.35	
	<hr/>	
Total		\$2,712.35

Auditor:

Auditor's Salary	\$2,500.00	
Clerk's Salaries	1,355.00	
Expenses	390.81	
	<hr/>	
Total		\$4,245.81

Treasurer:

Treasurer's Salary	\$2,500.00	
Clerk's Salaries	2,423.75	
Expenses	728.16	
	<hr/>	
Total		\$5,651.91

Tax Collector:

Collector's Salary	\$2,500.00	
Deputy's Salary	1,708.06	
Clerk's Salaries	2,852.50	
Expenses	3,644.00	
	<hr/>	
Total		\$10,704.56

Assessors:

Assessors' Salaries	\$7,800.00	
Clerk's Salary	2,200.00	
Engineer's Salary	2,000.00	

Clerical Salaries	5,103.25	
Expenses	2,852.53	
	<hr/>	
Total		\$19,955.39
Finance Commission:		
Commissioners' Salaries	\$600.00	
Clerk's Salary	200.00	
Expenses	8.80	
	<hr/>	
Total		\$808.80
City Solicitor:		
Solicitor's Salary	\$1,600.00	
Expenses	168.73	
	<hr/>	
Total		\$1,768.73
City Clerk:		
City Clerk's Salary.....	\$3,000.00	
Clerks' Salaries	3,823.33	
Expenses	1,175.86	
	<hr/>	
Total		\$7,999.19
Department of Buildings:		
Superintendent's Salary	\$2,699.84	
Inspectors' Salaries	6,864.00	
Clerks' Salaries	2,984.80	
Other Salaries	28,221.43	
Expenses—Miscellaneous	999.95	
Expenses—Repairs to Public Buildings....	31,006.52	
	<hr/>	
Total		\$72,776.54
Board of Registration:		
Board's Salaries	\$1,550.00	
Clerk's Salary	808.00	
Expenses	1,144.43	
	<hr/>	
Total		\$3,502.43
Elections:		
Election Officials	\$3,760.00	
Expenses	1,102.65	
	<hr/>	
Total		\$4,862.65

City Hall:

Janitors' Salaries	\$3,465.00	
Expenses	3,737.31	
		<hr/>
Total		\$7,202.31

Old Court House:

Janitors' Salaries	\$1,375.00	
Expenses	989.08	
		<hr/>
Total		\$2,364.08

Public Comfort Station:

Janitors' and Matrons' Salaries	\$4,620.00	
Expenses	989.91	
		<hr/>
Total		\$5,609.91

Police Department:

Commissioners' Salaries	\$350.00	
Chief's Salary	5,000.00	
Deputy Chief's Salary	2,883.50	
Captain's Salary	2,583.50	
Lieutenants, Sergeants, Patrolmen.....	230,149.45	
Pensions	8,006.00	
Janitors' Salaries	3,102.50	
Expenses	12,145.60	
		<hr/>
Total		\$264,220.55

Municipal Court:

Judge's Salary	\$1,800.00	
Assistant Judge's Salary	350.00	
Clerk's Salary	750.00	
Probation Officers' Salary	750.00	
		<hr/>
Total		\$3,650.00

Fire Department:

Commissioners' Salaries	\$350.00	
Chief's Salary	3,862.81	
Deputy Chief's Salaries	5,341.17	
Captains, Lieutenants, Permanent Men....	200,974.12	
Pensions	6,879.68	
Call Men Salaries	6,813.10	

Fire Alarm Telegraph Superintendent's Salary	2,036.27	
Fire Alarm Telegraph Other Salaries	11,808.29	
Expenses	26,581.68	
	<hr/>	
Total		\$264,647.12
Sealer of Weights and Measures:		
Sealer's Salary	\$2,318.75	
Expenses	91.98	
	<hr/>	
Total		\$2,410.73
Health Department:		
Boards' Salaries	\$600.00	
Health Officers' Salaries	4,125.00	
Inspectors' Salaries	8,400.22	
Clerks' Salaries	2,065.08	
Nurses' and Dental Assistants' Salaries...	19,049.22	
Dentists' Salaries	2,250.18	
School Physicians' Salaries.....	3,000.24	
Pensions	787.50	
Fireman, Cleaning, etc.	157.50	
Hospital Payroll	12,563.22	
Expenses—General	11,245.82	
Expenses—Hospital	13,923.86	
	<hr/>	
Total		\$78,167.84
City Physician:		
Physician's Salary	\$1,200.00	
Expenses	81.34	
	<hr/>	
Total		\$1,281.34
Highway Department:		
Administration	\$13,400.93	\$2,301.53
Highways—Resurfacing	7,094.46	
Highways—Maintenance	65,379.41	8,289.17
Bridge Maintenance	1,841.01	100.00
Sewers Maintenance	10,943.16	
Disposal of Refuse	64,864.42	
Street Cleaning	47,767.80	11.32
Traffic Regulations	3,841.03	
Equipment and Materials.....	90,440.49	279,081.78

Engineering	14,346.68	1,007.55
Highways—New	27,764.12	4,334.16
Sewers—New	59,573.24	26,302.83
Highways Resurfacing—New .	10,288.07	15,000.00
	<hr/>	<hr/>
	\$417,544.82	\$336,428.34

Total \$753,973.16

Charities Department:

Commissioner's Salary	\$2,100.00
Clerk's Salary	1,345.00
Expenses	1,269.30
Outside Relief	49,280.07
	<hr/>

Total \$53,994.37

School Department:

School Board's Salaries	\$325.00
Clerk of Board's Salary	1,000.00
Clerk's Salaries, Office	5,099.93
Truant Officers	4,000.00
Teachers' Payroll	587,084.66
Evening Schools	6,384.45
Pensions	7,253.62
Summer School	25,265.50
Janitors' Salaries	48,949.03
Outlays Payroll	164.50
Other Expenses:	
Instruction	34,114.84
Operation of School Plant.....	42,139.45
Auxiliary Agencies	7,113.75
School Maintenance	3,166.21
Miscellaneous	4,264.34
Outlays	10,899.84
General Control	12,057.07
	<hr/>

Total \$799,282.19

City Library:

Librarian's Salary	\$2,166.05
Librarian's Assistants' Salaries	21,759.76
Janitors and Policemen	4,166.84
Expenses	10,384.05
General Fund—Book Purchases.....	6,910.40
Currier Fund—Book Purchases	152.33

Hosley Fund—Book Purchases.....	173.22	
Mead Fund—Book Purchases.....	13.07	
	<hr/>	
Total		\$45,725.72
Parks and Playgrounds Department:		
Superintendent's Salary	\$2,000.00	
Payrolls—Parks and Playgrounds.....	23,725.51	
Pensions	574.08	
Payrolls—Playgrounds	3,105.10	
Payrolls—Winter Sports	1,838.53	
Payrolls—Public Bath Houses.....	1,299.71	
Expenses	11,482.21	
	<hr/>	
Total		\$44,025.14
Water Department:		
Superintendent's Salary	\$5,000.00	
Payrolls	67,604.99	
Pensions	4,814.16	
Expenses	81,872.49	
High Service Construction:		
Payroll	17,022.25	
Expenses	58,677.65	
	<hr/>	
Total		\$234,991.54
City Scales:		
Weigher's Salary	\$1,250.00	
Expenses	289.88	
	<hr/>	
Total		\$1,539.86
Cemeteries:		
Pine Grove—		
Superintendent's Salary ...	\$3,100.00	
Payrolls	31,658.65	
Expenses	12,256.81	
	<hr/>	
		\$47,015.46
Valley Cemetery—		
Payrolls	\$6,407.26	
Expenses	6,960.45	
	<hr/>	
		13,367.71
All Other Cemeteries—		
Payrolls	991.62	
	<hr/>	
Total		\$61,374.79

CITY OF MANCHESTER

EXHIBIT E

TAX COLLECTOR

Taxes Receivable

	1920	1921	1922	1923	1924	1925	1926
Balance outstanding January 1, 1926.....	\$113.20	\$37,277.58	\$40,071.70	\$48,843.75	\$56,359.31	\$323,507.68	.....
1926 Property and Poll Tax Warrant							\$3,183,135.52
Additional Warrants issued during 1926..						186.96	2,095.00
Voluntary Taxes paid during 1926.....		35.00	50.00	203.00	495.00	3,012.00	1,516.00
Adjustments					3.40		.....
Total	\$113.20	\$37,312.58	\$40,121.70	\$49,046.75	\$56,857.71	\$326,706.64	\$3,186,747.02
<i>Deduct:</i>							
Cash Collected during 1926.....		\$1,584.13	\$4,194.95	\$7,290.28	\$17,777.73	\$284,983.21	\$2,857,517.65
Taxes Abated during 1926.....			5,039.50	8,526.55	11,326.24	9,139.14	11,455.34
Adjustments				3.00			.....
Discounts							11,205.65
Total Reductions	\$113.20	\$1,584.13	\$9,234.45	\$15,819.83	\$29,103.97	\$294,122.35	\$2,880,178.64
Balance December 31, 1926—per Auditor's Ledger		\$35,728.45	\$30,887.25	\$33,226.92	\$27,753.74	\$32,584.29	\$306,568.38
<i>Add:</i>							
Voluntary Taxes paid during 1927.....		5.00	5.00	25.00	35.00	78.00	1,132.00
Additional Warrants issued during 1927		5.00	5.00	5.00	5.00	3.00	198.55
Cash in hands of Tax Collector.....		3.65	1.71	1.95	4.00	.....	.....
Overpayments		136.29	216.83	23.40	99.20	279.29	26.04
Total		\$35,878.39	\$31,115.79	\$33,282.27	\$27,896.94	\$32,944.58	\$307,924.97
<i>Deduct:</i>							
Cash Collected during 1927.....		\$332.45	\$458.00	\$947.00	\$1,805.25	\$2,254.51	\$193,056.20
Taxes Abated during 1927.....			1,115.00	1,536.70	2,678.60	952.56	3,256.68
Total		\$332.45	\$1,573.00	\$2,483.70	\$4,483.85	\$3,207.07	\$196,312.88
Balance Outstanding per Auditor's Ledger		\$35,545.94	\$29,542.79	\$30,798.57	\$23,413.09	\$29,737.51	\$111,612.09
Balance Outstanding per Listing.....		35,390.73	29,590.10	30,611.68	23,489.15	29,720.39	111,577.78
Undetected Errors		\$155.21	\$47.31	\$186.89	\$76.06	\$17.12	\$34.31

CITY OF MANCHESTER
EXHIBIT F
STATEMENT OF WATER DEPARTMENT
Accounts Receivable
DECEMBER 31, 1926

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding—December 31, 1926.....	\$165.40	\$1.80	\$15.00	\$1,625.62	\$1,807.82
Accounts Rendered:					
January Quarter	45,111.49	203.40	213.80	1,913.99	47,442.68
April Quarter	41,318.54	241.20	80.00	652.33	42,292.07
July Quarter	43,608.49	299.40	148.10	1,452.34	45,508.33
October Quarter	52,229.89	268.10	125.28	2,326.71	54,949.98
Total	\$182,433.81	\$1,013.90	\$582.18	\$7,970.99	\$192,000.88
<i>Deduct:</i>					
Cash Collected 1926	\$181,712.59	\$1,008.50	\$360.10	\$5,039.47	\$188,120.66
Abatements 1926	472.52	.....	.....	.....	472.52
Total Deductions	\$182,185.11	\$1,008.50	\$360.10	\$5,039.47	\$188,593.18
Balance Outstanding—December 31, 1926.....	\$248.70	\$5.40	\$222.08	\$2,931.52	\$3,407.70
RECONCILIATION MARCH 18, 1927 WITH DECEMBER 31, 1926					
Cash on hand March 18, 1927.....	\$121.35	\$3.60	\$2.00	\$186.33	\$313.28
Cash Collected 1927	44,187.30	218.00	29.00	2,000.15	46,434.45
Accounts Abated 1927	530.42	.....	.....	.....	530.42
Balance due March 18, 1927.....	285.89	.80	220.08	1,953.45	2,460.22
Total	\$45,124.96	\$222.40	\$251.08	\$4,139.93	\$49,738.37
Balance Outstanding—December 31, 1926.....	\$248.70	\$5.40	\$222.08	\$2,931.52	\$3,407.70
Accounts Rendered 1927	44,876.26	217.00	29.00	1,208.41	46,330.67
Total	\$45,124.96	\$222.40	\$251.08	\$4,139.93	\$49,738.37

CITY OF MANCHESTER

EXHIBIT G

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

FOR THE YEAR ENDED DECEMBER 31, 1926

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	\$68,161.29	\$181,191.09	\$246,107.19	\$3,245.19
February	3,245.19	520,402.64	349,510.98	174,136.85
March	174,136.85	371,508.61	476,206.15	69,439.31
April	69,439.31	294,605.67	253,911.64	110,133.34
May	110,133.34	367,814.61	318,797.88	159,150.07
June	159,150.07	409,272.30	332,489.74	235,932.63
July	235,932.63	755,705.77	381,147.40	610,491.00
August	610,491.00	363,370.56	753,412.92	220,448.64
September	220,448.64	394,767.37	311,045.84	304,170.17
October	304,170.17	113,226.18	317,723.09	99,673.26
November	99,673.26	296,019.05	295,221.03	100,471.28
December	100,471.28	2,451,886.24	2,374,712.85	177,644.67
<hr/>				
Total for the year		\$6,519,770.09	\$6,410,286.71	.....
Balance December 31, 1925.		68,161.29	177,644.67	.....
Balance December 31, 1926.				
<hr/>				
Total		\$6,587,931.38	\$6,587,931.38	.....
<hr/> <hr/>				

CITY OF MANCHESTER

EXHIBIT H

CITY CLERK'S DEPARTMENT

Summary of Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1926

Amusements	\$2,264.00
Automobile Registration	90,987.59
Dog Licenses	4,798.79
Pool and Billiards Licenses	1,602.28
Junk Licenses	160.50
Plumbers' Licenses	66.00
Marriage Licenses	695.00
Sewer Permits	2,707.57
Rent	352.50
Election Receipts	217.00
Telephone Booth	11.11
Public Comfort	690.52
All Other Receipts—Miscellaneous	2,929.38

Total City Clerk's Cash Receipts \$107,482.24

REMARKS:

Auto Permits:

All cards were totaled, checked, and rechecked. Cash Book total agrees with Cash turned into the City Treasurer and amounts to \$9.44 more than cards total.

Cash Book Total, as paid to City Treasurer.....	\$90,987.59
Cards in office of City Clerk total.....	90,978.15

Difference, as above \$9.44

A visit was made to the office of the Commissioner of Motor Vehicles at Concord and a list of approximately two thousand cards were made. This list was taken at random from the files. These cards were checked against the Cash Book in the City Clerk's office, resulting in a few differences, about \$20.00 short, and \$7.48 over. I went over the differences with City Clerk Phinney, and it was shown to be refunds made after the cards had gone to Concord. The overage was collected also after the cards had gone to Concord.

When these differences were adjusted, I forwarded a letter to the Commissioner in regard to same, gave a copy to City Clerk Phinney and retained a copy for my files.

A list of the cards issued by the Commissioner was checked against the Cash Book and all the cards were accounted for, also thirteen blank cards filled out by Mr. Phinney one day when waiting for cards from the Commissioner. Seven cards were returned to Concord, and five cards were voided (not issued).

In my opinion, this was a very fair test as to the accuracy of the Automobile Permits.

Plumber licenses were checked with the stubs issued, also Sewer Permits with stubs in the City Engineer's office.

Marriage License fees were checked with the Register.

Mortgage and Conditional Sales recorded were checked with the Cash Book.

All other Cash Receipts were checked with the various Cash Books in the office of the City Clerk.

I recommend that a Cash Book be installed with a column to refer to the volume in which the record of Mortgages and Conditional Sales are made, as many are used, also that the Cash Book have enough columns to take care of all Cash received instead of being in various books.

A column should also be provided to take care of the daily totals from the Automobile Permit Cash Book.

CITY OF MANCHESTER

EXHIBIT I

STATEMENT OF HEALTH DEPARTMENT

Accounts Receivable

DECEMBER 31, 1926

Balance Outstanding January 1, 1926.....	\$93.00	
Accounts Rendered during Year.....	1,150.08	
		<hr/>
Total	\$1,243.08	
<i>Deduct:</i>		
Cash Paid to City Treasurer.....	\$705.00	
Abated during 1926.....	328.08	
		<hr/>
	1,033.08	
		<hr/>
Balance Due December 31, 1926.....	\$210.00	

MILK LICENSES

Milk Licenses for 1925.....	\$4.00	
Total Milk Licenses issued during 1926.....	630.50	
		<hr/>
	\$634.50	
		<hr/>
Paid to City Treasurer for 1925.....	\$4.00	
Paid to City Treasurer for 1926.....	628.50	
		<hr/>
Total Payments	\$632.50	
Paid City Treasurer in 1927 for 1926.....	2.00	
		<hr/>
Total	\$634.50	
		<hr/>

CITY OF MANCHESTER
EXHIBIT J
STATEMENT OF SCHOOL DEPARTMENT

Accounts Receivable

DECEMBER 31, 1926

Balance Outstanding December 31, 1925.....	\$268.48
Accounts Rendered during Year.....	7,134.96

Total	\$7,134.96
-------------	------------

Deduct:

Accounts Paid during Year.....	\$5,363.84	
Accounts Abated during Year.....	1,677.36	
	7,041.20	

Balance Outstanding December 31, 1926.....	\$362.24
--	----------

School Rentals:

Rentals for the Year	\$1,350.00
Amount Paid City Treasurer.....	1,050.00

Balance Outstanding December 31, 1926.....	\$300.00
--	----------

CASH RECEIPTS AND DISBURSEMENTS

Cash on hand January 1, 1926.....	\$22.02
Cash Received during Year.....	2,632.62
Dividend (Amoskeag Savings Bank).....	2.01

	\$2,656.65
--	------------

Deduct:

Expenses paid during Year.....	344.52
--------------------------------	--------

	\$2,312.13
--	------------

Cash Paid City Treasurer.....	2,128.53
-------------------------------	----------

Balance	\$183.60
---------------	----------

Cash on hand, Office	\$157.38
Cash on Deposit, Amoskeag Savings Bank....	11.42
Cash on Deposit, Manchester Savings Bank...	15.00

Total Cash Balance	183.80
--------------------------	--------

Overage	\$0.20
---------------	--------

REMARKS:

Cash on hand January 1, 1926, as shown by memorandum book, could not be verified, as we were informed that previous records had been destroyed.

We recommend that a system of bookkeeping be installed, which could be readily checked by anyone interested in the affairs of the department.

The Cash from this department is turned into City Hall about four times a year. It should be turned in monthly, as do the other departments, instead of being deposited in Savings Bank Accounts, in violation of the Financial Ordinance, as shown in Section B, which states that all moneys collected should be paid to the City Treasurer.

We also found a special fund created by this department, taken from piano rentals at the Auditorium of the High School, and other money collected. This fund amounts to \$202.29, including the \$15.00 shown previously as on hand in Manchester Savings Bank.

The Fund was analyzed as follows:

Interest on Deposit, Amoskeag Savings Bank..	\$38.69
Interest on Deposits, Manchester Savings Bank	81.06
Miscellaneous Receipts (Reserve).....	81.25
Piano Rentals	90.00
Sale of Book Scrap	10.00
Interest	2.79
	<hr/>
Total	\$303.79

Deductions:

Paid for Rug, Superintendent's office.	\$90.00
Paid for Ice Water taken.....	11.50
	<hr/>
	101.50
	<hr/>
Balance of Fund	\$202.29

We find no record of this fund on the Books of the City Auditor.

We also recommend that the Funds of Prize Speaking Contest be recorded on the City Auditor's Ledgers, with increases and decreases entered as they occur.

Mr. Martel, Clerk of the School Board, thought this a good idea.

CITY OF MANCHESTER
EXHIBIT K
STATEMENT OF THE MUNICIPAL COURT
FOR THE YEAR ENDED DECEMBER 31, 1926

	Fines Total	Sundry Expenses	State Motorvehicle Commission	Interpreter and Witness Fees	Attorney Fees	Net Receipts
January	\$2,363.48	\$2.00	.....	\$16.96	.....	\$2,344.52
February	2,385.38	3.50	\$285.00	23.32	\$3.00	2,070.56
March	2,183.00	27.25	330.00	19.08	3.00	1,803.67
April	2,163.36	23.00	244.00	21.20	6.00	1,869.16
May	2,848.02	17.00	798.00	23.32	.....	2,009.70
June	2,301.58	9.50	534.00	33.92	5.00	1,719.16
July	2,605.04	23.00	626.00	14.84	5.00	1,936.20
August	2,463.30	2.00	877.00	14.84	.....	1,569.46
September	2,772.56	2.00	1,076.00	14.84	.....	1,679.72
October	2,084.08	62.90	433.00	33.92	3.00	1,551.26
November	3,048.36	109.50	570.00	19.08	3.00	2,346.78
December	1,721.34	18.50	135.00	14.84	.....	1,553.00
Total	\$28,939.50	\$300.15	\$5,908.00	\$250.16	\$28.00	\$22,453.19

CITY OF MANCHESTER

EXHIBIT K

CITY OF MANCHESTER

STATEMENT OF THE MUNICIPAL COURT—Concluded

FOR THE YEAR ENDED DECEMBER 31, 1926

Total Receipts from Fines	\$28,939.50
<i>Less Payments:</i>	
Sundry Expense	\$300.15
State Motor Vehicle Commission.....	5,908.00
Interpreter and Witness Fees.....	250.16
Attorney's Fees	28.00
	<hr/>
	6,486.31
	<hr/>
Net Receipts 1926 Fines	\$22,453.19
Less December Net Receipts Paid January 1927.....	1,553.00
	<hr/>
Net Receipts to Treasurer December 1926.....	\$20,900.19
Net Receipts to Treasurer December 1925.....	2,394.16
	<hr/>
Total to City Treasurer 1926.....	\$23,294.35
	<hr/> <hr/>

In my opinion, Cash received and paid should be handled as other departments, according to Financial Ordinance. Only the Net Receipts of this department are deposited with the City Treasurer, and the City Auditor's Records show Net Results only. Mr. Laing, Clerk of the Court, says the state law allows this. In my opinion, if the City makes the appropriation for this department, it should dictate as to the manner of the transactions.

The amounts in fines were checked against the docket records and the payments checked against the receipts for payments.

CITY OF MANCHESTER

EXHIBIT L

STATEMENT OF HIGHWAY DEPARTMENT

Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1926

Balance Outstanding December 31, 1925.....	\$4,729.63	
Accounts Rendered during Year.....	24,340.26	
		<hr/>
Total	\$29,069.89	
<i>Deduct:</i>		
Accounts paid during Year.....	\$19,639.25	
Accounts Abated during Year.....	495.23	
		<hr/>
	20,134.48	
		<hr/>
Balance Outstanding December 31, 1926.....	\$8,935.41	<hr/> <hr/> <hr/>

REMARKS:

We note that men working in different departments are given a number in each Department. If a man works in four departments in a week, he receives four pay envelopes.

In our opinion, a man should carry one number, and that number be used in all departments. It is a tremendous undertaking for the City Auditor, City Treasurer, or any one else, to accurately check a man's time under this many number scheme, especially where there may be several men working having the same name.

It would also be better if one payroll sheet was made out, covering the whole department, when sent to the Treasurer's office, with the sum total to be paid each employee. The details of the departmental charges remain in the department, copy being given to the City Auditor.

We think that time could be saved if the totals only of invoices be written into the Creditors' Ledger accounts instead of being itemized. All details are on the invoices, a copy of which goes to the City Auditor.

Some of the Accounts Receivable in this department date back to 1923, and if, in the opinion of the Commissioners, they are not collectible, they should be abated.

CITY OF MANCHESTER

EXHIBIT M

STATEMENT OF CITY LIBRARY DEPARTMENT

Petty Cash Receipts and Disbursements

FOR THE YEAR ENDED DECEMBER 31, 1926

Cash on hand January 1, 1926.....	\$104.62	
Receipts during Year.....	1,431.07	
	<hr/>	
Total		\$1,535.69
<i>Deduct:</i>		
Payments to City Treasurer.....	\$1,319.87	
Expenses paid by Librarian	94.28	
	<hr/>	
Total		1,414.15
		<hr/>
Balance on hand December 31, 1926.....		\$121.54
		=====

Cash books added, verified, and in agreement with City Auditor's Ledgers.

CITY OF MANCHESTER

EXHIBIT N

CITY SCALES DEPARTMENT

Statement of Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1926

January	\$23.50
February	13.30
March	22.00
April	28.00
May	19.90
June	27.70
July	22.00
August	20.20
September	35.80
October	23.30
November	22.50
December	24.70
<hr/>	
Total Receipts	\$282.80
Paid January 1926 for December 1925.....	26.10
<hr/>	
	\$309.00
Paid January 1927 for December 1926.....	24.70
<hr/>	
Total Paid to City Treasurer 1926.....	\$284.30
<hr/> <hr/>	

CITY OF MANCHESTER
EXHIBIT O—SCHEDULE I
STATEMENT OF CEMETERIES

FOR THE YEAR ENDED DECEMBER 31, 1926

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Stowell Cemetery	Total
Cash Received by the Superintendent:							
Sale of Lots and Graves.....	\$2,817.70	.....	.....	.....	.....	.....	\$2,817.70
Interments	3,200.50	\$165.50	\$28.00	\$20.00	\$61.50	.....	3,474.50
Removals	124.00	.....	.....	.....	.....	.....	124.00
Care of Lots and Graves.....	1,037.20	377.40	125.00	.....	.....	.....	1,539.60
Labor	2,348.75	.....	.....	.....	.....	.....	2,348.75
Sundry	2,736.42	273.50	5.60	4.00	23.55	.....	3,043.07
Tomb Fees .....	.....	183.75	.....	.....	.....	.....	183.75
Total	\$12,264.57	\$1,000.15	\$158.60	\$24.00	\$85.50	.....	\$13,531.37
Cash Received by the Treasurer:							
Lots Placed under Perpetual Care.....	\$2,254.93	\$1,033.00	\$100.00	.....	.....	\$200.00	\$3,587.93
Trust Funds	695.00	.....	.....	.....	.....	.....	695.00
Sale of Lots and Graves.....	15,165.73	.....	.....	.....	.....	.....	15,165.73
Total	\$18,115.66	\$1,033.00	\$100.00	.....	.....	\$200.00	\$19,448.66

Summary of Cash Receipts from All Cemeteries

Sale of Lots and Graves.....	\$17,983.43
Lots Placed under Perpetual Care	3,587.93
Received as Special Trust Funds.....	695.00
Interments	3,474.50
Removals	124.00
Care of Lots and Graves.....	1,539.60
Labor	2,348.75
Tomb Fees	183.75
Miscellaneous Receipts	3,043.07
Total Receipts	<u>\$32,980.03</u>

Summary of Cash Received from Trustees of Cemetery Funds for Care of Lots

Pine Grove Cemetery	\$9,861.35
Valley Cemetery	1,887.10
Piscataquog Cemetery	244.00
Merrill Cemetery	399.71
Amoskeag Cemetery	19.00
Special Trust Funds.....	425.96
Total Cemetery Trust Fund Receipts.....	<u>\$12,837.12</u>

CITY OF MANCHESTER
EXHIBIT O—SCHEDULE II
STATEMENT OF CEMETERIES
Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1926

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Total
January 1, 1926 Balance Due	\$924.50	\$59.00	\$40.00	\$1,023.50
Add Bills Rendered during Year.....	867.45	94.75	23.00	985.20
Total	\$1,791.95	\$153.75	\$63.00	\$2,008.70
<i>Deduct:</i>				
Cash Collected	\$1,450.20	\$108.00	\$36.00	\$1,594.20
Abatements	46.50	8.00	10.00	64.50
Total Deductions	\$1,496.70	\$116.00	\$46.00	\$1,658.70
Balance Due December 31, 1926.....	\$295.25	\$37.75	\$17.00	\$350.00

INDEX

	PAGES
City Officials	3-15
Aldermen	3
Standing Committee	3-4
Assessors' Department	5
Auditor	4
Board of Examiners of Plumbers	9
Carpenter Memorial Library.....	11-12
Cemeteries Department	13
City Clerk	5
City Physician	9
Commissioner of Charities	10
Department of Highways	9-10
Finance Commission	4
Fire Department	7-8
Inspector of Petroleum	6
Inspector of Plumbing	6
Inaugural Address	19-22
Health Department	8-9
Mayor	3
Mayor's Secretary	3
Moderators	15
Municipal Court	7
Police Department	6-7
Registrars of Voters	6
School Department	10-11
Selectmen	14-15
Sealer of Weights and Measures.....	8
Sinking Fund Commissioners	14
Solicitor	5
Superintendent of Buildings Department.....	5-6
Tax Collector	4
Treasurer	4
Ward Clerks	15
Water Department	12
Report of Assessors:	
Exempt Property List.....	63-95
Report of Auditor	25-42
Bonded Indebtedness	36-42
Financial Resolutions During Year	43-56
Statement of Receipts and Expenditures.....	25-35

Report of Building Department.....	96-113
Report of Carpenter Memorial Library.....	199-242
Report of Charities	343-344
Report of City Physician	376
Report of Department of Highways.....	117-147
Report of Health Department	281-342
Report of Park, Common and Playground Commission.....	349-356
Report of Public Accountant and Auditor.....	383-452
Analysis of Estimated Revenue.....	421-422
Balance Sheet	392-397
Statement of Budget Account	417-420
Statement of Cash Receipts and Disbursements.....	423-436
Statement of Cemeteries.....	450-452
Statement of City Clerk's Department.....	440-441
Statement of City Library's Department.....	448
Statement of City Scales' Department.....	449
Statement of Health Department	442
Statement of Highway Department.....	447
Statement of Indebtedness.....	399-400
Statement of Loans Authorized	401
Statement of Municipal Court Department.....	445-446
Statement of Revenue of 1925 and Prior Years.....	402
Statement of Revenue of 1926 and Prior Years.....	403
Statement of School Department.....	443-444
Statement of Sinking Funds.....	404-406
Statement of Tax Collector	437
Statement of Temporary Loans.....	398
Statement of Treasurer's Department.....	439
Statement of Trust Funds.....	394-397
Statement of Water Department	438
Report of Sealer of Weights and Measures.....	345-346
Report of School Department	245-277
Report of Sinking Fund Commissioners.....	377-379
Report of Tax Collector	61-62
Report of Treasurer	57-60
Report of Treasurer of Trustees of Sinking Funds.....	377-379
Report of Trustees of Cemeteries, Cemetery Funds.....	359-375
Report of Water Department	150-196

